

Business &
Computer
Information
Systems



NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

Proposed Budget & Financial Report 2019-2020



**North Orange County CCD
Proposed Budget
Fund Summary by Fund Type
2019-2020**

Fund Type Name (CCFS-311 Fund Type Number)	General Fund (10)	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	\$ 102,357,521	\$ 536,950	\$ 2,598,012	\$ 44,148	\$ 63,299,651	\$ 221,545,895	\$ 30,992,374	\$ 825,068	\$ 121,762	\$ 50,000	\$ 2,630,312
Revenues:											
Federal Revenue	6,493,292	-	-	23,000	-	-	-	-	-	54,463,838	-
State Revenue	173,356,575	-	-	137,396	795,809	-	-	-	-	7,697,606	-
Local Revenue	115,631,650	3,576,403	210,000	378,414	1,000,000	2,000,000	7,053,642	390,800	65,000	-	1,835,445
Total Revenues	295,481,517	3,576,403	210,000	538,810	1,795,809	2,000,000	7,053,642	390,800	65,000	62,161,444	1,835,445
Expenditures:											
Academic Management Salaries	9,508,180	-	-	-	-	-	-	-	-	-	-
Full-Time Faculty Salaries	63,049,346	-	-	-	-	-	-	-	-	-	-
Part-Time Faculty Salaries	28,111,906	-	-	-	-	-	-	-	-	-	-
Total Academic Salaries	100,669,432	-	-	-	-	-	-	-	-	-	-
Classified Management Salaries	11,255,012	121,049	-	178,026	456,545	-	150,829	-	-	-	240,540
Classified Staff Salaries	50,628,591	743,238	-	438,593	-	-	63,231	71,941	-	-	75,720
Confidential Staff Salaries	1,316,591	-	-	-	-	-	20,049	-	-	-	-
Hourly Staff Salaries	7,260,049	145,000	-	40,000	-	-	-	78,300	-	-	39,116
Total Classified Salaries	70,460,243	1,009,287	-	656,619	456,545	-	234,109	150,241	-	-	355,376
Employee Benefits	56,624,896	334,908	-	240,219	152,457	-	5,452,470	36,694	-	-	118,820
Total Salaries and Benefits	227,754,571	1,344,195	-	896,838	609,002	-	5,686,579	186,935	-	-	474,196
Supplies and Materials	16,970,054	2,194,787	-	33,112	2,049	-	500	54,664	-	-	152,061
Other Operating Expenses	38,372,731	44,900	-	2,301	791,363	109,749	3,193,738	129,875	65,000	-	319,133
Capital Outlay	18,665,975	-	135,000	4,000	46,418,747	223,436,146	-	5,000	-	-	14,165
Total Expenditures	301,763,331	3,583,882	135,000	936,251	47,821,161	223,545,895	8,880,817	376,474	65,000	-	959,555
Other Sources/(Uses):											
Interfund and Other Transfers In	1,055,891	-	-	400,000	4,000,000	-	-	-	-	-	228,533
Debt Retirement	(128,940)	-	-	-	-	-	-	-	-	-	-
Interfund and Other Transfers Out	(7,844,841)	-	(75,000)	-	(1,000,000)	-	-	(15,000)	-	-	(2,730,035)
Student Financial Aid	(2,829,444)	-	-	-	-	-	-	-	-	(62,161,444)	-
Total Other Sources/(Uses)	(9,747,334)	-	(75,000)	400,000	3,000,000	-	-	(15,000)	-	(62,161,444)	(2,501,502)
Ending Balance/Contingency	\$ 86,328,373	\$ 529,471	\$ 2,598,012	\$ 46,707	\$ 20,274,299	\$ -	\$ 29,165,199	\$ 824,394	\$ 121,762	\$ 50,000	\$ 1,004,700

**NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT**

**PROPOSED BUDGET
2019-2020**

Principal Officials

2019-2020

Board of Trustees

Jeffrey P. Brown, President

Ryan Bent, Vice President

Dr. Barbara Dunsheath, Secretary

Stephen T. Blount, Trustee

Ed Lopez, Trustee

Molly McClanahan, Trustee

Jacqueline Rodarte, Trustee

Ester Plavdjian, Student Trustee, Cypress College

Chloe Reyes, Student Trustee, Fullerton College

District Administration

Dr. Cheryl A. Marshall, Chancellor

Fred Williams, Vice Chancellor, Finance & Facilities

Irma Ramos, Vice Chancellor, Human Resources

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

Dr. JoAnna Schilling, President, Cypress College

Dr. Greg Schulz, President, Fullerton College

Valentina Purtell, Provost, North Orange Continuing Education

**NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT**

2019-2020 PROPOSED BUDGET

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Introduction

This budget book has been developed and designed so that users from all backgrounds can understand the District's overall budget position. It explains key components that make up the budget, and shows financial activities for the General Fund as well as other funds used in the District. While the primary focus is on the 2019-20 budget numbers, this document also contains information on the District's Strategic Directions, Full-Time Equivalent Students (FTES), employee counts, the District's full-time faculty obligation, as well as prior year numbers for budget and actuals. It is important to note that this information presents a snapshot of the District's fiscal condition at this time, which will most certainly change as new developments occur.

The 2019-20 year is the second year of the State's new Student Centered Funding Formula (SCFF), which shifted funding from the traditional student enrollment at census model to a combination of enrollment at census (70%), a Supplemental Allocation (20%) that has a focus on equity, and a Student Success Incentive Allocation (10%), where student outcomes are considered.

With the implementation of the new SCFF, a three year implementation period was included, which would hold districts harmless if they dropped below their 2017-18 funding plus accumulated COLA increases. With the 2019-20 budget language, a fourth year of hold harmless was added to the implementation period. This hold harmless provision has been a windfall for our District, adding significant one-time resources for both 2018-19 and 2019-20, with a projection for additional resources for 2020-21 and 2021-22.

With the hold harmless dollars, additional revenues from borrowing FTES in 2016-17, stability dollars in 2017-18, plus monies that have been set aside from the base increases that the District had set aside for the PERS/STRS rate increases, the District has accumulated significant reserves (\$102,357,521) that are about 38% of expenditures and other uses. This will be a major topic of discussion over the next year with the Board and governance committees, to allocate or spend on high priorities.

Besides the one-time funding, the District is projected to be in a surplus budget position when evaluating on-going revenue compared to on-going expenses (\$7,052,318), but no provisions for any salary and benefit for years 2018-19 or 2019-20 for United Faculty (UF) have been

incorporated into this budget. While the District finds itself in excellent fiscal shape, with one of the largest hold harmless amounts in the state, when the hold harmless period ends the District will only receive the apportionment revenue that it earns.

One other item to note is that the state and the nation have been riding an 8-year growth period and there are signs that a recession might be near. In the State Budget there are numerous references to the next recession and warnings that agencies should begin to prepare.

In addition to the allocation and spending of one-time dollars, the District will be focusing on the following priorities during the 2019-20 fiscal year. Note that additional information is contained throughout the budget document on these topics:

- UF negotiations for 2018-19 and 2019-20
- Assessment of the North Orange Promise for all students and the addition of a second year
- Assuring the fiscal health and stability of the District
 - Establishing a position control system and setting staffing standards
 - Development of a new resource allocation model that reflects the new funding formula
 - Continuing to analyze the effects of the new funding formula including the MIS data used in the calculations
- Addressing student basic needs including food and housing insecurities
- Improving internal processes such as management hiring and external contracts
- Evaluating alternatives for employee benefits
- Master planning and construction at each of the three campuses

Current Year Overview – State Budget

On June 27, 2019, Governor Gavin Newsom signed the 2019 Budget Act. In total, the 2019-20 budget reflects State expenditures of \$215 billion, including \$148 billion in General Fund expenditures, up \$9.3 billion from 2018-19 levels. Prop 98 funds for K-14 are up by \$2.9 billion for 2019-20.

In the State Budget 2019-20 Introduction, the Governor warned that the State must be prepared for the possibility that even a moderate recession could result in revenue declines of nearly \$70 billion and a budget deficit of \$40 billion over three years.

With this in mind, the enacted budget maintains the State's recent commitment to paying down liabilities, building reserves, and increasing spending primarily for one-time initiatives. Specifically, the budget deposits an additional \$1.2 billion in the States' Rainy Day Fund, bringing that reserve to \$16.5 billion in 2019-20.

The State budget also makes \$9 billion in additional payments over the next four years to pay down unfunded pension liabilities. This includes \$5.9 billion to CalSTRS and CalPERS on behalf of the State, and \$3.2 billion to CalSTRS and CalPERS on behalf of schools.

The State budget also focuses on the "cost crisis" the Governor has described through the year including the following:

- Increases Covered California health insurance premium support of low-income Californians and provides for the first time premium support to middle-income individuals
- Appropriates \$1.75 billion for the production and planning of new housing to reduce costs
- Expands the Earned Income Tax Credit to provide a new \$1,000 credit for families with children under the age of six, increases the average yearly amount individuals receive through the tax credit, and expands eligibility to include full-time workers making the 2022 minimum wage of \$15 per hour
- Expands paid family leave from six weeks to eight weeks for each parent or caretaker of a newborn child

This focus on affordability extends into higher education, including new supplemental Cal Grants and childcare services for college students with dependent children.

Current Year Overview – Community College Budgets

The overall allocation for Proposition 98 funding is \$81.1 billion with 10.93% going to community colleges, which equals the traditional share. For community colleges, the budget provides an

increase of \$246 million of on-going funds over last year. In addition, \$29.6 million was allocated for system-wide programs and another \$11.4 million for college specific projects.

Included in the community college portion of the budget were several major policy changes including the following:

Student Centered Funding Formula – The funding percentage between base, supplemental, and student success allocations remain at the 70%, 20%, and 10% rates respectively instead of shifting to the previously proposed split of 65%, 20%, and 15%. What is changing are the funding rates for various metrics. As an example, the methods for counting credit and special admit FTES have been modified during 2018-19. Therefore, the prior rates will also be modified so as to ensure that the FTES-based component is funded within the 70% of the SCFF funding. These adjustments were needed in order to eliminate any deficit and the rates will be adjusted again in February 2020. The new rates will still be adjusted by COLA for future years. There were also changes to the student success allocation including:

1. Counts only the highest of all awards (i.e., associate degree for transfer, associate degree, baccalaureate degree, and credit certificates) a student earns in the same year. Further, it counts an award only if the student was enrolled in the district in the year the award was granted.
2. Amends the definition of a transfer student. A student who transfers to a four-year university would be included in the district's count only if the student completed 12 or more units in the district in the year prior to transfer.
3. Calculates the student success allocation based on a three-year average of each of the measures in the allocation.

Expansion of the California College Promise – The Budget Act expands the California College Promise with an additional \$42.6 million, for a total of \$85 million. Districts can use these funds to cover enrollment fees for any first-time, full-time California student for up to two years. Districts can also decide to use the funds for other purposes. In addition, the legislation allows alteration of the definition of full-time students for students with disabilities.

Cal Grant Expansion – The budget expands the number of competitive Cal Grants for students who meet eligibility requirements but do not qualify for the entitlement programs, primarily because of the amount of time that the student has been out of school. A new supplemental award program was created that could cover non-tuition costs such as dependent care, and existing programs were modified to increase awards. Finally, an incentive program was added for students who are not eligible for federal work study programs but are performing community or volunteer services.

Relief on Pension Costs – Specifically for 2019-20, the State is providing funding that would reduce districts' required contributions for STRS from 18.1% to 17.1% and for PERS from 20.7% to 19.7%. The budget also includes funding for 2020-21 to reduce the STRS rate from 19.1% to 18.4% and the PERS rate from 23.6% to 22.7%.

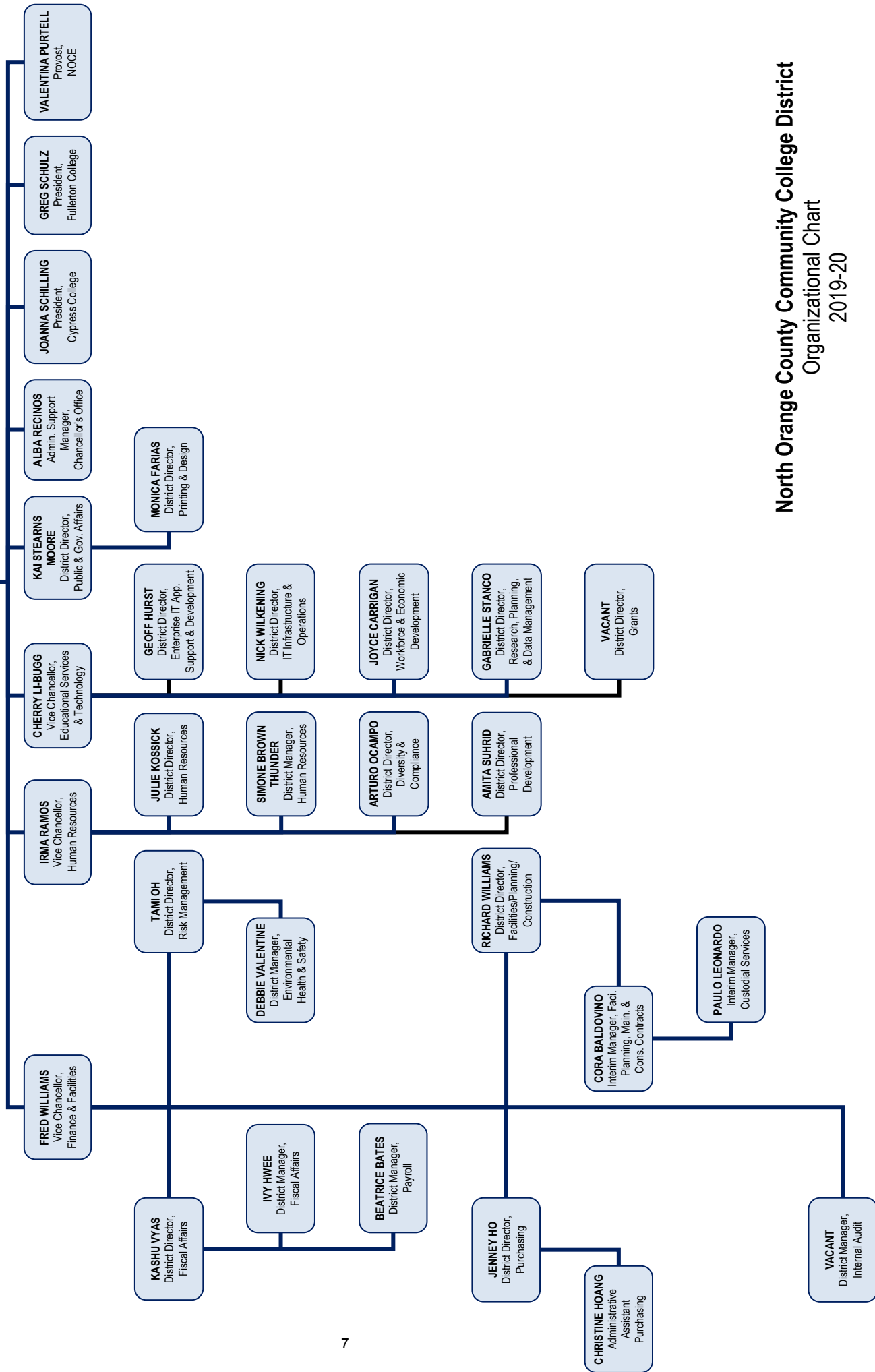
Other selected highlights that pertain to community colleges are:

- Enrollment fees remain at \$46 per unit
- \$230 million for COLA (3.26%)
- \$24.7 million for apportionment growth (0.55%)
- \$2.8 billion investment in the unfunded pension liability fund which reduces employer rates
- \$13 million for COLA on specific categorical programs
- \$13.5 million for deferred maintenance and instructional equipment with no match required for deferred maintenance (one-time funds)
- \$535.3 million in capital outlay funding for Proposition 51 to support 20 continuing projects and 39 new projects

Summary

The 2019-20 Budget looks to be the 7th year of prosperous times for the State of California, but there are some signs of a weakening economy. The District has accumulated significant reserves that can be used to buffer an economic downturn, and can allocate and spend down resources to make progress on its strategic directions. While the District continues to see modifications to the SCFF, it appears that the State is committed to keep its promise to guarantee funding at the District's 2017-18 funding level plus accumulated COLA. With this in mind, the District should

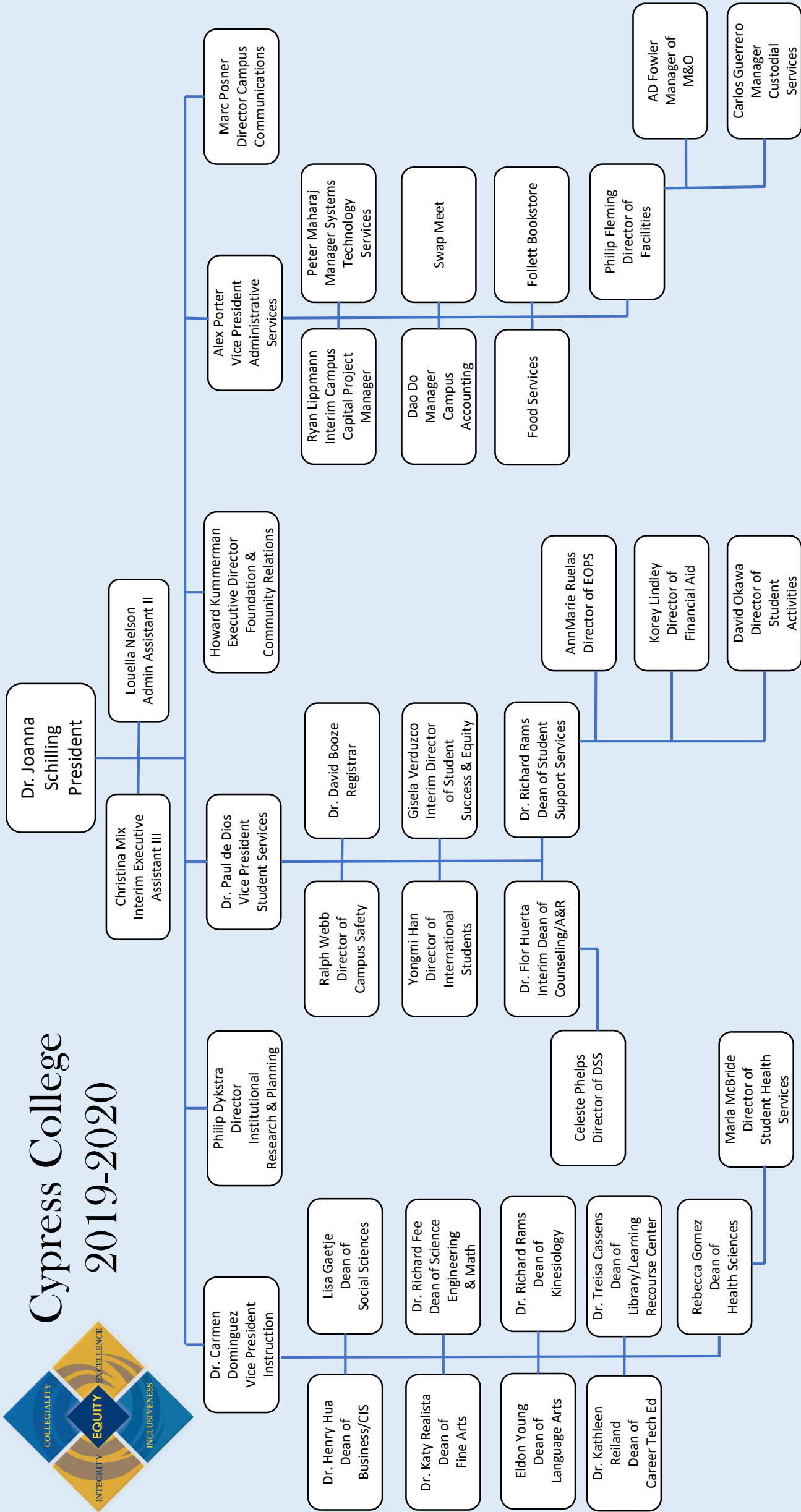
receive hold-harmless funds for 2019-20, 2020-21, and 2021-22. The one warning is that after 2021-22, if additional hold-harmless years are not added to the implementation period, the District will experience a major reduction in revenues unless increases are seen in enrollments, serving low-income students, and performance outcomes.





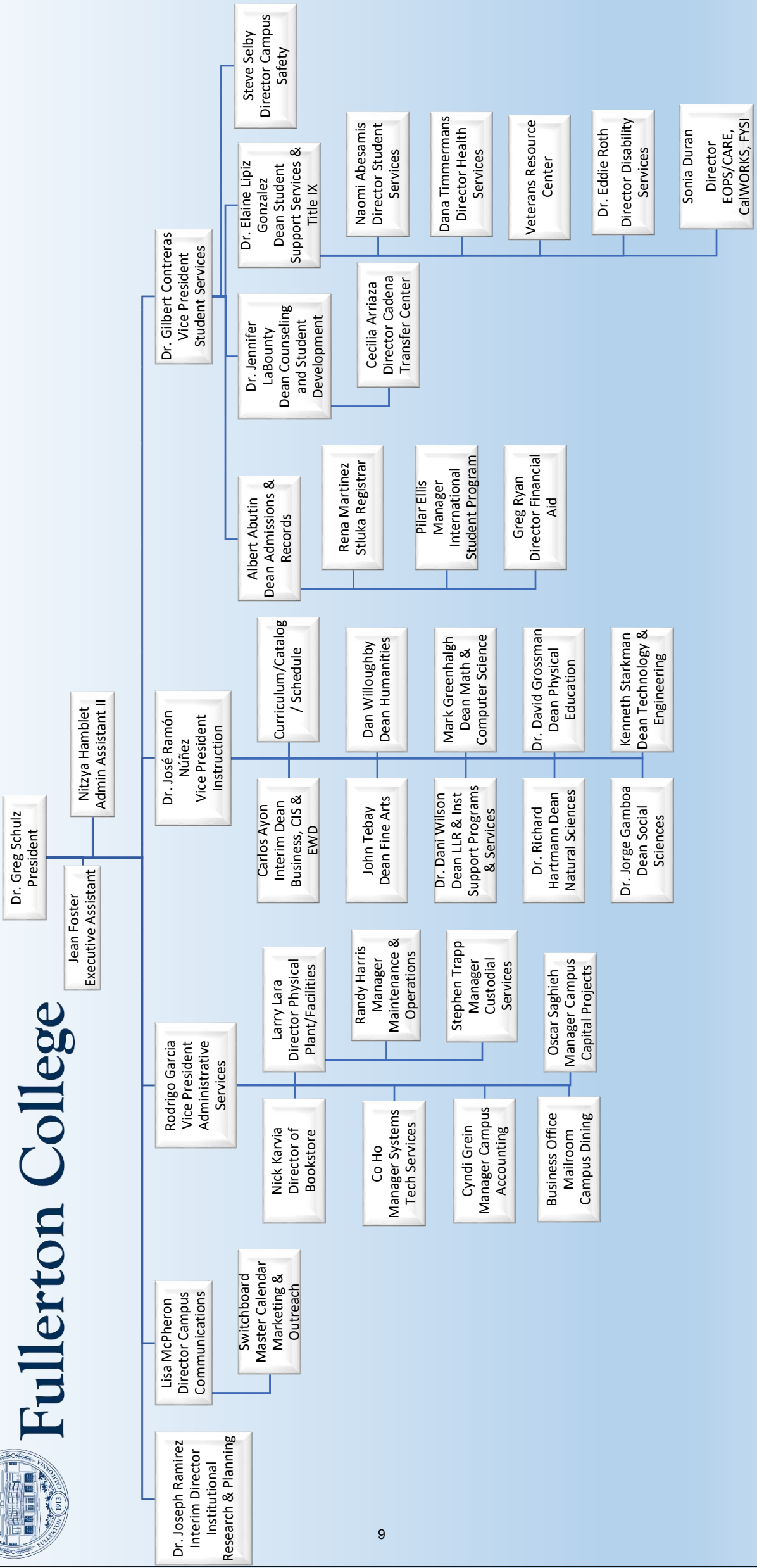
Cypress College

2019-2020

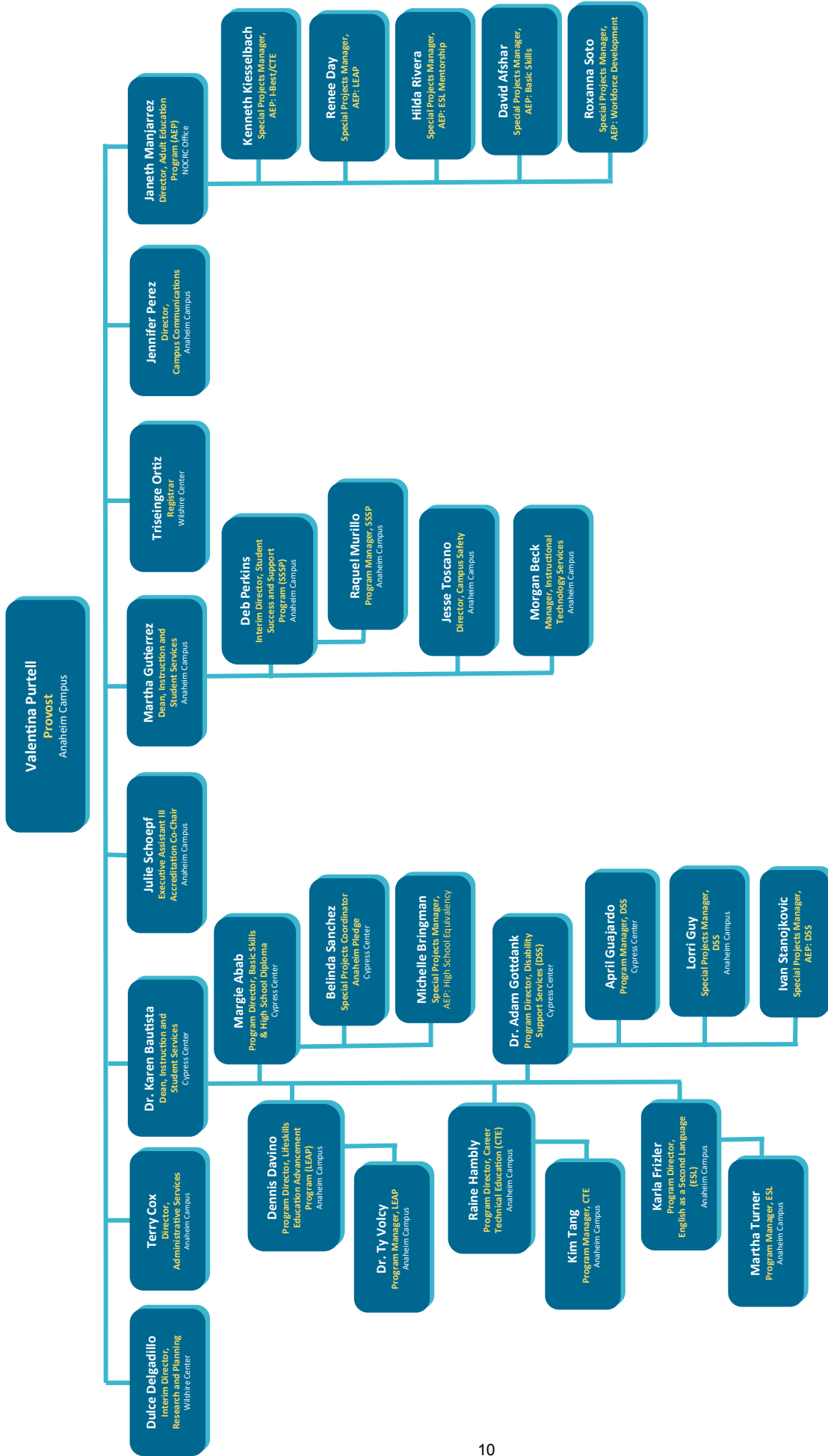




Fullerton College



North Orange Continuing Education Organizational Chart—2019/20



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.

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.

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

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

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

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

Investment (Board Policy 6320)

Investment Philosophy:

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

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

Objectives:

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

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

Delegation of Authority:

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

The Board delegates investment authority to the Vice Chancellor, Finance & Facilities for a 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.

Calendar for FY 2019-20 Budget

January 15, 2019	P-1 Apportionment Attendance Report Due
January 22, 2019	Board review of Governor's January Budget and discussion on Priorities
February 26, 2019*	First Principal Apportionment Report
March 11, 2019	CBF review of Tentative Budget Assumptions and Board Priorities
March 25, 2019	DCC review of Tentative Budget Assumptions and Board Priorities
April 8, 2019	CBF review of Tentative Budget Assumptions and Board Priorities
April 19, 2019	P-2 Apportionment Attendance Report Due
April 22, 2019	DCC review of Tentative Budget Assumptions and Board Priorities
May 07, 2019	Personnel Change Forms due to Human Resources
May 13, 2019	CBF review of Tentative Budget Assumptions and Board Priorities
May 17, 2019	HR to complete Personnel Changes related to Tentative Budget
May 23, 2019	District Fiscal Affairs to finalize Personnel Budget related to Tentative Budget
May 28, 2019	Report to Board on Governor's May Budget Revisions
June 05, 2019	Budget input for NONPOS phase complete
June 07, 2019	Prepare GASB 54 Agenda item to be taken to the Board (if needed)
June 10, 2019	CBF review of Governor's May Budget Revisions and Proposed Budget Assumptions (if needed)
June 12, 2019	Completion of the Tentative Budget
June 12, 2019	Final changes for Position Control due to HR for Proposed Budget
June 16, 2019*	Second Principal Apportionment Report
June 18, 2019	HR to complete Personnel Changes related to Proposed Budget
June 20, 2019	District Fiscal Affairs to finalize Personnel Budget related to Proposed Budget
June 24, 2019	DCC review of Proposed Budget Assumptions (if needed)
June 25, 2019	Board approval of the Tentative Budget
June 26, 2019	Feed Tentative Budget (TENTAT) to Operating Ledger
July 15, 2019	Annual Apportionment Attendance Report Due
July 31, 2019	Year-end closing completed for District and Campus accounts
August 7, 2019	Carryover balances completed and distributed
Aug. 13 or 27, 2019	Board review of the Proposed Budget Assumptions
August 16, 2019	Budget input for NONPOS phase complete
August 23, 2019	Public Notice published in the Orange County Register
August 23, 2019	Completion of Proposed Budget and close FINAL phase in Banner
Sept. 6-10, 2019	Proposed Budget available for public inspection
September 10, 2019	Public Hearing on the Proposed Budget
September 11, 2019	Feed Proposed Budget (FINADJ) to the Operating Ledger

*Estimated Date
(as of 9/12/18)

District Strategic Directions

Codified in the *2011 NOCCCD Comprehensive Master Plan*, the District Strategic Directions are intended to serve as a guide for the District’s decision-making and use of resources for the next ten years.

<u>District Strategic Direction 1</u>
The District will annually improve the rates of completion for degrees, certificates, diplomas, transfers, transfer-readiness requirements, and courses.
<u>District Strategic Direction 2</u>
The District will annually make progress toward eliminating the documented achievement gap among race/ethnicity groups.
<u>District Strategic Direction 3</u>
The District will annually improve the success rate for students moving into: <ul style="list-style-type: none">• The highest level possible credit basic skills courses in mathematics, English, and English-as-a-Second-Language from noncredit basic skills instruction in the same discipline and• College-level courses in mathematics, English and English-as-a-Second-Language from credit basic skills courses in these disciplines and• The next higher course in the sequence of credit or noncredit basic skills courses in mathematics, English and English-as-a-Second-Language.
<u>District Strategic Direction 4</u>
The District will implement best practices related to planning including transparent decision-making processes, support of strategic and comprehensive planning activities at campus and District levels, and the allocation of resources to fund planning priorities.
<u>District Strategic Direction 5</u>
The District will develop and sustain collaborative projects and partnerships with the community’s educational institutions, civic organizations, and businesses.

District Strategic Directions Budget Matrix

The following budget matrix represents the funds allocated to the District Strategic Directions (SD) in the 2019-20 budget:

District Strategic Directions Budget Matrix						
	<u>CC</u>	<u>FC</u>	<u>NOCE</u>	<u>DW</u>	<u>DS</u>	<u>Total</u>
SD1 - Improve Completion Rates	\$ 2,747,538	\$ 4,302,145	\$ 979,994	\$ -	\$ 774,807	\$ 8,804,484
SD2 - Eliminate Achievement Gap	2,690,817	4,302,145	979,994		682,923	8,655,879
SD3 - Improve Student Success Rates	2,900,841	4,436,429	1,368,628		1,008,105	9,714,003
SD4 - Implement Planning Best Practices	601,371	865,199	505,041		995,661	2,967,272
SD5 - Develop & Sustain Collaborative Projects/Partnerships	855,640	1,374,688	8,710,208		201,023	11,141,559
Additional Funds Earmarked for Strategic Directions	1,540,000	1,612,185	457,274	1,925,000	\$ 171,229	5,705,688
	<u>\$ 11,336,207</u>	<u>\$ 16,892,791</u>	<u>\$ 13,001,139</u>	<u>\$ 1,925,000</u>	<u>\$ 3,833,748</u>	<u>\$ 46,988,885</u>

The exercise of reporting expenditures directly related to the District's Strategic Directions continues to provide some challenges. In an attempt to provide some consistency between the District's reporting entities, the following parameters were used to develop the budget matrix:

- Technology budget will be divided between SD 1-4 based on project scope with minimal activity reported in SD5.
- Student Equity and Achievement (SEA) Program funding combines three prior programs: Basic Skills, Equity, and Student Success & Support Programs. SEA funding will be shown split evenly between SD1, SD2, and SD3. These are the SD's we previously associated with the three prior separate programs.
- Perkins funding will be split 50/50% between SD1 and SD5.
- Adult Ed Block Grant (AEGB) funding will be reported in SD5.
- Baccalaureate Support Grant funding will be reported in SD1.
- Strong Workforce Initiative funding will be divided between SD 3-5.
- Guided Pathways funding will be divided between SD 1-3.
- HSI Title V - Promise Career Pathways funding will be split between SD 1-3 & 5.
- Career Technical Education (CTE) Unlock Grant funding will be reported in SD4.

While attempts have been made to identify budgeted expenditures that fall clearly in the District's five strategic directions, the District's largest planned expenditure in non-categorical funds is for

instructors (\$68.0 million), counselors (\$7.2 million), and librarians (\$1.7 million), and payments for part-time faculty and overload for full-time faculty (\$29.0 million), at 51.5% of the General Fund budget. These expenditures are all related to improving our completion rates (SD1), elimination of the achievement gap (SD2), and improving our student success rates (SD3).

In the matrix on the previous page, monies set aside to support Diversity Programs, Workforce Development, the Strategic Plan Fund, and the North Orange Promise Program will be reported as Districtwide Expenditures, and will be transferred to the campuses after allocations are made. Currently, \$25,000 is set aside for Diversity Programs, \$500,000 for Workforce Development, \$1 million for the Strategic Plan Fund, and \$400,000 for the North Orange Promise Program, for a total reported under Districtwide (DW) at \$1,525,000.

Additionally, \$1.57 million set aside for Pathways Support and \$2.21 million in Student Success Funds will be presented as additional earmarked funds allocated by site.

The purpose of the Pathways Support and Workforce Development funds is to supplement State funding in these two areas in order to align the District's student success and completion outcomes with those that are being promulgated at the State level. Specifically, the Pathways Support fund is to enhance the District's capacity to define and refine pathways for our students for more timely completion. The Workforce Development fund is to increase the District's capacity to support the colleges and NOCE in our efforts to improve and increase CTE programs and student completion of those programs.

In 2018-19, the District launched the Anaheim Educational Pledge pilot program in partnership with Anaheim Union High School District (AUHSD). This program was developed to provide a tuition-free college experience and additional support for participating first-time, full-time AUHSD students. The pilot program was deemed successful in helping promote a clear pathway to graduation for these students. Beginning in fall 2019, the Anaheim Pledge will be expanded to the North Orange Promise Program to include a tuition-free college experience for all first-time, full-time college students attending Cypress College, Fullerton College, and North Orange Continuing Education. The purpose of the additional funds being set aside is to support the expansion of this program.

The purpose of the Strategic Plan Fund is to help implement the District and campus strategic plans. The Fund is designed to align District resources with the Accrediting Commission for Community and Junior Colleges (ACCJC) Standards that require an institution's planning processes be broad-based, offer opportunities for input by appropriate constituents, allocates necessary resources, and lead to improved institutional effectiveness. For 2018-19, this fund was inactive and the funds have been carried forward for 2019-20.

The purpose of the Student Success Funds is designed to complement and supplement the Strategic Plan Fund as District-wide vehicles to distribute additional resources to address the specific components of the District's Strategic Directions that are student success focused, in particular Strategic Directions 1, 2, and 3.

More information on the North Orange Promise Program can be found on the District website (www.nocccd.edu/north-orange-promise). More information on the Strategic Plan Fund can be found in the *NOCCCD Budget Allocation Handbook 2013*, which is also located on the District website (<https://www.nocccd.edu/budget-allocation-handbook>). A more detailed description of what the campuses and District Services have completed and are planning to accomplish related to Strategic Directions can be found in Section 6 under Budget Planning and Priorities, and also in the annual progress reports for the District and campuses.

Fiscal Analysis

The following discussions pertain to the items and assumptions that were incorporated into the General Fund budget presented in Tabs 3 through 5.

A General Fund Summary, displaying revenues and expenditures for the entire General Fund, is provided under Section 3. In addition, a second schedule is included in this section to present the General Fund by specific fund-type.



Within the NOCCCD's 2019-20 Proposed Budget there is an overall projected General Fund deficit of approximately \$16,029,148. Typically, when a District accumulates a substantial beginning fund balance a deficit is projected; this occurs due to a planned spend-down of accumulated resources.

However, in the prior year, the State implemented a new Student Centered Funding formula, incorporating a three-year transition from the prior formula, with a provision for hold harmless funding. As a result of this, our current earned on-going apportionment increased \$8.4 million. In addition to the calculated on-going apportionment, the District expects to receive \$15.7 million in hold harmless funds in 2019-20.

These additional hold harmless funds are included in the estimated \$50.7 million of one-time funding available that will be discussed later in this section under one-time dollars available for allocation.

Staff have allocated and continue to allocate a portion of these one-time funds primarily in support of student success initiatives. We have taken a multi-year approach to these allocations. Accordingly, we expect that there will be an increase in the ending fund balance, but that it will decrease as these plans are fully implemented over the next few years.

Revenues

Let's start by looking more closely at the revenues and items that impact our General Fund revenue budget. The District receives revenues from numerous sources. A detailed comparison between the 2019-20 Proposed Budget General Fund Revenue and the 2018-19 General Fund Actual Revenue is detailed under Section 5.

Federal Revenues

The District receives federal revenues as a result of participating in federal grant programs. The \$6.49 million budgeted is attributable to categorical funds that we anticipate receiving in 2019-20. A list of all grants anticipated to be received in 2019-20 can be found in Section 7.

State and Local Revenues

Once again, there are **categorical and other restricted funds** totaling \$56.3 million anticipated to be received in 2019-20 based primarily on continuing participation in State-funded categorical programs.

However, **apportionment** is the major source of revenue for the District and is comprised of local revenues, such as enrollment fees and property taxes, and by State revenues such as Prop 30 Education Protection Act funding and General Apportionment funds. An increase of \$8.4 million in earned apportionment due to the new Student Centered Funding Formula has been incorporated into our budget. However, the new formula is still being developed and modified. During 2018-19, the Chancellor's Office applied a deficit factor as well as a cap on growth to those Districts who were not in hold harmless status. There have also been changes to the calculation methodology and definitions of various data elements used. For the 2019-20 year, we have been advised that changes to the funding rates will be made to incorporate the effects of the methodology changes being implemented. Our budget incorporates the current calculator formula to determine the ongoing earned apportionment.

Student Centered Funding Formula

As discussed in the Introduction section, the State implemented a new funding formula effective starting with the 2018-19 fiscal year. Under the new Student Centered Funding Formula (SCFF) revenue is computed in three parts:

- Base Allocation: 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. NOCCCD's base allocation is budgeted at \$143,193,570.
- Supplemental Allocation: This is the component of the SCFF that targets equity of access and opportunity for low-income students. NOCCCD's supplemental allocation is budgeted at \$37,330,188.
- Student Success Allocation: 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. NOCCCD's student success allocation is budgeted at \$18,074,939.
- Hold Harmless: 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. NOCCCD's hold harmless allocation is budgeted at \$15,698,841. As part of the Governor's 2019-20 Budget, the hold harmless provision was extended an additional year. Therefore, this provision was in effect in fiscal year 2018-19 and will continue to be in effect for fiscal years 2019-20, 2020-21, 2021-22, and then will end.

Full-time Faculty Hiring Funds of \$1.4 million were provided in 2018-19. These funds are tied to the Faculty Obligation Number, which increased by 18 positions for our District, based on a State-wide average cost of hiring faculty. Historically, such an allocation would become part of

the total apportionment funding rates. However, these new funds have been separated from the SCFF funds and will not automatically receive COLA increases.

Lottery funding is computed based upon FTES. There are two components: 1) a restricted portion that is estimated at \$54 per FTES, or \$1,844,084, and can only be used for instructional supplies; and 2) an unrestricted portion that is estimated at \$153 per FTES, or \$5,224,906. The unrestricted allocation is considered part of the core revenue that is used to fund operations. This represents a total decrease from the prior year actual net funding received of \$3.80 per FTES for both the restricted and unrestricted portions combined. But, with an offsetting increase in enrollment due to coming out of the previous shifting of FTES, the District expects to receive an amount consistent with the prior year actuals.

Part-time Faculty-related Funding is comprised of reimbursements for office hours and health benefits, and an allocation for compensation. The budget is established at \$1,449,020, a decrease of \$586,323 from the District's 2018-19 allocation. This decrease is due to uncertainty in funding applied to part-time faculty office hours. During 2018-19, additional funding was applied to the reimbursements for office hours and health benefits, which increased the amount available to pay off submitted claims. It is uncertain whether similar additional appropriations will be available funds for 2019-20.

Fee Waiver and Enrollment Fee Collections Income is estimated at \$608,629. This budget is made up of 2% of the enrollment fees actually 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.

Non-resident Tuition of \$1,000,000 has been budgeted as an on-going resource. Fees collected in excess of \$1,000,000 are returned to the colleges to help maintain their non-resident programs. Cypress College and Fullerton College have budgeted excess revenue of \$600,000 and \$1,600,000 respectively.

Interest Income of \$1,000,000 has been budgeted for 2019-20, similar to the prior year. We continue with planned expenditures of allocated hold harmless funds and also don't expect significant increases in interest rates. The District currently has investments with the Orange

County Treasurer's Educational Investment Pool. Short-term net interest rate estimates are approximately 2.264%, which is an increase from the prior year of 0.647%.

Mandated Cost Revenue is budgeted at \$999,444. The District has elected to once again opt into the mandated cost block grant which will fund the District \$30.14 per funded FTES to cover compliance costs incurred during 2019-20. Opting into this system will be evaluated on a year-by-year basis. Instead of opting into the mandated cost block grant, the District could have opted annually to submit individual claims for actual costs associated with the State-mandated programs for which reimbursement is possible every year. Based upon the many uncertainties over the mandated claim process, including the State Controller's Office audits of these claims, the District has opted for the more certain funding of \$30.14 per funded FTES.

Full-time Equivalent Students (FTES)

With the continuation of the Student Centered Funding Formula (SCFF), FTES is still calculated the same, being 525 hours of instructional time. For 2019-20, FTE continues to be 70% of the SCFF apportionment calculations, and the State is still using a three-year average (current year plus two prior years). Using the three-year average was implemented to prevent peaks and valleys in FTES reporting. Noncredit and CDCP FTES continue under the old SB361 formula, meaning that no averaging is used.

FTES is still the primary method that the State will use to allocate resources. Therefore setting targets and achieving those FTES are critical to the successful operation of the District. Not generating enough FTES can reduce the amount of apportionment income earned, thereby increasing the District's hold harmless revenue. With the three-year average being used for FTES, revenue swings are not as significant as in previous years.

For the next two years, the District will be in hold harmless status and will therefore be guaranteed a certain level of apportionment revenue. Generating FTES will become a bigger factor in three years when the hold-harmless period expires. Early numbers from summer and fall terms show some enrollment improvement. Several factors are expected to effect FTES, both positively and negatively, such as graduation rates, dual enrollment, the District's Promise Programs, and the start of construction projects.

The table below illustrates the 2019-20 targets and the annual FTES that were generated for the prior fiscal years:

FTES Production by Campus

	2019-20 <u>Targets</u>	2018-19 <u>Actual</u>	2017-18 <u>Actual</u>	2016-17 <u>Actual</u>	2015-16 <u>Actual</u>
Cypress	11,950.00	11,674.75	11,524.15	11,345.90	11,677.25
Fullerton	16,874.00	16,749.66	18,042.34	18,483.00	18,867.93
NOCE	<u>5,000.00</u>	<u>4,936.61</u>	<u>5,065.67</u>	<u>4,971.49</u>	<u>5,289.56</u>
Total	<u><u>33,824.00</u></u>	<u><u>33,361.02</u></u>	<u><u>34,632.16</u></u>	<u><u>34,800.39</u></u>	<u><u>35,834.74</u></u>

Note: Actual FTES are shown above. For funding purposes, 2,140.16 FTES from 2017-18 was shifted back and reported as part of 2016-17 FTES.

Since 2015-16, the District FTES has decreased 5.61% or 2,010.74 FTES. As seen in the table above, the District has experienced decreasing enrollment for the last three years. However, with the success and expansion of the North Orange Promise Program, as well as additional strategies for enrollment management being applied, a slight turnaround of that trend is projected for 2019-20.

Headcounts for Outcomes

The SCFF has two other components, both of which are based on student services and outcomes from the prior year. The Supplemental Allocation component is 20% of the SCFF apportionment calculations and the Student Success Allocation is 10% of the SCFF. As discussed in the introduction, there will be changes to the student success allocation including the application of three-year averages for each of the measures. We have not yet received the updated data for this component. Therefore, we have based the projected headcounts for 2019-20 to be the same as used for the 2018-19 calculations. As the SCFF data and methods stabilize, we expect to be able to develop better predictors for these counts for future budget development.

**Headcounts for Supplemental Allocation
(20% of SCFF)**

2019-20 Budget calculations estimates similar outcomes.

	2018-19 Uses 2017-18 Headcounts
Pell Grant Recipients	11,728
AB540 Students	1,717
California Promise Grant Recipients	25,893
Total	39,338

**Headcounts for Student Success Allocation
(10% of SCFF)**

2019-20 Budget calculations estimates similar outcomes.

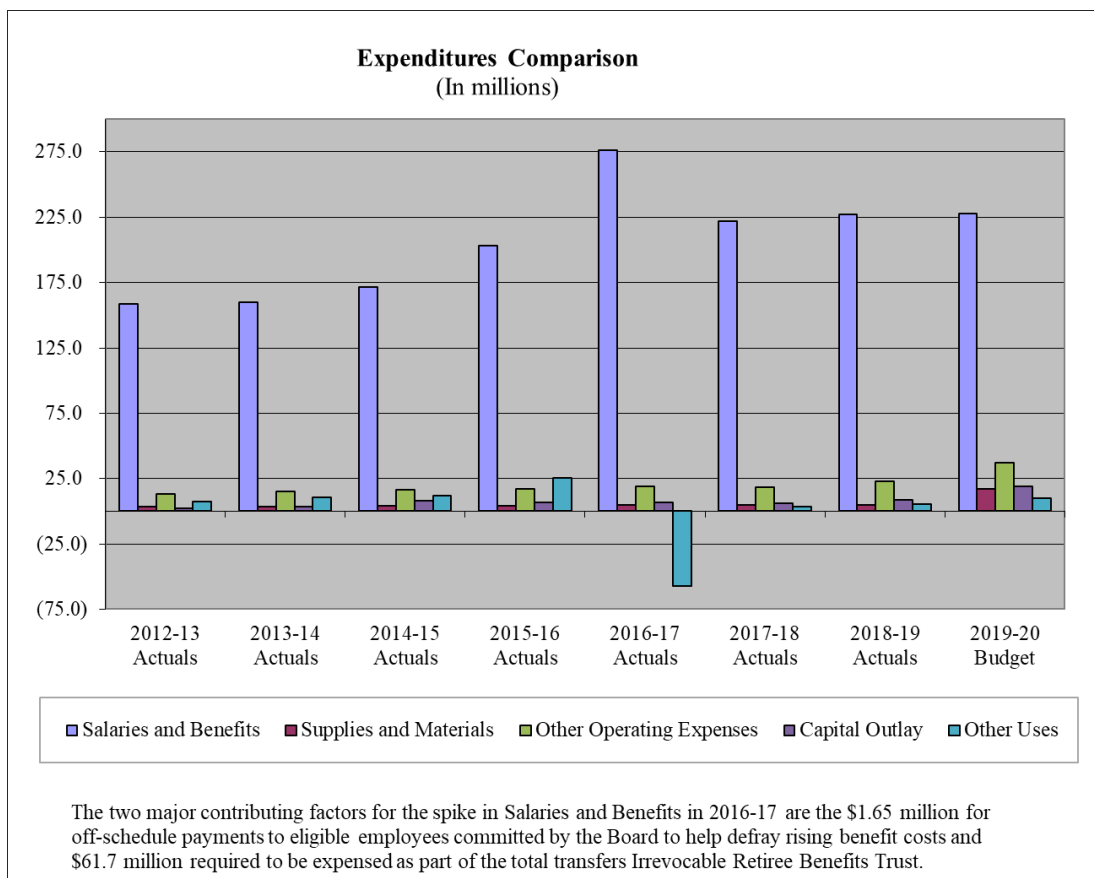
	2018-19 (Uses 2017-18 Headcounts)		
	<u>All Students</u>	Equity: Pell Grant Recipients	Equity: California Promise Grant Recipients
Associate Degrees for Transfer	1,590	854	1,214
Associate Degrees	2,300	1,243	1,765
Baccalaureate Degree	4	1	3
Credit Certificates	900	434	653
Transfer Level Math and English	774	268	415
Transfer	3,201	1,346	2,129
Nine or More CTE Units	4,770	2,072	3,327
Regional Living Wage	3,417	705	1,490
	16,956	6,923	10,996

Expenses

The NOCCCD General Fund expenditure budget is divided into three major areas:

- On-going expenditures are funded using current-year, on-going revenues.
- Carryover budgets are funds that were received in prior years and that have already been allocated to a budget center or which are still part of the ending fund balances to be allocated.
- Restricted/categorical/self-supporting programs are funded from various federal, State, or local sources. Other funds set aside, such as the hold harmless funds or the amounts set aside to address the PERS/STRS rate increases are also shown in this area.

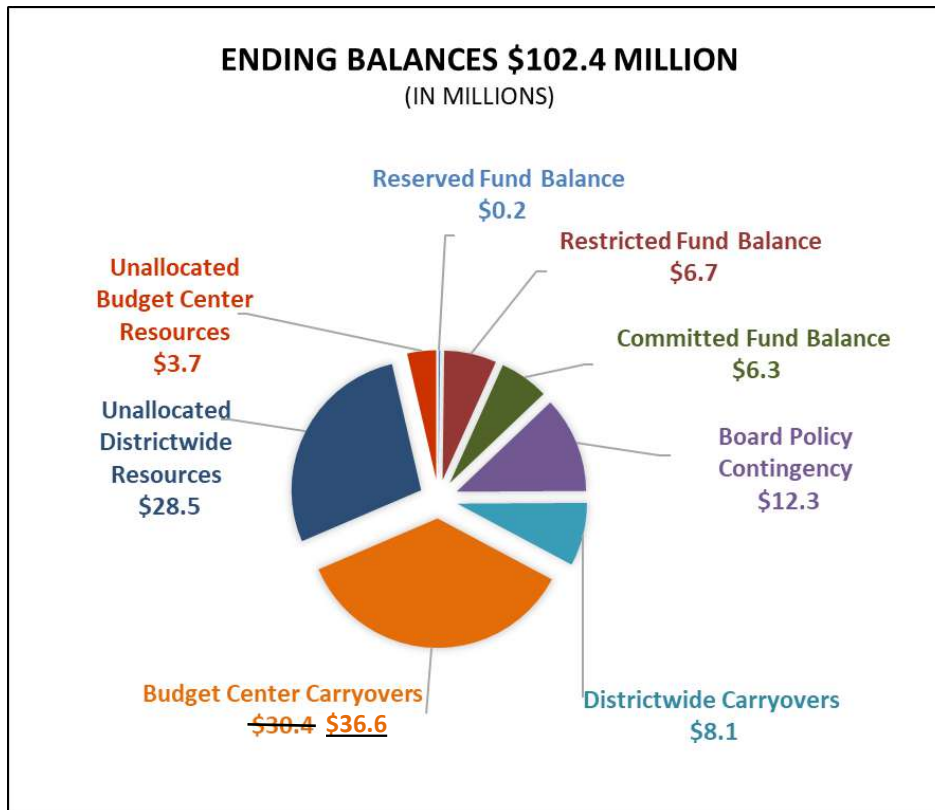
The following graph displays expenditures by account, showing the split between salaries and benefits, supplies/materials, other operating expenses, capital outlay, and other uses:



Ending Balances/Carryover Budgets

An integral part of the NOCCCD budget comes from resources carried over from prior year operations. The ending balance on June 30, 2019, was ~~\$102,357,571~~ \$102,357,521, which is an increase of \$15,766,846 from the previous year.

The graph below shows a breakdown of ending balances.



A detailed spreadsheet that shows the analysis of ending fund balances by budget center can be found under Section 8. The District maintains Fund Balance reserves in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Accordingly, the Fund Balance is comprised of the following categories: Nonspendable, Restricted, Committed, Assigned, and Uncommitted Fund Balance. Following is a brief explanation of the amounts contained within each of these categories.

Nonspendable Fund Balance

- **Reserved Fund Balance:** This \$171,636 amount represents resources that are not readily available for expenditures, and includes inventory and revolving cash.

Restricted Fund Balance

- **Restricted Programs:** This \$6,656,941 represents the carryover funds from categorical/restricted programs that have legal restrictions by State and federal governments. Restricted programs in this category are health services, instructional equipment, parking, restricted lottery, Veterans' services, and financial aid administrative allowances.

Committed Fund Balance

- The District took no action to establish specific commitments in fiscal year 2017-18. However, previously, at the May 10, 2016 Board meeting, \$6,337,728 was committed to cover future PERS/STRS rate increases.

Assigned Fund Balance

- **District-wide Carryovers:** \$8,101,666 has been set aside for District-wide expenditures, including: legal costs, facility emergencies, allocations of one-time funds identified to support organizational needs, institutional capacity, or student success goals.
- **Budget Center Carryovers:** \$36,602,893 has been set aside by budget centers for similar purposes. ~~\$18.9~~ \$17.7 million of that amount is from the allocation of one-time funds, which are to be used for the purposes for which they were designated. The remaining ~~\$17.7~~ \$18.9 million, having been conserved by the campuses, has been designated by each budget center for use for identified operational needs.

Uncommitted Fund Balance

- **Board Policy Contingency:** Board Policy 6200 requires that unrestricted general reserves shall be no less than 5% of unrestricted General Fund expenditures. The 5% reserves of \$12,270,000 are based on budgeted unrestricted General Fund expenditures, including debt service, transfers, and payments to students estimated at \$245 million. We continue to base

this on the Chancellor’s Office definition of minimum required reserve for economic uncertainty.

- **Unallocated Districtwide Resources (formerly Board Discretionary Contingency):**
The ~~\$8,578,347~~ \$28,501,064 represents one-time funds that have not yet been allocated.
- **Unallocated Budget Center Resources:** ~~\$3,999,814~~ \$3,715,594 has been carried over by budget centers conserved by individual departments during the course of the previous year. These remaining funds may be used to backfill for budget reductions, purchase instructional equipment, help pay overtime and hourly help, supplement extended-day budgets, or pay any other expense deemed a priority by the budget center or identified as a goal in the District-wide Strategic Plan.

The following table shows the changes in budget center carryovers from the prior year, excluding reserved, restricted, and committed balances:

Budget Center Carryovers Comparison

	2017-18	2018-19		%
	Carryovers	Carryovers	Change	Change
District Services	\$ 6,861,272	\$ 7,073,070	\$ 211,798	3.09%
Cypress College	8,112,421	12,701,621	4,589,200	56.57%
Fullerton College	11,043,740	14,398,731	3,354,991	30.38%
North Orange Cont Ed	4,426,397	6,145,065	1,718,668	38.83%
Total	\$ 30,443,830	\$ 40,318,487	\$ 9,874,657	32.44%

In Section 8, each budget center has provided a discussion and a listing of its carryover budgets.

On-going Expenditures

Section 4 provides a schedule showing a comparison of the on-going budget of the General Fund for both revenues and expenditures. The best indicator of the District's health is to look at this subset of the General Fund. Currently, we have a budgeted structural surplus of \$7.1 million for 2019-20. However, as current, on-going negotiations with faculty unions settle, this will reduce the structural surplus.

On-going expenditures can be divided into the following four areas:

- **Personnel** – the largest component of the allocation and comprises both salaries and benefits for permanent positions. The District funds certain positions within the budget centers. If the budget centers make changes to these positions, either to the number of positions or the level of positions, the centers' operating allocations are adjusted accordingly.
 - District General Fund supported salaries have been increased by salary roll-up costs for step and column increases. Salaries do not reflect a 2% off-schedule payment for Classified, Management, Confidential, and Executive personnel for 2019-20. The costs associated with those payments will be covered by funds that have been set aside on a one-time basis. Benefits include an increase in annual fringe benefit dollars to \$8,028 per employee for management, confidential, executive personnel, and \$7,326 for classified personnel. Also reflected within the total personnel costs is a 1.659% increase in the PERS rate from 18.062% to 19.721%, amounting to approximately \$800,000, and a .82% increase in the STRS rate from 16.28% to 17.10%, amounting to approximately \$500,000. In 2019-20, a buydown of the STRS rate was made by the State, decreasing the rate increases by 1%. The STRS rate is still scheduled to increase every year until 2021, but is now expected to top out at 18.1%. The cost of each 1% increase in the STRS rate is approximately \$598,000. Increases in medical costs associated with employee choices have also been incorporated. However, we expect to see an average 7% increase in rates during the year, which have not yet been implemented. The cost of every 10% increase in medical costs is estimated at \$1 million. With these changes, the total

personnel cost is estimated at \$151,518,929, which includes both salaries and benefits.

- Retiree Benefit medical premium costs for the District's current retirees are budgeted at \$5,638,642. The budgeted amount is based on a Roll-forward Valuation from an Actuarial Study completed in August 2019.
- **Extended-Day Budgets** – the funds allocated to Cypress College, Fullerton College, and North Orange Continuing Education to maintain the District's FTES targets and generate growth, in order for the District to achieve its apportionment revenue target. For 2019-20, Extended-Day Budgets have been increased by \$505,877 to adjust for backfill required due to vacant full-time faculty positions.
- **Operating Allocation** – represents the on-going resources available to the budget centers to pay for discretionary items including supplies, services, equipment, adult hourly, and student help. The budget centers' total operating allocations were decreased by \$455,613 overall. COLA of 3.26% was provided to the allocations and adjustments were made for personnel changes and for an overall decrease in targeted FTES.
- **District-wide/Other Expenses** – are expenses that impact the entire District. These expenses include student insurance, employee assistance program, benefit costs for extended-day and hourly staff, waste disposal, election expenses, hospitality transfers, Air Quality Management District (AQMD) rideshare incentives, interest expense, attorney and audit fees, Information and Emergency Communication System, District-wide memberships, sewer fees, contractual obligations for sabbaticals and related activities, utility budgets, life insurance, part-time faculty insurance, fingerprinting costs, recruiting budget supplement, funds for EEO plan implementation and toward Student Success, maintenance of the Cypress College Cogen Plant, and a Board-established contribution to subsidize the child care program at Fullerton College. No significant changes have been made from the prior year.

Personnel

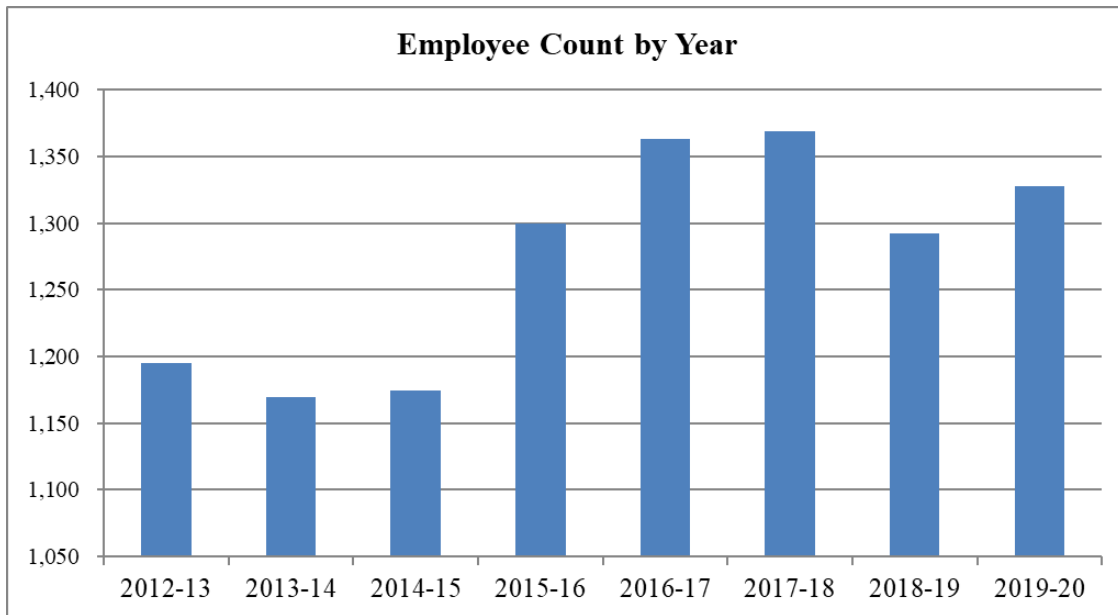
Personnel costs comprise 75.47% of the total General Fund budget. However, in looking at the on-going revenue and expenses, approximately 91.08% of NOCCCD's total structural budget is in salaries and benefits; this is on the high-side as a percentage of overall on-going operations. In 2017-18, the District engaged the Collaborative Brain Trust firm to perform a structural analysis. The recommendations from that analysis, as well as the opportunities for restructuring available as a result of the vacancies left by the SERP, are being used to help drive decisions that are intended to address this concern. Currently, there are 139.625 vacancies remaining in the budget, made up of 40 faculty, 68.25 classified, 20 administrative/management, and 11.375 temporary administrator positions. These were the vacancies as of early July 2019 for positions that were intended to be filled. Some of those positions have since been filled and decisions may lead others to have been removed. Those subsequent activities have not been incorporated into the assumptions within our proposed budget. However, the effects of any such subsequent actions will show up as part of the ending fund balance settle up at the end of the year.

The schedules and graph below and on the following page show all filled positions, at the time the Proposed Budget was developed for the District, over the past seven years and budgeted for 2019-20:

Employee Position Schedules

Employee Count by Employment Class

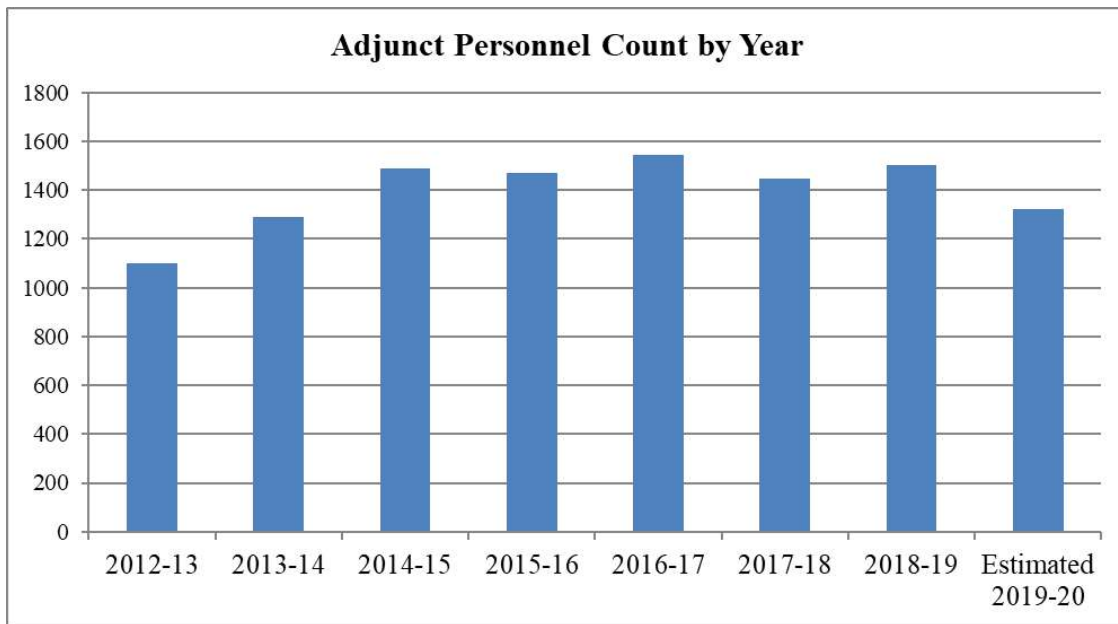
Description	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Overall Change	% Change
Executive Officer	6	6	7	7	7	7	7	7	1	16.67%
Temp. Administrator	8.57	11.34	14.8	26	32	32	36.80	34.80	26.23	306.07%
Confidential	12	11	11	13	14	14	14	15	3	25.00%
Academic Managers	41	36	36	41	42	39	37	39	-2	-4.88%
Classified Managers	49	50	48	53	56	55	54	58	9	18.37%
FT Faculty	504	501	496	534	592	603	538	557	53	10.52%
Classified	574.45	554.35	561.9	626	620	619	605.38	617.23	42.78	7.45%
TOTAL	1,195.02	1,169.69	1,174.70	1,300.00	1,363.00	1,369.00	1,292.18	1,328.03	133.01	11.13%



The **Adjunct Personnel** numbers below were obtained by taking the number of payroll checks processed in the month of October for every year represented on 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 been assigned to work on other campus duties. 2019-20 is an estimated figure comprised of known and anticipated teaching assignments for the fall 2019 term.

Adjunct Personnel Count

Description	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Estimated 2019-20	Overall Change	% Change
Adjunct Personnel	1102	1289	1490	1472	1542	1445	1501	1320	218	19.78%



Full-time Faculty Obligation

For the 2019-20 fiscal year, the District full-time faculty obligation number (FON) is expected to be 562.2 positions. As of Fall 2019, the District had 557 creditable positions filled and nine late resignations/retirements that can be counted towards the obligation, bringing the total creditable positions to 566. This puts the District four positions over the obligation for the 2019-20 year.

This year's FON calculation included 18 positions as a result of new faculty dollars of \$1,441,228 that was included as part of the 2018-19 Budget. Of the 566 creditable positions, 223 are at Cypress, 332 at Fullerton, and 11 at NOCE.

For 2020-21, if FTES targets are achieved, the District expects to have to hire for the nine late resignations/retirements, plus ten positions due to increased FTES, plus some number for expected retirements for the year less any spring hires that are completed. At the time of the budget being printed, Cypress was planning for two spring hires.

Negotiations

Negotiations with CSEA and Adjunct United for salary and benefits for 2019-20 were concluded in the prior year as were the agreements with managers and confidentials. The District continues to pay fringe to managers, executives, and confidentials at \$8,028, which was equivalent to an amount sufficient to cover the cost of adding a dependent to the District’s Kaiser HMO health plan. CSEA membership agreed to a fringe of \$7,326 per employee. The original proposal to CSEA was a fringe of \$8,208, but they exchanged the difference as an additional 1% salary increase.

Included in this budget are amounts needed to cover the agreed upon fringe amount as well as the 2% off-schedule increase for managers, executives, and confidentials, as well as the 7.56% increase for adjunct faculty that was implemented in the 2018-19 year. For the adjuncts, an assessment for the automatic step increases will need to be completed during the year and budget will need to be provided. During the 2019-20 year, negotiations with bargaining units and meetings with the unrepresented groups will need to be held so that agreement can be reached for salary and benefit increases starting in 2020-21.

Negotiations with United Faculty still needs to be completed for 2018-19 and 2019-20. The parties reached a tentative agreement in April 2019, but the membership rejected the agreement. The tentative agreement included the following:

	2018-19	2019-20	2020-21
On-schedule Salary Increase		1.00%	1.00%
Increase to On-going Fringe		\$3,382	\$4,069
Off-schedule Salary Bonus *	2.71%		
Estimated Total % On-going Increases for Salary & Benefits		3.96%	4.56%
Estimated Total Cost for On-going Increases for Salary & Benefits		\$2,733,783	\$3,149,057

* Bonus would be paid as a one-time off-schedule salary payment equal to 2.71% for unit members in paid status as of May 2019.

Also included in the tentative agreement was increasing the service requirement to qualify for lifetime medical benefits from 15 years to 50 years for new employees hired after January 1, 2019.

Since negotiations with full-time faculty did not conclude prior to the completion of the Budget document, no provisions were made in this Budget. The estimated cost of a 1% increase for full-time faculty is \$682,624.

PERS and STRS Rate Increases

The District has been setting aside funds for several years to cushion the effect of the steep scheduled increases in the PERS and STRS rates announced in 2014-2015. In the prior year, due to several factors, including a new Student-Centered Funding Formula and reductions in the rates resulting from State action, we now anticipate that we have absorbed the majority of these known increases. Our current estimates are that we will have approximately \$1.7 million in additional cost increases to factor in to personnel costs for the known rate increases, which we will continue to set aside and use. Additionally, we expect to take action in 2019-20 to release previously committed funds and make them available towards the one-time funding allocations.

	19-20	20-21	21-22	22-23	23-24
CalPERS Employer Rates	19.72%	22.70%	24.60%	25.30%	25.80%
CalSTRS Employer Rates	17.10%	18.10%	18.10%	18.10%	18.10%
Amount Considered One-time Funding	\$ 1,100,000	\$ 370,000	\$ 120,000	\$ 80,000	\$ 30,000

Retiree Benefits

As of June 30, 2019, the District's Irrevocable Retiree Benefits Trust (Trust) had a portfolio value of \$104.93 million. In addition there is \$1.3 million in the District's Retiree Benefits fund associated with prior year salaries that will be cleared to the Trust in 2019-20. With the budgeted \$1 million transfer from one-time funds in 2019-20 and the 1% charged against salaries, it is expected that the balance in the Trust will exceed \$110 million by the end of the 2019-20 year.

Per Governmental Accounting Standards Board Statements 74 & 75, the District had the prior year's study performed using the new standard. The District has chosen to do the roll-forward evaluation to measure the liability as of June 30, 2019, as permitted under these new standards.

The District's roll-forward Actuarial study Valuation (August 2019) from the prior year report (November 2018), has the District's total retiree benefits liability estimated at \$108.9 million dollars.

During negotiations for 2018-19 the District advocated to have the requirement to qualify for lifetime medical benefits increased from 15 years to 50 years. Classified, Management, and Confidential employee groups agreed to this change effective January 1, 2019 for new employees. United Faculty negotiations are still ongoing. The short-term benefit is minimal for the District since the District will still be paying for current retirees and those already employed. The long-term benefit is that the District will greatly reduce the number of new employees that will potentially qualify and, over time, will be able to achieve 100% funding of the obligation. By doing this, the approximate \$5.4 million dollars budgeted for retiree medical benefits, plus the current 1% charge to salaries can be eliminated, freeing up close to \$7 million dollars of on-going funding that can be used for other on-going expenses.

One-Time Dollars Available for Allocation

For 2019-20 the District begins the year with \$54,108,972 in funds available to allocate. The majority of these dollars have come from dollars the District has set aside for PERS/STRS, the stability/hold-harmless dollars, and SERP savings. As part of the allocation process, \$19,270,000 was allocated as part of the budget development process as listed below:

	Districtwide	District Services	Cypress College	Fullerton College	NOCE	Total
Allocations Assigned	\$ 5,200,000	\$ 800,000	\$ 5,325,000	\$ 5,325,000	\$ 1,220,000	\$ 17,870,000
Allocations Unassigned		400,000	400,000	500,000	100,000	1,400,000
Total Allocated One-Time Dollars	<u>\$ 5,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 5,725,000</u>	<u>\$ 5,825,000</u>	<u>\$ 1,320,000</u>	<u>\$ 19,270,000</u>

The allocations for Cypress, Fullerton and NOCE were approved through the Council on Budget and Finance, the allocations for District-wide and District Services were made for contracts already awarded or at the recommendation of the Vice Chancellor, Finance and Facilities.

Details of the allocations can be found under Tab 8. This document covers the remaining balances of previous allocations of one-time funds as well as allocations of one-time funds for 2019-20. With the \$15,917,955 of expected hold-harmless dollars in 2019-20, the balance remaining would be \$50,756,747.

Continued discussion will take place at the Council on Budget and Facilities and District Consultation Council during the 2019-20 year. In addition one-time funding is tentatively scheduled to be discussed at the Board meetings of September 10 and October 22.

New Resource Allocation Model

The Resource Allocation Model workgroup, a subcommittee of the Council on Budget and Facilities (CBF) has continued its work on developing a new internal allocation model for the District. A few of the more salient points of the draft proposed model are:

- The ongoing revenues are aligned with the sites that earn the revenue (Cypress College, Fullerton College, North Orange Continuing Education).
- An allocation is then made to provide resources to District Services, creating a fourth “site” for budget allocation purposes.
- All four sites then contribute to cover costs that are District-wide and thus provide a benefit to all.
- Each site then covers its own expenses.
- Any amounts that are paid on behalf of another site is charged back to that site, aligning costs with the entity that received the benefits or that was the driver of the expenditure.

The draft of the model, which used 2018-19 budget data was provided to CBF. For 2019-20, the workgroup will be evaluating the model using the actual ongoing revenues and expenses from 2018-19. Any unanticipated effects will be addressed and a 2019-20 budget will be created and run parallel to our existing budget model. The workgroup expects to recommendation a new internal allocation model to CBF during 2019-20.

Outstanding Issues

There are several issues that will impact the District this year, and into the future, that will affect the budget and will have dedicated staff time throughout the District:

- **Competitive Salaries and Benefits** – With the increases, or at least the offer to increase the fringe benefit allocation for all permanent employees, progress has been made on the Chancellor’s goal of an enhanced benefit package, treating all employees equitably, increasing benefits over a five-year period, and modifying lifetime medical benefits for future hires. Still a concern is how to align salaries and benefits to be more competitive with comparable districts.
- **Health Care Costs** – In recent years, the rising costs of health care have been of increased concern. Both faculty and classified management groups have expressed distress about the high out-of-pocket costs for health care their members are experiencing. The District also recognizes that the employer costs to cover its employees have been rising, outpacing COLA in some cases. Therefore, during 2018-19, the District evaluated alternatives to its ongoing participation in CalPERS Health. Working through the Insurance and Benefits Committee, comprised of representatives of each of the employee groups and District administration, recommendations were researched to consider leaving CalPERS and to seek alternatives. The Self-Insured Schools of California (SISC), a joint powers agreement (JPA) administered by the Kern County Superintendent of Schools Office was the only JPA that offered the District a proposal. The Committee did not support moving out of CalPERS Health at this time. In 2019-20, continued review of viable alternatives will be evaluated.
- **On-Behalf Payments for PERS** – The following is excerpted from the School Services of California Community College Update:

Governmental Accounting Standards Board (GASB) Statement No. 68 and subsequent GASB Statement No. 85 amended the reporting requirement for governmental pension plans. The resulting impact on local educational agencies (LEAs) was the requirement to record the state’s contribution to the California State Teachers’ Retirement System (CalSTRS) on behalf of the LEA’s employees.

On June 27, 2019, Governor Gavin Newsom signed Senate Bill (SB) 90 into law, which appropriated \$2.246 billion and \$904 million to CalSTRS and the California Public Employees' Retirement System (CalPERS), respectively. SB 90 explicitly states that these contributions are to occur in the 2018-19 fiscal year, and are on behalf of local school and college employers with the intent to reduce future year employer contribution rates. Both CalSTRS and CalPERS accrued the contributions from the state on their 2018-19 financial statements, and the matching principle requires school and college employers to recognize the impact on their 2018–19 financial statements. Although the employer contribution rates to CalSTRS and CalPERS will be reduced in future years from the originally projected increases, there is an unintended consequence of these contributions.

The District has previously recorded the on-behalf payments made and published by CalSTRS. However, the on-behalf portion for both of the amounts contributed as part of SB 90 will also need to be recorded in our financial statements. Since the required entries show as an increase to benefits expense and also as an increase to revenue for the contribution by the state on our behalf, there is a net zero effect on our bottom line. However, once we have received the updated amounts, we will be including these amounts in our CCFS-311 Annual Financial & Budget Report to the State Chancellor's Office.

**North Orange County CCD
Proposed Budget
General Fund Summary
2019-2020**

	<u>2019/2020 Budget</u>	<u>Budget as a % of Expenditures</u>	<u>2018/2019 Actual</u>	<u>Actual as a % of Expenditures</u>
Beginning Balance	\$ 102,357,521		\$ 86,590,675	
Revenues:				
Federal Revenue	6,493,292	2.15%	5,997,322	2.27%
State Revenue	173,356,575	57.45%	149,319,665	56.64%
Local Revenue	115,631,650	38.32%	129,613,563	49.17%
Total Revenues	295,481,517	97.92%	284,930,550	108.08%
Expenditures:				
Academic Management Salaries	\$ 9,508,180	3.15%	8,556,992	3.25%
Full-Time Faculty Salaries	63,049,346	20.89%	59,005,408	22.38%
Part-Time Faculty Salaries	28,111,906	9.32%	33,481,022	12.70%
Total Academic Salaries	100,669,432	33.36%	101,043,422	38.33%
Classified Management Salaries	11,255,012	3.73%	9,836,848	3.73%
Classified Staff Salaries	50,628,591	16.77%	44,497,932	16.89%
Confidential Staff Salaries	1,316,591	0.44%	1,231,092	0.47%
Hourly Staff Salaries	7,260,049	2.41%	9,994,690	3.79%
Total Classified Salaries	70,460,243	23.35%	65,560,562	24.88%
Employee Benefits	56,624,896	18.76%	60,748,788	23.04%
Total Salaries and Benefits	227,754,571	75.47%	227,352,772	86.25%
Supplies and Materials	16,970,054	5.62%	4,873,073	1.85%
Other Operating Expenses	38,372,731	12.72%	22,893,917	8.68%
Capital Outlay	18,665,975	6.19%	8,501,071	3.22%
Total Expenditures	301,763,331	100.00%	263,620,833	100.00%
Other Sources/(Uses):				
Interfund and Other Transfers In	1,055,891		1,318,197	
Debt Retirement	(128,940)		(48,847)	
Interfund and Other Transfers Out	(7,844,841)		(4,682,812)	
Student Financial Aid	(2,829,444)		(2,129,409)	
Total Other Sources/(Uses)	(9,747,334)		(5,542,871)	
Ending Balance/Contingency	\$ 86,328,373		\$ 102,357,521	

North Orange County CCD
Proposed Budget
General Fund Summary by Fund Type
2019-2020

	<u>Prior Year Funds</u>	<u>Current Year Funds</u>	<u>Self-supported Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Beginning Balance	\$ 95,700,580	\$ -	\$ -	\$ 6,656,941	\$ 102,357,521
Revenues:					
Federal Revenue			0	6,493,292	6,493,292
State Revenue		106,321,924	15,698,841	51,335,810	173,356,575
Local Revenue		104,010,000	6,658,244	4,963,406	115,631,650
Total Revenues	-	210,331,924	22,357,085	62,792,508	295,481,517
Expenditures:					
Academic Management Salaries	30,018	8,034,901	-	1,443,261	9,508,180
Full-Time Faculty Salaries		60,115,227		2,934,119	63,049,346
Part-Time Faculty Salaries	141,000	25,405,967	7,000	2,557,939	28,111,906
Total Academic Salaries	<u>171,018</u>	<u>93,556,095</u>	<u>7,000</u>	<u>6,935,319</u>	<u>100,669,432</u>
Classified Management Salaries	1,321,507	6,938,517	76,072	2,918,916	11,255,012
Classified Staff Salaries	398,206	38,892,588	462,497	10,875,300	50,628,591
Confidential Staff Salaries	-	1,316,591	-	-	1,316,591
Hourly Staff Salaries	556,001	1,080,014	371,559	5,252,475	7,260,049
Total Classified Salaries	<u>2,275,714</u>	<u>48,227,710</u>	<u>910,128</u>	<u>19,046,691</u>	<u>70,460,243</u>
Employee Benefits	2,676,266	46,549,016	211,483	7,188,131	56,624,896
Total Salaries and Benefits	<u>5,122,998</u>	<u>188,332,821</u>	<u>1,128,611</u>	<u>33,170,141</u>	<u>227,754,571</u>
Supplies and Materials	901,280	2,583,755	484,515	13,000,504	16,970,054
Other Operating Expenses	9,077,853	12,714,305	1,037,748	15,542,825	38,372,731
Capital Outlay	11,713,171	1,158,628	1,705,711	4,088,465	18,665,975
Total Expenditures	<u>26,815,302</u>	<u>204,789,509</u>	<u>4,356,585</u>	<u>65,801,935</u>	<u>301,763,331</u>
Other Sources/(Uses):					
Intrafund/Interfund Transfers In		1,000,000	29,944	25,947	1,055,891
Debt Retirement		(39,785)	(89,155)	-	(128,940)
Interfund and Other Transfers Out	(8,510,316)	1,547,193	(542,448)	(339,270)	(7,844,841)
Student Financial Aid	(83,738)	(3,000)		(2,742,706)	(2,829,444)
Total Other Sources/(Uses)	<u>(8,594,054)</u>	<u>2,504,408</u>	<u>(601,659)</u>	<u>(3,056,029)</u>	<u>(9,747,334)</u>
Ending Balance/Contingency	<u>\$ 60,291,224</u>	\$ 8,046,823	<u>\$ 17,398,841</u>	<u>\$ 591,485</u>	<u>\$ 86,328,373</u>
Net Budgeted Contingencies in Ongoing Resources		(994,505)			
		<u>\$ 7,052,318</u>			

**North Orange County Community College District
Proposed Budget
Ongoing Revenue and Expenses
2019-2020**

	2018-19	2019-20
Revenues		
Apportionment/Taxes/Enrollment Fees	\$ 197,904,569	\$ 198,598,697
Adjustment for PERS/STRS Holding	(6,234,391)	-
Full-Time Faculty Allocation	-	1,441,228
Unrestricted Lottery	5,027,640	5,224,906
Part-Time Faculty Office Hours/Benefits	770,000	770,000
Part-time Faculty Compensation	711,019	679,020
Fee Waiver Admin	650,602	608,629
Non-Resident Tuition	1,000,000	1,000,000
Interest	1,000,000	1,000,000
Misc. Income	10,000	10,000
Mandated Cost	1,009,265	999,444
Redevelopment Funds	1,000,000	1,000,000
Total	<u>\$ 202,848,704</u>	<u>\$ 211,331,924</u>
Expenditures		
Unrestricted General Fund Personnel	\$ 144,793,675	\$ 151,518,929
Retiree Benefits	5,684,732	5,368,642
Extended Day Budgets	23,855,954	24,361,831
Extended Day/Hourly Benefits	4,694,405	4,801,742
Operating Allocation	11,341,650	10,886,037
Districtwide	6,683,992	6,686,425
Sabbatical	300,000	300,000
Related Activity	350,000	350,000
Other (Mileage/Memberships)	6,000	6,000
Total	<u>\$ 197,710,408</u>	<u>\$ 204,279,606</u>
Revenue less Expenditures	<u>\$ 5,138,296</u>	<u>\$ 7,052,318</u>

**North Orange County Community College District
Unrestricted General Fund On-going Resource Summary
2-Year Projection of Proposed Budget
2019-2020 to 2021-2022**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Revenues			
Apportionment/Taxes/Enrollment Fees	\$ 198,598,697	\$ 206,355,038	\$ 213,085,958
Full-Time Faculty Allocation	1,441,228	1,441,228	1,441,228
Unrestricted Lottery	5,224,906	5,224,906	5,224,906
Part-Time Faculty Office Hours/Benefits	770,000	770,000	770,000
Part-time Faculty Compensation	679,020	679,020	679,020
Fee Waiver Admin	608,629	608,629	608,629
Non-Resident Tuition	1,000,000	1,000,000	1,000,000
Interest	1,000,000	1,000,000	1,000,000
Misc Income	10,000	10,000	10,000
Mandated Cost	999,444	1,030,283	1,059,132
Redevelopment Funds	1,000,000	1,000,000	1,000,000
	<u>\$ 211,331,924</u>	<u>\$ 219,119,104</u>	<u>\$ 225,878,873</u>
Expenditures			
Unrestricted General Fund Personnel	\$ 151,518,929	\$ 160,059,753	\$ 167,061,787
Retiree Benefits	5,368,642	5,686,877	5,964,787
Extended Day Budgets	24,361,831	25,058,579	25,760,219
Extended Day/Hourly Benefits	4,801,742	4,939,072	5,077,366
Operating Allocation	10,886,037	11,197,378	11,510,905
Districtwide	6,686,425	6,877,657	7,070,231
Sabbatical	300,000	300,000	300,000
Related Activity	350,000	350,000	350,000
Other (Memberships)	6,000	6,000	6,000
Total	<u>\$ 204,279,606</u>	<u>\$ 214,475,316</u>	<u>\$ 223,101,295</u>
Revenue less Expenditures	<u>\$ 7,052,318</u>	<u>\$ 4,643,788</u>	<u>\$ 2,777,578</u>

Multi-year projections have been developed to assist with planning for the future. The two-year projections were developed using the most recent information available. The following assumptions were used in development of projections:

- Apportionment Revenues based on the SCFF calculator, with no growth in FTES.
- Unrestricted Lottery and Mandated Cost funds applied projected rates with no change in FTES.
- The remaining revenues have been kept constant.
- Personnel Costs incorporate:
 - Salary Increases: For Faculty 8.83% for 2020-21 and 2.80% for 2021-22.
 - Salary Increases: For all other groups: 2.86% for 2020-21 and 2.80% for 2021-22.
 - PERS rate of 22.70% for 2020-21 and 24.60% for 2021-22. STRS rate of 18.10% for both years.
 - Health Care costs are estimated to increase 5.71% each year.
 - Increases in Step and Column estimated at 1% per year.
- Retiree Benefit Cost increase based on latest OPEB actuarial report.
- Extended Day Budgets and Benefits, Operating Allocation and Districtwide costs have been increased COLA.
- The remaining costs have been kept constant.

**North Orange County CCD
Proposed Budget
General Fund Revenue Detail
2019-2020**

	2019-20	2018-19
	Budget	Actuals
Federal Revenues:		
Federal Work Study	\$ 863,133	\$ 698,949
Temporary Assistance for Needy Families	163,139	169,072
Pell	56,660	56,570
SEOG	45,454	57,244
Veterans Services	8,762	15,101
VTEA	2,021,036	2,130,133
Other Federal Revenues	3,335,108	2,870,253
Total Federal Revenues	6,493,292	5,997,322
State Revenues:		
State General Apportionment	80,956,459	60,348,894
Enrollment Fee Waiver	608,629	450,602
Basic Skills	2,638,858	2,157,983
Full-time Faculty Compensation	-	1,441,228.00
Part-time Faculty Compensation	1,449,020	2,305,343
EOPS	2,658,165	2,790,303
DSPS	3,398,484	3,302,434
CalWORKs	973,684	966,531
Strong Workforce Program	5,680,402	7,478,483
TTIP	2,562	53
Instructional Equipment & Library Materials	364,500	572,680
Faculty & Staff Diversity	129,113	41,704
CARE	391,271	367,693
Student Success & Support Program	8,401,361	8,331,447
BFAP Admin Allowance	1,380,442	1,320,316
Other General Categorical	12,135,666	5,285,867
Student Equity	4,871,478	3,345,721
Veteran Resource Center	212,038	167,346
Hunger Free Campus Program	288,158	48,014
Prop 30 Education Protection Act	32,382,307	31,221,452
Economic Development	1,005,327	398,216
Other Reimbursable Categorical	2,397,040	749,360
Timber Yield	-	1
Homeowners Tax Relief	400,000	374,833
Lottery	7,068,991	7,018,896
Mandated Costs	999,444	944,656
Other State Revenues	2,563,176	7,889,609
Total State Revenues	173,356,575	149,319,665

**North Orange County CCD
Proposed Budget
General Fund Revenue Detail
2019-2020**

	2019-20	2018-19
	Budget	Actuals
	<u> </u>	<u> </u>
Local Revenues:		
Tax Allocation Secured	83,000,000	69,005,471
Tax Allocation Supplemental Roll	2,200,000	2,013,613
Tax Allocation Unsecured	2,100,000	3,631,702
Prior Year Taxes	2,300,000	762,304
ERAF	-	17,270,150
RDA Pass-Through Payments	-	1,337,124
RDA Residual Revenue	-	7,252,536
RDA Liquidation Revenue	-	122,110
Contributions	46,113	-
Contract Instructional Services	110,069	21,600
Other Contracted Services	285,610	311,172
Contractor Commissions	400,000	315,053
Vending Commissions	46,048	39,929
Rentals & Leases	1,712,468	1,800,067
Interest & Investment Income	1,000,000	2,327,842
Continuing Ed Tuition Classes	350,000	342,569
Community Service Classes	25,000	19,224
Enrollment Fees	12,400,000	12,577,289
Health Services	1,696,961	1,498,549
Instructional Materials Fees	163,200	161,094
Student Records	181,293	131,171
Non-Resident Tuition	3,200,000	4,624,761
Parking Permits	1,940,000	1,699,154
Enrollment Status Verification	2,600	6,000
Class Audit Fees	1,000	4,068
International Student Appl. Fees	6,300	3,500
Graduation Application Fee	100	-
Other Student Fees & Charges	94,500	65,930
Refund Processing Fees	-	360
Coin Operated Copier	37,024	26,941
Return Check Charges	250	50
Parking Meters & Fines	868,705	780,635
Miscellaneous	1,464,409	1,461,595
Total Local Revenues	<u>115,631,650</u>	<u>129,613,563</u>
Other Financing Sources:		
Intrafund Transfers In	55,891	-
Interfund Transfers In	1,000,000	1,318,197
Total Other Financing Sources	<u>1,055,891</u>	<u>1,318,197</u>
 Total Revenues and Transfers In	 <u>\$ 296,537,408</u>	 <u>\$ 286,248,747</u>

**North Orange County CCD
Proposed Budget
General Fund Summary by Site
2019-2020**

	Districtwide	DS	CC	FC	NOCE	Total
Beginning Balance	\$ 55,382,094	\$ 7,073,070	\$ 14,565,671	\$ 17,876,076	\$ 7,460,610	\$ 102,357,521
Revenues and Other Sources:						
Federal Revenue		89,643	1,384,751	2,694,173	2,324,725	6,493,292
State Revenue	123,864,850	4,526,959	13,289,285	18,010,041	13,665,440	173,356,575
Local Revenue	90,610,000	737,088	10,029,010	13,633,312	622,240	115,631,650
Intrafund/Interfund Transfers In	1,000,000	-	-	-	55,891	1,055,891
Total Revenues and Other Sources	215,474,850	5,353,690	24,703,046	34,337,526	16,668,296	296,537,408
Total Resources Available	\$ 270,856,944	\$ 12,426,760	\$ 39,268,717	\$ 52,213,602	\$ 24,128,906	\$ 398,894,929
Expenditures and Other Uses:						
Academic Management Salaries	\$ -	\$ 971,828	\$ 3,147,901	\$ 3,597,997	\$ 1,790,454	\$ 9,508,180
Full-Time Faculty Salaries		-	23,923,797	35,985,874	3,139,675	63,049,346
Part-Time Faculty Salaries	650,000		8,459,075	11,871,589	7,131,242	28,111,906
Total Academic Salaries	650,000	971,828	35,530,773	51,455,460	12,061,371	100,669,432
Classified Management Salaries		3,307,272	2,629,970	2,470,167	2,847,603	11,255,012
Classified Staff Salaries		5,994,841	15,422,361	21,559,128	7,652,261	50,628,591
Confidential Staff Salaries		1,023,030	92,368	95,434	105,759	1,316,591
Hourly Staff Salaries		92,370	430,606	4,162,933	2,574,140	7,260,049
Total Classified Salaries	-	10,417,513	18,575,305	28,287,662	13,179,763	70,460,243
Employee Benefits	7,583,642	3,981,122	16,050,857	22,288,771	6,720,504	56,624,896
Total Salaries and Benefits	8,233,642	15,370,463	70,156,935	102,031,893	31,961,638	227,754,571
Supplies and Materials		472,422	8,995,760	5,518,859	1,983,013	16,970,054
Other Operating Expenses	5,214,125	5,341,824	9,480,049	12,953,874	5,382,859	38,372,731
Capital Outlay		236,917	11,749,282	4,331,530	2,348,246	18,665,975
Debt Retirement		55,000	30,000	43,940	-	128,940
Interfund and Other Transfers Out	390,000	3,250,000	(2,000)	4,150,950	55,891	7,844,841
Student Financial Aid		-	160,565	2,668,129	750	2,829,444
Contingency	76,158,262	2,209,806	141,430	4,148,026	3,670,849	86,328,373
Total Expenditures and Other Uses	\$ 89,996,029	\$ 26,936,432	\$ 100,712,021	\$ 135,847,201	\$ 45,403,246	\$ 398,894,929

Budget Planning and Priorities

District Services

The current planning process for District Services is handled at the department level with the head of each department setting priorities that are aligned with the department's goals and objectives. For the 2019-20 year, District Services will continue to implement the administration review process that was outlined in the District's *2013 Integrated Planning Manual* (updated Fall 2017). The purpose of this process is to analyze and track the efforts of each area of District Services to continually improve the quality of the services provided to the campuses and to the other District Services departments. The three components of the administrative review are:

1. An analysis of quantitative and qualitative data that reflect the services' strengths and weaknesses relative to meeting established standards, advancing the NOCCCD mission, and supporting District Strategic Directions and District Objectives.
2. A report on the progress made in achieving the previous year's plans.
3. The development of a plan for the coming year to sustain or improve the services provided, and to contribute to the achievement of the District Strategic Directions.

Resources are allocated to District Services in accordance with the NOCCCD budget allocation model. These resources are divided among the individual District Services departments based on current needs and plans for improvement. Requests for distribution of allocations within District Services will be presented to the District Services Committee for discussion and recommendation to the Chancellor.

While most of District Services focuses on operations, two of the District Services areas are more closely aligned to the District's Strategic Directions.

- The Chancellor provides comprehensive leadership and guidance to all segments of the District to make progress and report on key performance indicators associated with the District's Strategic Directions and institutional goals outlined in the District Strategic Plan..
- The Educational Services and Technology Department is established to provide support for educational master planning, instructional matters, student success initiatives, accreditation, research and now institutional and educational technology, with District

Information Services under its umbrella. The Department is primarily responsible for working with District-wide stakeholders to create and implement the District-wide strategic plans, the latest iteration is the NOCCCD District-wide Strategic Plan 2018-2020 (https://nocccd.edu/files/nocccd-strategic-plan-2018-20-web_30674.pdf). The department conducts activities in support of all five of the District Strategic Directions. Some of the major work involves facilitation of District-wide processes and data and other technology based systems to assist the campuses to successfully implement guided pathways, the North Orange Promise, the Anaheim Union Educational Pledge, Fullerton Educational Partnership, student success, completion and equity (streamlining student journey at NOCCCD), enrollment management, degree planning and degree audit, research and MIS data submission and reporting, online catalog, business intelligence and workforce and economic development. Specifically in the systems arena, we provide support systems for student portal, business continuity, digital imaging, surveys, event scheduling, and project planning. One of the key goals this year for the Department is to work with all District stakeholders and the consultants to craft an Educational and Facilities Master Plan for the District from 2021 to 2030.

Cypress College

For the 2018/19 academic year, Cypress College continued to excel at delivering high quality instruction and student support programs with an emphasis on student success. We continue to make strides in our efforts to implement Guided Pathways through collaborative efforts with our faculty, staff, and management teams. There has been great effort in the creation and implementation of meta-majors to increase the pathways to degree completion, certificate achievement, and transfer to four-year university programs. This is evidenced by increases in our transfer rates, degrees awarded, and certificates awarded.

In addition to our academic achievements in Guided Pathways, we continue to invest in student support initiatives to increase positive outcomes for our entire student population. Over the past academic year, we have invested in the following activities:

- Pathways of Hope – a program to support students facing food insecurity

- Cypress Connect – a mobile application to provide access to a variety of information sources such as, scheduling, admissions and records, financial aid, other critical information needs
- Civitas – a software solution that monitors student academic progress and provides opportunities to effectively provide proactive student support
- STEM² – a student focused program that seeks to provide opportunities and support for students interested in or are pursuing studies in science, technology, engineering, and/or mathematics
- Tutoring - Increased tutoring services to support achievement outcomes for our Guided Pathways initiative
- Instructional Equipment – Classroom-based instructional supplies and equipment to increase teaching effectiveness and learning outcomes
- Complete critical maintenance services, including high-voltage electrical systems, fire/life safety monitoring, and energy controls.

Looking Ahead

For the 2019-20 academic year, the College continues its efforts to solidify its ongoing budget allocation and management methodologies. All departments have worked diligently to develop meaningful base budgets, with a goal of maximizing the College allocations from general funds, lottery funds, and local revenues. College leadership is focused on enrollment strategies that create effective uses of extended day resources, reduced reliance on one-time funding processes, and maximization of existing fiscal resources.

For this budget year, the District and the College are faced with the uncertainty of a fluctuating funding formula from the State that makes multi-year fiscal planning difficult. The College is working closely with District leadership to monitor fiscal resources and enrollment targets. For this transition year, the College will be focused on taking advantage of one-time funding resources to address historical issues, such as scheduled maintenance backlogs, instructional equipment updates, and program support deficiencies. Meanwhile, we'll continue to right-size our base budgets to prepare for possible future budget fluctuations and uncertainties due to the evolving funding formula and the prospect of a downturn in the economy.

In regards to the College's one-time funding processes, the College will begin discussions through our participatory governance groups to review current practices to seek equitable outcomes for the allocation and use of our one-time fiscal resources. To that end, the College will review opportunities to maximize its available one-time funds in the following suggested areas:

- Academic program enhancements
- Strategic programs to enhance student success
- Facility related ADA issues
- Scheduled maintenance backlog
- Professional development for faculty and staff
- Support for our food/housing insecure students
- College Promise Program development

With the investment of one-time funds in these suggested areas, the College will also seek to review existing fiscal processes that promote effectiveness and establish responsible reserves to meet our changing fiscal landscape.

Fullerton College

The Fullerton College annual planning and budgeting process involves the 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. 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.

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 three-year cycle devoting one year to instructional divisions, one year to Student Services' and Administrative Services' departments, and one year 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. The PBSC begins development of the College budget the following fall, and after College carryover funds are verified, budget allocation recommendations are made based on the College's goals. The Fullerton College Planning and Budgeting process also includes an evaluation of the *Fullerton College Technology Plan*, beginning in the spring of each year, for recommended expenditures for the following fiscal year.

A significant component of the Fullerton College planning and budgeting process involves specific goals and objectives to address the five Strategic Directions which were developed as part of the *2011 Comprehensive Master Plan*. These are identified in the North Orange County Community College District's *District-wide Strategic Plan*. The five Strategic Directions are described in Section 1 of this budget document. Below are some examples of the progress made during the past year:

- Strategic Direction 1 – (improve completion rates) Fullerton College receives and allocates approximately \$4.18 million per year of Student Equity and Achievement (SEA) Program

funds, part of which is the former Student Success and Support Programs (SSSP) funding. The following activities are supported by SEA funds which support student completion:

- Directing all new and returning students to complete orientation, assessment, and counseling services.
- All new and returning students must visit the Counseling Center to attend a Group Advising session (new students), or meet individually with a counselor (returning students) to receive their placement test results.
- Multiple measures are reviewed by counselors to determine placement recommendations.
- An abbreviated educational plan is developed for each student. General education patterns, long-term educational goals, and majors are also discussed.
- Comprehensive educational plans are developed for students after completion of 15 transferrable units via selected counseling courses, individual meetings with counselors in general counseling and for those students participating in various special programs or service areas (Punkte, Umoja, Honors, Athletics, EOPS/CARE/Foster Youth/CalWORKs, Cadena/Transfer Center, Disabled Student Services, SDSI, Financial Aid and Veteran's Resource Center) by counselors in those specific areas.

Fullerton College also receives and distributes approximately \$3.8 million per year in Strong Workforce funding for eligible CTE programs and students. This funding supports equipment, training aids, instructional materials, and staff development to support the improvement of completion rates.

- Strategic Direction 2 – (eliminating achievement gap) Strategies targeting the elimination of the documented achievement gap are being investigated and implemented. The overarching goal of the student equity projects at Fullerton College is to help students achieve equitable outcomes on the above success indicators as compared to the student groups succeeding at the highest rates. Much of this is done by providing additional financial support to programs and services that are already successfully supporting students

such as EOPS, Student Diversity Success Initiative (SDSI), Incite (Support for Student Athletes), Umoja, and Supplemental Instruction (SI). Student Equity Plans are required to coordinate with Student Support & Success Program Plans as well as coordinating activities and planning with DSS, EOPS, Puente, Umoja, Foster Youth, Veterans, CalWORKs, and Financial Aid.

- Strategic Direction 3 – (improve student success rates) Hornets Tutoring (previously The Basic Skills initiative) provides funding to Fullerton College to develop innovative programs designed to help students achieving success in English, ESL, math, and reading and find success in college-level work. Data indicates that students who participated in the previous Basic Skills Initiative Supplemental Instruction (BSISI) program had higher retention and success rates relative to students who did not participate. Example of those programs are: Supplemental Instruction (100 sections), Entering Scholars Programs, Educators for Equity Program, and Graduate Student Mentorship Program.
- Strategic Direction 4 – (implement planning and decision-making) Planning meetings were held to identify strengths and weaknesses in the planning process, integrate planning across campus departments and divisions, and foster a culture of transparency in planning. A great example is the implementation of AB705 which is a State-mandated reform project designed to improve the success of students in English, math, reading, and ESL.
- Strategic Direction 5 – (develop and sustain collaborative partnerships) Fullerton College continues to develop and sustain collaborative projects and partnerships with the community's educational institutions, civic organizations, and businesses. For example, through our Technological Education Grant, we are working to develop and submit a request for a Cyber Security Grant to fund Fullerton College's program and support our involvement in a regional Cyber Security Consortium with sister campuses. Another example is through our Career Pathways Trust Grant. Fullerton College is one of the partners in the OC Teacher Pathway partnership which consists of Rancho Santiago Community College District, Santa Ana College, California State University Fullerton, and various community programs, high schools, and middle schools. Fullerton College is delivering outreach to the Anaheim Union High School District, Brea Olinda Unified

School District, Fullerton Joint Union High School District, and Placentia-Yorba Linda Unified School District. Students participating receive "wraparound" support that includes dedicated counseling and academic advising, opportunities to complete dual enrollment courses, experiential learning, tutoring, supplemental instruction and trainings in STEM fields to encourage successful completion, certification, transfer and careers in education. For the 2019-20 academic year, Fullerton College has entered into dual enrollment agreements with Anaheim Union High School District, Brea Olinda Unified School District, Fullerton Joint Union High School District and Placentia-Yorba Linda Unified School District. In addition, Fullerton College has been partnering in the Anaheim Pledge, along with Anaheim Union High School District, NOCCCD, Cypress College, North Orange Continuing Education, California State University, Fullerton, and the University of California, Irvine. Fullerton College has also been partnering with the Fullerton Joint Union High School District and California State University, Fullerton in the Fullerton Educational Partnership. Beginning this fall, Fullerton College has expanded these efforts to include first-time college students from all high schools as part of the North Orange Promise.

Fullerton College's planning efforts focus on achieving these directions as evidenced by the action plans developed by individual departments and divisions. Examples of new and existing activities and programs which the College has enhanced or implemented to support the District Strategic Directions as previously mentioned, include: the Student Equity Plan, the Anaheim Pledge, Fullerton Educational Partnership, North Orange Promise, Puente, UMOJA, Incite, Jump Start to College, supplemental instruction strategies, and Hornet Tutoring. Linking budget to planning, through the PBSC, resources have been allocated to support these programs and activities. Additional information is identified in the District Strategic Directions Budget Matrix located in Section 2 of this document.

North Orange Continuing Education (NOCE)

NOCE remained thoughtful in resource planning and allocation and continued to focus on its core values of student success and measurable outcomes, especially when it came to adding new courses, positions, and planning for facilities renovation and maintenance projects. Furthermore, NOCE worked on aligning resource allocation with institutional priorities.

During the 2018 – 2019 year, NOCE developed a new three-year Strategic Plan. To accomplish this goal, a strategic planning workgroup representative of faculty, classified professionals, and management was formed. The workgroup members composed the new NOCE Strategic Plan which was subsequently vetted by various institutional constituencies and approved by the Provost’s Cabinet on June 18, 2019. Using an integrated planning model, the new strategic plan adopted the *CCC Vision for Success Goals* as the overarching reference framework and incorporated the goals from the *NOCE Guided Pathways Plan* and *NOCE Student Equity Plan*. Strategic goals, objectives, and action steps were created for the following four focus areas of the NOCE Strategic Plan 2020 - 2023:

- Institutional Effectiveness: develop an evaluation process to measure institutional effectiveness and use it to inform planning and resource allocation
- Guided Pathways: create and maintain educational pathways to increase the likelihood of completion and transition to workforce, credit-bearing programs, and other educational options
- Capacity: using relevant data develop evidence-based strategies to align NOCE’s institutional capacity with the needs of the community within the District’s service area
- Equity: engage in targeted efforts toward eliminating the achievement gap of disproportionately impacted groups identified in the NOCE Student Equity Plan

The Strategic Focus Area of Capacity emphasizes the alignment of planning and allocating physical resources, such as budget and facilities, with student demands and institutional priorities as exemplified in the following action steps:

- Plan for study and student engagement space through renovation of existing facilities
- Design a facility utilization plan to meet student demand and the efficiency standards

Strategic planning was also the focus of the North Orange County Regional Consortium for Adult Education (NOCRC) in 2018 - 2019. In partnership with all NOCRC members, NOCE lead the development of the *NOCRC Three-Year Comprehensive Adult Education Plan*. The plan examined North Orange County regional needs related to the delivery of adult education and analyzed the gaps of existing services. Furthermore, the consortium adopted the *United Service Delivery Logic*

Model as the framework for evaluating adult education strategies and allocating resources. The model presents a series of activities and outcomes that are expected to occur as the result of implementing approved strategies. It utilizes the pillars from Guided Pathways, California Community College initiative to guide NOCRC members in defining the desired outcomes and determining inputs (a combination of human, financial, and material resources).

One of the NOCE's institutional priorities for 2019-20 is to develop a comprehensive plan for institutionalizing permanent positions, including fulltime faculty positions, to implement California Adult Education Program (CAEP) strategies within each department. To this end, the Provost's Cabinet approved a vetting process for CAEP-funded positions. The process ensures that the proposed positions contribute to the implementation of the NOCRC regional strategies and to the achievement of CAEP state-mandated outcomes. The vetting steps include NOCE institutional practices of shared governance and the approval processes established by the NOCRC consortium.

During the past year, NOCE operated at about 20% increased efficiency and made significant progress toward the elimination of the extended-day budget deficit. This achievement is attributed to thorough and consistent attendance monitoring activities implemented by faculty and administrators in all NOCE instructional programs. Comprehensive enrollment management will remain one of the focal areas for NOCE in 2019-20 especially because noncredit offerings will continue to be funded based on positive student attendance and FTES. The Office of Institutional Research and Planning will work closely with instructional departments on the design of attendance monitoring reports using data visualization tools, such as Tableau. The Director of Administrative Services will work on a resource allocation model offering greater autonomy to the departments and aligning the level of funding with their needs for the resources to meet FTES goals.

Capacity building in 2019-20 will target enrollment growth and will include expansion of community partnerships, exploration of new instruction delivery models, including distance education and Integrated Basic Education Skills and Training, and maximizing effectiveness of the NOCE organizational structure by leveraging available funding sources and aligning position management with the institutional Strategic Goals.

**North Orange County CCD
Proposed Budget
Current Year Grant Activity
2019-2020**

Grant	CC	FC	NOCE	District	Total
Adult Education & Family Literacy Act			859,707		859,707
AS Degree Nursing	153,879				153,879
Baccalaureate Degree Pilot Program	56,721				56,721
BFAP	609,447	770,994			1,380,441
Cal Grants	1,400,000	2,000,000			3,400,000
California Adult Education Program			8,249,507		8,249,507
California College Promise AB19	1,020,397	2,152,623			3,173,020
CalWorks	427,532	546,152			973,684
Campus Safety & Sexual Assault		24,656	14,206		38,862
CARE	148,762	242,508			391,270
Catalyst Grant	54,062	35,191	69,466		158,719
CCAP STEM Pathways Academy Grant	1,666,666				1,666,666
Child and Adult Care Food Program		24,000			24,000
Child Development Training Consortium		15,000			15,000
Classified Professional Development				\$ 121,558	121,558
College to Career Program			250,000		250,000
CSUF GEAR UP Grant				80,000	80,000
CTE Data Unlocked Initiative	830		44,640		45,470
CTE Transitions	46,195	46,196			92,391
Direct Loan	1,600,000	6,700,000			8,300,000
DSPS	960,197	1,457,987	980,300		3,398,484
Education Futures Initiative: TPPP	26,805				26,805
Emergency Grant for Dreamers	1	550			551
English Literacy and Civics Grant			729,212		729,212
EOPS	926,136	1,732,029			2,658,165
Financial Aid Technology Grant	151,329	135,325			286,654
Foundation for CCC Sponsorship		1,500			1,500
FWS	342,501	482,508			825,009
FWS Administrative Allowance	147,280	58,036			205,316
General Child Care		164,810			164,810

Grant	CC	FC	NOCE	District	Total
Guided Pathways	801,889	1,473,376	176,328		2,451,593
HBCU UMOJA Grant		16,000			16,000
HRSA HCOP	26,961				26,961
HSI-Promise Career Pathways		953,480			20,000
HSI-STEM Project RAISE Grant		20,000			288,158
Hunger Free Campus Program	95,870	148,395	43,893		57,335
Innovation & Effectiveness Grant		57,335			965,512
Instructional Equipment	289,686	638,342	37,484		124,272
Job Access/Reverse Commute Grant		147,736	124,272		286,878
Mental Health Support	95,444		43,698		45,300,000
Pell	18,300,000	27,000,000			29,023
Pell Administrative Allowance	1,684	27,339			1,928,645
Perkins IV	781,033	994,435	143,534	9,643	369
Professional Development SF Grant				369	18,049
Puente Project	3,794	14,255			10,000
QRIS Block Grant		10,000			12,000
Referee & Lane Technician		12,000			863,838
SEOG	314,749	549,089			46,609
SEOG Administrative Allowance	35,767	10,842			129,113
Staff Diversity	5,000	5,000	5,000	114,113	15,911,694
Student Equity and Achievement	5,333,716	7,754,850	2,548,352	274,776	4,297,055
Student Success Completion Grant	1,887,882	2,409,173			3,789,602
SWI - Local	1,297,496	1,677,998	420,387	393,721	1,890,801
SWP - Regional	504,127	216,508	960,817	209,349	121,542
SYAF California Jobs Challenge	121,542				163,139
TANF	72,601	90,538			2,562
Telecom Tech Infrastruc Prog (TTIP)				845	18,777
U-ACRE 3.0 Grant		18,777	1,717		54,699
UCI NSF Grant	54,699				100,000
Veteran Resource Center Grant	100,000				112,038
Veteran Resource Center SS	53,201	58,837			27,331
Veteran's Services	10,201	17,130			851,448
Welding Prog. Improvement Grant		851,448			573,764
Work Independence Self-Advocacy Ed.			573,764		218,001
Workability III Grant			218,001		
	\$ 39,926,082	\$ 61,762,948	\$ 16,494,285	\$ 1,204,374	\$ 118,434,209

Current Year Grant Detail

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.
- **Baccalaureate Degree Pilot Program (BDPP):** Funding provided by the State to help Cypress College’s implementation of a Mortuary Science Baccalaureate Degree 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 supplies.
- **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 in to 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, 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.
- **Child and Adult Care Food Program (CACFP):** Federal and State funded program to give financial assistance to licensed child care centers and day care homes.
- **Child Development Training Consortium:** Local funding to provide financial assistance to eligible students who are pursuing careers in child care/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.
- **Disabled Students Program & Services (DSP&S):** State funding to provide supplemental services and programs to students with disabilities.
- **Economic Development for Distressed Areas / 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.
- **Education Futures Initiative: Teacher Preparation Pipeline Program Mini-Grant:** State one-time funding to support regional efforts to scale up teacher preparation programs in order to maximize impact on expanding and diversifying the teacher workforce.
- **Equal Employment Opportunities (EEO):** State funding to help districts with diversity issues, such as recruitment and training.
- **Emergency Grant for Dreamers:** State one-time funding to provide emergency aid to students with an identified need, who are exempt from paying nonresident tuition.
- **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.
- **Foundation for California Community Colleges (CCC) Sponsorship:** Local funding to support student mental health programs.

- **Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) Grant:** Federal-funded, passed through CSU Fullerton, to support early interventions and to provide scholarships to increase college attendance and success and raise the expectations of low-income students.
- **General Child Care Grant:** State funding to provide child care services and to increase educational programs that are developmentally, culturally, and linguistically appropriate for the children served. This grant also provides nutrition, parent education, staff development, and referrals for health and social services.
- **Guided Pathways Grant:** State funding for multi-year state program designed to provide all California Community Colleges with the opportunity to implement Guided Pathways for the purpose of significantly improving student outcomes.
- **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.
- **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.
- **Historically Black Colleges and Universities (HBCU) Umoja Grant:** State funded, passes through Umoja Community Education Foundation, to provide direct services to students that 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.

- **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.
- **Innovation and Effectiveness Grant:** Funded by State Institutional Effectiveness Partnership Initiative (IEPI) program to assist the District in its enrollment management practices and with integrated planning and its assessment.
- **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.
- **Mental Health Support:** State funding to support mental health services and activities, and provide training.
- **National Science Foundation (NSF) Grant:** Federal-funded, passed through University of California, Irvine (UCI), to support course development of the newly created Cybersecurity pathway with UCI, and provide software and lab support for students who will benefit from this pathway at the high school and community college level.
- **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.
- **Perkins IV and CTE Transitions:** Federal funds administered by the State for the improvement of vocational and technical education 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.
- **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 & Noncredit 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 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.
- **Sunburst Youth Academy Foundation (SYAF) California Jobs ChalleNGe**: Local funding to provide academic achievements for the students of the California Jobs ChalleNGe.
- **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.
- **Urban Agriculture Community-based Research Experience (U-ACRE 3.0) Grant**: Federal funded program to assist and support students in sustainability internships in coordination with California State University Fullerton.
- **Veterans 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 Resource Center (VRC) Grant:** State funding to assist VRC's to augment, develop, and/or expand activities and services to support student veterans.
- **Veterans Services and Veterans Chapter 33 Benefits:** Federal funding to provide educational benefits for veterans.
- **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.

**North Orange County CCD
Analysis of Ending Fund Balances
June 30, 2019**

	<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	21,635.70					21,635.70
Total	<u>\$ 171,635.70</u>	-	-	-	-	<u>\$ 171,635.70</u>
Restricted Fund Balance						
Restricted Programs						
Health Services			127,561.29	416,507.00		544,068.29
Instructional Equipment			137,143.00	456,320.23	7,548.94	601,012.17
Parking			(244,029.59)	621,543.42	537,949.23	915,463.06
Lottery			1,709,205.78	1,957,864.54	770,047.42	4,437,117.74
Veterans Services			6,438.82	12,131.01		18,569.83
Admin Allowance			127,730.70	12,978.91		140,709.61
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,864,050.00</u>	<u>\$ 3,477,345.11</u>	<u>\$ 1,315,545.59</u>	<u>\$ 6,656,940.70</u>
Committed Fund Balance						
STRS & PERS Cost	6,337,728.00					6,337,728.00
Total	<u>\$ 6,337,728.00</u>	-	-	-	-	<u>\$ 6,337,728.00</u>
Assigned Fund Balance						
Legal Expenses	100,000.00					100,000.00
Facility Emergency	130,000.00					130,000.00
Coast CCD Contract		31,484.56				31,484.56
Safety Budget		102,768.42				102,768.42
Committed Costs for IS Systems		569,649.00				569,649.00
Activities Assigned by Campus **		4,742,982.00	5,120,880.08	7,615,570.38	646,765.00	18,126,197.46
Allocations of One-Time Funds *	7,871,666.00	1,387,157.36	7,580,741.00	6,783,160.38	2,021,734.83	25,644,459.57
Total	<u>\$ 8,101,666.00</u>	<u>\$ 6,834,041.34</u>	<u>\$ 12,701,621.08</u>	<u>\$ 14,398,730.76</u>	<u>\$ 2,668,499.83</u>	<u>\$ 44,704,559.01</u>
Uncommitted Fund Balance						
Board Policy	12,270,000.00					12,270,000.00
Unallocated Resources	6,608,346.92					6,608,346.92
Set Aside for STRS/PERS Costs	21,892,717.00					21,892,717.00
Personnel		415,091.22	756,164.90	1,008,375.17	585,541.85	2,765,173.14
Budget Center:						-
11100 Fund		3,551,099.97	909,530.39	3,452,151.63	2,347,311.56	10,260,093.55
Operating Allocation Restoration		324,294.00	369,972.00	247,167.00	66,779.00	1,008,212.00
SERP Vacation Payouts		88,136.00	153,048.00	128,611.00	19,805.00	389,600.00
SERP Backfill for Replacements		31,229.00	16,642.00			47,871.00
11200 Fund		117,149.91	(721,195.83)	(18,341.83)	466,258.41	(156,129.34)
14000 Fund		55,010.64	1,846,334.68	165,218.60	12,312.05	2,078,875.97
Extended Day			(1,962,769.65)	(1,500,236.30)	(408,128.25)	(3,871,134.20)
Extended Day Supplement 18/19			1,476,558.71	1,500,000.00	1,000,000.00	3,976,558.71
Non-Resident Tuition			1,909,959.87	2,214,801.11		4,124,760.98
Settle-Up of Categoryals			-	(33,364.99)	(123,768.00)	(223,682.63)
Settle-Up of Child Care				41,592.00	(66,549.64)	41,592.00
Allocation of One-Time Funds 19/20:						-
Operating Allocation Restoration		400,000.00	400,000.00	500,000.00	100,000.00	1,400,000.00
Assigned by Campus		(4,742,982.00)	(5,120,880.08)	(7,615,570.38)	(646,765.00)	(18,126,197.46)
Total	<u>\$ 40,771,063.92</u>	<u>\$ 239,028.74</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,476,564.98</u>	<u>\$ 44,486,657.64</u>
Total Ending Fund Balance	<u>\$ 55,382,093.62</u>	<u>\$ 7,073,070.08</u>	<u>\$ 14,565,671.08</u>	<u>\$ 17,876,075.87</u>	<u>\$ 7,460,610.40</u>	<u>\$ 102,357,521.05</u>

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

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

North Orange County CCD
Detail of Allocations of One-Time Funds (Part of Assigned Fund Balance)
June 30, 2019

	<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			1,000,000.00		125,000.00	1,125,000.00
Capital Expenses-ADA			500,000.00		125,000.00	625,000.00
Diversity Programs	25,000.00					25,000.00
Equipment		116,030.36				116,030.36
Foundation Software		13,224.00				13,224.00
Institutional Capacity	23,264.00	340,041.00				363,305.00
Professional Development Program	123,402.00	46,633.00	20,000.00	894.27	35,181.57	226,110.84
Safety	300,000.00					300,000.00
Business Process Analysis	300,000.00					300,000.00
Outreach/Recruitment/Onboarding/Advertising			50,000.00	50,000.00	10,000.00	110,000.00
Pathways Support		71,229.00	219,059.00	442,215.00	100,000.00	832,503.00
Promise Program Supplement	400,000.00					400,000.00
Strategic Plan Fund	1,000,000.00					1,000,000.00
Student Success Funds - Other - STEM			332,151.00			332,151.00
Student Success Funds - Online Education			124,531.00	120,407.30	160,000.00	404,938.30
Student Success Funds - Supplemental Instruction				794,644.81		794,644.81
Student Success Funds - Universal Design					197,273.53	197,273.53
Website Modifications			10,000.00	49,999.00	49,279.73	109,278.73
Workforce Development	500,000.00					500,000.00
Subtotal Balance of PY Allocations	2,671,666.00	587,157.36	2,255,741.00	1,458,160.38	801,734.83	7,774,459.57
Allocation of One-Time Funds 19/20:						-
Capital Expenses						-
ADA			500,000.00	500,000.00	125,000.00	1,125,000.00
Campus Priorities			1,000,000.00	1,000,000.00	325,000.00	2,325,000.00
Scheduled Maintenance		500,000.00	1,000,000.00	1,000,000.00		2,500,000.00
Settled Off-schedule Salary Payments	1,000,000.00					1,000,000.00
Contribution to Irrevocable Trust	1,000,000.00					1,000,000.00
Equipment		200,000.00				200,000.00
Instructional Equipment					100,000.00	100,000.00
Extended Day Supplement 19/20			1,500,000.00	1,500,000.00	300,000.00	3,300,000.00
Foundations			150,000.00	150,000.00		300,000.00
Hunger Initiative			100,000.00	100,000.00	100,000.00	300,000.00
Institutional Capacity						-
Professional Development Program	200,000.00		25,000.00	25,000.00	10,000.00	260,000.00
Campus Priorities			1,000,000.00	1,000,000.00	250,000.00	2,250,000.00
Master Plan	1,000,000.00					1,000,000.00
Outreach/Recruitment/Onboarding/Advertising			50,000.00	50,000.00	10,000.00	110,000.00
Pathways Support		100,000.00				100,000.00
SERP Payments	2,000,000.00					2,000,000.00
Subtotal Additional Allocations	5,200,000.00	800,000.00	5,325,000.00	5,325,000.00	1,220,000.00	17,870,000.00
Total	\$ 7,871,666.00	\$ 1,387,157.36	\$ 7,580,741.00	\$ 6,783,160.38	\$ 2,021,734.83	\$ 25,644,459.57

Budget Center Carryovers

These carryovers consist of one-time funds allocated to the various budget centers and also funds that have been conserved by departments and campuses during the course of the previous year.

The one-time funds are to be used for the purposes for which they were designated. The remaining funds may be used to pay any other expense deemed a priority by the budget center or identified as a goal in the District-wide Strategic Plan.

District Services

The District Services budget is divided into five areas: (1) Finance and Facilities, (2) Human Resources, (3) Public and Governmental Affairs, (4) the Chancellor's Office, and (5) 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 2019-20 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 be directed as specified.

One of the biggest uses of carryover funds is for maintenance issues on the Anaheim Campus. A structural analysis of the upper deck parking lot showed that significant work is needed to fully restore the parking lot. Solutions for that work will be considered and incorporated into the District's Facilities Master Plan, which is currently being worked on. Additionally, we continue to focus on the NOCCCD Foundation development, which has been instrumental in helping to shape our the North Orange Promise Program, which has been expanded in 2019-20 to include a tuition-free college experience for all first-time, full-time college students attending Cypress College, Fullerton College, and North Orange Continuing Education. The Anaheim Campus will be evaluating the current status of existing staff computers, developing, and implementing a computer replacement strategy.

Additionally, the District’s Equity and Diversity Department continues to expand training focusing on faculty diversity. The Risk Management Department will be assessing the District’s emergency preparedness and determining how best to implement recommendations.

The schedule below is a listing of how carryovers are expected to be spent:

District Services Carryover Beginning Balance	\$ 7,073,070
Carryover of PO’s still in process from prior year	(1,322,542)
Foundation Software	(13,224)
Institutional Capacity	(340,041)
Equipment for Production Department	(116,030)
Future Instructor Training Program	(25,000)
Inclusive Excellence Curriculum Development Seminar	(16,700)
Diversity and Inclusion Faculty Fellows	(35,595)
Equity in Faculty Hiring Seminar	(10,000)
National Conference on Race and Ethnicity	(30,000)
Title IX Outreach	(10,000)
Retiree Benefits Payments Processing Services	(8,925)
Professional Development Program	(46,633)
Equipment – Other	(200,000)
Anaheim Campus Maintenance	(250,000)
Safety Budget	(102,768)
Emergency Preparedness & Contracts	(120,000)
Emergency Power for Project Leaders for Critical Systems	(1,250)
Furniture, Equipment & Supplies to complete 10th Floor	(30,000)
Computer Workstation Technology Updates	(132,970)
Coast CCD Contract for Library Services	(31,485)
Guided Pathways Support	(171,229)
Committed Costs for IS Systems	(569,649)
Scheduled Maintenance	(3,250,000)
Carryover Remaining Balance	<u>\$ 239,029</u>

Cypress College

Traditionally, the College has utilized carryforward funds to address academic program needs, instructional equipment replacement, critical scheduled maintenance backlogs, extended day supplement, and student support/success activities. For the 2019-20 fiscal year, the College has received an augmentation of one-time funding, in addition to its own surplus balance, to fund a number of college priority needs. Over this next year, the College, through the participatory governance process, will be reviewing the current one-time funding allocation model. This effort to review one-time funding processes is companion to the College's efforts to establish effective base budgets, rather than a significant reliance on a one-time funding processes, as traditionally practiced. The goal is to improve processes and methodologies that promote equitable allocations for all college programs and services. We will also identify appropriate reserve/contingency balances to address unplanned repairs/equipment replacement, emergency/fire-life safety issues, and other unanticipated needs.

For 2019-20, the College has set aside \$4.4 million to meet academic program needs, instructional equipment replacement, student support activities, and to establish appropriate level reserves/contingencies. Allocation of these funds will be done in consultation with existing participatory governance structures to maximize engagement and equitable distribution. Examples of these needs include updating fitness lab equipment, support of expanded tutoring services, instructional equipment replacement (math, biology, chemistry, and physics), scheduled computer refreshments, additional public safety program support, and updating audio/visual equipment for the campus theater.

The College has also set aside \$2.0 million to address capital improvement projects including improving campus learning spaces, common areas, and wayfinding signage. For scheduled maintenance needs, the College has reserved \$2.0 million to address aging building systems and other physical space needs, such as roofing and HVAC system repairs. In addition, to these facility improvement opportunities, the College has also identified \$1.0 million to mitigate ADA issues at various locations across the campus.

The remaining funds are scheduled to address a variety of campus determined needs, including STEM program support, Guided Pathways implementation, fighting food insecurity for our students, and support for our foundation to establish growth potential.

Cypress College Carryover Beginning Balance	\$ 12,701,621
Campus Priorities	(4,620,880)
Capital Expenses	(2,000,000)
Scheduled Maintenance	(2,000,000)
Extended Day Contingency	(2,000,000)
ADA Improvements	(1,000,000)
Guided Pathways Support	(219,059)
STEM Program Support	(332,151)
College Foundation Support	(150,000)
Student Success Funds – Online Education	(124,531)
Hunger Initiative –Student Food Insecurity	(100,000)
Outreach/Recruitment/Onboarding/Advertising	(100,000)
Professional Development Program	(45,000)
Website Modifications	(10,000)
Carryover Remaining Balance	\$ 0

Fullerton College

Fullerton College ended fiscal year 2018-19 with an unrestricted ending carryover balance of \$14,398,730. 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.

Of the available unrestricted carryover balance, approximately 38% 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 \$3,500,000 has been earmarked to address capital outlay projects. The College has also set aside \$500,000 for ADA projects, \$2,000,000 for extended day/personnel contingencies, and \$1,315,651 for campus improvements/swing space. 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 Carryover Beginning Balance	\$ 14,398,730
Extended Day Contingency	(2,000,000)
Campus-wide Departmental Carryover	(707,413)
International Students Allocation	(413,774)
Departmental Carryovers and PIPs	(292,033)
Institutional Support – Athletic Programs	(180,000)
Accreditation Support	(30,000)
Program Review Allocations	(926,699)
Computer Replacement Program	(500,000)
Campus-Wide Institutional Support	(600,000)
Child Development School Support	(150,000)
Pathway Support	(442,215)
Supplemental Instruction and Student Support	(794,644)
Hunger Initiative	(100,000)
Online Education Support	(120,407)
Institutional Capacity: Campus Priorities	(1,000,000)
Staff Development Support	(25,894)
Web Design	(50,000)
Foundation Support	(150,000)
Outreach/Recruitment/Advertising	(100,000)
Campus Operating Budget Backfill	(500,000)
Campus Improvements/Swing Space	(1,315,651)
ADA Projects	(500,000)
Capital Outlay Holding	(3,500,000)
Carryover Remaining Balance	\$ 0

North Orange Continuing Education (NOCE)

North Orange Continuing Education (NOCE) ended the 2018-19 fiscal year with a school wide carryover balance of \$6,145,065. The carryover balance can be attributed primarily to a continued school-wide effort to efficiently manage resources and several staff vacancies. Of the total carryover balance, the District allocated \$1,907,245 to enhance and develop new student success strategies and other school priorities. NOCE has designated \$150,000 of these funds for departmental requests to be evaluated by the Budget Committee through the one-time budget request process. The funding requests should be in alignment with NOCE's Strategic Plan Goals. These requests will drive outcomes of the Strategic Objectives. In addition, the Budget Committee will also consider and evaluate instructional equipment requests for the additional \$100,000 noted below.

A portion of the carryover has been earmarked to support categorical programs such as Disabled Students Services and Student Equity and Achievement categorical programs. The categorical programs are being impacted by unanticipated funding cuts. NOCE continues to place the services provided by these programs as a top priority in meeting student needs.

In the 2019-20 fiscal year, NOCE has allocated \$83,000 in funds to support faculty and staff development, involvement in State-wide and regional committee work, advocacy efforts, and workshops focused on learning best practices to better serve our students in the areas of instruction and student services. An amount totaling \$1,175,000 has been earmarked to address capital outlay and facility projects. An additional \$400,000 has been earmarked for technology upgrades and to create a new permanent website.

The funds identified will be allocated to specific initiatives or items in accordance with the NOCE Integrated Planning Model.

To begin the 2019-20 fiscal year, the NOCE carryover funds have been designated as follows:

NOCE Carryover Beginning Balance	\$ 6,145,065
Extended Day Contingency	(300,000)
Categorical Program Support	(100,000)
Online Education	(160,000)
Guided Pathways	(85,500)
Instructional and Student Services Support	(150,000)
Instructional Equipment	(100,000)
Staff Development / Advocacy / Workshops	(83,000)
Capital Outlay / Facilities Projects	(1,175,000)
Technology Upgrade Plan Reserve	(150,000)
Community Outreach	(15,000)
Website Design	(250,000)
Budget Center Contingencies	(100,000)
Carryover Remaining Balance	<u>\$ 3,476,565</u>

**North Orange County CCD
Proposed Budget
General Fund Comparison with Prior Year's Actuals**

	2019-20 Budget	2018-19 Actuals	2017-18 Actuals	2016-17 Actuals	2015-16 Actuals	2014-15 Actuals
Beginning Balance	\$ 102,357,521	86,590,675	65,044,505	\$ 49,816,840	\$ 47,092,196	\$ 48,779,640
*2016-17 Adjustment				\$ 2,306,658		
Adjusted Beginning Balance	\$ 102,357,521	86,590,675	65,044,505	\$ 52,123,498	\$ 47,092,196	\$ 48,779,640
Revenues and Other Sources:						
Federal Revenue	6,493,292	5,997,322	5,555,965	5,550,249	5,459,034	5,914,244
State Revenue	173,356,575	149,319,665	154,347,511	140,576,836	143,647,458	111,938,477
Local Revenue	115,631,650	129,613,563	116,726,188	115,747,948	110,976,511	92,340,654
Gain from Sale of Fixed Assets				4,163	1,132	19,270
Interfund Transfers In	1,055,891	1,318,197	1,081,156	61,729,843	35,231	22,299
Total Revenues and Other Sources	296,537,408	286,248,747	277,710,820	323,609,039	260,119,366	210,234,944
Expenditures and Other Uses:						
Academic Salaries	100,669,432	101,043,422	105,077,548	102,161,127	93,523,515	85,771,667
Classified Salaries	70,460,243	65,560,562	62,945,983	60,147,632	54,480,399	48,483,439
Employee Benefits	56,624,896	60,748,788	53,789,706	113,801,560	55,465,142	37,066,695
Supplies & Materials	16,970,054	4,873,073	5,007,626	4,591,440	4,312,638	3,992,539
Other Operating Expenses	38,372,731	22,893,917	18,426,508	18,922,868	17,273,651	16,347,061
Capital Outlay	18,665,975	8,501,071	6,334,547	6,808,482	6,679,789	8,168,314
Debt Service	128,940	48,847	45,210	74,621	99,111	106,626
Interfund and Other Transfers Out	7,844,841	4,682,812	3,111,505	2,926,517	24,272,519	11,332,303
Student Financial Aid	2,829,444	2,129,409	1,426,017	1,253,785	1,287,958	653,744
Total Expenditures and Other Uses	312,566,556	270,481,901	256,164,650	310,688,032	257,394,722	211,922,388
Surplus/(Deficit)	(16,029,148)	15,766,846	21,546,170	12,921,007	2,724,644	(1,687,444)
Ending Balance/Contingency	\$ 86,328,373	\$ 102,357,521	\$ 86,590,675	\$ 65,044,505	\$ 49,816,840	\$ 47,092,196

* 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.

Other District Funds

In addition to the General Fund, there are a number of other funds maintained by the District. Following is a description of these funds as well as notable information about activity within the funds:

- **Bond Fund** is used to account for activity related to the District's two on-going bond issuances.
 - The **Measure X** \$239 million bond issue was approved by voters in 2002. In addition to the original \$239 million, when interest earnings of \$27,696,972, energy rebates in the amount of \$19,755, a legal settlement of \$102,324, Refunding Bond proceeds of \$9,728,794, and other miscellaneous revenues of \$338, this brings the total available funding for the Measure X Bond construction program to \$276,598,183. The remaining \$1.8 million from Measure X was designated toward a final project at the Anaheim Campus to build-out unused space to better accommodate operations. As of June 30, 2019, the entire balance has been expended. During 2019-20, we will be completing the process to formally close out Measure X.
 - 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. We have accumulated \$3.6 million in interest since the first issuance and anticipate an additional \$1 million in interest for 2019-20. These funds add to the total available for Measure J projects.
- **Capital Outlay Fund** is used to account for major construction projects not funded with Bond funds. Scheduled Maintenance, Capital Outlay, as well as locally funded projects, are reported within this fund.

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.

Groundbreaking has been done and work has commenced on projects at Cypress College, including the new Science, Engineering & Math (SEM) Building to create classroom and lab spaces to support on-going student success in addressing skills needs in the STEM industries so vital to our regional and state economies. The SEM building is targeted to be completed in April 2021. Additionally, work has begun on the new Veterans' Center and Student Activities Center Expansion Project at Cypress College, which is expected to be completed in August 2020. Supporting projects to increase parking capacity and to provide swing space to accommodate for areas lost to construction have also been completed.

At Fullerton College, the initial projects being focused on are the renovation of the Business & Computer Information Building and the Applied Arts/Humanities Building (500 and 300 Buildings, respectively), a new instructional building as well as the expansion of the chilled water plant to complete the existing system. Construction for the new instructional building is expected to be the first of these projects to start, in winter of 2019. Additionally, possible future Fullerton College projects include a new maintenance facility and parking structure.

Measure J funds will also be used to complete the build-out of the 7th and 10th floors at the Anaheim Campus, as well as other projects to serve the students of North Orange Continuing Education (NOCE).

A listing of bond and capital outlay projects has been included on the following pages.

Other noncapital funds for the District consist of:

- **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.
- **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.

- **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.
- **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.

**North Orange County CCD
Proposed Budget
Other District Funds
2019-2020**

	Bond Fund	Capital Outlay Fund	Child Dev. Fund	Financial Aid Fund	Retiree Benefits Fund	Self-Insurance Fund
Revenues and Other Sources:						
Federal Revenue	\$ -	\$ -	\$ 23,000	\$ 54,463,838	\$ -	\$ -
State Revenue		795,809	137,396	7,697,606		
Local Revenue	2,000,000	1,000,000	378,414		1,335,463	7,053,642
Total Revenues and Other Sources	2,000,000	1,795,809	538,810	62,161,444	1,335,463	7,053,642
Expenditures and Other Uses:						
Academic Salaries		456,545	656,619			234,109
Classified Salaries		152,457	240,219			5,452,470
Employee Benefits		2,049	33,112			500
Supplies & Materials	-	791,363	2,301			3,193,738
Other Operating Expenses	109,749					
Capital Outlay	223,436,146	46,418,747	4,000			
Debt Service						
Interfund and Other Transfers Out		1,000,000			2,644,200	
Student Financial Aid				62,161,444		
Total Expenditures and Other Uses	223,545,895	48,821,161	936,251	62,161,444	2,644,200	8,880,817
Surplus/(Deficit)	(221,545,895)	(47,025,352)	(397,441)	-	(1,308,737)	(1,827,175)
Interfund Transfers In		4,000,000	400,000			
Contingency		(20,274,299)	(46,707)	(50,000)		(29,165,199)
Beginning Fund Balance	221,545,895	63,299,651	44,148	50,000	1,308,737	30,992,374
Ending Fund Balance/Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**North Orange County CCD
Proposed Budget
Bond Fund - Measure X
2019-2020**

<u>Project</u>	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Revised Budget</u>	<u>2002-2019 Expenses</u>	<u>2019-20 Budget</u>
F1 Library/Learning Center	\$ 5,000,000	\$ 1,305,317	\$ 6,305,317	\$ 6,305,317	\$ -
F2 Child Development Center	7,000,000	(6,637,974)	362,026	362,026	
F3 Parking Structure(s)	20,000,000	874,287	20,874,287	20,874,287	
F4 Classroom & Faculty Office Building	20,000,000	1,108,915	21,108,915	21,108,915	
F5 Campus Remodel for Efficiency	15,000,000	13,048,380	28,048,380	28,048,380	
F6 Temporary Structures - General	20,000,000	(19,147,120)	852,880	852,880	
F7 Campus Commons	8,000,000	18,067,130	26,067,130	26,067,130	
F8 Physical Ed Facilities	25,000,000	8,780,897	33,780,897	33,780,897	
F9 Image Plan	5,000,000	(357,195)	4,642,805	4,642,805	
D3 Berkeley Center	5,000,000	(4,424,579)	575,421	575,421	
FC Un-Allocated Fund/Other Expense		2,268,849	2,268,849	2,268,849	
C1 Library/Learning Center	5,000,000	1,782,157	6,782,157	6,782,157	
C2 Child Development Center	5,000,000	(4,960,853)	39,147	39,147	
C3 Piazza Infrastructure Repair	2,000,000	1,301,375	3,301,375	3,301,375	
C4 Campus Remodel for Efficiency	10,000,000	9,163,149	19,163,149	19,163,149	
C5 Temporary Structures - General	10,000,000	848,006	10,848,006	10,848,006	
C6 Access Plan General	10,000,000	(7,407,214)	2,592,786	2,592,786	
C7 Campus Center	15,000,000	13,300,928	28,300,928	28,300,928	
C8 Maintenance Facility	5,000,000	(102,589)	4,897,411	4,897,411	
CC Un-Allocated Fund/Other Expense		3,815,382	3,815,382	3,815,382	
D1 Property Acquisition	20,000,000	(8,088,736)	11,911,264	11,911,264	
D2 Anaheim Campus	20,000,000	5,508,347	25,508,347	25,508,347	
D4 La Habra Site	2,000,000	(1,894,109)	105,891	105,891	
D5 School of Continuing Education	5,000,000	2,826,834	7,826,834	7,826,834	
D6 Anaheim Campus Build-out		5,437,020	5,437,020	5,437,020	-
General Bond-Interest/Expenditures	5,754,538	(4,599,942)	1,154,596	1,154,596	-
Total	\$ 244,754,538	\$ 31,816,662	\$ 276,571,200	\$ 276,571,200	\$ -

Notes:

Measure X Bond Issue	\$ 239,000,000	
Original Bond Interest Allocation	5,754,538	
Refunding Bond Proceeds		9,728,794
Actual Interest Over Original Allocation		21,965,451
Energy Rebates		19,755
Miscellaneous Revenue		338
Legal Settlement		102,324
Total	\$ 244,754,538	\$ 31,816,662

**North Orange County CCD
Proposed Budget
Bond Fund - Measure J
2019-2020**

Campus/Project	Current Bond Estimate	Series A & B Allocation	Actual Expenses	2019-20 Budget
Anaheim Campus:				
Reactivate 1st Floor Warehouse Areas for Storage	\$ 202,000	-		-
7th and 10th Floors Buildout	2,151,359	2,052,896	790,524	1,262,372
5th Floor CTE Laboratory & 2nd Floor Room 215	640,736	640,736	640,736	-
Repurpose Childcare	1,246,200	-		-
Second Floor Tenant Improvement	813,000	-		-
Outdoor Patio Remodel	1,382,500	-		-
4th Floor Improvements	218,000	-		-
Update/Improve Infrastructure	766,540	-		-
Update/Improve Infrastructure (IT)	1,000,000	1,000,000		1,000,000
Planning (Non Project Specific)	440,000	440,000	9,475	430,525
Student Lounge	217,720	-		-
Upper Parking Lot Remodel	1,104,500	-		-
Develop Interior and Exterior Signage	313,800	-		-
Enliven Corridors/Develop Areas for Student Collaboration	888,800	-		-
Develop South Entry Plaza	816,800	-		-
Develop East Entry Plaza	413,200	-		-
Remove Planters/Create Japanese Rock Garden	309,901	-		-
Reconfigure Parking Lots	2,099,000	-		-
Develop Drop-Off Plaza at Romneya Drive	1,069,000	-		-
Develop Intersection at Romneya and Coronet	914,744	-		-
Subtotal - Anaheim Campus	\$ 17,007,800	\$ 4,133,632	\$ 1,440,735	2,692,897
Cypress Campus:				
New Science Engineering & Mathematics (SEM) Building	\$ 94,322,272	94,322,272	\$ 13,354,675	80,967,597
New Veterans' Resource Center & Student Activities Center Expansion	13,500,000	13,500,000	2,525,246	10,974,754
Veterans' Memorial Bridge and Tribute Garden	100,800	100,800		100,800
Fine Arts Capital Improvement	16,764,338	-		-
Update/Improve Infrastructure	14,480,268	-		-
Update/Improve Infrastructure (SEM)	2,801,641	2,801,641	1,517,510	1,284,131
Update/Improve Infrastructure (IT)	6,000,000	6,000,000		6,000,000
Update/Improve Infrastructure (VRC/SAC)	1,055,923	1,055,923	631,800	424,123
Planning (Non Project Specific)	520,000	519,775	150,806	368,969
Library-Learning Resource Center Expansion	15,000,000	38,665	38,665	-
Swing Space Projects	3,236,521	2,256,371	2,244,468	11,903
Mass Communications & Security Systems Upgrade	4,085,557	-		-
Mass Communications & Security Systems Upgrade (SEM)	305,333	305,333	9,842	295,491
Mass Communications & Security System Upgrade (Safety Film)	145,774	145,772	145,772	-
Mass Communications & Security Systems Upgrade (Door Replacement)	50,898	50,898	50,898	-
Mass Communications & Security Systems Upgrade(VRC/SAC)	60,938	60,938	2,494	58,444
Pool Restoration and Upgrade	4,876,000	-		-
Gym I/Gym II Restoration and Restrooms	4,837,500	-		-
Gateway Phase I	5,810,000	-		-
Under Piazza & Stairwell Restoration	1,963,800	-		-
Tech I/Tech III Capital Improvements	27,645,342	-		-
Athletic Field Realignment/Entry Revisions/Parking Lot Improvements	8,358,295	-		-
Parking Structure	-	-		-
Subtotal - Cypress Campus	\$ 225,921,200	\$ 121,158,388	\$ 20,672,176	100,486,212

**North Orange County CCD
Proposed Budget
Bond Fund - Measure J
2019-2020**

Campus/Project	Current Bond Estimate	Series A & B Allocation	Actual Expenses	2019-20 Budget
Fullerton Campus:				
New Instructional Building	\$ 53,588,031	\$ 53,588,031	\$ 3,831,456	49,756,575
Renovate 300 & 500 Buildings	20,482,000	20,482,000	916,355	19,565,645
New TES & Chilled Water Plant Expansion	10,600,000	10,600,000	721,807	9,878,193
Chiller Plant Expansion (New Instructional Bldg) Phase I	10,139,524	-		
Update/Improve Infrastructure	23,007,362	-		-
Update/Improve Infrastructure (IT)	8,000,000	8,000,000		8,000,000
Update/Improve Infrastructure (Bldg 300-500 Sewer Line)	363,292	363,292		363,292
Planning (Non Project Specific)	595,000	595,000	224,016	370,984
New Parking Structure	33,205,037	-		-
New M&O Building	6,758,944	-		-
New Horticulture/Lab School/STEM Lab	34,648,145	-		-
New Performing Arts Complex - Phase 1	16,133,000	-		-
New Performing Arts Complex - Phase 2	12,409,153	-		-
New Welcome Center & Lot C West	37,353,872	-		-
Demolish Buildings 1100, 1300 and 2300	2,182,000	-		-
Demolish Building 2000	1,108,000	-		-
Renovate Building 600	3,117,641	-		-
Renovate Building 840 Campus Services	7,878,400	-		-
Renovate Health Center	1,328,800	-		-
Renovate Faculty Lounge & Offices	6,212,250	-		-
Renovate Wellness Center	2,534,400	-		-
Landscape & Hardscape Improvements	3,840,000	-		-
Renovate Building 3100	2,639,340	-		-
Demolish Buildings 1901-04, 1956-60, 3000	1,333,000	-		-
Parking Lot Improvements at Building 3000	1,999,500	-		-
Renovate Building 2100	8,277,500	-		-
Demolish Buildings 2200 & 3104	1,392,209	-		-
Renovate Building 1000 Fine Arts Gallery	-	-		-
Chapman Newell Instructional Building	-	-		-
Subtotal - Fullerton Campus	\$ 311,126,400	\$ 93,628,323	\$ 5,693,634	87,934,689
District Expenses:				
Program Management	\$ 20,000,000	\$ 6,008,615	\$ 3,166,163	2,842,452
Bond Issuance Costs	3,544,600	1,301,760	1,301,760	-
Interest Expense	800,000	234,858	174,858	60,000
Other	-	-		-
District Holding Account	3,600,000	29,529,646		29,529,646
Subtotal - District	\$ 27,944,600	\$ 37,074,879	\$ 4,642,781	\$ 32,432,098
Total	\$ 582,000,000	\$ 255,995,222	\$ 32,449,326	\$ 223,545,896
Bond Funding Sources:				
Bond Authorization	\$ 574,000,000	250,000,000		
Estimated Interest Earnings	8,000,000	5,995,222		
Total	\$ 582,000,000	\$ 255,995,222		

**North Orange County CCD
Proposed Budget
Capital Outlay Fund
2019-2020**

Project	2019-20 Budget
16-17 Local Funded Projects	\$ 890,385
17-18 Scheduled Maint Holding	375,242
17-18 Scheduled Maint Holding-Local	1,500,000
18-19 Scheduled Maint Holding-Local	1,500,000
19-20 Scheduled Maint Holding	40,500
AC Upper Deck Parking Restoration	2,093
CC - Interior Lights	1,763
CC Baseball Field & Clubhouse	641,488
CC Baseball Field Clubhouse Removal	30,690
CC Campus Facilities Planning	111,051
CC Campus-wide Capital Projects	22,889
CC Energy Efficiency Partnership	35,782
CC Equipmt Replacemt Plan (Van 1-3)	1,889
CC Est. One-Time Funding	3,813
CC FF&E LLRC	400,000
CC FF&E Veteran's Center	150,000
CC Fine Arts/HUM Tech	150,000
CC- Furniture and Technology	1,254,037
CC Orchestra Pit Cover Project	39,996
CC Restore FF&E for SEM	150,000
CC SEM EIR -Pile Driving Project	341
CC Thermal Energy Project	5,997
CC Tree Trimming	1,400
CC Water Conservation Project	1,735
CC-Central Plant	87,302
DW Network Refresh Project	14,426,756
FC - Gigliotti Parking Conv Proj	419,690
FC 3100 HVAC Replacement Project	311,474
FC ADA Projects	1,172,590
FC Campus Facilities Planning	107,396
FC Campus-wide Capital Projects	689,102
FC Carpet Replacement	100,000
FC Dining Hall Audio System Project	90,225
FC Door Replacement	96,081
FC Equipment Anchoring Project	870
FC EV Charging Station Project	250,400
FC FF&E	281,228
FC Fields Improvements	5,531,332
FC Fields Netting Projects	251,485
FC Greenhouse Struc. Repair Proj	52,888

**North Orange County CCD
Proposed Budget
Capital Outlay Fund
2019-2020**

Project	2019-20 Budget
FC HVAC Replacement - Bldg 3000	996,938
FC Interior/Ext Light Retrofit	361,367
FC Lighting Retrofit Project Year 5	196,104
FC M&O Building	8,083,791
FC Parking Lot Repairs	400,000
FC R/R Air Handlers - 1100 & 1300	301,500
FC Renovate Bldgs 300 + 500	755,309
FC Repaint Exterior Bldgs	51,968
FC Risk Assessment Projects	392,853
FC Roof Repairs	44,662
FC Scheduled Maintenance	3,101,466
FC Sewer Line Project 300/500	18,300
FC Softball Batting Cage Project	14,016
FC Standards Development	93,996
FC Swing Space	457,871
FC Tunnels Improvements	293,589
Health & Safety 33676	63,353
CC Non-Resident Capital Outlay	264,905
Other - Capital Outlay	4,699,265
Redevelopment Funds (RDA)	17,324,297
	69,095,460

Auxiliary Funds

There are a number of funds that are maintained by the Cypress and Fullerton Bursars' Offices. The purpose of these funds is to account for the activity of student organizations, clubs, and operations associated with students such as bookstores and food services. Following is a description of each auxiliary fund:

- **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.
- **Bookstore Funds** are designated to receive the proceeds derived from bookstore operations pursuant to *Education Code* Section 81676. 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. The District currently contracts for bookstore services at Cypress College. The proceeds from this contract are deposited in the General Fund.
- **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.
- **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)** 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.
- **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.

- **Other Trust Fund** contains the Student Representation Fee that is collected at Cypress 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

**North Orange County CCD
Proposed Budget
Auxiliary Funds
2019-2020**

	Associated Students Funds	Bookstore Funds	Bursar Funds	Campus Service Fund	CRPA Fund	Food Service Funds	Student Rep Fee
Revenues and Other Sources:							
Local Revenue	\$ 390,800	\$ 3,576,403	\$ 499,982	\$ -	\$ -	\$ 210,000	\$ 15,000
Interfund Transfers In	-		41,033	97,500	90,000		
Other Incoming Transfers	-						
Total Revenues and Other Sources	390,800	3,576,403	541,015	97,500	90,000	210,000	15,000
Expenditures and Other Uses:							
Classified Salaries	150,241	1,009,287	355,376				
Employee Benefits	36,694	334,908	118,820				
Supplies & Materials	54,664	2,194,787	152,061				
Other Operating Expenses	129,875	44,900	221,633	97,500			15,000
Capital Outlay	5,000	-	-		14,165	135,000	
Debt Retirement							
Interfund and Other Transfers Out	15,000		10,000		75,835	75,000	
Total Expenditures and Other Uses	391,474	3,583,882	857,890	97,500	90,000	210,000	15,000
Surplus/(Deficit)	(674)	(7,479)	(316,875)	-	-	-	-
Beginning Fund Balance	825,068	536,950	1,295,036	27,059	(520)	2,598,012	121,762
Ending Fund Balance/Contingency	\$ 824,394	\$ 529,471	\$ 978,161	\$ 27,059	\$ (520)	\$ 2,598,012	\$ 121,762

**North Orange County CCD
Proposed Budget
Associated Student Funds
2019-2020**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ 87,000	\$ 303,800	\$ 390,800
Interfund Transfers In			
Other Incoming Transfers			
Total Revenues and Other Sources	87,000	303,800	390,800
Expenditures and Other Uses:			
Classified Salaries	2,300	147,941	150,241
Employee Benefits	189	36,505	36,694
Supplies & Materials	14,811	39,853	54,664
Other Operating Expenses	54,700	75,175	129,875
Capital Outlay		5,000	5,000
Interfund and Other Transfers Out	15,000		15,000
Total Expenditures and Other Uses	87,000	304,474	391,474
Surplus/(Deficit)	-	(674)	(674)
Beginning Fund Balance	133,358	691,710	825,068
Ending Fund Balance/Contingency	\$ 133,358	\$ 691,036	\$ 824,394

**North Orange County CCD
Proposed Budget
Bookstore Funds
2019-2020**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ -	\$ 3,576,403	\$ 3,576,403
Interfund Transfers In			-
Other Incoming Transfers			-
Total Revenues and Other Sources	-	3,576,403	3,576,403
Expenditures and Other Uses:			
Classified Salaries		1,009,287	1,009,287
Employee Benefits		334,908	334,908
Supplies & Materials		2,194,787	2,194,787
Other Operating Expenses		44,900	44,900
Capital Outlay		-	-
Debt Retirement		-	-
Interfund and Other Transfers Out			-
Total Expenditures and Other Uses	-	3,583,882	3,583,882
Surplus/(Deficit)	-	(7,479)	(7,479)
Beginning Fund Balance	-	536,950	536,950
Ending Fund Balance/Contingency	\$ -	\$ 529,471	\$ 529,471

**North Orange County CCD
Proposed Budget
Bursar Funds
2019-2020**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ 354,382	\$ 145,600	\$ 499,982
Interfund Transfers In	41,033		\$ 41,033
Other Incoming Transfers			\$ -
Total Revenues and Other Sources	395,415	145,600	541,015
Expenditures and Other Uses:			
Classified Salaries	355,376		355,376
Employee Benefits	118,820		118,820
Supplies & Materials	148,061	4,000	152,061
Other Operating Expenses	80,033	141,600	221,633
Capital Outlay	-		-
Interfund and Other Transfers Out	10,000		10,000
Total Expenditures and Other Uses	712,290	145,600	857,890
Surplus/(Deficit)	(316,875)	-	(316,875)
Beginning Fund Balance	976,201	318,835	1,295,036
Ending Fund Balance/Contingency	\$ 659,326	\$ 318,835	\$ 978,161

**North Orange County CCD
Proposed Budget
Campus Service Fund
2019-2020**

	Fullerton College
Revenues and Other Sources:	
Local Revenue	\$ -
Interfund Transfers In	97,500
Other Incoming Transfers	
Total Revenues and Other Sources	97,500
Expenditures and Other Uses:	
Classified Salaries	
Employee Benefits	
Supplies & Materials	
Other Operating Expenses	97,500
Capital Outlay	
Interfund and Other Transfers Out	
Total Expenditures and Other Uses	97,500
Surplus/(Deficit)	-
Beginning Fund Balance	27,059
Ending Fund Balance/Contingency	\$ 27,059

**North Orange County CCD
Proposed Budget
Cypress College CRPA
2019-2020**

	Cypress College CRPA
Revenues and Other Sources:	
Local Revenue	\$ -
Interfund Transfers In	90,000
Other Incoming Transfers	
Total Revenues and Other Sources	90,000
Expenditures and Other Uses:	
Classified Salaries	
Employee Benefits	
Supplies & Materials	
Other Operating Expenses	
Capital Outlay	14,165
Interfund and Other Transfers Out	75,835
Total Expenditures and Other Uses	90,000
Surplus/(Deficit)	-
Beginning Fund Balance	(520)
Ending Fund Balance	\$ (520)

**North Orange County CCD
Proposed Budget
Food Service Funds
2019-2020**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ 100,000	\$ 110,000	\$ 210,000
Interfund Transfers In			
Other Incoming Transfers			
Total Revenues and Other Sources	100,000	110,000	210,000
Expenditures and Other Uses:			
Classified Salaries			
Employee Benefits			
Supplies & Materials			
Other Operating Expenses			
Capital Outlay	25,000	110,000	135,000
Interfund and Other Transfers Out	75,000		75,000
Total Expenditures and Other Uses	100,000	110,000	210,000
Surplus/(Deficit)	-	-	-
Beginning Fund Balance	500,151	2,097,861	2,598,012
Ending Fund Balance/Contingency	\$ 500,151	\$ 2,097,861	\$ 2,598,012

**North Orange County CCD
Proposed Budget
Student Rep Fee
2019-2020**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ 15,000	\$ 50,000	\$ 65,000
Interfund Transfers In			
Other Incoming Transfers			
Total Revenues and Other Sources	15,000	50,000	\$ 65,000
Expenditures and Other Uses:			
Classified Salaries			
Employee Benefits			
Supplies & Materials			
Other Operating Expenses	15,000	50,000	\$ 65,000
Capital Outlay			
Interfund and Other Transfers Out			
Total Expenditures and Other Uses	15,000	50,000	\$ 65,000
Surplus/(Deficit)	-	-	
Beginning Fund Balance	121,762	0	\$ 121,762
Ending Fund Balance	\$ 121,762	\$ -	\$ 121,762

Hospitality

For the 2019-20 Proposed Budget, hospitality budgets remain at the same amounts as in the prior year.

Following are the hospitality budgets by budget center:

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

Expenditures shall adhere to Board Policy 6350. Actual expenditures for 2018-19 have been included on the following page.

**North Orange County Community College District
Actual Hospitality Expenses for Fiscal Year 2018-19**

Budget Items	Anaheim Campus	Cypress College	Fullerton College	North Orange Continuing Education	Total
1. Functions for Volunteers	\$	\$	\$	\$	\$
2. Functions for Retiring Employees	756.99		502.94	100.71	1,360.64
3. Activities Honoring Individuals in Education			811.63	-	811.63
4. College Week/Senior Days Activities					
5. Board Meeting & Educational Events	14,915.74			167.83	15,083.57
6. Meetings Sponsored by Agencies	17,325.00	550.00	5,620.00	-	23,495.00
7. Flowers & Cards for Special Occasions	2,009.12	196.98	1,421.73	1,843.01	5,470.84
8. Seminars & Workshops	130.16		784.65		914.81
9. Service Club Membership Dues/Fees					-
10. Board Appointed Committee Meetings				112.72	112.72
11. Group Plan & Operational Meetings	4,751.21	-	7,515.05	7,733.57	19,999.83
12. Business Related Meals	2,414.46		10,776.80	1,545.00	14,736.26
13. Other Activities Designated by the Board	5,815.00	26,694.80		-	32,509.80
Total Expenses	\$ 48,117.68	\$ 27,441.78	\$ 27,432.80	\$ 11,502.84	\$ 114,495.10
Adjusted 2018-19 Budget	70,000.00	27,500.00	27,500.00	15,000.00	140,000.00
Variance	21,882.32	58.22	67.20	3,497.16	25,504.90

(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, 2019. The CCFS-311 Report contains the following sections:

- Combined Balance Sheet and Revenues, Expenditures, and Fund Balance Data – This section 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 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
- 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.

- 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.
- 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.).
- 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 2018-19, and where it is budgeted to be spent in 2019-20.
- Interfund Transfer Report – This page highlights transfers made within District funds. These transfers are typically necessary for support costs, grant matching, etc.
- Details of Education Protection Account – This page illustrates where the Education Protection Account revenue was spent in 2018-19.
- 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 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

District: NORTH ORANGE

District Code: 860

<p>This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the <i>California Code of Regulations</i>, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.</p> <p>_____ Date</p> <p>District Chief Business Officer</p> <p>_____ Date</p> <p>District Superintendent</p> <p>Contact: _____</p>

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, 2019. 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
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total	
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100	44,938,691	44,938,691			44,938,691	
Other	1300	28,092,333	28,092,333			28,092,333	
Total Instructional Salaries		73,031,024	73,031,024		0	73,031,024	
Non-Instructional Salaries							
Contract or Regular	1200		17,953,301		590,044	18,543,345	
Other	1400		925,884			925,884	
Total Non-Instructional Salaries		0	18,879,185		590,044	19,469,229	
Total Academic Salaries		73,031,024	91,910,209		590,044	92,500,253	
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100		38,213,770		1,942,400	40,156,170	
Other	2300		2,785,350		239,446	3,024,796	
Total Non-Instructional Salaries		0	40,999,120		2,181,846	43,180,966	
Instructional Aides							
Regular Status	2200	4,003,832	4,003,832			4,003,832	
Other	2400	760,470	760,469			760,469	
Total Instructional Aides		4,764,302	4,764,301		0	4,764,301	
Total Classified Salaries		4,764,302	45,763,421		2,181,846	47,945,267	
Employee Benefits							
Supplies and Materials	3000	26,085,236	53,251,178		787,997	54,039,175	
Other Operating Expenses	4000		1,953,511		101,218	2,054,729	
Equipment Replacement	5000		15,040,468		566,351	15,606,819	
	6420					0	
Total Expenditures Prior to Exclusions		103,880,562	207,918,787		4,227,456	212,146,243	

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: 2018-2019 Budget Year: 2019-2020

District ID: 860

Name: NORTH ORANGE

	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	ECS 84362 B	Excluded Activities AC 6800 - 7390	Total
Activities to Exclude							
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,872,586		2,872,586			2,872,586
Student Health Services Above Amount Collected	6441			27,697			27,697
Student Transportation	6491			137,447			137,447
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740			3,614,078			3,614,078
Objects to Exclude	Object Code						
Rents and Leases	5060			189,845			189,845
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			4,899,332			4,899,332

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: 2018-2019 Budget Year: 2019-2020

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost		Total CEE		Excluded Activities	
		AC 0100-5900 & AC 6110	ECS 84362 A	ECS 84362 B	Total CEE	AC 6800 - 7390	
Capital Outlay	6000						Total
Library Books	6300						0
Equipment	6400						
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Equipment		0	0	0	0	0	0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000						0
Total Exclusions			2,872,586	11,740,985	0	0	11,740,985
Total for ECS 84362, 50% Law			101,007,976	196,177,802	4,227,456		200,405,258
Percent of CEE (Instructional Salary Cost / Total CEE)			51.49%	100.00%			
50% of Current Expense of Education				98,088,901			
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors			101,007,976	196,177,802	4,227,456		200,405,258
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions			103,880,562	207,918,787	4,227,456		212,146,243
Capital Expenditures	6000		752,922	3,151,548	40,058		3,191,606
Equipment Replacement (Back out)	6420			0	0		0
Total Unrestricted General Fund Expenditures			104,633,484	211,070,335	4,267,514		215,337,849

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

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

For Year Ended June 30, 2019

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	11			10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund COMBINED	
ASSETS						
Cash, Investments, and Receivables	9100					
Cash:						
Awaiting Deposit and in Banks	9111			2		
In County Treasury	9112	107,984,475	14,796,314		122,780,789	
Cash With Fiscal Agents	9113				0	
Revolving Cash Accounts	9114	150,000			150,000	
Investments (at cost)	9120				0	
Accounts Receivable	9130	12,744,560	8,297,291		21,041,851	
Due from Other Funds	9140	1,204,219			1,204,219	
Inventories, Stores, and Prepaid Items	9200					
Inventories and Stores	9210	21,636			21,636	
Prepaid Items	9220				0	
TOTAL ASSETS		122,104,892	23,093,605		145,198,497	
LIABILITIES						
Current Liabilities and Deferred Revenue	9500					
Accounts Payable	9510	10,196,691	1,453,352		11,650,043	
Accrued Salaries and Wages Payable	9520				0	
Compensated Absences Payable Current	9530				0	
Due to Other Funds	9540	11,088,134			11,088,134	
Temporary Loans	9550	770			770	
Current Portion of Long-Term Debt	9560	4,057,827			4,057,827	
Deferred Revenues	9570	40,831	16,003,371		16,044,202	
TOTAL LIABILITIES		25,384,253	17,456,723		42,840,976	

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

**Governmental Funds Group
10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11			12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Restricted	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	0	0	0	0
Fund Balance (GASB 54)								
Nonspendable Fund Balance	9750							171,636
Restricted Fund Balance	9751	171,636			5,636,882			5,636,882
Committed Fund Balance	9752							6,337,728
Assigned Fund Balance	9753	6,337,728						45,724,617
Total Designated Fund Balance	9754	45,724,617			5,636,882			57,870,863
Uncommitted Fund Balance	9790	52,233,981						44,486,658
TOTAL FUND EQUITY		96,720,639			5,636,882			102,357,521
TOTAL LIABILITIES AND FUND EQUITY		122,104,892			23,093,605			145,198,497

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	51,568,352		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	133,623		
Due from Other Funds	9140			
TOTAL ASSETS		51,701,975	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

Governmental Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751	51,701,975		
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	51,701,975	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		51,701,975	0	0
TOTAL LIABILITIES AND FUND EQUITY		51,701,975	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, 2019

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	406,010	2,594,171				
In County Treasury	9112			661,800			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	9,622	3,841	219			
Due from Other Funds	9140			10,000			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	404,687					
Prepaid Items	9220						
TOTAL ASSETS		820,319	2,598,012	672,019	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	147,939		16,309			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			601,562			
Temporary Loans	9550	135,430					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			10,000			
TOTAL LIABILITIES		283,369	0	627,871	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, 2019

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)							
Nondisposable Fund Balance	9750						
Restricted Fund Balance	9751	404,687	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	132,263	2,598,012	44,148	0	0	0
Uncommitted Fund Balance	9790	536,950	2,598,012	44,148	0	0	0
TOTAL FUND EQUITY		536,950	2,598,012	44,148	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		820,319	2,598,012	672,019	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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41			General Obligation Bond Fund
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	43	
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	1,484,161			
In County Treasury	9112	59,981,184		225,768,403	
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	895,011		213,228	
Due from Other Funds	9140	3,204,816		7,102	
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
TOTAL ASSETS		65,565,172	0	225,988,733	
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	2,233,228		4,441,515	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	32,293		1,323	
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	2,265,521	0	4,442,838	
TOTAL LIABILITIES		2,265,521	0	4,442,838	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds:
41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET
For Year Ended June 30, 2019

42 Revenue Bond Construction Fund
District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	41			General Obligation Bond Fund
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	43	
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)					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754	63,299,651			221,545,895
Uncommitted Fund Balance	9790	63,299,651			221,545,895
TOTAL FUND EQUITY		63,299,651	0	0	221,545,895
TOTAL LIABILITIES AND FUND EQUITY		65,565,172	0	0	225,988,733

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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

Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 860

Name: NORTH ORANGE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	28,394,411	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	59,010	
Due from Other Funds	9140	6,287,620	
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		34,816,041	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Internal Service Funds:

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund	Other Internal Service Fund	
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,375,521		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	448,146		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
Total Current Liabilities and Deferred Revenue		3,823,667		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	3,823,667		0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 860

Name: NORTH ORANGE

FUND EQUITY	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund		
	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		30,917,374	
	Committed Fund Balance	9753			
	Assigned Fund Balance	9754			
	Total Designated Fund Balance			30,992,374	0
	Uncommitted(Unrestricted) Fund Balance	9790			
	Other Equity	9800			
	Contributed Capital	9810			
	Retained Earnings	9850			
	Investment in General Fixed Assets	9890			
	TOTAL FUND EQUITY			30,992,374	0
	TOTAL LIABILITIES AND FUND EQUITY			34,816,041	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

Fiduciary Funds Group
70 Trust Funds

For Year Ended June 30, 2019

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	505,636	120,912		3,309	42,169			13,739,015
In County Treasury	9112				6,704,926				4,303,464
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	515,335							1,541,237
Accounts Receivable	9130	397	850		1,250,749	28,052			4,354,287
Due from Other Funds	9140				280,000				1,305,698
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
Fixed Assets									
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		1,021,368	121,762	0	8,238,984	70,221	0	0	25,244,201

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

Fiduciary Funds Group
70 Trust Funds

For Year Ended June 30, 2019

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	73,388			8,024,367				13,246,304
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				127,996				
Temporary Loans	9550	122,912				70,221			9,367,585
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				36,621				
Total Current Liabilities and Deferred Revenue		196,300	0	0	8,188,984	70,221	0	0	22,613,889
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	196,300	0	0	8,188,984	70,221	0	0	22,613,889

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

Fiduciary Funds Group
70 Trust Funds

For Year Ended June 30, 2019

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	825,068	121,762	0	50,000	0	0	0	2,630,312
Total Designated Fund Balance		825,068	121,762	0	50,000	0	0	0	2,630,312
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890	825,068	121,762	0	50,000	0	0	0	2,630,312
TOTAL FUND EQUITY		1,021,368	121,762	0	8,238,984	70,221	0	0	25,244,201
TOTAL LIABILITIES AND FUND EQUITY									

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues				
Forest Revenues	8100			0
Higher Education Act	8110			698,949
Workforce Investment Act	8120		698,949	0
Temporary Assistance for Needy Families (TANF)	8130			169,072
Student Financial Aid	8140		169,072	113,814
Veterans Education	8150		113,814	15,101
Vocational and Technical Education Act (VATEA)	8160		15,101	2,130,133
Other Federal Revenues	8170	198,322	2,130,133	2,870,253
Total Federal Revenues	8190	198,322	2,671,931	5,997,322
State Revenues	8100	198,322	5,799,000	
General Apportionments	8600			0
Apprenticeship Apportionment	8610			0
State General Apportionment	8611			62,283,942
Other General Apportionment	8612	62,283,942		4,197,173
General Categorical Programs	8613	4,197,173		
Child Development	8620			0
Extended Opportunity Programs and Services(EOPS)	8621			2,790,303
Disabled Students Programs and Services(DSPS)	8622		2,790,303	3,302,434
Temporary Assistance for Needy Families (TANF)	8623		3,302,434	0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8624			966,531
Telecommunications and Technology Infrastructure Program (TTIP)	8625		966,531	53
Other General Categorical Programs	8626		53	29,117,256
	8627		29,117,256	

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11 Unrestricted		Fund S12 Restricted		Fund S10 Total General Fund	
		Actual		Actual		Actual	
EPA Proceeds	8630	31,221,452				31,221,452	
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651						0
Other Reimbursable Categorical Programs	8652			1,147,575		1,147,575	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671		374,833			374,833	
Timber Yield Tax	8672						0
Other State Tax Subventions	8673						0
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681		4,899,332		2,119,564	7,018,896	
State Mandated Costs	8685		944,656			944,656	
Other State Non-Tax Revenues	8686						0
Other State Revenues	8690		7,007,654		881,955	7,889,609	
Total State Revenues	8600		110,929,042		40,325,671	151,254,713	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019 District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
Local Revenues	8800						
Property Taxes	8810						
Tax Allocation, Secured Roll	8811	69,005,471				69,005,471	
Tax Allocation, Supplemental Roll	8812	2,013,613				2,013,613	
Tax Allocation, Unsecured Roll	8813	3,631,702				3,631,702	
Prior Years Taxes	8816	762,304				762,304	
Education Revenues Augmentation Fund (ERAF)	8817	17,270,150				17,270,150	
Redevelopment Agency Funds - Pass Through	8818	1,337,124				1,337,124	
Redevelopment Agency Funds - Residual	8819	7,374,646				7,374,646	
Redevelopment Agency Funds - Asset Liquidation	8819.1					0	
Contributions, Gifts, Grants, and Endowments	8820					0	
Contract Services	8830						
Contract Instructional Services	8831	21,600				21,600	
Other Contract Services	8832	84,187	226,985			311,172	
Sales and Commissions	8840	354,982				354,982	
Rentals and Leases	8850	1,800,067				1,800,067	
Interest and Investment Income	8860	2,327,842				2,327,842	
Student Fees and Charges	8870						
Community Services Classes	8872	361,793				361,793	
Dormitory	8873					0	
Enrollment	8874	12,577,289				12,577,289	
Contra Revenue Account	8874.1					0	
Field Trips and Use of Nondistrict Facilities	8875					0	
Health Services	8876	51,026	1,447,524			1,498,550	
Instructional Materials Fees and Sales of Materials	8877	161,094				161,094	
Insurance	8878					0	
Student Records	8879	131,171				131,171	
Nonresident Tuition	8880	4,624,761				4,624,761	
Parking Services and Public Transportation	8881		2,479,710			2,479,710	
Other Student Fees and Charges	8885	79,576				79,576	
Other Local Revenues	8890	1,389,783	99,163			1,488,946	
Total Local Revenues	8800	125,360,181	4,253,382			129,613,563	
Total Revenues		236,487,545	50,378,053			286,865,598	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Restricted	Actual	Actual	General Fund	Actual
Other Financing Sources	8900						
Proceeds of General Fixed Assets	8910	27				27	
Proceeds of Long-Term Debt	8940					0	
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,318,170				1,318,170	
Total Other Financing Sources	8900	1,318,197	0			1,318,197	
Total Revenues and Other Financing Sources		237,805,742	50,378,053			288,183,795	

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: 2018-2019

Budget Year: 2019-2020

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	103,328		42,792	47,651		193,771
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,249,422	354	192,127	124,027		4,565,930
Business and Management	0500	3,810,983	2,200	99,260	15,792		3,928,235
Communications	0600	768,095		115,973	327,724		1,211,792
Computer and Information Science	0700	2,733,872	2,448	29,270	71,632		2,837,222
Education	0800	5,554,857	4,328	608,487	42,085		6,209,767
Engineering and Related Industrial Technology	0900	5,167,905		703,863	1,355,171		7,226,939
Fine and Applied Arts	1000	11,571,100	15,223	535,741	1,769,477		13,891,541
Foreign language	1100	1,927,912					1,927,912
Health	1200	5,661,294	462	165,063	307,691		6,134,510
Consumer Education And Home Economics	1300	2,004,802		23,332			2,028,134
Law	1400	240,784		4,567			245,351
Humanities(Letters)	1500	14,228,077		87,138			14,315,215
Library Science	1600	327,730					327,730
Mathematics	1700	9,235,294	6,960	101,941	53,704		9,397,899
Military Studies	1800						0
Physical Sciences	1900	6,472,461	1,573	154,509	40,687		6,669,230
Psychology	2000	2,135,824		2,088			2,137,912
Public Affairs and Services	2100	380,314		11,490			391,804
Social Sciences	2200	9,102,855		52,955	48,699		9,204,509
Commercial Services	3000	2,469,757	1,883	98,211	65,635		2,635,486
Interdisciplinary Studies	4900	13,252,682	8,675	799,789	715,453		14,776,599
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,872,586					2,872,586
Sub-Total Instructional Activities		104,271,934	44,106	3,828,596	4,985,438		113,130,074
Total Expenditures for GF Activities*		107,383,989	119,968,783	27,766,990	8,501,071	6,861,068	270,481,901

*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: 2018-2019

Budget Year: 2019-2020

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		20,339,775	2,641,736	570,649		23,552,160
Course and Curriculum Development	6020		207,305	6,895			214,200
Academic / Faculty Senate	6030		570,088	8,956			579,044
Other Instructional Administration & Governance	6090		2,230,416	420,390	96,917		2,747,723
Total Instructional Admin. & Governance		0	23,347,584	3,077,977	667,566	0	27,093,127
Instructional Support Services	6100						
Learning Center	6110	3,112,055	125,354	153,742	78,214		3,469,365
Library	6120		4,194,554	445,122	183,550		4,823,226
Media	6130		606,088	155			606,243
Museums and Galleries	6140		3,378				3,378
Academic Information Systems and Technology	6150		2,767,473	1,155,604	383,411		4,306,488
Other Instructional Support Services	6190		4,510,656	1,830,335	268,687		6,609,678
Total Instructional Support Services		3,112,055	12,207,503	3,584,958	913,862	0	19,818,378
Admissions and Records	6200		4,778,645	300,057	33,023		5,111,725
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		8,188,932	316,506	112,513		8,617,951
Matriculation and Student Assessment	6320		8,076,590	308,525	7,586		8,392,701
Transfer Programs	6330		1,041,338	33,041	2,614		1,076,993
Career Guidance	6340		421,479	30,936			452,415
Other Student Counseling and Guidance	6390		7,742				7,742
Total Student Counseling and Guidance		0	17,736,081	689,008	122,713	0	18,547,802

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: 2018-2019

Budget Year: 2019-2020

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						0
Cal Work Opportunity and Responsibility to Kids *	6410						4,726,606
Disabled Student Programs and Services (DSPS)	6420		4,389,936	268,952	67,718		3,808,689
Extended Opportunity Programs and Services (EOPS)	6430		2,324,431	205,080	55,600	1,223,578	1,655,001
Health Services	6440		1,499,130	155,871			0
Student Personnel Administration	6450						3,297,942
Financial Aid Administration	6460		2,734,248	560,817	2,877		735,859
Job Placement Services	6470		707,495	28,364			376,445
Veterans Services	6480		292,830	60,284	23,331		2,875,488
Miscellaneous Student Services	6490		1,999,658	623,725	20,450	231,655	17,476,030
Total Other Student Services		0	13,947,728	1,903,093	169,976	1,455,233	
Operation and maintenance of Plant	6500						2,925,906
Building Maintenance and Repairs	6510		1,718,640	1,096,884	110,382		7,304,878
Custodial Services	6530		6,911,959	355,356	37,563		1,807,245
Grounds Maintenance and Repairs	6550		1,533,660	194,766	78,819		4,767,081
Utilities	6570			4,767,081			3,146,883
Other Operations and Maintenance of Plant	6590		2,140,140	958,646	48,097		19,951,993
Total Operation and Maintenance of Plant		0	12,304,399	7,372,733	274,861	0	6,144,308
Planning, Policymaking and Coordinations	6600		4,849,948	1,240,597	53,763		

* 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: 2018-2019

Budget Year: 2019-2020

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		1,181,527	630,205	12,037		1,823,769
Fiscal Operations	6720		3,678,179	268,450	60,735		4,007,364
Human Resources Management	6730		1,935,813	1,117,665	3,404		3,056,882
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,115,463				4,115,463
Staff Development	6750		486,810	222,392			709,202
Staff Diversity	6760		399,275	71,091			470,366
Logistical Services	6770		3,605,451	69,338	125,176		3,799,965
Management Information Systems	6780		3,597,893	1,802,738	926,098		6,326,729
Other General Institutional Support Services	6790		6,005,502	664,576	9,172		6,679,250
Total General Institutional Support Services	6700	0	25,005,913	4,846,455	1,136,622	0	30,988,990
Community Services & Economic Development	6800						
Community Recreation	6810		6,999				6,999
Community Service Classes	6820		167,720	49,280	4,663		221,663
Community Use of Facilities	6830		234,556	14			234,570
Economic Development	6840		90,081	21,368	13,616		125,065
Other Community Services & Economic Development	6890		714,912	15,436			730,348
Total Community Services	6800	0	1,214,268	86,098	18,279	0	1,318,645

* 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: 2018-2019

Budget Year: 2019-2020

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			17,202			17,202
Child Development Centers	6920		8,740	3,293			12,033
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,107,413	216,566	69,189		2,393,168
Student and Co-Curricular Activities	6960		632,480	306,503	996		939,979
Student Housing	6970		2,612				2,612
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,751,245	543,564	70,185	0	3,364,994
Auxiliary Operations	7000						
Contract Education	7010		46,692	33,683			80,375
Other Auxiliary Operations	7090		167,712				167,712
Total Auxiliary Operations	7000	0	214,404	33,683	0	0	248,087

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: 2018-2019

Budget Year: 2019-2020

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		1,566,959	260,171	54,783		1,881,913
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					526,528	526,528
Other Outgo	7390					4,879,307	4,879,307
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,405,835	5,405,835
Sub-Total Non-Instructional Activities		3,112,055	119,924,677	23,936,394	3,515,633	6,861,068	157,351,827
Total Expenditures General Fund: activities *		107,383,989	119,968,783	27,766,990	8,501,071	6,861,068	270,481,901

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2019-2020

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2019-2020 Appropriations Limit:				\$321,005,032
A.	2018-2019 Appropriations Limit:				
B.	2019-2020 Price Factor:		1.0385		
C.	Population factor:				
	1. 2017-2018 Second Period Actual FTES		32,295.40		
	2. 2018-2019 Second Period Actual FTES		33,317.06		
	3. 2018-2019 Population change factor (C2/C1)		1.0316		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)				\$343,898,019
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)				\$343,898,019
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)				\$343,898,019
II.	2019-2020 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				113,338,766
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				400,000
C.	Local Property taxes				89,600,000
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				17,917
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				136,087
H.	2019-2020 Appropriations Subject to Limit				\$203,220,596

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

10 General Fund

860 NORTH ORANGE

For Actual Year: 2018-2019 Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND Actual	Budget	RESTRICTED SUBFUND Actual	Budget	Actual	TOTAL Budget
REVENUES:							
Federal Revenues	8100	198,322		5,799,000	6,493,292	5,997,322	6,493,292
State Revenues	8600	110,929,042	122,020,765	40,325,671	51,335,810	151,254,713	173,356,575
Local Revenues	8800	125,360,181	110,668,244	4,253,382	4,963,406	129,613,563	115,631,650
Total Revenues		236,487,545	232,689,009	50,378,053	62,792,508	286,865,598	295,481,517
EXPENDITURES:							
Academic Salaries	1000	92,500,253	93,734,113	8,543,169	6,935,319	101,043,422	100,669,432
Classified Salaries	2000	47,945,267	51,413,552	17,615,295	19,046,691	65,560,562	70,460,243
Employee Benefits	3000	54,039,175	49,436,765	6,709,613	7,188,131	60,748,788	56,624,896
Supplies and Materials	4000	2,054,729	3,969,550	2,818,344	13,000,504	4,873,073	16,970,054
Other Operating Expenses and Services	5000	15,606,819	22,829,906	7,287,098	15,542,825	22,893,917	38,372,731
Capital Outlay	6000	3,191,606	14,577,510	5,309,465	4,088,465	8,501,071	18,665,975
Total Expenditures		215,337,849	235,961,396	48,282,984	65,801,935	263,620,833	301,763,331
Excess (Deficiency) of Revenues over Expenditures		21,149,696	(3,272,387)	2,095,069	(3,009,427)	23,244,765	(6,281,814)
Other Financing Sources	8900	1,318,197	1,029,944		25,947	1,318,197	1,055,891
Other Outgo	7000	4,817,194	7,721,249	2,043,874	3,081,976	6,861,068	10,803,225
Net Increase/(Decrease) in Fund Balance		17,650,699	(9,963,692)	51,195	(6,065,456)	17,701,894	(16,029,148)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	79,069,940	96,720,639	5,585,687	5,636,882	84,655,627	102,357,521
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	79,069,940		5,585,687		84,655,627	
Ending Fund Balance, June 30		96,720,639	86,756,947	5,636,882	(428,574)	102,357,521	86,328,373

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	Budget	REVENUE BOND INTEREST AND REDEMPTION FUND	Budget	OTHER DEBT SERVICE FUND	Budget
REVENUES:		Actual	Budget	Actual	Budget	Actual	Budget
Federal Revenues	8100						
State Revenues	8600	224,035					
Local Revenues	8800	39,623,642	34,360,343				
Total Revenues		39,847,677	34,360,343	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	11,759,245					
Total Other Financing Sources		11,759,245	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	35,695,000	35,690,000				
Debt Interest and Other Service Charges	7120	4,281,426	6,650,654				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		39,876,426	42,340,654	0	0	0	0
Net Other Financing Sources / (Other Outgo)		(28,117,181)	(42,340,654)	0	0	0	0
Net Increase/Decrease in Fund Balance		11,730,496	(7,980,311)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	39,921,066	51,701,975	0	0	0	0
Prior Years Adjustments	9020	50,413					
Adjusted Beginning Balance	9030	39,971,479		0	0	0	0
Ending Fund Balance, June 30		51,701,975	43,721,664	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Governmental Funds Group

30 Special Revenue Funds -- Part 1

860 NORTH ORANGE

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					23,641	23,000
State Revenues	8600					122,202	137,396
Local Revenues	8800	3,724,095	3,576,403	234,959	210,000	652,418	378,414
Total Income		3,724,095	3,576,403	234,959	210,000	798,261	538,810
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	979,124	1,009,287			449,973	656,619
Employee Benefits	3000	300,758	334,908			135,649	240,219
Supplies and Materials	4000	2,728,171	2,194,787			23,256	33,112
Other Operating Expenses and Services	5000	43,660	44,900	8,000		25,934	2,301
Capital Outlay	6000				135,000		4,000
Total Expenditures		4,051,713	3,583,882	8,000	135,000	634,812	936,251
Excess (Deficiency) of Revenues over Expenditures		(327,618)	(7,479)	226,959	75,000	163,449	(397,441)
Other Financing Sources							
	8900					68,317	400,000
Other Outgo							
	7000	(209)		121,415	75,000	190,174	
Net Increase/(Decrease) in Fund Balance		(327,409)	(7,479)	105,544	0	41,592	2,559
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	864,359	536,950	2,492,468	2,598,012	2,556	44,148
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	864,359		2,492,468		2,556	
Ending Fund Balance, June 30		536,950	529,471	2,598,012	2,598,012	44,148	46,707

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Governmental Funds Group

30 Special Revenue Funds -- Part 2

860 NORTH ORANGE

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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							
Other Outgo							
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

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

40 Capital Projects Funds

860 NORTH ORANGE

Description		Object Code	FUND: 41		FUND 42		FUND 43	
			Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:								
Federal Revenues		8100						
State Revenues		8600	504,546	795,809				
Local Revenues		8800	4,323,901	1,000,000			1,907,183	2,000,000
Total Income			4,828,447	1,795,809	0	0	1,907,183	2,000,000
Expenditures								
Academic Salaries		1000						
Classified Salaries		2000	253,344	456,545				
Employee Benefits		3000	74,294	152,457				
Supplies and Materials		4000	10,123	2,049			12,032	
Other Operating Expenses and Services		5000	1,712,711	791,363			3,371,399	109,749
Capital Outlay		6000	4,245,379	46,418,747			20,146,488	223,436,146
Total Expenditures			6,295,851	47,821,161	0	0	23,529,919	223,545,895
Excess / (Deficiency) of Revenues over Expenditures			(1,467,404)	(46,025,352)	0	0	(21,622,736)	(221,545,895)
Other Financing Sources								
Other Outgo		8900	4,500,000	4,000,000			150,000,000	
		7000	1,000,000	1,000,000				
Net Increase/(Decrease) in Fund Balance			2,032,596	(43,025,352)	0	0	128,377,264	(221,545,895)
Beginning Fund Balance:								
Net Beginning Balance, July 1		9010	61,267,055	63,299,651				221,545,895
Prior Years Adjustments		9020					93,168,631	
Adjusted Beginning Balance		9030	61,267,055				93,168,631	
Ending Fund Balance, June 30			63,299,651	20,274,299	0	0	221,545,895	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

860 NORTH ORANGE

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 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	

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

860 NORTH ORANGE

Enterprise Funds

Description	Object Code	FUND: 59	
		OTHER ENTERPRISE FUND	Budget
REVENUES:			
Local Revenues	8800		
Other Financing Sources	8900		
Total Income		0	0
Cost of Sales	5890		
Gross Profit or Loss		0	0
Expenditures			
Academic Salaries	1000		
Classified Salaries	2000		
Employee Benefits	3000		
Supplies and Materials	4000		
Other Operating Expenses and Services	5000		
Capital Outlay	6000		
Total Expenditures		0	0
Net Profit or Loss		0	0
Other Outgo	7000		
Net Increase/(Decrease) in Fund Balance		0	0
Beginning Fund Balance:			
Net Beginning Balance, July 1	9010		0
Prior Years Adjustments	9020		
Adjusted Beginning Balance	9030	0	
Ending Fund Balance, June 30		0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Proprietary Funds Group

60 Enterprise Funds Group

860 NORTH ORANGE

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	6,975,180	7,053,642		
Other Financing Sources	8900				
Total Income		6,975,180	7,053,642	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	221,855	234,109		
Employee Benefits	3000	5,359,808	5,452,470		
Supplies and Materials	4000		500		
Other Operating Expenses and Services	5000	2,085,846	3,193,738		
Capital Outlay	6000				
Total Expenditures		7,667,509	8,880,817	0	0
Net Profit or Loss		(692,329)	(1,827,175)	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(692,329)	(1,827,175)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	31,684,703	30,992,374		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	31,684,703		0	
Ending Fund Balance, June 30		30,992,374	29,165,199	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

860 NORTH ORANGE

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	215,904	390,800	16,725	65,000		
Total Income		215,904	390,800	16,725	65,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	105,144	150,241				
Employee Benefits	3000	7,680	36,694				
Supplies and Materials	4000	40,404	54,664				
Other Operating Expenses and Services	5000	120,925	129,875		65,000		
Capital Outlay	6000	52,057	5,000				
Total Expenditures		326,210	376,474	0	65,000	0	0
Excess (Deficiency) of Revenues over Expenditures		(110,306)	14,326	16,725	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	15,000	15,000				
Net Increase/(Decrease) in Fund Balance		(125,306)	(674)	16,725	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	950,374	825,068	105,037	121,762		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	950,374		105,037		0	
Ending Fund Balance, June 30		825,068	824,394	121,762	121,762	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

860 NORTH ORANGE

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	49,248,734	54,463,838				
State Revenues	8600	8,868,302	7,697,606				
Local Revenues	8800	131,991					
Total Income		58,249,027	62,161,444	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,994					
Capital Outlay	6000	3,994					
Total Expenditures		58,245,033	62,161,444	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures							
Other Financing Sources							
Other Outgo							
Net Increase/(Decrease) in Fund Balance							
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	50,000	50,000	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0	0	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: 2018-2019 Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,156,498	1,835,445
Total Income		0	0	2,156,498	1,835,445
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			39,987	355,376
Employee Benefits	3000			2,796	118,820
Supplies and Materials	4000			13,755	152,061
Other Operating Expenses and Services	5000			715,330	319,133
Capital Outlay	6000			374,306	14,165
Total Expenditures		0	0	1,146,174	959,555
Excess (Deficiency) of Revenues over Expenditures		0	0	1,010,324	875,890
Other Financing Sources					
Other Outgo	8900			250,910	228,533
	7000			1,358,753	2,730,035
Net Increase/(Decrease) in Fund Balance		0	0	(97,519)	(1,625,612)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010			2,727,831	2,630,312
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0	0	2,727,831	
Ending Fund Balance, June 30		0	0	2,630,312	1,004,700

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Interfund Transfer Report

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	410,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,500,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	114,494
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	121,415
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	531,857
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,000,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	127,996

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: 2018-2019 Budget Year: 2019-2020 District ID: 860 Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Instructional Materials Proposition 20	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		8,209				3,760,140
Adjustments	9020						
Adjusted Beginning Balance	9030		8,209				3,760,140
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,899,332				2,119,564
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	17,903	17,903
Books, Magazines, & Periodicals	4200				0	31,298	31,298
Instructional Supplies & Materials	4300				0	1,073,341	1,073,341
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,122,542	1,122,542
Other Operating Expenses and Services	5000		4,899,332		4,899,332	245,205	5,144,537
Capital Outlay	6000						
Library Books	6300				0	74,661	74,661
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	74,661	74,661
Other Outgo	7000				0		0
Total Expenditures		0	4,899,332	0	4,899,332	1,442,408	6,341,740
Ending Balance					8,209	4,437,296	4,445,505

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: 2018-2019 Budget Year: 2019-2020

District ID: 860 Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		8,209				4,437,296
Adjustments	9020						
Adjusted Beginning Balance	9030		8,209				4,437,296
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		5,127,341				1,799,663
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	17,261	17,261
Books, Magazines, & Periodicals	4200				0	35,400	35,400
Instructional Supplies & Materials	4300				0	5,943,942	5,943,942
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	5,996,603	5,996,603
Other Operating Expenses and Services	5000		5,135,550		5,135,550	163,356	5,298,906
Capital Outlay	6000						
Library Books	6300				0	77,000	77,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	77,000	77,000
Other Outgo	7000				0		0
Total Expenditures		0	5,135,550	0	5,135,550	6,236,959	11,372,509
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

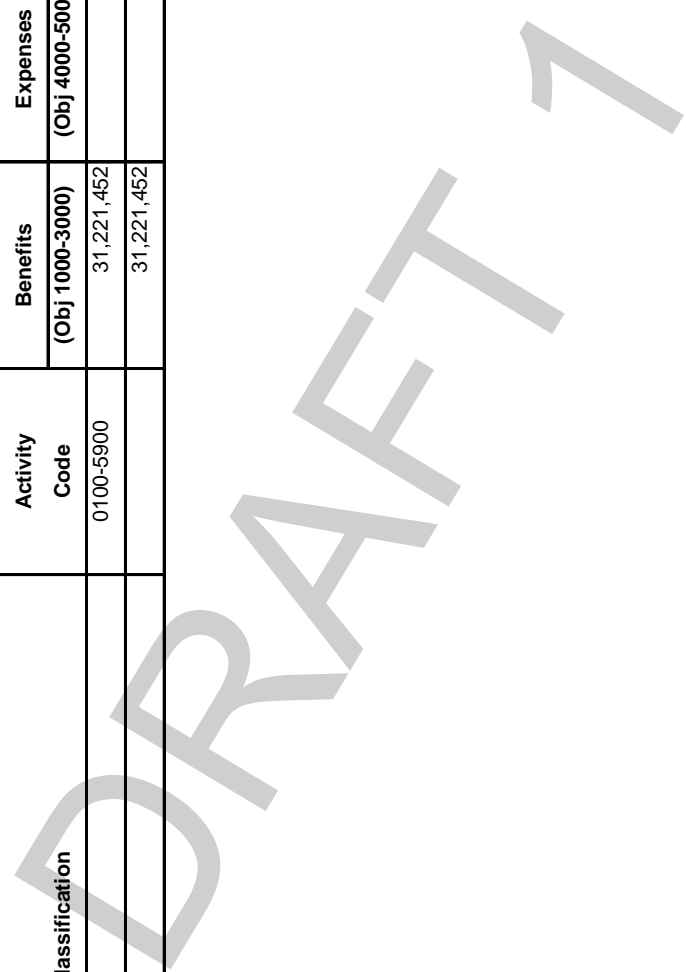
For Actual Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

EPA Revenue	31,221,452
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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	31,221,452	0	0	31,221,452
TOTAL		31,221,452	0	0	31,221,452



CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS	PERS	Increase		Rate
	Amount	Amount	Amount	Rate	
2015-16	7,899,691	4,944,787	12,844,478	N/A	N/A
2016-17	9,793,992	5,990,183	15,784,175	2,939,697	22.89%
2017-18	11,948,830	6,981,107	18,929,937	3,145,762	19.93%
2018-19	12,237,130	7,904,942	20,142,072	1,212,135	6.40%
2019-20	10,247,113	9,452,388	19,699,501	-442,571	-2.20%
2020-21	10,846,360	10,761,040	21,607,400	1,907,899	9.69%

Does the district have a plan to fund these expenses through 2020-21?

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.

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.