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Budget Summary

Adopted Budget 2019-2020

September 4, 2019

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SECTION I

**BOARD PROCEDURAL MATTER FOR
APPROVAL OF 2019-2020 BUDGET**



Trustees

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Jerry Patterson, Vice President
Jim Moreno, Board Clerk
David A. Grant, Trustee
Mary Hornbuckle, Trustee

Student Trustee

Spencer Finkbeiner

Chancellor

John Weispenning, Ph.D.

September 04, 2019

To: Dr. John Weispenning, Chancellor

From: Andy Dunn, Vice Chancellor of Finance and Administrative Services

Re: Adoption of the 2019-20 Final Budget for the Coast Community College District

Background

The enclosed 2019-20 Fiscal Year (FY) Final Budget is presented to the Board of Trustees for adoption. The California Code of Regulations Title 5, Section 58305 (5 CCR § 58305) requires the Board of Trustees of a Community College District to adopt a Final Budget on or before the fifteenth day of September in each year and forward an information copy to the appropriate county officer.

The following provides a narrative summary supporting the 2019-20 FY Final Budget package. It begins with an overview of the prior year State Budget, moves on to a discussion of Coast's 2018-19 FY Adopted Budget and changes that have emerged in the budget plan since adoption, and then moves to a discussion of the 2019-20 FY budget development. The Coast Final Budget development is informed externally by the Governor's January Budget Proposal and subsequent May Revision, and internally by the District's mission, vision, values, strategic fiscal plan, operational needs, and contractual obligations.

2018-19 State Budget Summary

The 2018-19 FY State Budget Bill was signed into law by the Governor on June 27, 2018. The Governor's actions also included signing into law several trailer bills including the higher education omnibus trailer bill (Assembly Bill [AB] 1809), the Proposition 98 certification trailer bill (AB 1825), and the employment trailer bill (Senate Bill [SB] 866). It included a total investment in Proposition 98 of \$78.4 billion, an increase of \$2.8 billion over the 2017-18 FY Budget Act level. Highlights of the 2018-19 Budget Bill include include \$120 million (\$20 million ongoing) to create an online community college and a new CCC funding formula that would be phased in over three years. The new Student Centered Funding Formula (SCFF) included a three-year hold harmless provision that guarantees all colleges receive at least a cost-of-living increase for three years.

Changes following the 2018-19 Coast Adopted Budget

The Board of Trustees adopted Coast's Final 2018-19 Fiscal Year Budget on September 5, 2018. Major changes since the adoption of the Final Budget (shown in the table below) reflect modest increases in revenue due

largely to increased non-resident enrollment and increases in expenditures associated with the conclusion of the Classification Compensation Study.

Budget Item	2018-19 Adopted	2018-19 Projected (P2 June 2019)
Revenue		
Beginning Balance (District & Colleges)	\$ 36,349,157	\$ 36,349,157
Total Revenue	\$ 224,352,708	\$ 230,996,764
Revenue + Beginning Balance	\$ 260,701,865	\$ 267,345,921
Total Expected Level of Spending	\$ 228,028,030	\$ 232,216,604
Estimated Ending Fund Balance	\$ 32,673,835	\$ 35,129,317
Estimated Ending Fund Balance %	12.53%	13.14%

Final Recalculation for 2018-19

Each year the California Community College Chancellor’s Office (CCCCO) issues a Final Recalculation for the prior fiscal year. This typically occurs in February of the following year, eight months after the close of the fiscal year, reflecting financial data from the annual 311 reports and reporting from district level external audits. While little change is anticipated between the P-2 Apportionment Report and the release of the 2018-19 Final Recalculation, this data will be reported out to the Board of Trustees at the Spring 2020 Budget Study Session.

Enrollment Metrics – 2018-19 and Beyond

The 2018-19 FY Adopted budget was based on the revenue associated with serving 32,625 resident Full-Time Equivalent Students (FTES). However, enrollment continues to soften. The Second Period Apportionment Attendance Report (320 P-2) reflected very little change from earlier this year with total FTES estimated at 30,816 and borrowing estimated at 1,971 FTES. It is this figure from the 320 P-2 Report that informs the enrollment figures used in the 2019-20 FY Tentative Budget. The Annual Apportionment Attendance Report (320 Annual) reflected total FTES of 30,542 and also assumed that 1,604 FTES would be strategically shifted (borrowed) from summer. Thus, total earned resident FTES in the current year is nearly 3,700, or 11.3% below base.

Enrollment Management under the SCFF has become more challenging as Stabilization, a long-standing tool districts have used to manage enrollment declines, was eliminated. Funded enrollments are now a function of a three-year rolling average. Further, certain enrollments including, for example, Incarcerated, Special Admits, and Internationals are measured outside the SCFF. Our multi-year enrollment projection reflects continuing soft demand and suggests no earned growth for the next few years. Declining productivity (WSCH/FTEF, declining fill rates, and increasing sections counts), all in the face of flat enrollment figures, is resulting in an increasing cost of instruction.

The 2019-20 Budget Proposal

On January 10, 2019, Governor Gavin Newsom released his proposal for the 2019-20 FY State Budget. Key highlights of that proposal follow:

- Proposition 98 funding of \$80.7 billion,



- \$3 billion in one-time non-Proposition 98 payments to CalSTRS to reduce long-term liabilities for employers,
- \$40 million to fund a second year of the California Promise,
- A limit on the year-over-year increases in resources a community college could receive through the Student Success Allocation (capping those year-over-year increases to 10%),
- A clarification that the transfer outcome measure in the Student Success Allocation reflects an unduplicated count of students,
- A 3.46% proposed COLA,
- \$359 million in general obligation bond funding [Proposition 51] for 12 new and 15 continuing projects,
- \$10 million to provide legal services to undocumented and immigrant students, faculty, and staff on community college campuses, and
- \$121.6 million to increase or provide access awards for students with dependent children attending any higher education segment.

As Governor Newsom was sworn into office only days before the release of the Budget Proposal, the May Revise presented the first real opportunity for the Governor to put his imprint on the State budget plan.

The May Revise

The May Revision presents the last statutory opportunity for the Governor to shape his economic proposal, and the first opportunity for Governor Newsom to meaningfully weigh in on the budget, before legislative budget committees complete their work and move into Conference committee. Highlights from the May Revise, released on May 9, 2019, follow:

- \$230 million to cover a 3.26% COLA for CCC apportionments
- \$39 million for The Scheduled Maintenance Program (SMP) Block grant
- \$45 million ongoing to cover a second year of California College Promise
- \$13 million to provide a COLA for several CCC categorical programs
- \$25 million to cover 0.55% enrollment growth -about 6,000 additional FTE students
- \$10 million to provide legal services to undocumented and immigrant students and staff
- \$3 billion for Cal-STRS employer contribution rate decreases
- \$358.7 million in Proposition 51 GO bond funding for 12 new and 15 continuing projects
- \$121.6 million for Cal Grant Access Awards for students with dependent children
- \$9.6 million to increase the number of Competitive Cal Grant Awards from 25,750 to 30,000
- With respect to the SCFF:
 - Mirror 2018-19 funding rates + COLA
 - Maintain the 70/20/10 (Enrollment/Equity/Success) percentage distribution
 - Clarify definition of Transfer Outcome

The May Revise reduce apportionments in 2018-19 mainly through reducing the transfer counts in the student success allocation of the SCFF. These changes reduce funding obligations, and revenue to Districts, by approximately \$49 million. These changes involve mirroring 2018-19 funding rates plus COLA for 2019-20, maintaining the 70/20/10 percentage distribution, capping year-to-year growth in a district's student success allocation to 10%, and making certain adjustments to the definition of transfer outcomes. This method reduces funding through changes in the rules rather than fully funding the SCFF as approved by the 2018 Budget Act.



2019-20 State Budget

On June 27, 2019, Governor Newsom signed the \$214.8 billion 2019-20 State Budget Bill ([Assembly Bill 74](#)).

The following reflects community colleges major funding by program (millions of dollars):

Program	2018-19 Revised	2019- 20	Amount	Percent	Explanation of Change	Estimated District Revenue
Student Centered Funding Formula	\$7,165	\$7,430	\$265	3.69%	COLA, enrollment growth, minimum revenue provision	\$196.9M
Student Equity and Achievement Program	\$475	\$475	\$0	0%		\$11.3M
Strong Workforce Program	\$255	\$248	-\$7	-2.75%	Remove \$7 one-time, \$7 in 2019-20 is from one-time sources	\$2.4M
Student Success Completion Grant	\$132	\$150	\$18	13.98%	Adjust for revised estimates of recipients	\$2.6M
Adult Education Program	\$131	\$135	\$4	3.14%	COLA (does not apply to \$5 million for data system)	\$1.6M
Disabled Students Programs & Services (DSPS)	\$120	\$124	\$4	3.26%	COLA	\$3.1M
Extended Opportunity Programs & Services (EOPS)	\$112	\$116	\$4	3.26%	COLA	\$3.2M
California College Promise (AB 19)	\$46	\$85	\$37	79.40%	Remove \$4 for revised estimates of recipients, add \$42.5 expansion	\$2.9M
Financial Aid Administration	\$92	\$76	-\$16	-17.28%	Remove \$14 one-time, adjust for revised estimates of fee waivers	\$1.5M
Full-time Faculty Hiring	\$50	\$50	\$0	0%	-	\$1.4M
CalWORKs Student Services	\$45	\$47	\$1	3.26%	COLA	\$0.7M
Mandates Block Grant and Reimbursements	\$33	\$34	\$1	1.85%	COLA, revised enrollment estimates	\$0.9M
Deferred Maintenance and Instructional Equipment	\$28	\$14	-\$14	-48.21%	Remove and add one-time funding	\$0.3M
Part-time faculty Office Hours	\$62	\$12	-\$50	-80.42%	Remove, one-time	Reimbursed up to 50% of actual expenses

A more comprehensive list can be found at: <http://tiny.cc/Budget2019>.



Significant Policy Matters

Pension Relief. The Budget Act includes a one-time, \$1.6 billion CalSTRS payment and a one-time, \$660 million CalPERS payment, both of which would reduce school and community college districts' share of the unfunded liability for these pension funds. Specifically, for 2019-20, the budget includes a payment of \$356 million to CalSTRS, reducing districts' required contributions from 18.1% of covered payroll to 17.1%, and a payment of \$144 million to CalPERS, reducing districts' contributions from 20.7% to 19.7%. For 2020-21, the budget includes a payment of \$250 million to CalSTRS, reducing districts' contributions from 19.1% to 18.4%, and a payment of \$100 million to CalPERS, reducing districts' contributions from 23.6% to 22.7%.

Longitudinal Data System. The Budget Act provides \$10 million toward a new statewide longitudinal data system, the "Cradle-to-Career Data System," to connect information from education entities, employers, and other state and local agencies. The Office of Planning and Research will serve as fiscal agent for these funds.

Cal Grant Expansion. The budget expands the number of competitive Cal Grant awards by 15,250. These awards are for students who meet Cal Grant eligibility requirements but do not qualify for the entitlement programs, primarily because of the amount of time they have been out of school.

Expansion of California College Promise. The Budget Act expands the California College Promise (Assembly Bill 19 of 2017, Santiago) with an additional \$43 million (for a total of \$85 million).

Student Centered Funding Formula (SCFF). The 2019-20 FY represents the second full year of implementation of the SCFF. The following represent changes to the SCFF reflected in the enacted State Budget:

- The allocation of 70% enrollment, 20% Supplemental, and 10% Success holds through at least the 2020-21 FY with adjustments for COLA.
- The minimum revenue provision (hold-harmless) extends through FY 2021-22.
- For the Success allocation:
 - Counts only the highest of all awards (i.e., associate degree for transfer, associate degree, baccalaureate degree, and credit certificate) a student earned 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.
 - A student who transferred 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.
 - Calculates the student success allocation based on three-year averages of each of the measures in the allocation.

Proposition 98

Each year, the state calculates a "minimum guarantee" for school and community college funding based on a set of formulas established in Proposition 98 and related statutes. To determine which formulas to use for a given year, Proposition 98 lays out three main tests that depend upon several inputs including K-12 attendance, per capita personal income, and per capita General Fund revenue. The CCC shares of Proposition 98 funding in the budget are 10.99%, 10.97%, and 10.93% for the prior year, current year, and budget year, respectively. These shares are at or above the traditional CCC share of 10.93%. Excluded from these calculations are funding for Adult Education, Adults in Correctional Facilities, and K-12 Strong Workforce programs, as well as the transfer to the Public School System Stabilization Account (PSSSA), are excluded from the total.



Source	2017-18	2018-19	2019-20	Change	Percent
All Proposition 98 Programs					
General Fund	\$52,834	\$54,445	\$55,903	\$1,458	3%
Local Property Tax	\$22,625	\$23,701	\$25,166	\$1,465	6%
Totals	\$75,459	\$78,146	\$81,069	\$2,923	4%
Community Colleges Only					
General Fund	\$5,257	\$5,427	\$5,485	\$58	1%
Local Property Tax	\$2,980	\$3,056	\$3,244	\$188	6%
Totals	\$8,237	\$8,483	\$8,729	\$246	3%

Coast 2019-20 Budget Development

Following the release of the Governor’s January Budget Proposal, a preliminary set of Budget Assumptions were developed and discussed with the District Consultation Council Budget Subcommittee, the Board of Trustees Audit/Budget Subcommittee and the Board of Trustees at the Budget Study Session on March 6, 2019. Since that time, Budget Assumptions have been refined based on new information emerging in the budget development process. Coast’s 2019-20 FY Tentative Budget, adopted by the Board of Trustees on June 19, 2019, reflects the most recent iteration of these budget assumptions leading up to the presentation of the Final Budget.

2019-20 FY Budget Assumption Development

	2018-19			2019-20	
	Gov Budget	Revised P-1	May Revise	Tentative Budget	Final Budget
Compliance					
50% Law	✓	✓	✓	✓	✓
FON from Strategic Plan	✓	✓	✓	✓	✓
Vacancies					
No Auto back-fill	✓	✓	✓	✓	✓
Reserve					
Per BP 6300	10.00%	10.00%	10.00%	6.50%	10%
COLA	3.46%	3.26%	3.26%	3.26%	3.26%
Growth					
State	<1.00%	<1.00%	<1.00%	<1.00%	0.55%
Local	0.00%	0.00%	0.00%	0.00%	0.00%
FTES					
Budget Basis	30,815	30,815	30,816	30,816	30,542
Borrowing	N/A	1,971 (320 P-2)	N/A	1,971 (320 P-2)	1604 (320 Annual)
Non-Resident Tuition	\$276/Unit	\$276/Unit	\$276/Unit	\$276/Unit	\$276/Unit
SCFF					
Total Computational Revenue	\$200.2M	\$191.2M	\$196M	\$196M	\$196M
Deficit Factor	0.00%	4.00%	1.50%	4.00%	0.48%
Percentage split	70/20/10	70/20/10	70/20/10	70/20/10	70/20/10
Transition (3 years in statute)	4	4	4	4	4



Revenue Estimates

The state apportionment process, which provides more than 90% of the District's unrestricted general fund operating revenues, is made up of three primary resources including state aid, local property taxes, and student fees. The State makes projections of these revenue elements which in turn provides a basis for system funding. If the estimates overstate available revenues, a Deficit Factor and/or a Funding Constraint emerges. Such factors represent amounts unfunded by the State when compared against District Total Computational Revenue (TCR). Historically, such deficit factors emerged because of over estimates of property tax and/or student enrollment fees. Beginning in 2012-13, however, two additional components were added to the community college apportionment process including revenues from the dissolution of Redevelopment Agencies and those stemming from the Proposition 30 (Proposition 55) Education Protection Account (EPA).

The Basic Allocation for Coast, the budget component under which Districts receive funding for state approved sites, continues to reflect one middle size college, Orange Coast, with FTES between 10,000 and 20,000 FTES, and two small colleges, Golden West and Coastline, with less than 10,000 FTES. Declines in college FTES that result in a reduction of calculated basic allocation will not cause a reduction in basic allocation base revenue until the third year after the year of the FTES decline, and the basic allocation will not be reduced if the FTES is restored back to or above the pre-decline base.

Enrollment revenue is based on 30,542 resident FTES, the same as the prior year. As noted elsewhere, no growth funding is budgeted. Revenues include \$153 per FTES unrestricted lottery funding and COLA of \$6.4 million, less the current year effects of enrollment decline of \$1.8 million, and a funding constraint of \$5.1 million reflecting the most recent construct of SCFF (July 2019), resulting in a projected negative revenue of \$520 thousand.

Under the SCFF, apportionment revenue includes not only Enrollment and Basic Allocation revenue, but also a Supplemental and Success component. Under the Supplemental factor, we estimate Coast will receive \$42.9 million, and \$26.6 million under the Success factor.

Local revenue reflects enrollment fees of \$46 per unit and interest earnings of \$1 million. Other local revenue totals \$943 thousand.

Expense Estimates

Appropriation changes reflect projections for expenditures in contract salaries including step and column increases netted against the difference between the cost of retiring employees and new replacements resulting in an estimated \$400 thousand. Other miscellaneous contractual requirements are estimated at \$7.7 million. Partial information regarding the cost of delivering health benefits for active and retired employees is available and includes increased renewal fees for our health benefit plans that total \$379 thousand. As the benefit year lags the fiscal year, the Final Budget presented to the Board of Trustees in September is expected to contain more refined renewal estimates. Our Third Party Administrator (TPA) continues to analyze renewal data for our benefit programs.

Historically, insufficient funds were set aside by governmental entities to fully fund contractual obligations for retiree health care. Beginning in the middle of the last decade, Coast was among the founding members of the Community College League of California (CCLC) Joint Powers Authority for retiree health care funding; a GASB qualified irrevocable trust. More recently, the District opted to divide assets between the CCLC JPA and the Keenan Futuris Benefit Trust. Consistent with the guidelines under the Governmental Accounting Standards Board (GASB) Statements 74 & 75, Coast engages the services of an actuary to measure this liability every year.



The 2018 study measured this liability at \$107 million. This reflects an increase of \$4 million from the 2017 study. While the term Annual Required Contribution (ARC) is no longer operative, we budget what is referred to as the Actuarially Determined Contribution (ADC) and the normal cost to meet health care obligations for retirees and current employees. That amount, budgeted on a three year rolling average is \$9.2 million. The Fiduciary Net Position of this trust at June 30, 2018 was \$80 million.

The Employer contributions for the Public Employee Retirement System (PERS) are expected to increase from 18.06% to 20.70% of payroll. Employer contributions from the State Teachers Retirement System (STRS) employer rate will increase 16.28% to 17.10%, starting July 1, 2019. The combined increase of these pension system match requirements are estimated at \$2 million. To help mitigate these obligations, the District joined the California Community College League (CCLC)/Public Agency Retirement Services (PARS) Pension Stabilization Program.

The total estimated new emerging expenses equate to \$10 million.

Reserves

Consistent with Board Policy 6300, and for the purposes of Tentative Budget, an unappropriated reserve of ten percent of prior year unrestricted general fund expenditures consisting of a five percent Reserve for Contingencies, pursuant to Title 5, Section 58307, and a five percent Ancillary Reserve has been included. Embedded in Fund Balance are other designated and undesignated amounts.

Total Beginning Fund Balance for the 2019-20 FY, and ending fund balance for the 2018-19 FY, is \$35.1 million, and includes an entity balances of \$7.3 million.

Proposition 39

Proposition 39 of 2012 was a five year program dedicated to funding energy efficiency projects and energy-related jobs state-wide. Over the course of five years, the Coast District received approximately \$6.7M dollars in State funding and utility incentives, which largely focused on completing interior and exterior LED lighting upgrades District-wide. As a result, the District has reduced our energy consumption by 4.2M kilowatt hours and will realize approximately \$580,000 in annual utility savings.

In July of 2017, Governor Brown signed into law, SB 110, a trailer bill that removed the sunset date of the Proposition 39 program, effectively continuing it indefinitely. However, it is through the annual budget process that funds could be allocated toward this categorical program. No funds have been allocated towards Proposition 39 energy efficiency program in 2019-2020.

Scheduled Maintenance Program (Deferred Maintenance) and Instructional Support

The Governor's 2019-20 January Budget Proposal did not include any funding for scheduled maintenance, instructional equipment, and specified water conservation projects. This represents a fundamental change from recent State budget proposals and from the \$143.5 million that was ultimately funded in the prior year budget. Subsequently, the Governor's May Revise identified \$39.5 million in this block grant and the adopted budget approved an allocation of \$13.5M statewide.

Coast will receive an allocation of \$374,964 to be allocated toward District-wide projects. Consistent with recent fiscal years, the program does not require local matching funds. Furthermore, the program maintains "flexibility" for each District to determine their allocation between Scheduled Maintenance and Instructional



Support (State Funded Equipment). Each campus continues to maintain an extensive backlog of Scheduled Maintenance and Instructional Equipment needs. Funds will be used to address the highest priority projects at each campus.

Proposition 51 & State Capital Outlay Bond Program (COBP)

In November of 2016, California voters passed Proposition 51, the first statewide education bond approved since 2006. In the 2017-18 Fiscal Year, Orange Coast College's Language and Social Science Building Project successfully competed with project submissions across the state, affording the Coast Community College District \$31 million for the design and construction of this project. Subsequently, in 2018-2019, the District was successful in being awarded \$20M in State resources toward the Golden West College Language Arts Complex. The 2019-20 budget includes continued funding toward completing these two projects.

The continued trend of decreasing enrollment has impacted many institutions, including Coast, ability to qualify for State Capital Outlay funding. As a result, the CCCC is revising the process under which Districts are able to compete and qualify for capital outlay resources. While the new Capital Outlay Bond Program is being finalized, the program places greater emphasis on renovation/modernization of existing buildings as opposed to the prior "growth" based funding model. Additionally, the new COBP seeks to align with the California Community Colleges Vision for Success by requiring Districts to meet minimum AB 19 conditions, incentivizing CTE programs, and integrating the "supplemental" and "student success" metrics. As we continue to develop our Vision 2030 facilities master plan, Coast will identify possible opportunities to qualify for future COBP funding.

Measure M

To date, the Coast District has expended \$320 million of its Measure M General Obligation bond funds. Through the continued and purposeful deliberation of the campus Facilities & Planning committees and the diligent oversight of the Citizens' Oversight Committee, Measure M will continue to provide a very meaningful transformation of the campuses.

Beginning in 2013, the Coast District has made strides in establishing a dedicated source of local funds for the express purpose of funding building system repairs/improvements as well as technology/refresh upgrades in future years. This endowment fund has received periodic deposits in the form of taxable bond issuances, the last of which was made in 2017, bringing the asset total over \$60 million. The District is eligible to begin drawing upon these funds, and current financial modeling suggests that the endowment will provide between \$2M and \$4M annually toward building and technology improvements through the year 2036. Given the minimal funding provided to the Scheduled Maintenance and Instructional Support Program in the 2019-2020 State budget, the \$2M in available endowment funds will be drawn and allocated toward necessary capital improvement needs at each site.

Looking Ahead

The 2019-20 fiscal year budget plan outlines several areas of budgetary concern largely focused on enrollment, spending, and implementation of the new Student Centered Funding Formula (SCFF). These concerns are complicated by staffing volatility and turnover within the CCCC, and continued evolution of the factors within the SCFF.



While our budget management work involves monitoring both revenue and expense, there is no evidence to suggest that we will grow out of this current enrollment decline. Thus, much of our attention will be focused on the plan of expenditures as we examine means to constrain spending and maintain a balanced budget.

We may see a continuation of the funding constraints and deficit factors that emerged last spring. However, we will not have definitive information in this regard until the release of the First Principal Apportionment report in February 2020.

As has been our practice in the past, staff will continue to monitor and report on the status of the budget to the Board of Trustees throughout the year.

Conclusion

As specified by 5 CCR § 58301, “for purposes of developing and adopting the Final Budget, the governing board of each district shall hold a public hearing on the proposed budget in a district facility, or some other place conveniently accessible to the residents of the district, on or before the 15th day of September, but at least three days following availability of the Proposed Budget for public inspection, at which any resident in the district may appear and object to the proposed budget or any item in the budget.”

Consistent with the requirements of 5 CCR § 58305, the Final Budget is presented to the Board for adoption. This same regulatory framework requires districts to send copies of their budgets to the County Office of Education by September 30 and to the California Community Colleges Chancellor’s Office (CCCCO) on or before October 10. The annual Financial and Budget Report (CCFS 311) will be also sent to the CCCCCO on or before October 10. Lastly, staff anticipates presenting the annual audited financial statements to the Board in November 2019, and making submission to the CCCCCO before December 31.



TOTAL GENERAL FUND SUMMARY (FY 2019-2020)

REVENUE			APPOPRIATIONS		
Federal	\$ 4,483,747	1.55%	CERTIFICATED SALARIES	\$ 89,909,393	31.16%
State	\$ 107,147,809	37.14%	CLASSIFIED SALARIES	\$ 70,179,629	24.32%
Local	\$ 175,793,651	60.93%	STAFF BENEFITS	\$ 72,812,137	25.24%
Other	\$ 1,107,343	0.38%	BOOKS, SUPPLIES, & MATERIALS	\$ 8,474,034	2.94%
			OPERATING EXPENSES & SERVICES	\$ 37,619,840	13.04%
			CAPITAL OUTLAY	\$ 4,757,496	1.65%
			FINANCIAL AID & OTHER OUTGO	\$ 4,780,021	1.66%
	<u>\$ 288,532,550</u>	100.00%		<u>\$ 288,532,550</u>	100.00%
			RESERVE FOR CONTINGENCIES (5%)	\$ 11,610,848	
			ANCILLARY RESERVE (5%)	\$ 11,610,848	
			BOARD ELECTION	\$ 250,000	
			CONTRACTUAL CARRY OVER	\$ 888,830	
			CURRICULUM PROTECTION ACCOUNT	\$ 745,000	
			NEW FACULTY FY 18/19 (19)	\$ -	
			NEW FACULTY FY 15/16 (25)	\$ -	
			NEW FACULTY FY 14/15 (8)	\$ 974,118	
			NEW FACULTY FY 15/16 (4)	\$ 557,504	
			COMMUNITY EDUCATION/ CONTINUING		
			EDUCATION Carryover	\$ 176,580	
			CANVAS SUPPORT Carry Over	\$ 512,755	
			DISTRICTWIDE MARKETING OUTREACH	\$ 136,420	
			INDIRECT COSTS Carry Over	\$ 146,822	
			HR CONSULTING SERVICES CARRY OVER	\$ 138,800	
			RETIREE HEALTH BENEFITS	\$ -	
			PENSION COSTS	\$ -	
			UNDESIGNATED	\$ -	
			ENTITY BEGINNING BALANCE	<u>\$ 7,380,792</u>	
Beg.					
Balance	<u>\$ 35,129,317</u>			<u>\$ 35,129,317</u>	
	<u>\$ 323,661,867</u>			<u>\$ 323,661,867</u>	



SECTION II

INCOME AND EXPENSE SUMMARY



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of Total District Income

2019-2020

	Adopted Budget 2018-19	Actual Income 2018-19	Adopted Budget 2019-20	Difference 2018-19 to 2019-20
8100-FEDERAL INCOME				
Restricted	3,816,439	3,527,286	4,483,747	667,308
TOTAL FEDERAL INCOME	3,816,439	3,527,286	4,483,747	667,308
8600-STATE INCOME				
Restricted	46,587,906	38,166,786	55,077,488	8,489,582
Unrestricted	57,975,420	58,352,121	52,070,321	-5,905,099
TOTAL STATE INCOME	104,563,326	96,518,907	107,147,809	2,584,483
8800-LOCAL INCOME				
Restricted	4,555,617	3,827,804	4,349,411	-206,206
Unrestricted	165,627,288	171,854,905	171,444,240	5,816,952
TOTAL LOCAL INCOME	170,182,905	175,682,709	175,793,651	5,610,746
8900-OTHER FINANCING SOURCES				
Restricted	306,250	877,792	357,343	51,093
Unrestricted	750,000	789,738	750,000	0
TOTAL OTHER FINANCING SOURCES	1,056,250	1,667,530	1,107,343	51,093
TOTAL GENERAL FUND INCOME	279,618,920	277,396,432	288,532,550	8,913,630
GENERAL FUND BEGINNING BALANCE				
Restricted	0	0	0	0
Unrestricted	36,349,157	36,349,157	35,129,317	-1,219,840
TOTAL GENERAL FUND BEGINNING BALANCE	36,349,157	36,349,157	35,129,317	-1,219,840
TOTAL INCOME	315,968,077	313,745,589	323,661,867	7,693,790



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of District Unrestricted Income

2019-2020

	Adopted Budget 2018-19	Actual Income 2018-19	Adopted Budget 2019-20	Difference 2018-19 to 2019-20
8600-STATE INCOME				
8612 Principal Apportionment	\$22,364,471	\$14,744,462	\$14,474,932	-7,889,539
8619 2% Enrollment Fee Admin	458,010	468,654	430,028	-27,982
8619 Part Time Faculty Compensation	662,431	751,428	655,575	-6,856
8630 Educational Protection Account	28,869,720	29,204,271	29,521,990	652,270
8672 Homeowner's Exemptions	700,000	649,049	660,000	-40,000
8673 Timber Yield Tax	0	1	0	0
8681 State Lottery	4,920,788	5,758,680	5,386,518	465,730
8682 Mandated Cost Reimbursement	0	952,993	941,278	941,278
8699 CalSTRS On-Behalf Payment	0	5,810,876	0	0
8699 Other State Income	0	11,707.00	0	0
TOTAL STATE INCOME	57,975,420	58,352,121	52,070,321	-5,905,099
8800-LOCAL INCOME				
8810 District Taxes (Including Subventions)	134,270,432	136,564,380	137,300,000	3,029,568
8840 Sales	70,000	67,663	65,000	-5,000
8850 Rentals and Leases	1,446,804	1,732,196	1,587,499	140,695
8860 Interest	677,463	1,275,218	1,048,310	370,847
8871 Child Development Lab School	510,600	472,717	560,000	49,400
8874 Student Enrollment Fee	14,026,751	15,726,527	15,925,431	1,898,680
8879 Transcript Fee	28,000	33,943	27,000	-1,000
8880 Non-Resident Student Fees - Out of State	3,300,000	2,997,895	2,850,000	-450,000
8880 Non-Resident Student Fees - International	9,800,000	10,913,786	10,800,000	1,000,000
8889 Class Audit Fee	0	998	0	0
8889 Library Fines	3,000	4,356	4,000	1,000
8889 Application Fees	100,000	61,380	95,000	-5,000
8889 Other Student Fees and Charges	0	-117,765	24,500	24,500
8893 Parking Fines	637,500	640,808	677,500	40,000
8895 Legal Judgments and Settlements	0	0	0	0
8899 Miscellaneous Local Income	530,713	1,480,803	480,000	-50,713
8899 Enterprise Reimbursements	226,025	0	0	-226,025
TOTAL LOCAL INCOME	165,627,288	171,854,905	171,444,240	5,816,952
8900-OTHER FINANCING SOURCES				
8912 Sale of Fixed Assets	750,000	750,000	750,000	0
8987 Transfer from Financial Aid Fund	0	39,738	0	0
TOTAL OTHER FINANCING SOURCES	750,000	789,738	750,000	0
TOTAL GENERAL FUND UNRESTRICTED INCOME	224,352,708	230,996,764	224,264,561	-88,147



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of District Restricted Income

2019-2020

	Adopted Budget 2018-19	Actual Income 2018-19	Adopted Budget 2019-20	Difference 2018-19 to 2019-20
8100-FEDERAL INCOME				
8120 Federal Work Study Program	728,362	742,862	800,000	71,638
8120 5% Administrative Allowance	178,882	36,222	192,317	13,435
8120 NAAPIGI Grant	131,556	365,852	65,704	-65,852
8140 TANF-Transitional Assistance Needy Family	135,226	135,225	131,665	-3,561
8170 Vocational and Applied Technology Education Act	1,388,884	1,340,057	1,388,884	0
8170 CTE Transitions Grant	124,572	115,020	99,403	-25,169
8190 Title III Access 2 Success	186,965	186,965	0	-186,965
8190 Child Dev Training Consortium	22,500	20,513	0	-22,500
8190 Cyber P3 Scholarship Program	0	3,524	9,527	9,527
8190 GenCyber Grant	0	7,056	43,472	43,472
8190 WIOA Title II-AEFLA	94,124	95,847	0	-94,124
8190 Project RAISE: Regl Allance in STEM	57,994	33,107	85,257	27,263
8190 CA Division of Boating & Waterways	15,362	15,362	0	-15,362
8190 CAE Cyber Defense Nat'l & Regl Resouce	48,950	41,493	0	-48,950
8190 CA Cybersecurity Apprenticeship Program	0	0	50,000	50,000
8190 VISTA-Stem VOC ED PREP	377,507	125,503	252,002	-125,505
8190 Title V STEM Academy	0	157,715	946,536	946,536
8190 Cyber UP! CCC	62,632	21,515	202,781	140,149
8190 Aquatic Center Grant-Whaler	28,070	20,796	32,848	4,778
8190 CAE Pilot Grant	12,259	10,474	0	-12,259
8190 OC Bridge to BA Program	0	6,144	6,791	6,791
8190 Cyber Watch West-Securing Cyber West	222,594	46,034	176,560	-46,034
TOTAL FEDERAL INCOME	3,816,439	3,527,286	4,483,747	667,308
8600-STATE INCOME				
8619 Nonresident Dreamer Emergency Aid	45,294	21,134	24,161	-21,133
8622 Economic Opportunity (EOPS)	3,412,540	3,412,539	3,397,288	-15,252
8623 Disabled Student Allowance (AB 77)	3,080,381	3,186,120	3,216,733	136,352
8624 CalWORKS	724,272	712,249	707,067	-17,205
8629 Adult Ed Data Accountability Blk Grant	299,289	299,289	0	-299,289
8629 AS RN Enrollment Growth Retention	103,290	103,290	98,126	-5,164
8629 Basic Skills	2,076,978	1,134,265	2,452,166	375,188
8629 Board Financial Assistance Admin. Allowance	1,489,093	1,529,193	1,529,755	40,662
8629 CAFYES	410,000	492,520	492,750	82,750
8629 CTE Perkins 1B CTE Data Accountability	159	0	0	-159
8629 EOPS-Coop Agency Resource Education	272,797	292,666	278,833	6,036
8629 Equal Employment Opportunity Grant	72,381	69,413	47,968	-24,413
8629 Fairview Handicapped Grant	601,176	337,000	642,000	40,824



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of District Restricted Income

2019-2020

	Adopted Budget 2018-19	Actual Income 2018-19	Adopted Budget 2019-20	Difference 2018-19 to 2019-20
8600-STATE INCOME- Continued				
8629 State Funded Equipment	290,564	225,364	266,209	-24,355
8629 Student Equity Program	4,827,487	3,341,139	4,931,716	104,229
8629 Self-Employment Pathways-the Gig	15,000	0	0	-15,000
8629 Community College Completion Grant	547,860	547,860	0	-547,860
8629 Campus Safety & Sexual Assault	67,478	9,777	65,163	-2,315
8629 Hunger Free Campus	23,937	73,522	230,672	206,735
8629 Guided Pathways	899,715	502,139	2,429,410	1,529,695
8629 Veteran Resource Center	124,144	129,868	173,382	49,238
8629 Student Success Completion	2,023,937	2,576,816	2,696,234	672,297
8629 Student Success & Support Program (Credit)	8,025,649	5,937,743	9,165,303	1,139,654
8629 Student Success & Support Program (Non-Credit)	189,932	113,673	111,211	-78,721
8629 Strong Workforce Program Grant - Local	3,074,741	2,893,626	5,814,493	2,739,752
8629 California College Promise Program	0	302,732	4,078,306	4,078,306
8629 Financial Aid Technology	0	164,426	358,670	358,670
8629 Professional Development for Classified Employees	0	0	81,772	81,772
8629 Mental Health Support	0	19,720	249,692	249,692
8659 Deputy Sector Navigator Health	0	135,200	64,800	64,800
8659 Econ and Workforce Dev DSN Health	0	31,683	0	0
8659 ED Futures Teacher Prep Pipeline	20,516	20,516	0	-20,516
8659 ED Futures Teacher Prep Agreement	0	11,928	18,072	18,072
8659 Strong Workforce Program Grant - Regional	5,929,220	2,899,099	3,027,820	-2,901,400
8659 Calif Cybersecurity Apprenticeship	853,835	130,491	723,344	-130,491
8659 CCC Maker Grant- OCC innovation	34,000	27,345	0	-34,000
8659 CCC Maker Initiative 17/18	30,269	350,104	0	-30,269
8659 CCC InnovationMaker3 "Seed"	0	13,043	0	0
8659 Coast Mental Health Impact	350,001	184,390	165,610	-184,391
8659 CTE Data Unblocked Initiative	91,382	51,872	0	-91,382
8659 DSN Advanced Transportation	0	56,993	143,007	143,007
8659 DSN Retail Hospitality & Tourism	0	62,384	138,725	138,725
8659 Innovation and Effectiveness	63,953	63,953	0	-63,953
8659 P.O.S.T - Use of Force	0	5,042	71,835	71,835
8659 P.O.S.T - Divisity	0	3,577	43,389	43,389
8659 Proj Basic Skills & Stndt Outcomes	1,003,352	1,003,352	0	-1,003,352
8659 Rancho - Youth Entrepreneurship Program	40,527	40,527	0	-40,527
8659 Safety Tech Career Pathways Apprent	0	0	0	0
8659 Zero-Textbook-Cost Degree - Planning	80,147	30,115	0	-80,147
8659 Mental Health Training CA Law Enforc	239,395	284,878	239,395	0
8681 Lottery-Restricted Materials	2,534,534	1,822,674	3,310,447	775,913
8699 Adult Education AEBG	2,197,480	1,801,594	3,591,964	1,394,484
8699 Basic Skills and Student Outcomes	0	15,796	0	0
8699 Cal STRS On-Behalf Pymt	0	401,731	0	0



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of District Restricted Income

2019-2020

	Adopted Budget 2018-19	Actual Income 2018-19	Adopted Budget 2019-20	Difference 2018-19 to 2019-20
8600-STATE INCOME- Continued				
8699 CCC Santa Ana TECH Career Pathway	248,841	164,346	0	-248,841
8699 Econ & Workforce Dev DSN Health yr2	35,000	34,653	0	-35,000
8699 FT Student Success Grant	37,360	37,360	0	-37,360
8699 GWC Santa Ana TECH CA Career Pathway	100,000	54,057	0	-100,000
TOTAL STATE INCOME	46,587,906	38,166,786	55,077,488	8,489,582
8800-LOCAL INCOME				
8876 Student Health Fee	2,327,049	1,859,875	2,054,527	-272,522
8877 Instructional Materials Fees	574,953	395,856	597,986	23,033
8881 Parking Fees	1,626,382	1,536,779	1,689,815	63,433
8899 AB 798 Textbook Afford Program	21,370	16,809	0	-21,370
8899 Berkeley Punte CC Prgrm	0	1,499	0	0
8899 CA Comm Coll Civic Impact Project	3,153	2,170	3,153	0
8899 Orange County United Way	407	8,069	1,339	932
8899 UCI Internship Mentors	803	5,063	0	-803
8899 UCI Puente Program	1,500	1,684	2,591	1,091
8899 UCLA Puente Program	0	0	0	0
TOTAL LOCAL INCOME	4,555,617	3,827,804	4,349,411	-206,206
8900-OTHER FINANCING SOURCES				
8981 Transfer From Other Funds	218,750	220,664	250,000	31,250
8981 Student Success Completion	0	561,808	0	0
8987 HEA 5 Pct Administrative Cost Allow	87,500	95,320	107,343	19,843
TOTAL OTHER FINANCING SOURCES	306,250	877,792	357,343	51,093
TOTAL GENERAL FUND RESTRICTED INCOME	55,266,212	46,399,668	64,267,989	9,001,777



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Total Appropriations

2019-2020

	Adopted Budget 2018-19	Actual Activity 2018-19	Adopted Budget 2019-20	Difference 2018-19 to 2019-20
General Fund				
1100 Instructors Regular Salaries	43,919,615	39,625,524	45,600,122	1,680,507
1200 Non-Instructional Regular Contract	21,947,589	21,171,297	22,993,246	1,045,657
1300 Instructors Hourly	21,037,315	30,933,297	18,264,190	-2,773,125
1400 Non-Instructional Hourly	5,289,771	5,705,332	4,583,457	-706,314
1000 CERTIFICATED SALARIES	92,194,290	97,435,450	91,441,015	-753,275
2100 Classified Salaries Regular Contract	56,145,959	51,814,577	57,842,028	1,696,069
2200 Instructional Aide Regular Contract	4,481,615	4,404,870	4,883,292	401,677
2300 Non-Instructional, Hourly	7,140,657	7,272,829	6,250,904	-889,753
2400 Instructional Aide, Hourly	1,711,916	1,867,616	1,203,405	-508,511
2000 CLASSIFIED SALARIES	69,480,147	65,359,892	70,179,629	699,482
3000 STAFF BENEFITS	70,445,279	75,289,174	72,812,137	2,366,858
4000 BOOKS, SUPPLIES AND MATERIALS	7,382,982	5,087,186	8,474,034	1,091,052
5000 OTHER OPERATING EXP AND SERVICES	36,524,011	24,564,403	38,981,217	2,457,206
6000 CAPITAL OUTLAY	3,495,574	4,189,427	4,757,496	1,261,922
7000 Student Financial Aid and Inter - Fund Transfer	5,481,383	6,690,740	9,485,092	4,003,709
7300 Interfund Transfer Out	0	0	0	0
7900 Reserve for Campus Beginning Balance	7,258,847	0	7,380,792	121,945
7900 Reserve for Campus Balancing	0	0	0	0
7900 Reserve for Deficit Factor	0	0	0	0
7900 Reserve for Categorical Backfill/Contractual	812,988	0	888,830	75,842
7900 Undesignated Reserve	0	0	0	0
7900 Reserve for Stability	0	0	0	0
7900 Reserve for Mid-Year Cuts	0	0	0	0
7900 Curriculum Protection Account	745,000	0	745,000	0
7900 Mandate Reimbursement One-time	0	0	0	0
7900 Reserves for Contingencies	22,147,576	0	18,516,625	-3,630,951
7000 OTHER OUTGO AND RESERVES	36,445,794	6,690,740	37,016,339	570,545
TOTAL GENERAL FUND	315,968,077	278,616,272	323,661,867	7,693,790



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Unrestricted Appropriations

2019-2020

	Adopted Budget 2018-19	Actual Activity 2018-19	Adopted Budget 2019-20	Difference 2018-19 to 2019-20
General Fund				
1100 Instructors Regular Salaries	43,519,575	39,475,818	44,932,427	1,412,852
1200 Non-Instructional Regular Contract	18,121,766	17,711,562	18,615,523	493,757
1300 Instructors Hourly	20,766,506	30,569,584	17,923,630	-2,842,876
1400 Non-Instructional Hourly	2,229,801	2,597,212	2,502,164	272,363
1000 CERTIFICATED SALARIES	84,637,648	90,354,176	83,973,744	-663,904
2100 Classified Salaries Regular Contract	46,233,956	44,064,129	\$47,909,318	1,675,362
2200 Instructional Aide Regular Contract	3,805,748	3,737,967	\$3,997,045	191,297
2300 Non-Instructional, Hourly	2,672,411	3,287,126	\$2,727,619	55,208
2400 Instructional Aide, Hourly	1,030,277	1,163,124	\$910,699	-119,578
2000 CLASSIFIED SALARIES	53,742,392	52,252,346	55,544,681	1,802,289
3000 STAFF BENEFITS	62,127,833	67,763,254	64,241,565	2,113,732
4000 BOOKS, SUPPLIES AND MATERIALS	2,736,558	2,193,867	3,113,415	376,857
5000 OTHER OPERATING EXP AND SERVICES	25,208,221	18,476,622	23,289,674	-1,918,547
6000 CAPITAL OUTLAY	760,846	744,541	1,150,896	390,050
7000 Student Financial Aid and Inter - Fund Transfer	523,956	431,798	548,656	24,700
7300 Interfund Transfer Out to Capital Outlay	0			0
7300 Interfund Transfer Out to Insurance	0			0
7900 Reserve for Campus Beginning Balance	7,258,847		7,380,792	121,945
7900 Reserve for Campus Balancing	0			0
7900 Reserve for Deficit Factor	0			0
7900 Rerserve for Categorical Backfill/Contractual	812,988		888,830	75,842
7900 Undesignated Reserve	0			0
7900 Reserve for Mid-Year Cuts	0			0
7900 Reserve for Stability	0			0
7900 Curriculum Protection Account	745,000		745,000	0
7900 Mandate Reimbursement One-time	0			0
7900 Reserves for Contingencies	22,147,576		18,516,625	-3,630,951
7000 OTHER OUTGO AND RESERVES	31,488,367	431,798	28,079,903	-3,408,464
TOTAL UNRESTRICTED GENERAL FUND	260,701,865	232,216,604	259,393,878	-1,307,987



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Restricted Appropriations

2019-2020

	Adopted Budget 2018-19	Actual Activity 2018-19	Adopted Budget 2019-20	Difference 2018-19 to 2019-20
General Fund				
1100 Instructors Regular Salaries	400,040	149,706	667,695	267,655
1200 Non-Instructional Regular Contract	3,825,823	3,459,735	4,377,723	551,900
1300 Instructors Hourly	270,809	363,713	340,560	69,751
1400 Non-Instructional Hourly	3,059,970	3,108,120	2,081,293	-978,677
1000 CERTIFICATED SALARIES	7,556,642	7,081,274	7,467,271	-89,371
2100 Classified Salaries Regular Contract	9,912,003	7,750,448	9,932,710	20,707
2200 Instructional Aide Regular Contract	675,867	666,903	886,247	210,380
2300 Non-Instructional, Hourly	4,468,246	3,985,703	3,523,285	-944,961
2400 Instructional Aide, Hourly	681,639	704,492	292,706	-388,933
2000 CLASSIFIED SALARIES	15,737,755	13,107,546	14,634,948	-1,102,807
3000 STAFF BENEFITS	8,317,446	7,525,920	8,570,572	253,126
4000 BOOKS, SUPPLIES AND MATERIALS	4,646,424	2,893,319	5,360,619	714,195
5000 OTHER OPERATING EXP AND SERVICES	11,315,790	6,087,781	15,691,543	4,375,753
6000 CAPITAL OUTLAY	2,734,728	3,444,886	3,606,600	871,872
7000 Student Financial Aid and Inter - Fund Transfer	4,957,427	6,258,942	8,936,436	3,979,009
7900 Reserves for Contingencies	0	0	0	0
7000 OTHER OUTGO AND RESERVES	4,957,427	6,258,942	8,936,436	3,979,009
TOTAL RESTRICTED GENERAL FUND	55,266,212	46,399,668	64,267,989	9,001,777



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Appropriations

2019-2020

	Adopted Budget 2018-19	Actual Activity 2018-19	Adopted Budget 2019-20	Difference 2018-19 to 2019-20
Child Development Fund				
Beginning Balance	0	0	0	0
Revenues	2,151,005	2,151,012	2,003,695	-147,310
Total	2,151,005	2,151,012	2,003,695	-147,310
Appropriations & Expenditures	2,151,005	2,151,012	2,003,695	-147,310
Ending Balance	0	0	0	0
Capital Outlay Fund				
Beginning Balance	28,982,319	28,982,319	24,312,987	-4,669,332
Revenues	4,085,196	5,099,547	3,003,955	-1,081,241
Total	33,067,515	34,081,866	27,316,942	-5,750,573
Appropriations & Expenditures	33,067,515	9,768,879	27,316,942	-5,750,573
Ending Balance	0	24,312,987	0	0
Measure M GO Bond Building Fund - Series A, D				
Beginning Balance	224,429,780	224,429,779	128,179,947	-96,249,833
Revenues	3,000,000	4,044,232	3,000,000	0
Total	227,429,780	228,474,011	131,179,947	-96,249,833
Appropriations & Expenditures	227,429,780	100,294,064	131,179,947	-96,249,833
Ending Balance	0	128,179,947	0	0
Measure M GO Bond Building Fund - Series B, C, E				
Beginning Balance	59,189,369	59,189,369	65,549,538	6,360,169
Revenues	275,000	7,568,293	3,800,000	3,525,000
Total	59,464,369	66,757,662	69,349,538	9,885,169
Appropriations & Expenditures	59,464,369	1,208,124	69,349,538	9,885,169
Ending Balance	0	65,549,538	0	0
Self-Insurance Fund				
Beginning Balance	112,398,599	112,398,598	119,417,089	7,018,490
Revenues	58,647,611	54,683,672	55,969,671	-2,677,940
Total	171,046,210	167,082,270	175,386,760	4,340,550
Appropriations & Expenditures	45,198,389	44,728,024	46,744,882	1,546,493
Reserve for Medical/Workers' Comp Claims	8,043,431	2,663,756	8,496,043	452,612
Reserve for Pension Benefit Trust	5,186,771	6,565	5,466,970	280,199
Reserve for Retiree Liability	112,617,619	266,836	114,678,865	2,061,246
Ending Balance	0	119,417,089	0	0
Student Financial Aid				
Beginning Balance	1,809,036	532,848	512,050	-1,296,986
Revenues	67,569,557	47,890,424	57,004,214	-10,565,343
Total	69,378,593	48,423,272	57,516,264	-11,862,329
Appropriations & Expenditures	67,569,556	47,911,222	57,004,214	-10,565,342
Ending Balance	1,809,037	512,050	512,050	-1,296,987



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Appropriations

2019-2020

	Adopted Budget 2018-19	Actual Activity 2018-19	Adopted Budget 2019-20	Difference 2018-19 to 2019-20
Non-Restricted Reimbursable Operations Fund				
Beginning Balance	0	0	0	0
Revenues	16,326,087	15,373,478	16,988,566	662,479
Total	16,326,087	15,373,478	16,988,566	662,479
Appropriations & Expenditures	16,326,087	15,373,478	16,988,566	662,479
Ending Balance	0	0	0	0
GRAND TOTAL - ALL FUNDS	894,831,636	840,959,843	803,403,579	-91,428,057



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
1001	Instructor Balancing
1100	Instructor Contract
1110	Instructor Holding and Adj
1111	Instructor Contract
1114	Instructor Contract Sub
1118	Instructor Contract Sabb
1119	Instructor Contract Sabb Repl
1121	Instructor Contract Adult Ed
1200	Non Instructor Cert Contract
1210	Non Instrctor Cert Holding
1221	Cert Mgmt Retraining Leave
1231	Administrator Contract
1232	Administrator Cont Vac Payout
1240	Director Contract Longevity
1241	Director Contract
1242	Director Cont Vac Payout
1250	VP and Deans Contract Longevity
1251	VP and Deans Contract
1252	VP and Deans Vac Payout
1261	Counselor Contract
1264	Counselor Contract Sub
1268	Counselor Contract Sabb
1269	Counselor Contract Sabb Repl
1271	Librarian Contract
1274	Librarian Contract Sub
1278	Librarian Contract Sabb
1279	Librarian Contract Sabb Repl
1281	Cert Other Contract
1282	Fac Con Vac Payout
1284	Cert Other Contract Sub
1285	IUA Certificated Contract
1286	Certificated Retraining Leave
1287	Certificated Special Leaves
1288	Certificated Other Sabb
1289	Certificated Other Sabb Repl
1300	Instructors Hourly
1310	Instructors Hourly Holding
1311	Instructors Hourly Holding Contg
1312	Faculty Backfill Holding
1313	Instructor Hourly
1314	Instructor Hourly Sub
1315	Instructor Enrollment Growth
1316	Instructor Special Assign



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
1317	Instructor Overload
1318	Coaches Stipends
1319	Instructor Sabb Repl Hrly
1323	Instructor Adult Ed Hrly
1324	Instructor Adult Ed Hrly Sub
1327	Instructor Adult Ed Overload
1328	Instructor Adult Ed Intersession
1333	Instructor Summer
1334	Instructor Summer Sub
1338	Instructor Intersession
1339	Instructor Intersession Sub
1343	Instructor Adult Ed Summer
1353	DL Instructor Hrly
1354	DL Instructor Hrly Sub
1357	DL Instructor Overload
1358	DL Instructor Intersession
1359	DL Instructor Intersession Sub
1363	DL Instructor Adult Ed Hrly
1364	DL Instructor Adult Ed Hrly Sub
1368	DL Instruct Adult Ed Intersn
1369	DL Instruct Adult Ed Intersn Sub
1373	DL Instructor Summer
1374	DL Instructor Summer Sub
1383	DL Instructor Summer Adult Ed
1384	DL Instructor Summer Adult Ed Sub
1400	Non Instructor Certificated Hrly
1410	Non Instructor Certificated Holding
1415	Department Chair Stipends
1451	Mgmt Cert Temp Contract
1463	Counselor Hourly
1464	Counselor Hrly Sub
1467	Counselor Overload
1468	Counselor Hourly Intersession
1469	Counselor Sabb Repl Hrly
1473	Librarian Hourly
1474	Librarian Hourly Sub
1477	Librarian Hourly Overload
1478	Librarian Hourly Intersession
1479	Librarian Sabb Repl Hrly
1482	Per Diem Stipends
1483	Certificated Hrly Other
1484	Certificated Hrly Other Sub
1487	Certificated Other Overload



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
1496	Certificated Mileage Stipend
1497	Certificated Ride Share Stipend
1498	Certificated Housing Allowance
1499	Certificated Prof Expert
2001	Classified Balancing
2100	Classified Contract
2110	Classified Holding
2130	Classified Longevity
2131	Classified Non Instr Contract
2132	Classified N-Inst Vacation Payout
2134	Classified Non Instr Contract Sub
2138	Classified Prof Growth Leave
2140	Confidential Contract
2141	Confidential Contract Longevity
2150	Classified Mgmt Non Instr Contr
2152	Cls Mgmt Non Instr Vac Payout
2153	Management Longevity
2190	Classified Meals Allow
2200	Classified Instr Contract
2210	Classified Instr Holding
2220	Classified Instr Longevity
2221	Classified Instr Contract
2222	Classified Instr Vacation Payout
2224	Classified Instr Contr Sub
2228	Classified Instr Prof Growth Leave
2250	Classified Mgmt Instr Contract
2252	Cls Mgmt Instr Contr Vac Payout
2290	Class Instr Meals Allow
2300	Classified Hourly Non Instr
2301	Classified Hrly Clearing
2310	Classified Hrly Holding
2316	Classified Hrly Students
2317	Cls Hrly Stdnt CalWk/EOPS/CARE
2332	Classified Hourly Contract
2333	Classified Hourly
2334	Classified Hourly Subs
2337	Trustees Duty Stipend
2338	Class Hrly Retraining Leave Repl
2339	Class Hrly Overtime
2340	Classified Vacanc Hourly repl
2353	Class Mgmt Hourly Contr
2396	Mileage Stipend
2397	Classified Ride Share Stipend



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
2399	Professional Experts
2400	Class Instr Hourly
2410	Class Instr Hourly Holding
2416	Class Instr Hrly Students
2417	Class Instr Hrly Stu Cal Works
2422	Class Instr Hrly Contract
2423	Class Instr Hourly
2424	Class Instr Hourly Subs
2428	Class Instr Hrly Retraining Lv Repl
2429	Class Instr Overtime
2440	Class Instr Hourly Repl for vacancy
3000	Employee Benefits Holding
3001	Employee Benefits Clearing
3002	Hrly Employee Benefits Holding
3100	STRS Retirement
3110	STRS Retirement Instr
3130	STRS Retirement Non Instr
3199	STRS Retirement Offset Acct
3200	PERS Retirement
3210	PERS Retirement Instr
3230	PERS Retirement Non Instr
3299	PERS Retirement Offset Acct
3300	OASDI
3310	OASDI Instr
3330	OASDI Non Instr
3350	Medicare Instr
3351	PARS Instr
3360	Medicare Non Instr
3361	PARS Non Instr
3399	OASDI Offset
3400	Health and Welfare
3410	Health and Welfare Instr
3430	Health and Welfare Non Instr
3450	Future Retiree Benefits Instr
3460	Future Retiree Benefits Non Instr
3499	Health and Welfare Offset
3500	Unemployment Insurance
3510	Unemployment Ins Instr
3530	Unemplyment Ins Non Instr
3599	Unempyoyment Ins Offset
3600	Workers Compensation
3610	Workers Compensation Instr
3630	Workers Comp Non Instr



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
3699	Workers Comp Offset
3700	Retiree Benefits
3701	Retiree Benefits Clearing
3710	Retiree Benefits Instr
3730	Retiree Benefits Non Instr
3750	Future Retiree Benefits Instr
3760	Future Retiree Benefits Non Instr
3800	Retirement Incentives
3810	Retirement Incentives Instr
3830	Retirement Incentives Non Instr
3900	Other Benefits
3910	Other Annuity Stipend Instr
3930	Other Annuity Stipend Non Instr
4001	Supplies Balancing
4200	Reference Books
4281	Library Books Repl
4285	Reference Books
4300	Supplies
4310	Supplies Clearing Chgbk
4312	General Supplies
4313	Supplies Child Care Food
4314	Supplies Child Care
4315	Supplies Technology
4316	Classroom Furniture and Fixtures
4318	Office Furniture and Fixtures
4320	Copy Charges
4321	Printing
4325	Promotional Supplies
4400	Media Supplies
4401	Supplies Audio Visual
4405	Audio Visual/Computer Workstation
4600	Fuel Oil Repair Parts
4676	Supplies Fuel Oil
4677	Repair Parts
4900	Other Supplies
4999	Credit Card Clearing
5001	Indirect Expense Chargeback
5100	Personal and Consultant Svcs
5110	Personal Services
5112	Consultants Indep Contractors
5116	Speakers Guest Lecturer
5200	Travel
5201	AFT Conferences



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
5202	CFCE Conferences
5204	Part Time Fac Conferences
5205	Confidential Conferences
5206	Mgmt Conferences
5207	Budgetary Only Conferences
5208	Trustees Conferences
5209	Hrly and Non Employee Conferences
5210	Budgetary Only Conferences
5211	Trustees Committee Conferences
5212	Trustees Board Retreats
5215	Per Diem Travel
5219	Mileage Reimbursement
5300	Subscriptions Dues Memberships
5306	Subscriptions
5320	Dues and Memberships
5400	Insurance
5472	Insurance
5476	Insurance Student
5480	Claims and Settlements
5481	Stop Loss Insurance
5482	Conversion Fee
5483	Patient Ctred Outcomes Research Fee
5500	Utilities
5510	Maint and Housekeeping Svcs
5516	Electricity
5517	Gas
5518	Sewer Service Fees
5519	Telephone
5520	Dataline Usage
5521	Water
5522	Utilities Other
5600	Rent Leases Repairs
5601	Clearing Lease Rentals
5638	Service Maint Agreement
5639	Multi Year SMA
5650	Building Repairs
5651	Agency Fees Repairs
5652	Engineer Fees Repairs
5653	Test and Lab Fees Repairs
5654	Architect Fees Repairs
5655	Inspection Services Repairs
5657	Equipment Repairs
5661	Inspection Othr Svs Site



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
5662	Engineering Fees Site Rpr
5663	Test and Lab Fees Site Rpr
5664	Arch and Misc Site Rpr
5665	Sites Repairs
5670	Arch Fees Leasehold
5671	Building Repairs Leaseholds
5672	Site Repairs Leaseholds
5673	Testing Fees Leaseholds
5682	Equipment Rental and Leases
5684	Facilities Leases
5696	Rentals Other
5699	Software License Fees
5700	Legal Election Audit
5741	Legal Advertising
5743	Audit Expenses
5744	Election Expenses
5746	Legal Expenses
5748	Royalties
5749	Operational Fees
5750	Judgements Settlements
5800	Other Operating
5801	Instructional Services
5810	Accum Depreciation
5811	Asset Write Off
5812	Asset Adjustments
5815	Bad Debt Write Off
5820	Credit Card Charges
5831	Postage
5840	Property Tax Admn Cost
5841	Investment Svc Charge
5842	Interest
5843	Interest - Capitalized
5850	Advertising
5851	Promotion Expense
5857	Chartering Services
5861	Exhibitions and Displays
5877	Fees for Participation
5879	Cultural Aware Events
5880	Labor Compliance
5891	Administrative Costs
5892	Plan Administrator
5893	Collection Costs
5894	Perkins-Principal & Int Cancelled



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
58941	Prin & Int Cancel-Teach/Military
58942	Prin & Int Cancel-Certain Teaching
58943	Prin & Int Cancel-Other Teaching
58944	Prin & Int Cancel-Law Enforcement
58945	Prin & Int Cancel-Child/Family
58946	Prin & Int Cancel-Med Tech
58947	Prin & Int Cancel-Death/Disability
58948	Prin & Int Cancel-Bankruptcy
58949	Prin&Int Assign to/Accepted by DOE
5895	EHS Medical Services
5896	Participation Expenses
5897	Misc Staff Training Events
5898	Professional Development
5899	Other Services
5900	Other
5965	Holding
6001	Capital Clearing
6100	Site Improvements
6110	Land Acquisitions
6111	Land Acquisition Fees
6115	Lease Purch Sites
6120	Site Improvements
6121	Sites Supplies
6122	Site Inspections Consult
6123	Site Bid Advertising
6124	Landscaping
6125	Site Construction Costs
6126	Site Engineering Fees
6127	Site Testing and Lab Fees
6128	Site Architect Fees
6129	Site Services
6130	Site Master Plan
6131	Site Agency Fees
6160	Site Construction Manager
6165	Site Legal Services and Settlements
6190	Site Contingency
6200	Building Improvements
6202	Bldg Engineering Fees
6203	Bldg Bid Advertising
6204	Bldg Architect Fees
62041	Bldg Architect Fees - Prelim
62042	Bldg Architect Fees - Working Dwgs
62043	Bldg Architect Fees - C.A.



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
62044	Bldg Architect Fees-Close & Certify
6205	Bldg Inspection Consultants
6206	Bldg Testing and Lab Fees
6210	Bldg Hazard Mat and Asbestos Abate
6214	Bldg Technology Infrastructure
6215	Bldg Lease Purchase
6230	Bldg Master Plan
6250	Building Improvements
6251	Building Supplies Improvements
6252	Building Lease Temp Facilities
6254	Building New Construction
6256	Building Installations
6260	Building Construction Manager
6265	Bldg Legal Services and Settlements
6269	Building Services
6290	Building Contingency
6300	Library Books
6301	New Library Books Films
6400	Equipment
6401	Equipment Capitalized
6402	Equipment Capitalized Technology
6403	Vehicles Capitalized
6405	Equipment Capitalized LP
6410	Equipment Clearing
6411	Equipment
6412	Equipment Technology
6415	Equipment LP
6421	Equipment Replacement
6425	Equipment Replacement LP
6429	Equipment Services
7100	Debt Retirement (Long-Term Debt)
7114	Debt Retirement GO Bond
7300	Interfund Transfer Out
7310	Transfer Out
7311	Transfer to General Fund
7312	Transfer to Child Care Fund
7313	Transfer to Capital Outlay Fund
7314	Transfer to Go Bond Fund
7315	Transfer To Insurance Fund
7316	Transfer To Reimbursable Fund
7317	Transfer To Financial Aid Fund
7500	Student Financial Aid
7501	Fees and Financial Aid



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
7502	Direct Loan Plus
7503	Direct Loan Sub
7504	Direct Loan UnSub
7505	Financial Aid Correction
7506	Cal B
7507	Cal C
7600	Other Payments To For Students
7601	Other Aid To For Students
7605	Books For Students
7606	Transportation For Students
7607	Meal Tickets For Students
7608	Other Aid To For Students-OJT
7900	Reserve for Contingencies
7901	Contingency Appropriation
7902	Revolving Cash Reserve
7903	Contingency Adjustment
7904	Balancing Contingency Carryover
7905	Contingency Past Svc Liab
7906	Contingency Pre Funding
7907	Contingency Technology Replacement
7908	Contingency Holding
7909	Contingency Garden Grove
7910	Contingency GWC Scenario Village
7920	Contingency Escrow Fund
7921	Contingency Debt Service Fund
8120	Higher Education Act
8130	Workforce Investment Act
8140	TANF Transitionl Assist Needy Fam
8150	Student Financial Aid
8160	Veterans Education
8170	Voc and Tech Education Act
8190	ARRA Funds 2009
8199	Other Federal Revenue
8610	General Apportionments
8612	State General Apportionment
86121	State General Apport't Prior Year
8619	Other General Apportionments
8620	Income Other Categorical
8621	Child Development Apportionment
8622	Extended Opportunity Prog and Svs
8623	Disabled Students Program and Svs
86231	DSPS Prior Year
8624	CalWorks



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
8625	Tele Tech Infrastructure Prog TTIP
8629	Other Categorical Apportionment
86291	Other Categorical Apportionment PY
8630	UGF Educational Protection Account
86301	UGF EPA Prior Year
8650	Reimbursable Categorical Programs
8651	Comm Coll Construction Act
8652	State Scheduled Maintenance
8653	Instructional Improvement Grant
8654	Middle College
8655	DSPS AB 1725
8659	Other Categorical Programs
8670	State Tax Subventions
8672	Homeowners Property Tax Relief
8673	Timber Yield Tax
8679	Other Tax Relief Subventions
8680	State Non Tax Revenues
8681	State Lottery Proceeds
8682	State Mandated Costs
8690	Other State Revenues
8699	Other State Income
8810	Property Taxes
8811	District Taxes Secured Roll
8812	District Taxes Supplemental Roll
8813	District Taxes Unsecured Roll
8816	District Taxes Prior Year
8817	Edu Revenue Augumentation Fund
8818	Redevelopment Property Taxes
8819	Redevelopment Agency - Residual
88191	Redevelopment Agency-Asset Liquidat
8830	Contract Services
8831	Contract Instruction
8839	Other Contracted Services
8840	Sales
8850	Rentals
8860	Interest and Investment Income
8861	Interest
8862	Gain Loss
8863	Interest Income on Loans
8864	Other Income - Late Charges
8865	Other Income - Penalty Charges
8866	Reimb on loans cancelled
8867	Other income - bank accounts



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
8868	Actl Collection cost pd by borrower
8870	Student Fees and Charges
8871	Child Development Services
8874	Enrollment Fees
8876	Health Fees
8877	Instructional Material Fees
8878	Student Insurance
8879	Student Records
8880	Non Resident Tuition Out of State
8881	Parking Fees
8882	Non Resident Tuition Foreign
8889	Other Student Fees
8890	Other Local Revenues
8892	Telecourse Revenue
8893	Parking Fines
8894	Redevelopment Revenue
8895	Legal Judgments and Settlements
8899	Other Local Income
8910	Proceeds of General Fixed Assets
8911	Sale of Equipment
8912	Surplus Property Sales
8913	Sale of Land Buildings
8914	Gain on Sale of Assets
8940	Proceeds of General Long Term Debt
8941	Sale of Bonds
8980	Incoming Transfers
8981	Transfer from General Fund
8982	Transfer from Child Care Fund
8983	Transfer from Capital Outlay Fund
8984	Transfer from GO Bond Fund
8985	Transfer from Insurance Fund
8986	Transfer from Reimbursable Fund
8987	Transfer from Financial Aid Fund
9100	Cash Investments Receivables
9101	Cash in Bank Fund
9110	Cash in County Treasury
9113	Frozen Assets TRANS
9120	Cash in Banks
91201	PELL
91202	SEOG
91203	CAL Grants
91204	EOPS
91205	EOPS CARE



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
91206	Perkins
91207	Perkins Loan Servicer Cash Acct
91208	Scholarships
91209	Higher One Cash Clearing
91210	District Federal Drawdowns
91211	District Clearing
91212	OCC Clearing
91213	OCC Clearing Credit Card
91214	GWC Clearing
91216	CCC Clearing
91219	Dist Credit Card Clearing
9125	Cash Collection Awaiting Deposit
91251	Cash Awaiting Deposit District
91252	Awaiting Deposit OCC Cash Clearing
91253	Awaiting Deposit GWC Cash Clearing
91254	Awaiting Deposit CCC Cash Clearing
91255	Awaiting Deposit Student Refunds
9130	Revolving Cash Fund
91301	District Revolving
91302	District Alternate Rev Travel
91303	OCC Fee Refund Account
91304	GWC Fee Refund Account
91305	CCC Fee Refund Account
91306	District Student Refund
91307	District PLCA Trust
91311	Workers Comp Revolving
91312	Medical Revolving
91313	Medical Facilities Revolving
9135	Cash with Fiscal Agent
91351	Cash with Trustee CCC DSRF
91352	Cash with Benefit Trust (Keenan)
9150	Investments
9160	Accounts Receivable
91601	Accounts Receivable
91602	Student Receivables
91604	Student 3rd Party A/R
91605	Student Returned Check Clearing
91606	Student Installment Principle
91607	Student Installment Plan
91608	Unbilled Grants A/R
91609	Billed Grants A/R
9169	Accounts Receivable Accruals
9170	Due From Other Funds



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
9180	Student Loan Receivable
91801	Funds Advanced to Student
91802	Funds Adjustment to ACS
91803	Additional Reconciling Items
91804	Student Loan Receivable - Perkins
91805	Loan Principal Collected
91807	Loan Principal Cancel-Teach/Militar
91808	Loan Princ Cancel-Math/Sci/Frgn Tch
91809	Loan Princ Cancel-Other Teach Svcs
91812	Loan Principal Canceled-Law Enforce
91813	Loan Principal Canc-Child/Family
91814	Loan Principal Canc-Nurse/Med Tech
91821	Loan Principal Canc-Death/Disabilit
91823	Loan Principal Canc-Bankruptcy
91826	Loan Principal Adjustment/Other
91827	Loan Principal Assigned to US Govt
9200	Inventories Prepaid Items
9220	Prepaid Expenses
9221	Prepaid Interest Expense
9230	Prepaid Expense Mid Month
9300	Fixed Assets
9310	Sites
9320	Site Improvements
9325	Accum Deprec Site Impr
9330	Buildings
9335	Accum Deprec Buildings
9340	Equipment Gen Fixed Asset Group
9341	Equipment
9342	Furniture
9343	Vehicles
9345	Accum Deprec Equipment
9346	Accum Deprec Vehicles
9350	Work in Process
9500	Current Liabilities
9510	Accounts Payable
9511	Misc Accruals Yearend
95111	Misc Accruals Clearing
9512	Deposit Refundable
95121	CCC Foundation Donation
95122	CCC Service Fees
95123	Ancillary Reimbursable Payrolls
9513	FA Book Program
9514	Accrued Payroll Payables



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
9516	Claims IBNR Incurred Not Reported
9517	Medicare Payable
9519	Accounts Payable Accruals
95191	Student Unapplied Payments
951911	Grants Unapplied Payments
95192	Student Unapplied Exemptions
95193	Student Unposted Refunds
951931	Grants Unposted Refunds
95194	Student 3rd Party Clearing
95195	Student Unapplied Installments
95196	Student Unapplied Financial Aid
95197	Student Unposted Refunds Sallie Mae
95198	Student Unposted Refunds Manual
95199	Student Unapplied Scholarships
9520	Due To Other Funds
9530	Temporary Loans TRANS
9540	Deferred Income
95401	Deferred District
95402	Deferred OCC Cash Clearing
95403	Deferred GWC Cash Clearing
95404	Deferred CCC Cash Clearing
9541	Capital Leases
9550	Summer Pay Withheld
9551	Temporary Loans
95512	GWC EOPS Emergency Loan
9552	Calif Use Tax Payable
9554	Backup Withholding
9555	CA Non Resident WH Payable
9571	Accrued Vacation Current
9600	Long Term Debt
9665	Accrued Vacation Long Term
9700	Fund Balance
9711	Non Designated Fund Balance
9712	Yearend Appropriations
9713	Accounts Receivable Adjustments
9714	Accounts Payable Adjustments
9715	Audit Adjustments
9717	Internal Adjustments
9718	Investment in Fixed Assets
97270	Federal Capital Contribution
97271	Repayment to FCC
97280	Repays of fund capital to fed govt
97290	Institution Capital Contribution



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
97291	Repayments of fund to school
972911	Repayments of fund to school
97300	Repays of fund capital to school
97310	Interest Income on Loans
97320	Other Income - Bank Accounts
97321	Other Income - Late Charges
97322	Other Income - Penalty Charges
973222	Other Income - Penalthy Charges
97330	Reimb. on Loans Cancelled
97341	Administrative Cost Allowance
97342	Collection Costs
97350	P&Int Cnld - Teach?Military
97360	P&Int Cnld - Certain Teaching
97370	P&I CNL - Other Teaching
97400	P&I Cancelled-Law Enforcement
97410	P&I Cancelled-Child/Family
97420	P&I Cancelled-Nurse/Med Tech
97490	P&I Cancelled-Death/Disability
97510	P&I Cancelled-Bankruptcy
97530	P&I Assigned to and Accepted by DOE
97550	Other costs or losses
97590	Actl Collection Costs pad by borrow
97591	Borrower Litigation fee paid
97600	Control Acct for Contingency-ACS
97610	Contingency Cost Paid by Brwers-ACS
9800	Control Accounts
9801	Expenditure Control
9802	PY Expenditure Control
9803	Budget Expenditure Control
9804	PY Budget Expenditure Control
9810	Revenue Control
9811	PY Revenue Control
9812	Budget Revenue Control
9813	PY Budget Revenue Control
9818	Investment in Fixed Assets
9830	Encumbrance Control
9831	PY Encumbrance Control
9832	Reserve for Encumbrances
9833	PY Encumbrance Reserve
9898	Budget Change to Fund Balance
9899	PY Budget Change to Fund Balance
9900	Suspense Accounts
9910	Suspense Clearing



COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: C

ACCOUNT	ACCOUNT DESC
9911	System Due To From
9918	Suspense A Payroll
9919	Suspense B Payroll
9988	Transfer btwn Cash Depositories

DISTRICTWIDE – ALL COLLEGES



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICT TOTAL**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	43,519,575	39,475,818	44,932,427	1,412,852	3.25 %
	1200 Non Instructor Cert Contract	18,121,766	17,711,562	18,615,523	493,757	2.72 %
	1300 Instructors Hourly	20,766,506	30,569,584	17,923,630	-2,842,876	-13.69 %
	1400 Non Instructor Certificated Hrly	2,229,801	2,597,212	2,502,164	272,363	12.21 %
1		84,637,648	90,354,177	83,973,744	-663,904	-0.78 %
2	2100 Classified Contract	46,233,956	44,064,129	47,909,318	1,675,362	3.62 %
	2200 Classified Instr Contract	3,805,748	3,737,967	3,997,045	191,297	5.03 %
	2300 Classified Hourly Non Instr	2,672,411	3,287,126	2,727,619	55,208	2.07 %
	2400 Class Instr Hourly	1,030,277	1,163,124	910,699	-119,578	-11.61 %
2		53,742,392	52,252,347	55,544,681	1,802,289	3.35 %
3	3000 Employee Benefits Holding	4,941,305	-603,468	3,805,775	-1,135,530	-22.98 %
	3100 STRS Retirement	8,500,119	18,834,273	9,460,261	960,142	11.30 %
	3200 PERS Retirement	10,147,538	9,632,133	11,689,990	1,542,452	15.20 %
	3300 OASDI	5,023,646	5,483,768	5,255,626	231,980	4.62 %
	3400 Health and Welfare	22,332,061	22,521,129	22,771,646	439,585	1.97 %
	3500 Unemployment Insurance	93,436	154,827	56,340	-37,096	-39.70 %
	3600 Workers Compensation	1,840,546	2,491,410	1,952,745	112,199	6.10 %
	3700 Retiree Benefits	9,249,182	9,249,182	9,249,182	0	0.00 %
3		62,127,833	67,763,254	64,241,565	2,113,732	3.40 %
4	4200 Reference Books	14,779	2,461	14,779	0	0.00 %
	4300 Supplies	2,322,294	1,820,428	2,685,451	363,157	15.64 %
	4400 Media Supplies	19,950	20,188	19,950	0	0.00 %
	4600 Fuel Oil Repair Parts	379,535	350,790	393,235	13,700	3.61 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICT TOTAL**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
4		2,736,558	2,193,867	3,113,415	376,857	13.77 %
5	5001 Indirect Expense Chargeback	0	-187,788	0	0	0.00 %
	5100 Personal and Consultant Svcs	619,890	674,584	461,030	-158,860	-25.63 %
	5200 Travel	910,074	743,276	953,040	42,966	4.72 %
	5300 Subscriptions Dues	494,782	451,035	440,643	-54,139	-10.94 %
	5400 Insurance	1,550,745	1,829,356	1,643,579	92,834	5.99 %
	5500 Utilities	4,709,254	3,916,165	5,475,580	766,326	16.27 %
	5600 Rent Leases Repairs	6,009,510	5,360,567	6,415,902	406,392	6.76 %
	5700 Legal Election Audit	2,516,000	1,729,351	2,493,500	-22,500	-0.89 %
	5800 Other Operating	4,075,176	3,899,092	3,904,809	-170,367	-4.18 %
	5900 Other	4,322,790	60,984	1,501,591	-2,821,199	-65.26 %
5		25,208,221	18,476,622	23,289,674	-1,918,547	-7.61 %
6	6100 Site Improvements	134,875	118,609	134,875	0	0.00 %
	6200 Building Improvements	41,259	37,024	11,259	-30,000	-72.71 %
	6300 Library Books	102,234	97,722	102,234	0	0.00 %
	6400 Equipment	482,478	491,185	902,528	420,050	87.06 %
6		760,846	744,541	1,150,896	390,050	51.27 %
7	7300 Interfund Transfer Out	466,176	427,466	490,876	24,700	5.30 %
	7500 Student Financial Aid	56,000	0	56,000	0	0.00 %
	7600 Other Payments To For	1,780	4,332	1,780	0	0.00 %
	7900 Reserve for Contingencies	30,964,411	0	27,531,247	-3,433,164	-11.09 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICT TOTAL**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
7		31,488,367	431,798	28,079,903	-3,408,464	-10.82 %
	Grand Total:	260,701,865	232,216,604	259,393,878	-1,307,987	-0.50 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICT TOTAL**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	400,040	149,706	667,695	267,655	66.91 %
	1200 Non Instructor Cert Contract	3,825,823	3,459,735	4,377,723	551,900	14.43 %
	1300 Instructors Hourly	270,809	363,713	340,560	69,751	25.76 %
	1400 Non Instructor Certificated Hrly	3,059,970	3,108,121	2,081,293	-978,677	-31.98 %
1		7,556,642	7,081,274	7,467,271	-89,371	-1.18 %
2	2100 Classified Contract	9,912,003	7,750,449	9,932,710	20,707	0.21 %
	2200 Classified Instr Contract	675,867	666,903	886,247	210,380	31.13 %
	2300 Classified Hourly Non Instr	4,468,246	3,985,703	3,523,285	-944,961	-21.15 %
	2400 Class Instr Hourly	681,639	704,492	292,706	-388,933	-57.06 %
2		15,737,755	13,107,546	14,634,948	-1,102,807	-7.01 %
3	3000 Employee Benefits Holding	3,747,668	0	1,973,316	-1,774,352	-47.35 %
	3100 STRS Retirement	411,405	1,287,234	633,462	222,057	53.98 %
	3200 PERS Retirement	1,177,567	1,854,602	1,998,440	820,873	69.71 %
	3300 OASDI	556,563	955,246	829,193	272,630	48.98 %
	3400 Health and Welfare	2,249,407	3,091,583	2,893,845	644,438	28.65 %
	3500 Unemployment Insurance	5,436	9,383	7,253	1,817	33.43 %
	3600 Workers Compensation	169,400	327,873	235,063	65,663	38.76 %
3		8,317,446	7,525,920	8,570,572	253,126	3.04 %
4	4200 Reference Books	103,920	58,722	73,799	-30,121	-28.98 %
	4300 Supplies	4,540,469	2,834,597	5,284,585	744,116	16.39 %
	4400 Media Supplies	1,175	0	1,175	0	0.00 %
	4600 Fuel Oil Repair Parts	860	0	1,060	200	23.26 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICT TOTAL**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
4		4,646,424	2,893,319	5,360,619	714,195	15.37 %
5	5001 Indirect Expense Chargeback	342,425	196,343	331,913	-10,512	-3.07 %
	5100 Personal and Consultant Svcs	1,219,254	1,496,041	1,041,572	-177,682	-14.57 %
	5200 Travel	913,422	522,391	1,194,280	280,858	30.75 %
	5300 Subscriptions Dues	100,933	159,312	106,758	5,825	5.77 %
	5400 Insurance	83,000	0	83,000	0	0.00 %
	5500 Utilities	17,273	34,326	5,411	-11,862	-68.67 %
	5600 Rent Leases Repairs	1,597,166	2,041,324	1,276,509	-320,657	-20.08 %
	5700 Legal Election Audit	188	30	188	0	0.00 %
	5800 Other Operating	3,842,211	1,628,313	3,190,226	-651,985	-16.97 %
	5900 Other	3,199,918	9,700	8,461,686	5,261,768	164.43 %
5		11,315,790	6,087,781	15,691,543	4,375,753	38.67 %
6	6100 Site Improvements	62,961	55,052	3,035	-59,926	-95.18 %
	6200 Building Improvements	5,020	0	5,020	0	0.00 %
	6300 Library Books	0	34,199	0	0	0.00 %
	6400 Equipment	2,666,747	3,355,635	3,598,545	931,798	34.94 %
6		2,734,728	3,444,886	3,606,600	871,872	31.88 %
7	7300 Interfund Transfer Out	77,112	703,076	50,000	-27,112	-35.16 %
	7500 Student Financial Aid	2,753,526	3,727,579	6,893,357	4,139,831	150.35 %
	7600 Other Payments To For	2,126,789	1,828,287	1,993,079	-133,710	-6.29 %
7		4,957,427	6,258,942	8,936,436	3,979,009	80.26 %
	Grand Total:	55,266,212	46,399,668	64,267,989	9,001,777	16.29 %

DISTRICT OFFICES



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICT SERVICES (1)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1200 Non Instructor Cert Contract	1,307,676	1,370,605	1,383,774	76,098	5.82 %
	1400 Non Instructor Certificated Hrly	14,760	13,610	11,760	-3,000	-20.33 %
1		1,322,436	1,384,215	1,395,534	73,098	5.53 %
2	2100 Classified Contract	14,623,142	13,551,734	14,182,944	-440,198	-3.01 %
	2200 Classified Instr Contract	0	87,785	92,410	92,410	0.00 %
	2300 Classified Hourly Non Instr	327,145	400,595	351,375	24,230	7.41 %
2		14,950,287	14,040,114	14,626,729	-323,558	-2.16 %
3	3000 Employee Benefits Holding	2,412	0	-591,940	-594,352	- %
	3100 STRS Retirement	138,329	139,087	154,051	15,722	11.37 %
	3200 PERS Retirement	2,748,989	2,521,005	3,217,997	469,008	17.06 %
	3300 OASDI	1,127,405	1,063,125	1,187,932	60,527	5.37 %
	3400 Health and Welfare	3,188,712	2,977,023	3,139,620	-49,092	-1.54 %
	3500 Unemployment Insurance	8,012	7,483	8,536	524	6.54 %
	3600 Workers Compensation	270,041	261,660	292,261	22,220	8.23 %
3		7,483,900	6,969,383	7,408,457	-75,443	-1.01 %
4	4200 Reference Books	5,800	2,749	5,800	0	0.00 %
	4300 Supplies	140,711	124,549	167,900	27,189	19.32 %
	4400 Media Supplies	14,000	16,273	14,000	0	0.00 %
	4600 Fuel Oil Repair Parts	3,000	2,477	3,000	0	0.00 %
4		163,511	146,049	190,700	27,189	16.63 %
5	5100 Personal and Consultant Svcs	206,860	132,385	130,000	-76,860	-37.16 %
	5200 Travel	245,100	163,055	262,470	17,370	7.09 %
	5300 Subscriptions Dues	43,100	8,418	62,375	19,275	44.72 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICT SERVICES (1)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
5400	Insurance	0	1,242	0	0	0.00 %
5500	Utilities	267,300	311,318	252,000	-15,300	-5.72 %
5600	Rent Leases Repairs	428,155	209,821	447,078	18,923	4.42 %
5700	Legal Election Audit	30,000	15,198	30,000	0	0.00 %
5800	Other Operating	338,371	143,379	278,916	-59,455	-17.57 %
5900	Other	0	0	0	0	0.00 %
5		1,558,886	984,817	1,462,839	-96,047	-6.16 %
6	6100 Site Improvements	1,500	600	1,500	0	0.00 %
	6200 Building Improvements	30,000	0	0	-30,000	-100.00 %
	6400 Equipment	20,500	64,878	87,000	66,500	324.39 %
6		52,000	65,478	88,500	36,500	70.19 %
	Grand Total:	25,531,020	23,590,055	25,172,759	-358,261	-1.40 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICT SERVICES (1)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1200 Non Instructor Cert Contract	267,830	372,456	277,630	9,800	3.66 %
	1300 Instructors Hourly	0	18,582	3,000	3,000	0.00 %
	1400 Non Instructor Certificated Hrly	368,632	310,323	217,194	-151,438	-41.08 %
1		636,462	701,361	497,824	-138,638	-21.78 %
2	2100 Classified Contract	888,284	605,260	685,854	-202,430	-22.79 %
	2300 Classified Hourly Non Instr	266,523	206,502	274,657	8,134	3.05 %
2		1,154,807	811,761	960,511	-194,296	-16.82 %
3	3000 Employee Benefits Holding	519,489	0	424,383	-95,106	-18.31 %
	3100 STRS Retirement	11,734	84,666	31,378	19,644	167.41 %
	3200 PERS Retirement	44,783	140,734	40,420	-4,363	-9.74 %
	3300 OASDI	20,044	73,152	26,539	6,495	32.40 %
	3400 Health and Welfare	64,341	213,480	61,503	-2,838	-4.41 %
	3500 Unemployment Insurance	160	749	265	105	65.62 %
	3600 Workers Compensation	5,447	25,723	9,100	3,653	67.06 %
3		665,998	538,504	593,588	-72,410	-10.87 %
4	4300 Supplies	271,123	121,896	198,854	-72,269	-26.66 %
4		271,123	121,896	198,854	-72,269	-26.66 %
5	5001 Indirect Expense Chargeback	113,209	8,434	84,101	-29,108	-25.71 %
	5100 Personal and Consultant Svcs	457,739	498,299	263,868	-193,871	-42.35 %
	5200 Travel	185,595	49,336	168,568	-17,027	-9.17 %
	5300 Subscriptions Dues	0	1,182	18	18	0.00 %
	5600 Rent Leases Repairs	66,483	114,875	15,000	-51,483	-77.44 %
	5800 Other Operating	586,993	90,806	278,769	-308,224	-52.51 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICT SERVICES (1)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
5900	Other	0	0	1,674,039	1,674,039	0.00 %
5		1,410,019	762,932	2,484,363	1,074,344	76.19 %
6	6400 Equipment	171,850	137,039	71,500	-100,350	-58.39 %
6		171,850	137,039	71,500	-100,350	-58.39 %
7	7300 Interfund Transfer Out	0	14,500	0	0	0.00 %
7		0	14,500	0	0	0.00 %
Grand Total:		4,310,259	3,087,993	4,806,640	496,381	11.52 %

ORANGE COAST COLLEGE



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
ORANGE COAST COLLEGE (2)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	24,957,910	23,900,254	26,612,239	1,654,329	6.63 %
	1200 Non Instructor Cert Contract	7,644,751	7,636,077	8,017,175	372,424	4.87 %
	1300 Instructors Hourly	8,838,048	14,140,684	6,955,251	-1,882,797	-21.30 %
	1400 Non Instructor Certificated Hrly	999,322	1,084,650	1,086,022	86,700	8.68 %
1		42,440,031	46,761,665	42,670,687	230,656	0.54 %
2	2100 Classified Contract	14,953,259	13,930,148	15,899,900	946,641	6.33 %
	2200 Classified Instr Contract	2,587,895	2,432,786	2,687,395	99,500	3.84 %
	2300 Classified Hourly Non Instr	928,209	1,236,074	922,907	-5,302	-0.57 %
	2400 Class Instr Hourly	463,926	361,695	483,084	19,158	4.13 %
2		18,933,289	17,960,703	19,993,286	1,059,997	5.60 %
3	3000 Employee Benefits Holding	2,169,816	-252,935	1,950,274	-219,542	-10.12 %
	3100 STRS Retirement	4,824,062	6,763,901	5,424,363	600,301	12.44 %
	3200 PERS Retirement	3,629,570	3,532,229	4,199,393	569,823	15.70 %
	3300 OASDI	1,979,974	2,179,143	2,153,613	173,639	8.77 %
	3400 Health and Welfare	10,469,707	10,517,538	10,749,311	279,604	2.67 %
	3500 Unemployment Insurance	24,508	32,376	26,051	1,543	6.30 %
	3600 Workers Compensation	845,942	1,130,242	913,645	67,703	8.00 %
3		23,943,579	23,902,494	25,416,650	1,473,071	6.15 %
4	4200 Reference Books	1,000	0	1,000	0	0.00 %
	4300 Supplies	1,156,875	937,334	1,264,724	107,849	9.32 %
	4600 Fuel Oil Repair Parts	164,800	112,160	178,500	13,700	8.31 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
ORANGE COAST COLLEGE (2)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
4		1,322,675	1,049,494	1,444,224	121,549	9.19 %
5	5001 Indirect Expense Chargeback	0	-62,989	0	0	0.00 %
	5100 Personal and Consultant Svcs	0	125,570	63,000	63,000	0.00 %
	5200 Travel	184,475	244,942	206,375	21,900	11.87 %
	5300 Subscriptions Dues	52,100	46,828	52,475	375	0.72 %
	5400 Insurance	189,166	142,731	107,000	-82,166	-43.44 %
	5500 Utilities	2,185,164	1,708,239	2,753,475	568,311	26.01 %
	5600 Rent Leases Repairs	1,549,540	1,344,334	1,773,209	223,669	14.43 %
	5700 Legal Election Audit	395,000	392,127	372,500	-22,500	-5.70 %
	5800 Other Operating	928,609	1,260,538	1,154,387	225,778	24.31 %
	5900 Other	66,000	24,429	91,958	25,958	39.33 %
5		5,550,054	5,226,751	6,574,379	1,024,325	18.46 %
6	6200 Building Improvements	10,000	32,224	10,000	0	0.00 %
	6300 Library Books	75,000	71,865	75,000	0	0.00 %
	6400 Equipment	33,450	131,909	37,200	3,750	11.21 %
6		118,450	235,998	122,200	3,750	3.17 %
7	7300 Interfund Transfer Out	221,496	227,128	230,000	8,504	3.84 %
	7500 Student Financial Aid	0	0	0	0	0.00 %
	7600 Other Payments To For	700	699	700	0	0.00 %
	7900 Reserve for Contingencies	0	0	-3,052,658	-3,052,658	0.00 %
7		222,196	227,827	-2,821,958	-3,044,154	- %
	Grand Total:	92,530,274	95,364,932	93,399,468	869,194	0.94 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
ORANGE COAST COLLEGE (2)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	55,674	18,439	24,834	-30,840	-55.39 %
	1200 Non Instructor Cert Contract	1,444,970	1,304,632	1,406,154	-38,816	-2.69 %
	1300 Instructors Hourly	24,680	26,913	45,000	20,320	82.33 %
	1400 Non Instructor Certificated Hrly	991,626	1,248,763	929,417	-62,209	-6.27 %
1		2,516,950	2,598,746	2,405,405	-111,545	-4.43 %
2	2100 Classified Contract	3,863,069	2,795,303	4,490,414	627,345	16.24 %
	2200 Classified Instr Contract	391,956	366,869	580,800	188,844	48.18 %
	2300 Classified Hourly Non Instr	2,001,823	1,854,297	1,662,435	-339,388	-16.95 %
	2400 Class Instr Hourly	98,226	203,602	82,188	-16,038	-16.33 %
2		6,355,074	5,220,071	6,815,837	460,763	7.25 %
3	3000 Employee Benefits Holding	1,277,212	0	710,865	-566,347	-44.34 %
	3100 STRS Retirement	170,787	285,824	243,248	72,461	42.43 %
	3200 PERS Retirement	508,055	724,231	955,871	447,816	88.14 %
	3300 OASDI	232,035	375,957	380,722	148,687	64.08 %
	3400 Health and Welfare	959,108	1,161,595	1,214,691	255,583	26.65 %
	3500 Unemployment Insurance	1,870	3,523	3,458	1,588	84.92 %
	3600 Workers Compensation	66,674	124,704	106,879	40,205	60.30 %
3		3,215,741	2,675,835	3,615,734	399,993	12.44 %
4	4200 Reference Books	20,882	0	0	-20,882	-100.00 %
	4300 Supplies	1,587,560	1,208,557	2,052,578	465,018	29.29 %
	4600 Fuel Oil Repair Parts	0	0	200	200	0.00 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
ORANGE COAST COLLEGE (2)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
4		1,608,442	1,208,557	2,052,778	444,336	27.63 %
5	5001 Indirect Expense Chargeback	78,518	62,132	91,037	12,519	15.94 %
	5100 Personal and Consultant Svcs	63,308	447,535	129,607	66,299	104.72 %
	5200 Travel	164,649	162,628	700,006	535,357	325.15 %
	5300 Subscriptions Dues	5,000	14,782	7,500	2,500	50.00 %
	5400 Insurance	83,000	0	83,000	0	0.00 %
	5500 Utilities	5,500	24,709	5,120	-380	-6.91 %
	5600 Rent Leases Repairs	723,040	800,386	840,976	117,936	16.31 %
	5700 Legal Election Audit	0	30	0	0	0.00 %
	5800 Other Operating	761,182	460,671	1,006,609	245,427	32.24 %
	5900 Other	1,893,498	0	2,801,098	907,600	47.93 %
5		3,777,695	1,972,875	5,664,953	1,887,258	49.96 %
6	6200 Building Improvements	2,864	0	2,864	0	0.00 %
	6400 Equipment	1,408,393	1,730,101	2,260,035	851,642	60.47 %
6		1,411,257	1,730,101	2,262,899	851,642	60.35 %
7	7300 Interfund Transfer Out	36,512	406,486	23,000	-13,512	-37.01 %
	7500 Student Financial Aid	1,927,872	2,095,415	4,379,150	2,451,278	127.15 %
	7600 Other Payments To For	1,559,666	1,303,145	1,440,349	-119,317	-7.65 %
7		3,524,050	3,805,047	5,842,499	2,318,449	65.79 %
	Grand Total:	22,409,209	19,211,230	28,660,105	6,250,896	27.89 %

GOLDEN WEST COLLEGE



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
GOLDEN WEST COLLEGE (3)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	11,950,574	11,503,873	12,119,776	169,202	1.42 %
	1200 Non Instructor Cert Contract	4,538,640	4,499,388	4,700,540	161,900	3.57 %
	1300 Instructors Hourly	6,877,119	9,263,096	5,880,108	-997,011	-14.50 %
	1400 Non Instructor Certificated Hrly	272,915	712,090	354,794	81,879	30.00 %
1		23,639,248	25,978,446	23,055,218	-584,030	-2.47 %
2	2100 Classified Contract	10,220,243	9,780,456	10,908,958	688,715	6.74 %
	2200 Classified Instr Contract	751,440	686,186	727,434	-24,006	-3.19 %
	2300 Classified Hourly Non Instr	349,266	778,768	759,828	410,562	117.55 %
	2400 Class Instr Hourly	165,882	377,207	0	-165,882	-100.00 %
2		11,486,831	11,622,617	12,396,220	909,389	7.92 %
3	3000 Employee Benefits Holding	1,502,990	-140,634	1,129,776	-373,214	-24.83 %
	3100 STRS Retirement	2,487,057	3,773,694	2,693,199	206,142	8.29 %
	3200 PERS Retirement	2,224,197	2,136,233	2,561,645	337,448	15.17 %
	3300 OASDI	1,187,002	1,292,642	1,189,094	2,092	0.18 %
	3400 Health and Welfare	5,592,781	5,582,144	5,621,619	28,838	0.52 %
	3500 Unemployment Insurance	13,436	18,842	13,952	516	3.84 %
	3600 Workers Compensation	466,992	655,979	479,238	12,246	2.62 %
3		13,474,455	13,318,900	13,688,523	214,068	1.59 %
4	4200 Reference Books	6,467	1,466	6,467	0	0.00 %
	4300 Supplies	585,126	458,038	724,395	139,269	23.80 %
	4600 Fuel Oil Repair Parts	42,385	35,424	42,385	0	0.00 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
GOLDEN WEST COLLEGE (3)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
4		633,978	494,928	773,247	139,269	21.97 %
5	5001 Indirect Expense Chargeback	0	-48,345	0	0	0.00 %
	5100 Personal and Consultant Svcs	4,070	1,165	4,070	0	0.00 %
	5200 Travel	151,897	132,490	151,897	0	0.00 %
	5300 Subscriptions Dues	68,869	88,404	70,480	1,611	2.34 %
	5400 Insurance	108,758	97,452	108,758	0	0.00 %
	5500 Utilities	1,284,067	1,230,760	1,439,276	155,209	12.09 %
	5600 Rent Leases Repairs	325,921	328,991	325,921	0	0.00 %
	5700 Legal Election Audit	181,000	182,990	181,000	0	0.00 %
	5800 Other Operating	513,552	501,580	624,430	110,878	21.59 %
	5900 Other	1,603,110	36,555	75,000	-1,528,110	-95.32 %
5		4,241,244	2,552,042	2,980,832	-1,260,412	-29.72 %
6	6100 Site Improvements	0	5,918	0	0	0.00 %
	6200 Building Improvements	1,259	4,800	1,259	0	0.00 %
	6300 Library Books	27,234	25,857	27,234	0	0.00 %
	6400 Equipment	102,828	30,862	102,828	0	0.00 %
6		131,321	67,437	131,321	0	0.00 %
7	7300 Interfund Transfer Out	131,626	114,090	131,626	0	0.00 %
	7500 Student Financial Aid	6,000	0	6,000	0	0.00 %
	7600 Other Payments To For	1,080	1,848	1,080	0	0.00 %
7		138,706	115,938	138,706	0	0.00 %
	Grand Total:	53,745,783	54,150,307	53,164,067	-581,716	-1.08 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
GOLDEN WEST COLLEGE (3)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	0	0	424,704	424,704	0.00 %
	1200 Non Instructor Cert Contract	1,279,559	1,415,838	1,640,220	360,661	28.19 %
	1300 Instructors Hourly	38,891	64,037	80,000	41,109	105.70 %
	1400 Non Instructor Certificated Hrly	578,381	845,677	239,969	-338,412	-58.51 %
1		1,896,831	2,325,552	2,384,893	488,062	25.73 %
2	2100 Classified Contract	2,277,418	2,225,057	2,439,954	162,536	7.14 %
	2200 Classified Instr Contract	59,384	58,071	61,689	2,305	3.88 %
	2300 Classified Hourly Non Instr	1,358,121	1,161,405	743,193	-614,928	-45.28 %
	2400 Class Instr Hourly	29,519	192,186	8,000	-21,519	-72.90 %
2		3,724,442	3,636,719	3,252,836	-471,606	-12.66 %
3	3000 Employee Benefits Holding	236,427	0	249,806	13,379	5.66 %
	3100 STRS Retirement	197,916	331,596	248,792	50,876	25.71 %
	3200 PERS Retirement	448,035	495,847	510,695	62,660	13.99 %
	3300 OASDI	213,467	261,421	217,608	4,141	1.94 %
	3400 Health and Welfare	885,905	907,149	914,901	28,996	3.27 %
	3500 Unemployment Insurance	1,775	2,785	2,050	275	15.49 %
	3600 Workers Compensation	76,835	97,049	68,782	-8,053	-10.48 %
3		2,060,360	2,095,846	2,212,634	152,274	7.39 %
4	4300 Supplies	1,507,128	829,419	1,703,251	196,123	13.01 %
	4600 Fuel Oil Repair Parts	860	0	860	0	0.00 %
4		1,507,988	829,419	1,704,111	196,123	13.01 %
5	5001 Indirect Expense Chargeback	50,884	50,249	82,685	31,801	62.50 %
	5100 Personal and Consultant Svcs	267,159	230,567	229,400	-37,759	-14.13 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
GOLDEN WEST COLLEGE (3)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
5200	Travel	196,809	92,557	93,731	-103,078	-52.37 %
5300	Subscriptions Dues	5,100	16,772	2,809	-2,291	-44.92 %
5600	Rent Leases Repairs	391,189	513,947	117,982	-273,207	-69.84 %
5700	Legal Election Audit	188	0	188	0	0.00 %
5800	Other Operating	984,155	332,201	648,487	-335,668	-34.11 %
5900	Other	747,710	0	2,888,589	2,140,879	286.32 %
5		2,643,194	1,236,294	4,063,871	1,420,677	53.75 %
6	6200 Building Improvements	2,156	0	2,156	0	0.00 %
	6300 Library Books	0	34,199	0	0	0.00 %
	6400 Equipment	549,033	491,179	809,186	260,153	47.38 %
6		551,189	525,378	811,342	260,153	47.20 %
7	7300 Interfund Transfer Out	12,688	236,789	14,500	1,812	14.28 %
	7500 Student Financial Aid	575,639	1,253,634	1,858,633	1,282,994	222.88 %
	7600 Other Payments To For	322,497	288,126	278,352	-44,145	-13.69 %
7		910,824	1,778,549	2,151,485	1,240,661	136.21 %
	Grand Total:	13,294,828	12,427,757	16,581,172	3,286,344	24.72 %

COASTLINE COMMUNITY COLLEGE



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
COASTLINE COLLEGE (8)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	3,858,769	4,071,691	4,668,790	810,021	20.99 %
	1200 Non Instructor Cert Contract	3,788,702	3,541,581	3,634,956	-153,746	-4.06 %
	1300 Instructors Hourly	4,530,000	6,978,415	4,530,000	0	0.00 %
	1400 Non Instructor Certificated Hrly	526,901	573,864	710,420	183,519	34.83 %
1		12,704,372	15,165,551	13,544,166	839,794	6.61 %
2	2100 Classified Contract	6,147,264	5,770,551	6,573,411	426,147	6.93 %
	2200 Classified Instr Contract	466,413	453,927	489,806	23,393	5.02 %
	2300 Classified Hourly Non Instr	1,042,711	844,616	668,429	-374,282	-35.90 %
	2400 Class Instr Hourly	400,469	424,222	427,615	27,146	6.78 %
2		8,056,857	7,493,317	8,159,261	102,404	1.27 %
3	3000 Employee Benefits Holding	901,133	-210,231	938,403	37,270	4.14 %
	3100 STRS Retirement	1,011,592	2,166,116	1,132,690	121,098	11.97 %
	3200 PERS Retirement	1,510,887	1,388,225	1,684,195	173,308	11.47 %
	3300 OASDI	707,529	836,186	706,297	-1,232	-0.17 %
	3400 Health and Welfare	2,893,110	3,236,447	3,069,917	176,807	6.11 %
	3500 Unemployment Insurance	7,266	11,637	7,570	304	4.18 %
	3600 Workers Compensation	250,299	406,164	259,731	9,432	3.77 %
3		7,281,816	7,834,543	7,798,803	516,987	7.10 %
4	4200 Reference Books	1,512	-1,755	1,512	0	0.00 %
	4300 Supplies	336,632	230,460	425,482	88,850	26.39 %
	4400 Media Supplies	5,950	3,915	5,950	0	0.00 %
	4600 Fuel Oil Repair Parts	850	0	850	0	0.00 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
COASTLINE COLLEGE (8)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
4		344,944	232,620	433,794	88,850	25.76 %
5	5001 Indirect Expense Chargeback	0	-76,455	0	0	0.00 %
	5100 Personal and Consultant Svcs	105,960	148,876	55,960	-50,000	-47.19 %
	5200 Travel	51,672	143,008	54,022	2,350	4.55 %
	5300 Subscriptions Dues	96,713	84,127	74,313	-22,400	-23.16 %
	5400 Insurance	29,821	0	29,821	0	0.00 %
	5500 Utilities	789,398	502,088	847,504	58,106	7.36 %
	5600 Rent Leases Repairs	690,401	569,527	738,201	47,800	6.92 %
	5700 Legal Election Audit	270,000	176,799	270,000	0	0.00 %
	5800 Other Operating	472,446	460,167	360,396	-112,050	-23.72 %
	5900 Other	54,600	0	6,600	-48,000	-87.91 %
5		2,561,011	2,008,137	2,436,817	-124,194	-4.85 %
6	6400 Equipment	7,700	45,993	107,500	99,800	1296.1 %
6		7,700	45,993	107,500	99,800	1296.1 %
7	7300 Interfund Transfer Out	113,054	86,248	129,250	16,196	14.33 %
	7600 Other Payments To For	0	1,785	0	0	0.00 %
	7900 Reserve for Contingencies	0	0	-1,652,413	-1,652,413	0.00 %
7		113,054	88,033	-1,523,163	-1,636,217	- %
	Grand Total:	31,069,754	32,868,194	30,957,178	-112,576	-0.36 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
COASTLINE COLLEGE (8)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	344,366	131,267	218,157	-126,209	-36.65 %
	1200 Non Instructor Cert Contract	833,464	366,810	1,053,719	220,255	26.43 %
	1300 Instructors Hourly	207,238	254,181	212,560	5,322	2.57 %
	1400 Non Instructor Certificated Hrly	1,121,331	703,357	694,713	-426,618	-38.05 %
1		2,506,399	1,455,615	2,179,149	-327,250	-13.06 %
2	2100 Classified Contract	2,883,232	2,124,829	2,316,488	-566,744	-19.66 %
	2200 Classified Instr Contract	224,527	241,963	243,758	19,231	8.57 %
	2300 Classified Hourly Non Instr	841,779	763,499	843,000	1,221	0.15 %
	2400 Class Instr Hourly	553,894	308,704	202,518	-351,376	-63.44 %
2		4,503,432	3,438,995	3,605,764	-897,668	-19.93 %
3	3000 Employee Benefits Holding	1,714,540	0	588,262	-1,126,278	-65.69 %
	3100 STRS Retirement	30,968	183,417	110,044	79,076	255.35 %
	3200 PERS Retirement	176,694	493,790	491,454	314,760	178.14 %
	3300 OASDI	91,017	244,716	204,324	113,307	124.49 %
	3400 Health and Welfare	340,053	809,359	702,750	362,697	106.66 %
	3500 Unemployment Insurance	1,631	2,326	1,480	-151	-9.26 %
	3600 Workers Compensation	20,444	80,397	50,302	29,858	146.05 %
3		2,375,347	1,814,004	2,148,616	-226,731	-9.55 %
4	4200 Reference Books	83,038	58,722	73,799	-9,239	-11.13 %
	4300 Supplies	1,174,658	674,726	1,329,902	155,244	13.22 %
	4400 Media Supplies	1,175	0	1,175	0	0.00 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
COASTLINE COLLEGE (8)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
4		1,258,871	733,448	1,404,876	146,005	11.60 %
5	5001 Indirect Expense Chargeback	99,814	75,528	74,090	-25,724	-25.77 %
	5100 Personal and Consultant Svcs	431,048	319,640	418,697	-12,351	-2.87 %
	5200 Travel	366,369	217,869	231,975	-134,394	-36.68 %
	5300 Subscriptions Dues	90,833	126,576	96,431	5,598	6.16 %
	5500 Utilities	11,773	9,617	291	-11,482	-97.53 %
	5600 Rent Leases Repairs	304,775	487,361	227,611	-77,164	-25.32 %
	5800 Other Operating	1,279,881	517,649	1,016,361	-263,520	-20.59 %
	5900 Other	558,710	9,700	1,097,960	539,250	96.52 %
5		3,143,203	1,763,942	3,163,416	20,213	0.64 %
6	6100 Site Improvements	62,961	55,052	3,035	-59,926	-95.18 %
	6400 Equipment	537,471	997,316	455,237	-82,234	-15.30 %
6		600,432	1,052,368	458,272	-142,160	-23.68 %
7	7300 Interfund Transfer Out	27,912	45,301	12,500	-15,412	-55.22 %
	7500 Student Financial Aid	250,015	378,530	655,574	405,559	162.21 %
	7600 Other Payments To For	244,626	237,016	274,378	29,752	12.16 %
7		522,553	660,847	942,452	419,899	80.36 %
	Grand Total:	14,910,237	10,919,218	13,902,545	-1,007,692	-6.76 %

DISTRICTWIDE EXPENSES



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICTWIDE (9)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1200 Non Instructor Cert Contract	841,997	663,911	879,078	37,081	4.40 %
	1300 Instructors Hourly	521,339	187,390	558,271	36,932	7.08 %
	1400 Non Instructor Certificated Hrly	415,903	212,999	339,168	-76,735	-18.45 %
1		1,779,239	1,064,299	1,776,517	-2,722	-0.15 %
2	2100 Classified Contract	290,048	1,031,239	344,105	54,057	18.64 %
	2200 Classified Instr Contract	0	77,284	0	0	0.00 %
	2300 Classified Hourly Non Instr	25,080	27,073	25,080	0	0.00 %
2		315,128	1,135,597	369,185	54,057	17.15 %
3	3000 Employee Benefits Holding	364,954	332	379,262	14,308	3.92 %
	3100 STRS Retirement	39,079	5,991,476	55,958	16,879	43.19 %
	3200 PERS Retirement	33,895	54,441	26,760	-7,135	-21.05 %
	3300 OASDI	21,736	112,672	18,690	-3,046	-14.01 %
	3400 Health and Welfare	187,751	207,977	191,179	3,428	1.83 %
	3500 Unemployment Insurance	40,214	84,489	231	-39,983	-99.43 %
	3600 Workers Compensation	7,272	37,366	7,870	598	8.22 %
	3700 Retiree Benefits	9,249,182	9,249,182	9,249,182	0	0.00 %
3		9,944,083	15,737,933	9,929,132	-14,951	-0.15 %
4	4300 Supplies	102,950	70,047	102,950	0	0.00 %
	4600 Fuel Oil Repair Parts	168,500	200,729	168,500	0	0.00 %
4		271,450	270,775	271,450	0	0.00 %
5	5100 Personal and Consultant Svcs	303,000	266,588	208,000	-95,000	-31.35 %
	5200 Travel	276,930	59,781	278,276	1,346	0.49 %
	5300 Subscriptions Dues	234,000	223,258	181,000	-53,000	-22.65 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICTWIDE (9)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
5400	Insurance	1,223,000	1,587,931	1,398,000	175,000	14.31 %
5500	Utilities	183,325	163,760	183,325	0	0.00 %
5600	Rent Leases Repairs	3,015,493	2,907,893	3,131,493	116,000	3.85 %
5700	Legal Election Audit	1,390,000	962,237	1,390,000	0	0.00 %
5800	Other Operating	1,822,198	1,533,428	1,486,680	-335,518	-18.41 %
5900	Other	216,656	0	216,656	0	0.00 %
5		8,664,602	7,704,876	8,473,430	-191,172	-2.21 %
6	6100 Site Improvements	133,375	112,091	133,375	0	0.00 %
	6400 Equipment	318,000	217,544	568,000	250,000	78.62 %
6		451,375	329,635	701,375	250,000	55.39 %
7	7500 Student Financial Aid	50,000	0	50,000	0	0.00 %
7		50,000	0	50,000	0	0.00 %
	Grand Total:	21,475,877	26,243,116	21,571,089	95,212	0.44 %



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
DISTRICTWIDE (9)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
3	3100 STRS Retirement	0	401,731	0	0	0.00 %
3		0	401,731	0	0	0.00 %
5	5600 Rent Leases Repairs	111,679	124,754	74,940	-36,739	-32.90 %
	5800 Other Operating	230,000	226,985	240,000	10,000	4.35 %
5		341,679	351,739	314,940	-26,739	-7.83 %
6	6400 Equipment	0	0	2,587	2,587	0.00 %
6		0	0	2,587	2,587	0.00 %
	Grand Total:	341,679	753,470	317,527	-24,152	-7.07 %

ENDING BALANCE & TRANSFERS



**COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
FUND BALANCE & TRANSFERS (6)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2018/2019 Adopted	2018/2019 YTD Actual	2019/2020 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	2,752,322	0	1,531,622	-1,220,700	-44.35 %
1		2,752,322	0	1,531,622	-1,220,700	-44.35 %
5	5700 Legal Election Audit	250,000	0	250,000	0	0.00 %
	5900 Other	2,382,424	0	1,111,377	-1,271,047	-53.35 %
5		2,632,424	0	1,361,377	-1,271,047	-48.28 %
7	7900 Reserve for Contingencies	30,964,411	0	32,236,318	1,271,907	4.11 %
7		30,964,411	0	32,236,318	1,271,907	4.11 %
	Grand Total:	36,349,157	0	35,129,317	-1,219,840	-3.36 %

SECTION III

GRAPHIC ILLUSTRATIONS OF BUDGET INCOME AND EXPENSE

2019-20 FISCAL YEAR FINAL BUDGET

Presentation to the Board of Trustees
September 4, 2019

*Presented by Andy Dunn, Vice Chancellor
Finance and Administrative Services*

Inspiration. Innovation. Graduation.

DISCUSSION

Budget Development

- State – Governor’s Budget Summary
- Evolution of Budget Assumptions
- Three Revenue Estimate
- 50% Law Compliance
- Fund Balance
- FTES – Multi-year Projection
- Health Benefits
- Pension Contributions
- Estimated Revenue and Expense
- Comparison of Beginning Balance & Revenue UGF
- Comparison of UGF Expenses
- Salaries & Benefits % of Total Expenditures UGF
- Major Funding by Program
- Application of EPA Resources
- Areas of Concern
- Adoption of Final Budget (Title 5, Section 58305)

Appendix

- Base Allocation Detail
- Beginning Fund Balance 5-Year Trend
- Health Benefit Trend PEPY Cost
- Employer Pension Match
- Fill Rate
- WSCH/FTEF
- Section Count
- 2019-20 Budget Allocation Model

STATE BUDGET HIGHLIGHTS

State Budget Highlights

- Proposition 98 investment of \$81.1 billion [\$3 billion over prior year]
- \$230 million to provide the 3.26% cost-of-living increase
- \$43 million for Year 2 of the California College Promise Program
- \$9 million to support rapid rehousing efforts
- \$3.15 billion [one-time] to provide pension relief

SCFF Highlights

- 70/20/10 [enrollment/supplemental/success] allocation
- Only a student's highest outcome earned for specified student success metrics
- Three-year average for all student success metrics
- Extend hold harmless thru 2021-22
- Clarify definition of a transfer student

2019-20 FY BUDGET ASSUMPTIONS

	2018-19 Gov Budget	2018-19 Revised P-1	2018-19 May Revise	2019-20 Tentative Budget	2019-20 Final Budget
Compliance					
50% Law	✓	✓	✓	✓	✓
FON from Strategic Plan	✓	✓	✓	✓	✓
Vacancies					
No Auto back-fill	✓	✓	✓	✓	✓
Reserve					
Per BP 6300	10.00%	10.00%	10.00%	6.50%	10%
COLA	3.46%	3.26%	3.26%	3.26%	3.26%
Growth					
State	<1.00%	<1.00%	<1.00%	<1.00%	0.55%
Local	0.00%	0.00%	0.00%	0.00%	0.00%
FTES					
Budget Basis	30,815	30,815	30,816	30,816	30,542
Borrowing	N/A	1,971 (320 P-2)	N/A	1,971 (320 P-2)	1604 (320 Annual)
Non-Resident Tuition	\$276/Unit	\$276/Unit	\$276/Unit	\$276/Unit	\$276/Unit
SCFF					
Total Computational Revenue	\$200.2M	\$191.2M	\$196M	\$196M	\$196M
Deficit Factor	0.00%	4.00%	1.50%	4.00%	0.48%
Percentage split	70/20/10	70/20/10	70/20/10	70/20/10	70/20/10
Transition (3 years in statute)	4	4	4	4	4

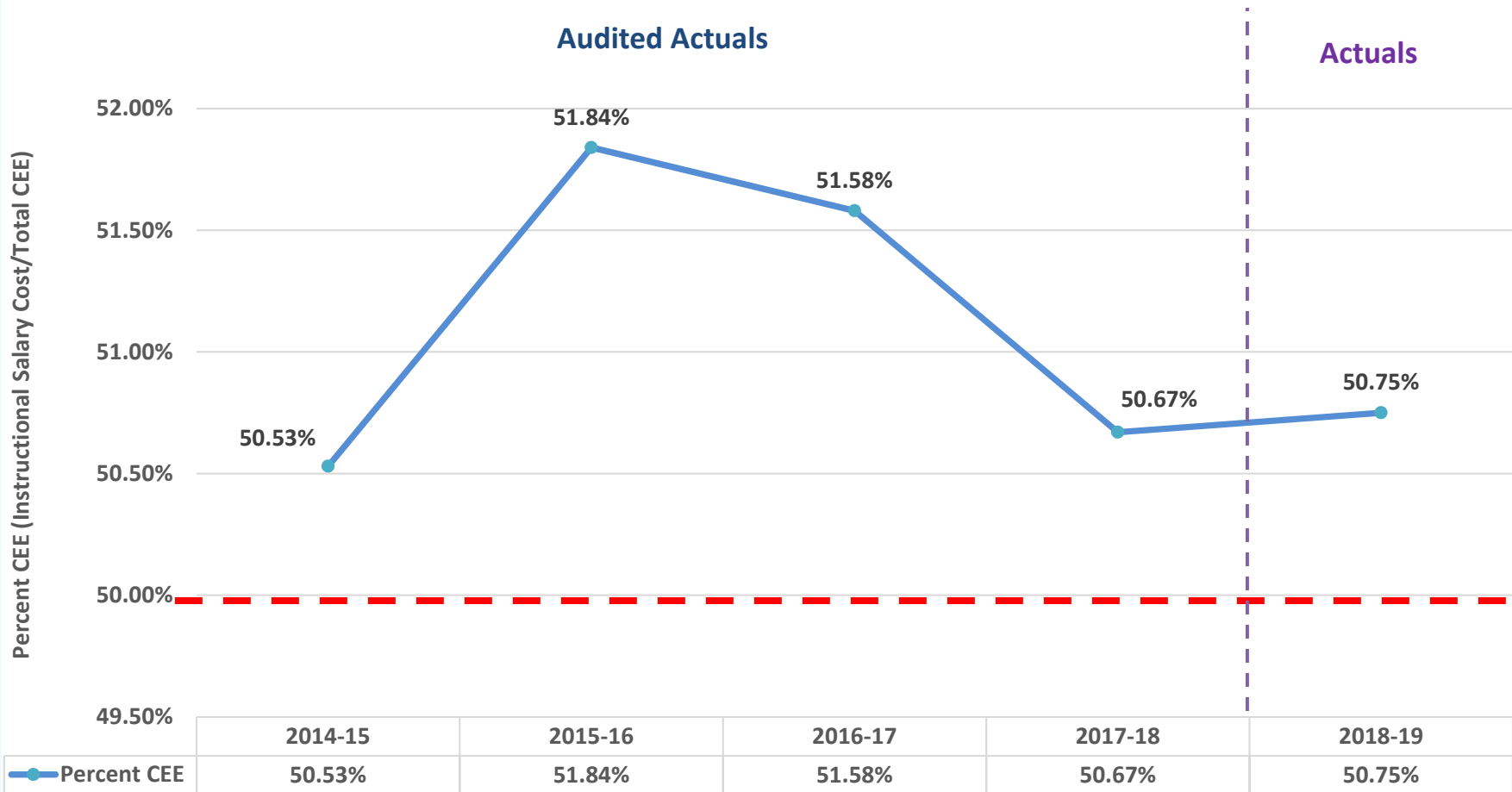
Three Year Revenue Estimate Under SCFF - P2, June 2019

	<u>2018-2019</u> <u>P2 June 26, 2019</u>	<u>2019-2020</u> <u>Adopted Budget</u>	<u>2020-2021</u> <u>Projection</u>
Base Allocation*	\$129,612,216	\$133,799,947	\$133,457,219
Supplemental Allocation	\$41,538,800	\$42,892,965	\$44,179,754
Success Allocation	\$25,840,738	\$26,683,111	\$27,483,604
Total SCFF State Apportionment	\$196,991,754	\$203,376,023	\$205,120,577
Hold Harmless Funding (PY TCR + COLA)	\$189,278,358	\$195,448,833	\$201,312,298
Constrained TCR (8.13%)	\$196,991,754	\$203,376,023	\$204,663,106
Difference between Constrained & Hold Harmless	(\$7,713,396)	(\$7,927,190)	(\$3,350,808)
Funding Above TCR + COLA **	\$6,760,745	\$6,942,850	\$2,368,425
	(\$952,651)	(\$984,340)	(\$982,383)
Adjusted TCR	\$196,039,103	\$202,391,683	\$203,680,723
YOY change	6.01%	3.24%	0.64%
TCR @ 2017-2018 P2	\$184,921,662		

*Base Allocation Detail available in Appendix, pg. A-1

**Includes \$5.1 M funding constraint and \$1.8 M enrollment decline

50% LAW COMPLIANCE



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2019-20 FY ESTIMATED BEGINNING FUND BALANCE

DISTRICTWIDE ENDING BALANCE (WITHOUT ENTITY BALANCES)

DISTRIBUTION OF ENDING BALANCE

RESTRICTED

RESERVE FOR CONTINGENCIES (5%) \$ 11,610,848

COMMITTED

ANCILLARY RESERVE (5%) \$ 11,610,848

DEFICIT FACTOR (2019-20 Advance 7/15/19) \$ -

BOARD ELECTION \$ 250,000

CONTRACTUAL CARRY OVER \$ 888,830

CURRICULUM PROTECTION ACCOUNT \$ 745,000

NEW FACULTY FY 18/19 (19) \$ -

NEW FACULTY FY 15/16 (25) \$ -

NEW FACULTY FY 14/15 (8) \$ 974,118

NEW FACULTY FY 15/16 (4) \$ 557,504

COMMUNITY EDUCATION/CONTINUING EDUCATION \$ 176,580

DISTRICTWIDE MARKETING OUTREACH Carryover \$ 136,420

HR Consulting Services Job Description/Staffing Plan Carryover \$ 138,800

INDIRECT COSTS (ED Services & Fiscal Affairs) Carryover \$ 146,822

CANVAS SUPPORT Carry Over \$ 512,755

HEALTH BENEFITS \$ -

PENSION COST \$ -

TOTAL DESIGNATED \$ 27,748,525 \$ 27,748,525

UNASSIGNED

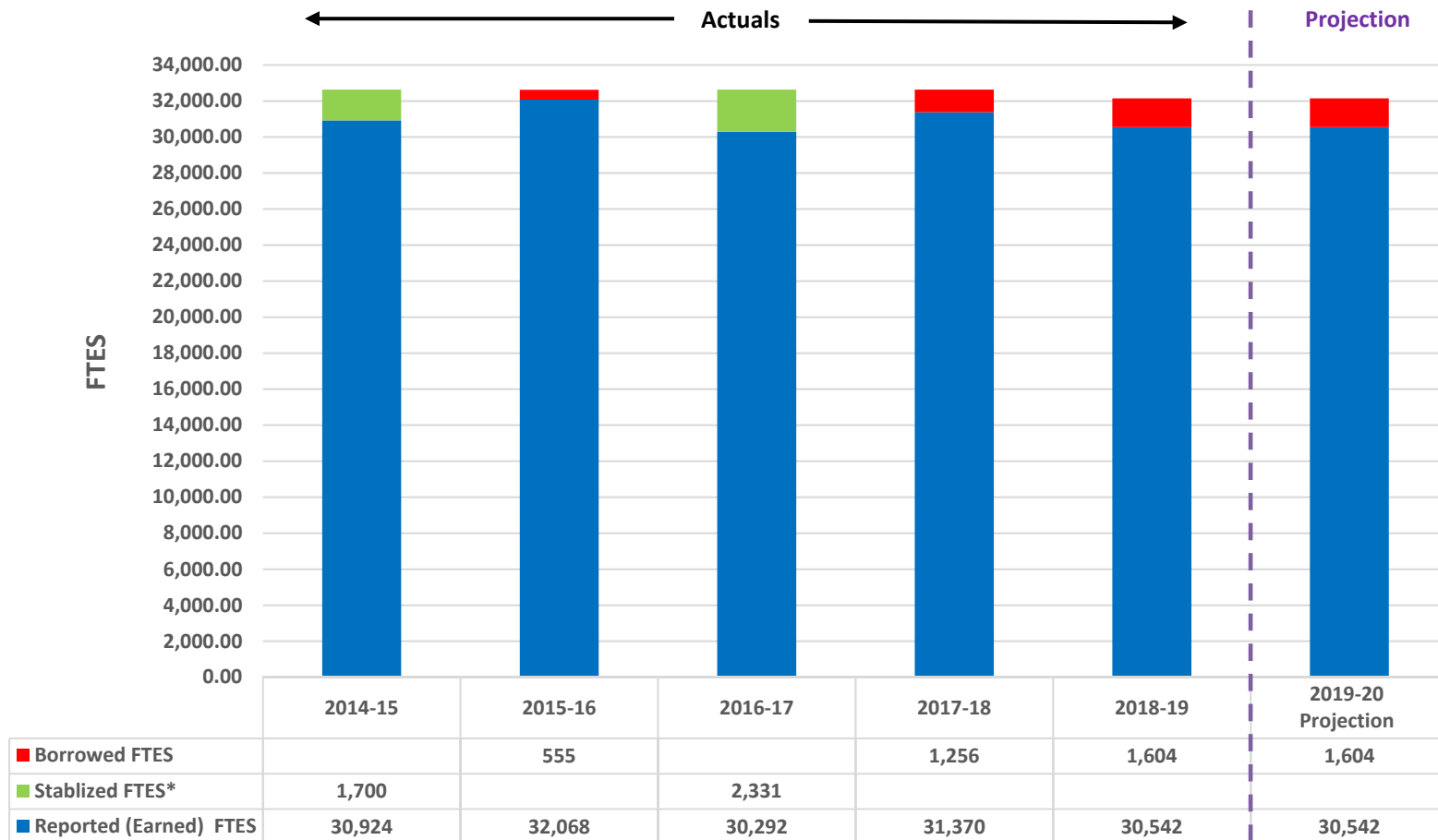
UNDESIGNATED (TBD)

ENTITY BALANCES \$ 7,380,792

TOTAL BEGINNING BALANCE 35,129,317*

*Trend data available in Appendix, pg. A-2

FTES TREND ANALYSIS



*Under SCFF, stabilization is eliminated. Funded FTES is a function of a funded credit FTES, which is a function of a 3-year rolling average.

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PRELIMINARY HEALTH BENEFIT RENEWAL DATA

Assumes no Migration to TRIO Program

Line of Coverage	Proposed Renewal Recommendations	\$Δ	%Δ
Delta Health Systems Medical/Rx-Self Funded	<i>Health Now</i> \$17,101,212	\$312,440	1.9%
United Healthcare HMO-Fully Insured	<i>Blue Shield Traditional</i> \$10,220,015	\$93,129	0.9%
Kaiser HMO-Fully Insured	<i>Includes Chiro & Acu</i> \$7,594,419	\$49,383	0.9%
United Healthcare Advantage PPO-Fully Insured	\$4,435,371	\$251,059	0.7%
Kaiser Senior Advantage-Fully Insured	<i>Negotiated</i> \$268,213	\$36,762	6.0%
Delta Dental- Self Funded	\$2,890,680	\$0	15.9%
VSP Vision- Self Funded	<i>Includes \$0 Copay Optomap</i> \$404,509	\$32,742	0.0%
VOYA (ING) Life/AD&D-Fully Insured	<i>Rate Guarantee</i> \$477,407	\$0	8.8%
VOYA (ING) Long Term Disability-Fully Insured	<i>Rate Guarantee</i> \$296,932	\$0	0.0%
Anthem EAP	\$33,874	\$0	0.0%
Blue Shield Premium Holiday	(\$395,694)		
Total Annual Premium Increase from Current	\$43,326,938	\$379,821	0.88%

Effective October 1, 2019
PEPY data available in Appendix, pg. A-3

EMPLOYER PENSION MATCH

Changes under the Public Employee Pension Reform Act of 2012 (PEPRA)

Effective Date	STRS		PERS	
	Tentative	Final	Tentative	Final
July 1, 2019	18.13%	17.10%	20.80%	20.70%
July 1, 2020	19.10%	18.10%	23.50%	23.40%
July 1, 2021	18.10%	18.10%	24.60%	24.50%

Note: *This data reflects supplemental pension relief as signed into law by Gov. Newsom*

Source: SSC Dartboard 2019-20 Governor's Proposed State Budget, Data reflects employee population for Adopted Budget including 3.26% COLA

PEPRA data available in Appendix, pg. A-4

ESTIMATED 2019-20 NEW UGF REVENUE & EXPENSE

New Revenue	State		2018-19 Actuals Unaudited	2019-20 Projection
Growth	\$26 million	0.55%		\$0
COLA		3.26%		\$6,421,931
Base Augmentation (model transition)				\$0
Enrollment Decline		5.77%		(\$1,833,397)
Deficit Factor/Funding Constraint		4.00%		(\$5,109,453)
Subtotal			\$13,845,264	(\$520,919)
New Expense				
COLA pass-through		89%		\$5,818,269
Health Benefits				\$379,821
PERS				\$1,289,197
STRS				\$730,693
Net Step/Column				\$400,000
Class/Comp				\$931,729
CFCE (1%)				\$0
CDMA (1%)				\$174,443
ACE (1%)				\$0
CCA (1%)				\$253,760
Subtotal			\$10,521,396	\$9,977,913
Balance/(Deficit)			\$3,323,868	(\$10,498,832)
Carry Forward Balance/(Deficit) (2017-18 Audited Financial)			(\$4,543,708)	(\$1,219,840)
Projected Structural Imbalance Deficit			(\$1,219,840)	(\$11,718,672)

Notes:

- 1 Total computational revenue
- 2 Assumes no earned growth. Local cap TBD
- 3 Pension cost from SSC CCC Financial Projection Dartboard
- 4 2019-20 COLA 3.26%

2018-19 P2	2019-20 Projection
\$ 196,039,103	\$ 202,391,683

COMPARISON OF BEGINNING BALANCE AND REVENUE UNRESTRICTED GENERAL FUND

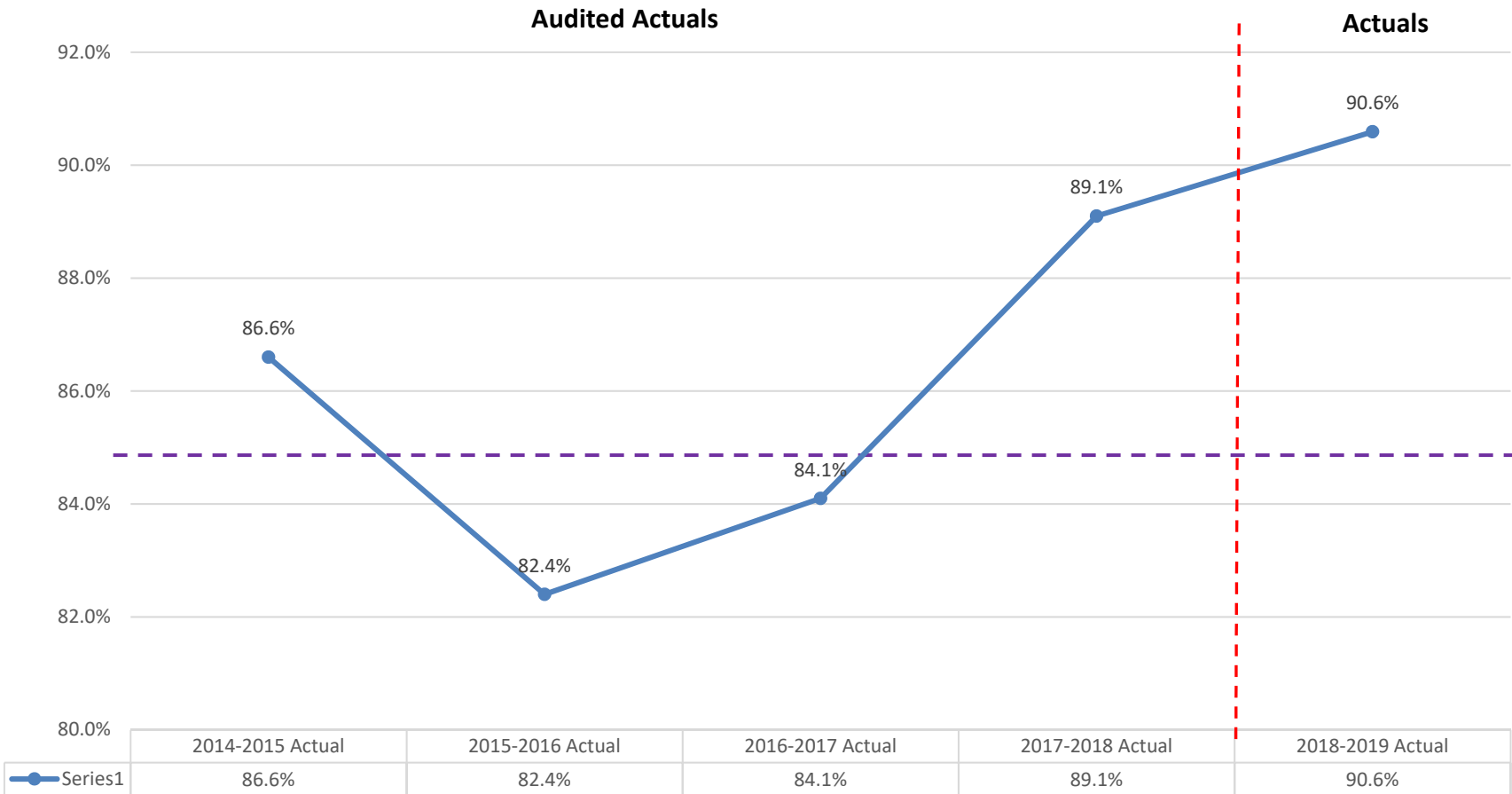
	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Adopted 2019-2020
Beginning Balance *	34,817,653	47,567,579	40,892,867	36,349,157	35,129,317
Federal Revenue	0	0	0	0	0
State Revenue	77,144,353	53,833,977	52,058,653	58,352,120	52,070,321
Local Revenue	147,499,251	157,590,890	166,107,975	171,854,906	171,444,240
Other Financing	771,906	1,050,000	765,412	789,738	750,000
TOTAL	260,233,163	260,042,446	259,824,907	267,345,921	259,393,878

*INCLUDES COLLEGE BEGINNING BALANCES

COMPARISON OF UGF EXPENSES

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Adopted 2019-2020
Certificated Salaries	77,738,629	82,716,334	87,039,107	90,354,177	83,973,744
Classified Salaries	43,720,567	45,396,763	48,542,295	52,252,347	55,544,681
Staff Benefits	53,843,221	56,763,423	63,533,402	67,763,254	64,241,565
Books and Supplies	2,181,132	2,170,323	2,081,510	2,193,867	3,113,415
Other Operating Exp & Svcs	17,998,073	17,665,395	18,586,008	18,476,622	23,289,674
Capital Outlay	1,724,472	2,146,673	1,218,424	744,540	1,150,896
Student Aid & Other Outgo	15,457,592	12,995,688	2,475,004	431,797	28,079,903
TOTAL	212,663,686	219,854,599	223,475,750	232,216,604	259,393,878

SALARIES & BENEFITS % OF TOTAL EXPENDITURES UGF



Note: As a best practice salaries and benefits should not exceed 85% of UGF expenses

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MAJOR FUNDING by PROGRAM (millions of dollars)

← State → Local

Program	2018-19 Revised	2019- 20	Change		Explanation of change	Estimated District Revenue
			Amount	Percent		
Student Centered Funding Formula	\$7,165	\$7,430	\$265	3.69%	COLA, enrollment growth, minimum revenue provision	\$196.9M
Student Equity and Achievement Program	\$475	\$475	\$0	0%		\$11.3M
Strong Workforce Program	\$255	\$248	-\$7	-2.75%	Remove \$7 one-time, \$7 in 2019-20 is from one-time sources	\$2.4M
Student Success Completion Grant	\$132	\$150	\$18	13.98%	Adjust for revised estimates of recipients	\$2.6M
Adult Education Program	\$131	\$135	\$4	3.14%	COLA (does not apply to \$5 million for data system)	\$1.6M
Disabled Students Programs & Services (DSPS)	\$120	\$124	\$4	3.26%	COLA	\$3.1M
Extended Opportunity Programs & Services (EOPS)	\$112	\$116	\$4	3.26%	COLA	\$3.2M
California College Promise (AB 19)	\$46	\$85	\$37	79.40%	Remove \$4 for revised estimates of recipients, add \$42.5 expansion	\$2.9M
Financial Aid Administration	\$92	\$76	-\$16	-17.28%	Remove \$14 one-time, adjust for revised estimates of fee waivers	\$1.5M
Full-time Faculty Hiring	\$50	\$50	\$0	0%		\$1.4M
CalWORKs Student Services	\$45	\$47	\$1	3.26%	COLA	\$0.7M

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EDUCATION PROTECTION ACCOUNT BUDGET 2019-20

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Schools and Local Public Safety Protection Act
Prop 30 EPA Expenditure Report

SUPPLEMENTAL DATA

Budget Year: 2019-2020

District ID: 830 Name: COAST COMMUNITY COLLEGE

Activity Classification	Activity Code	Unrestricted			
EPA Proceeds:	8630	29,521,990			
Activity Classification	Activity Code	Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Total
Instructional Activities	0100-5900	29,521,990			29,521,990
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*		29,521,990	0	0	29,521,990
Revenues less Expenditures					0
*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.					

Areas of Concern

Local

- Budgetary Indicators
 - Falling Enrollment
 - Declining Fund Balance
 - Salaries + Benefits/UGF = 90.6%

State

- Uncertainty surrounding SCFF
- Volatility and turn-over in State Chancellor's office staff

Federal

- Signs of Recession
 - Inverted Yield Curve
 - Tariffs
 - Trade Wars

SUMMARY OF RECOMMENDED ACTION

Title 5, California Code of Regulations, Section 58305, requires the following:

- ▶ On or before the 15th day of September, the governing board of each district shall adopt a final budget.
- ▶ On or before the 30th day of September, each district shall complete the preparation of its adopted annual financial and budget report (CCFS 311).
- ▶ On or before the 10th day of October, each district shall submit a copy of its adopted annual financial and budget report to the State Chancellor.

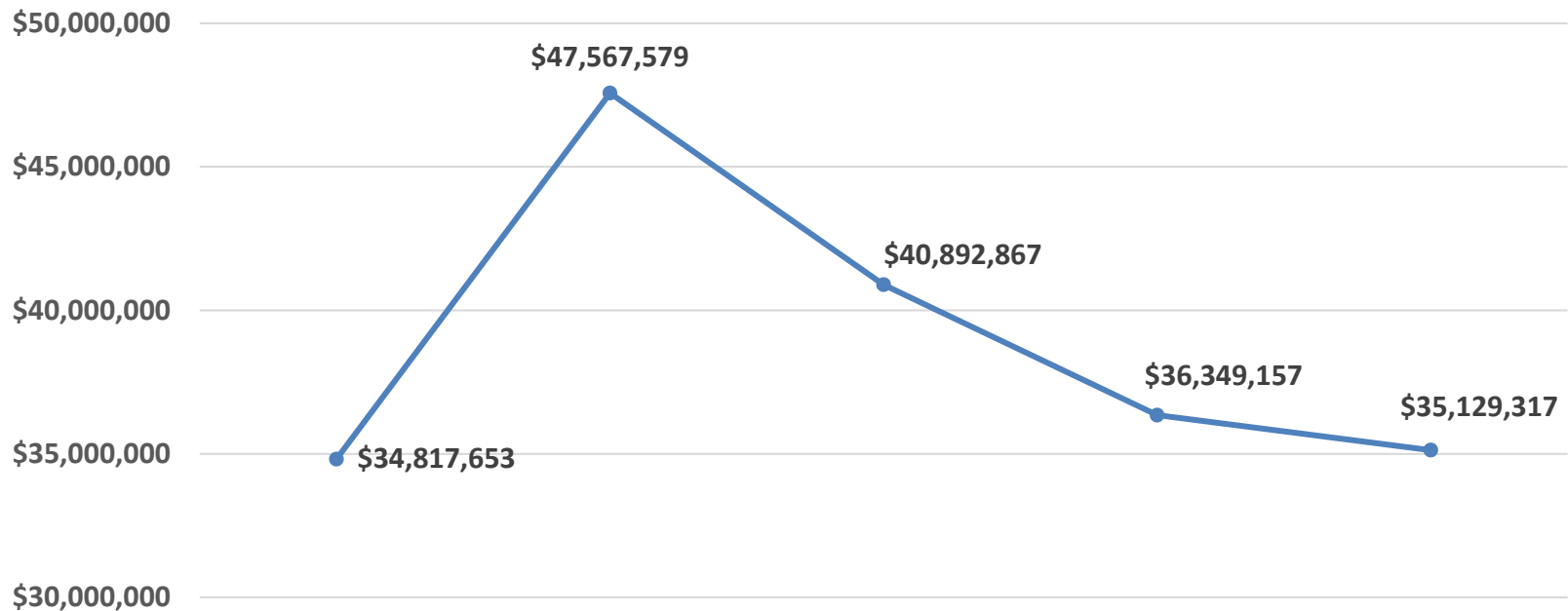
Appendix

- Base Allocation Detail
- Beginning Fund Balance
- Health Benefit PEPY Cost
- Employer Pension Match
- Fill Rate
- WSCH/FTEF
- Section Count
- 2019-20 Budget Allocation Model

Base Allocation Detail

Base Allocation Detail	2018-2019
	P2 June 26, 2019
Basic Allocation	\$12,406,246
Traditional Credit 3-Yr Avg	\$113,882,622
Special Admit Credit	\$1,027,874
Incarcerated Credit	\$0
Non-Credit	\$501,320
Non Credit CDCP	\$1,794,154
Non-Credit Incarcerated	\$0
Total Base Allocation	\$129,612,216

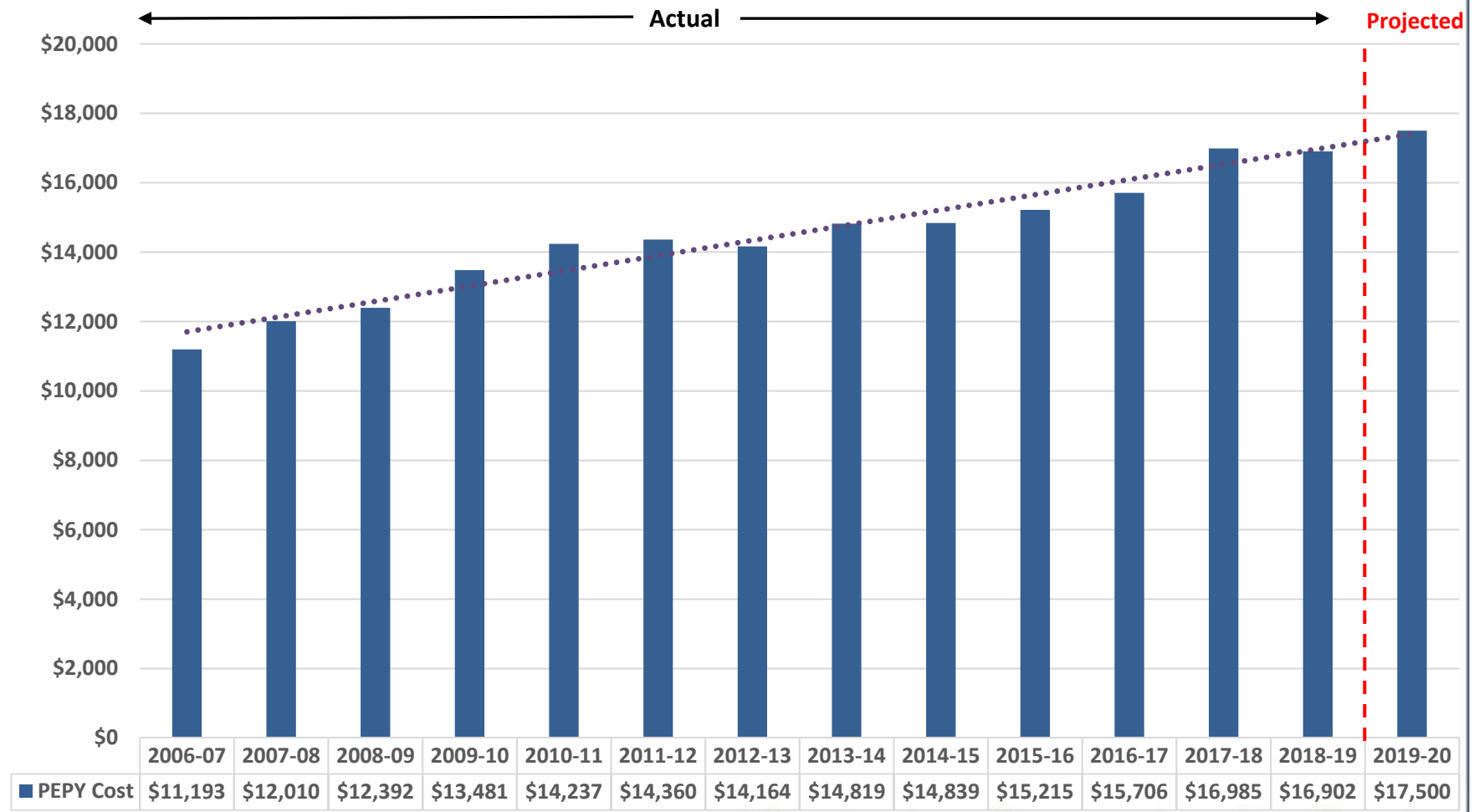
CCCD BEGINNING FUND BALANCE 5-Year Trend



	2015-16	2016-17	2017-18	2018-19	2019-20
Beginning Balance	\$34,817,653	\$47,567,579	\$40,892,867	\$36,349,157	\$35,129,317

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Health Benefit Trend PEPY Cost



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EMPLOYER PENSION MATCH

Changes under the Public Employee Pension Reform Act of 2012 (PEPRA)

Revised - August 8, 2019

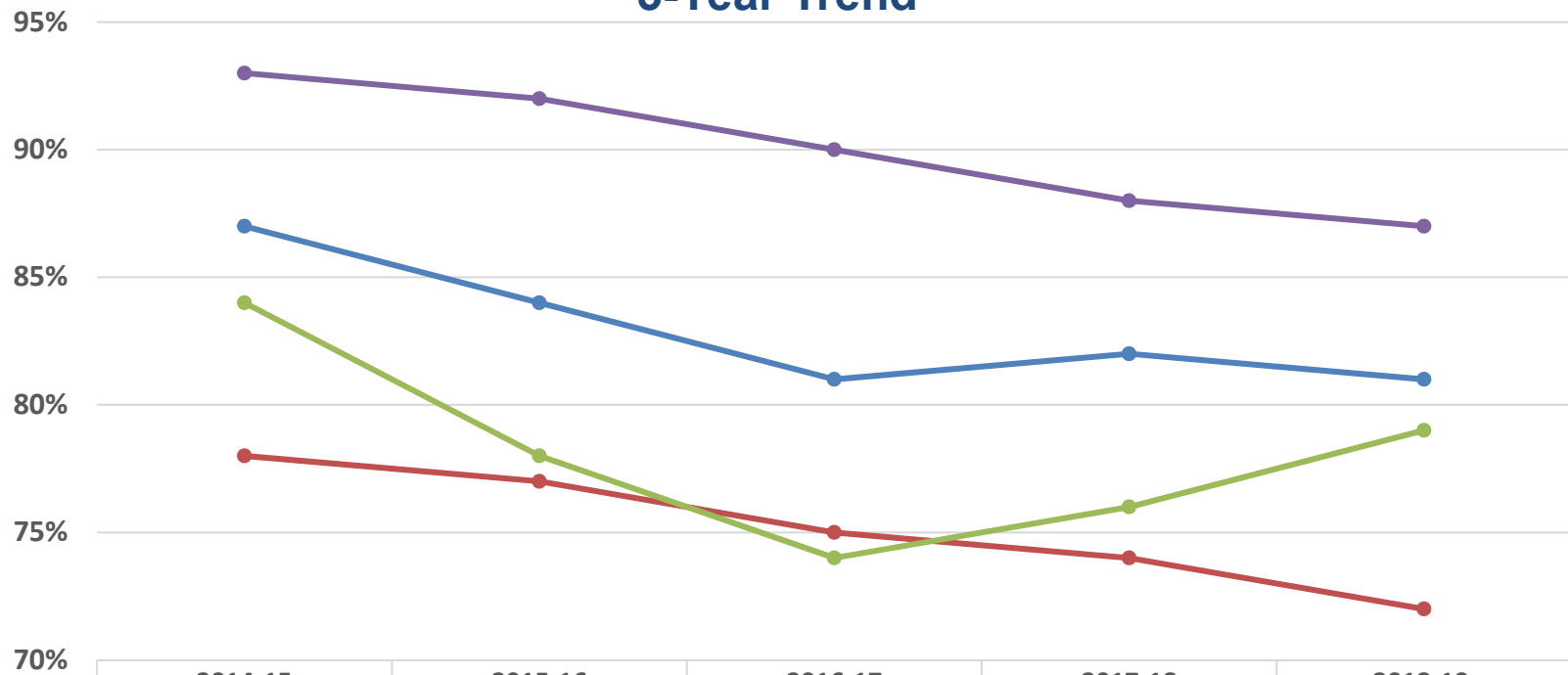
Effective Date	STRS		PERS		Cumulative Total
	Employer Match	Amount	Employer Match	Amount	
July 1, 2015	10.73%	\$1,340,002	11.847%	\$44,922	\$1,384,923
July 1, 2016	12.58%	\$1,438,984	13.89%	\$1,273,463	\$2,712,447
July 1, 2017	14.43%	\$1,445,164	15.53%	\$1,152,345	\$2,597,509
July 1, 2018	16.28%	\$1,592,094	18.06%	\$1,839,351	\$3,431,445
July 1, 2019	17.10%	\$730,693	20.70%	\$1,289,197	\$2,019,891
July 1, 2020	18.10%	\$917,822	23.40%	\$2,384,409	\$3,302,231
July 1, 2021	18.10%	\$0	24.50%	\$1,563,352	\$1,563,352
July 1, 2022	17.60%	-\$484,970	25.00%	\$676,685	\$191,715
July 1, 2023	17.60%	\$0	25.00%	\$592,099	\$592,099
July 1, 2024	17.60%	\$0	25.00%	\$169,171	\$169,171
Subtotal		\$6,979,790		\$10,984,993	\$17,964,783

Source: SSC Dartboard 2019-20 Governor's Proposed State Budget.

Data reflects employee population for Adopted Budget including 3.26% COLA.

CCCD – FILL RATE

5-Year Trend

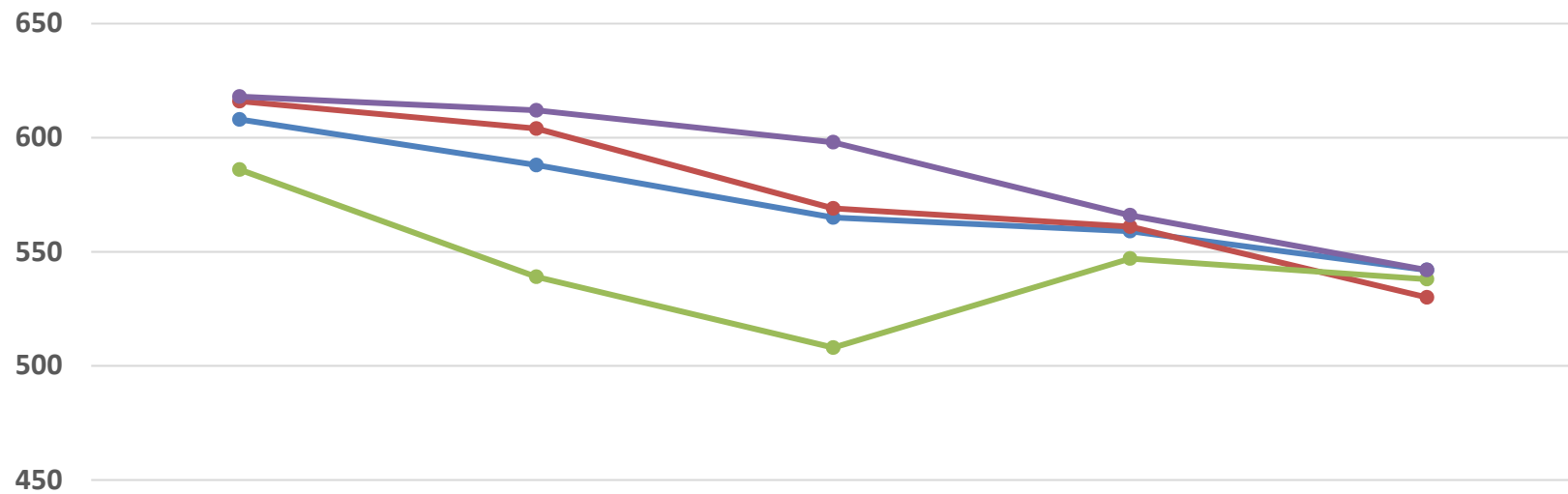


	2014-15	2015-16	2016-17	2017-18	2018-19
—●— CCCD	87%	84%	81%	82%	81%
—●— CCC	78%	77%	75%	74%	72%
—●— GWC	84%	78%	74%	76%	79%
—●— OCC	93%	92%	90%	88%	87%

Source: District Research, Planning and Institutional Effectiveness
 Data includes Summer, Fall, and Spring as of 7.25.19

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CCCD – WSCH/FTEF 5-Year Trend



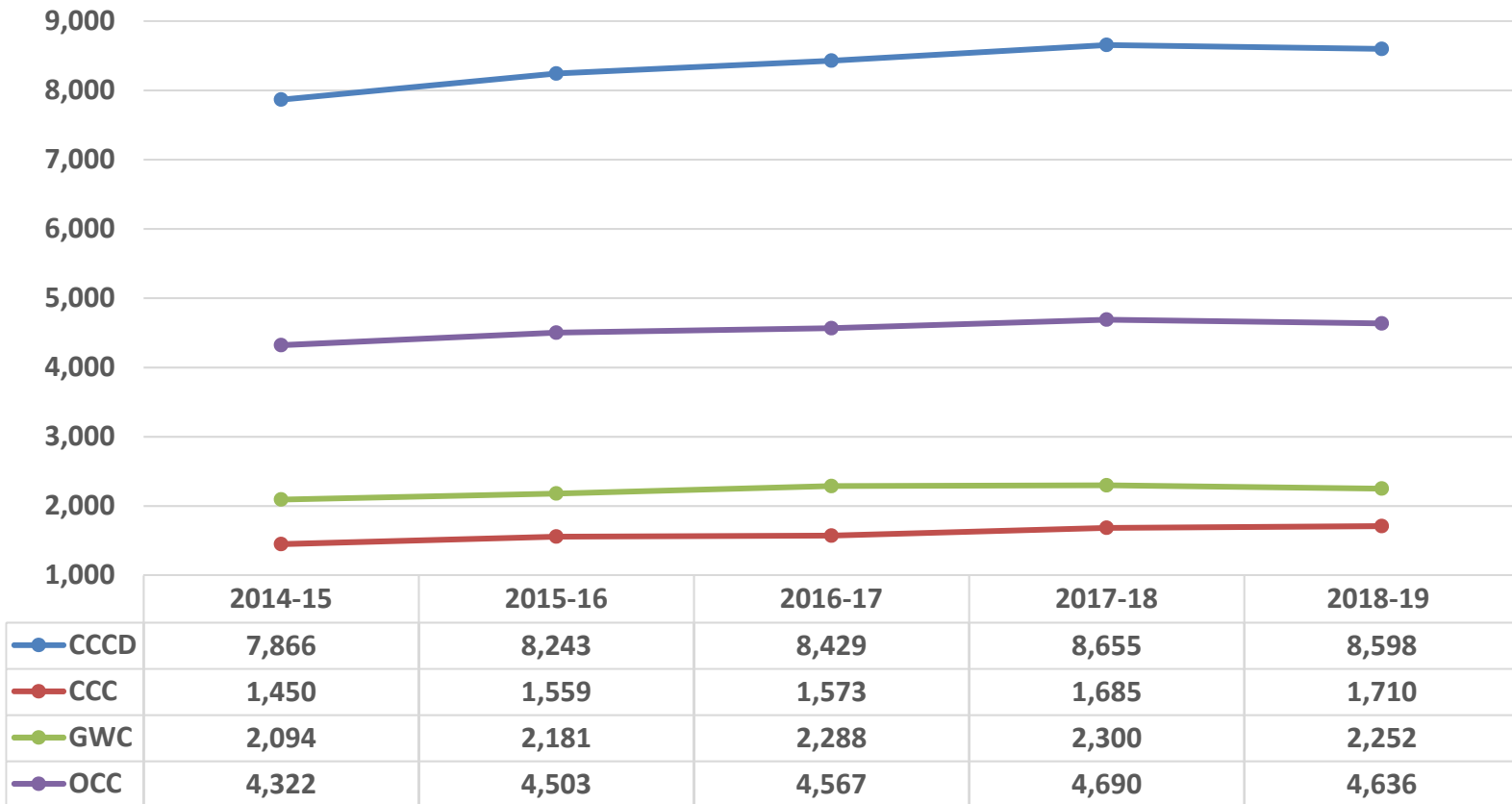
	2014-15	2015-16	2016-17	2017-18	2018-19
CCCD	608	588	565	559	542
CCC	616	604	569	561	530
GWC	586	539	508	547	538
OCC	618	612	598	566	542

Source: District Research, Planning and Institutional Effectiveness
Data includes Summer, Fall, and Spring as of 7.25.19

September 4, 2019, BOT

CCCD – SECTION COUNT

5-Year Trend



Source: District Research, Planning and Institutional Effectiveness
 Data includes Summer, Fall, and Spring as of 7.25.19

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FINAL 2019-20 FY BUDGET ALLOCATION MODEL

	ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL	Notes
Allocation Framework	52.11%	30.51%	17.38%	100.00%	
Basic Allocation	\$ 4,719,730	\$ 4,045,480	\$ 4,045,480	\$ 12,810,690	<i>Not allocated by %</i>
Base Allocation					
Traditional Credit 3-YR Avg	\$ 58,094,319	\$ 34,013,772	\$ 19,375,921	\$ 111,484,013	
FTES	15,917.69	9,319.69	5,308.95	30,546.33	<i>Reflect 320 2018-19 Annual Report</i>
Special Admin Credit	\$ 535,625	\$ 313,604	\$ 178,644	\$ 1,027,873	
FTES	98.16	57.47	32.74	188.37	
Non Credit	\$ 261,238	\$ 152,953	\$ 87,129	\$ 501,320	
FTES	78.04	45.69	26.03	149.76	
Non Credit CDCP	\$ 934,933	\$ 547,396	\$ 311,824	\$ 1,794,153	
FTES	171.34	100.32	57.15	328.80	
TOTAL BASE ALLOCATION	\$ 64,545,844	\$ 39,073,205	\$ 23,998,999	\$ 127,618,049	
Supplemental Allocation					
PELL Grant Recipients	\$ 5,362,620	\$ 3,139,773	\$ 1,788,569	\$ 10,290,962	
AB520 Students	\$ 642,672	\$ 376,279	\$ 214,347	\$ 1,233,298	
California Promise Grant Recipients	\$ 15,640,577	\$ 9,157,436	\$ 5,216,527	\$ 30,014,540	
TOTAL SUPPLEMENTAL ALLOCATION	\$ 21,645,869	\$ 12,673,488	\$ 7,219,443	\$ 41,538,800	
Student Success Allocation					
All Students	\$ 10,363,866	\$ 6,067,963	\$ 3,456,611	\$ 19,888,440	
Pell Grant Recipients Bonus	\$ 1,531,145	\$ 896,474	\$ 510,676	\$ 2,938,295	
California Promise Grant Recipients Bonus	\$ 1,570,597	\$ 919,572	\$ 523,834	\$ 3,014,003	
TOTAL STUDENT SUCCESS ALLOCATION	\$ 13,465,608	\$ 7,884,009	\$ 4,491,120	\$ 25,840,737	
COLA @ 3.26% (Governor Budget Proposal)	\$ 3,346,468	\$ 1,959,331	\$ 1,116,132	\$ 6,421,931	<i>Governor's Budget 3.46% COLA, based on 2018-19 constrained TCR @ 8.13%</i>
Full-Time Faculty Hiring 2015-2016	\$ 939,123	\$ 626,082	\$ 391,301	\$ 1,956,506	<i>Based on faculty allocation 12,8,5</i>
TOTAL SCFF APPORTIONMENT REVENUE	\$ 103,942,912	\$ 62,216,115	\$ 37,216,995	\$ 203,376,023	
Constrained TCR 8.13% of 2018-19 TCR	\$ 105,979,246	\$ 62,050,025	\$ 35,346,753	\$ 203,376,023	
Difference between SCFF & Constrained	\$ -	\$ -	\$ -	\$ -	
ADJUSTED SCFF APPORTIONMENT REVENUE	\$ 103,942,912	\$ 62,216,115	\$ 37,216,995	\$ 203,376,022	
Full-Time Faculty Hiring 2018-2019	\$ 762,726	\$ 457,635	\$ 228,818	\$ 1,449,179	<i>Based on faculty allocation 10,6,3</i>
TOTAL APPORTIONMENT REVENUE	\$ 104,705,638	\$ 62,673,750	\$ 37,445,813	\$ 204,825,201	

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2019-20 FY BUDGET ALLOCATION MODEL (cont.)

	ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL
Allocation Framework	52.11%	30.51%	17.38%	100.00%
OTHER STATE REVENUE				
Lottery	\$ 2,806,915	\$ 1,643,427	\$ 936,177	\$ 5,386,518
Enrollment Fee Adm.	\$ 224,088	\$ 131,202	\$ 74,739	\$ 430,028
Pt. Time Faculty Parity	\$ 296,844	\$ 204,408	\$ 154,322	\$ 655,575
State Mandated Costs	\$ 490,500	\$ 287,184	\$ 163,594	\$ 941,278
TOTAL OTHER STATE REVENUE	\$ 3,818,346	\$ 2,266,220	\$ 1,328,832	\$ 7,413,399
TOTAL STATE REVENUE	\$ 108,523,985	\$ 64,939,971	\$ 38,774,645	\$ 212,238,600
District Wide Local Revenue	\$ 1,012,878	\$ 593,032	\$ 337,820	\$ 1,943,730
TOTAL REVENUE FOR DISTRIBUTION THROUGH THE MODEL				
	\$ 109,536,863	\$ 65,533,003	\$ 39,112,465	\$ 214,182,331
DEFICIT FACTOR				\$ (6,942,850)
ADJUSTED REVENUE				\$ 207,239,481
LESS ASSESSMENTS				
District Services	\$ 13,608,038	\$ 7,967,401	\$ 4,538,624	\$ 26,114,063
District Wide Expense	\$ 11,240,694	\$ 6,581,339	\$ 3,749,055	\$ 21,571,089
TOTAL ASSESSMENTS	\$ 24,848,733	\$ 14,548,740	\$ 8,287,679	\$ 47,685,152
NET REVENUE FROM ALLOCATION MODEL 2019/20	\$ 84,688,130	\$ 50,984,263	\$ 30,824,786	\$ 166,497,179
NET REVENUE FROM ALLOCATION MODEL 2018/19	\$ 81,458,014	\$ 49,701,679	\$ 29,679,609	\$ 160,839,302
REVENUE ADJUSTED FOR DEFICIT FACTOR				
	FY 2019-20	%	Reduction	2019-2020 ALLOCATION
ORANGE COAST	\$ 84,688,130	44%	\$ (3,052,662)	\$ 81,635,468
GOLDEN WEST	\$ 50,984,263	26%	\$ (1,837,775)	\$ 49,146,488
COASTLINE	\$ 30,824,786	16%	\$ (1,111,108)	\$ 29,713,678
DISTRICT SERVICES	\$ 26,114,063	14%	\$ (941,306)	\$ 25,172,759
DISTRICT WIDE EXPENSES	\$ -	0%	\$ -	\$ 21,571,089
	\$ 192,611,241	100%	\$ (6,942,851)	\$ 207,239,481

2019-20 Est. Projection \$153 per ADA FTES

PT Faculty Parity \$ allocated in arrears based on actuals.

2019-20 Budget Act \$30.16 FTES @ P2

Interest, Joint Use Development, La Habra Rentals, and KOCE Payments

SECTION IV

**BUDGET ALLOCATION MODEL 2019-2020
CATEGORICAL PROGRAMS**

**ADOPTED BUDGET 2019-2020 FY
COAST COMMUNITY COLLEGE DISTRICT
BUDGET ALLOCATION MODEL**

As of July 27, 2019

		ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL	Notes
Allocation Framework		52.11%	30.51%	17.38%	100.00%	
Basic Allocation		\$ 4,719,730	\$ 4,045,480	\$ 4,045,480	\$ 12,810,690	<i>Not allocated by %</i>
Base Allocation						
Traditional Credit 3-YR Avg FTES	\$ 3,727	\$ 58,094,319	\$ 34,013,772	\$ 19,375,921	\$ 111,484,013	<i>Reflect 320 2018-19 Annual Report</i>
		15,917.69	9,319.69	5,308.95	30,546.33	
Special Admin Credit FTES	\$ 5,457	\$ 535,625	\$ 313,604	\$ 178,644	\$ 1,027,873	
		98.16	57.47	32.74	188.37	
Non Credit FTES	\$ 3,347	\$ 261,238	\$ 152,953	\$ 87,129	\$ 501,320	
		78.04	45.69	26.03	149.76	
Non Credit CDCP FTES	\$ 5,457	\$ 934,933	\$ 547,396	\$ 311,824	\$ 1,794,153	
		171.34	100.32	57.15	328.80	
TOTAL BASE ALLOCATION		\$ 64,545,844	\$ 39,073,205	\$ 23,998,999	\$ 127,618,049	
Supplemental Allocation						
PELL Grant Recipients	\$ 919	\$ 5,362,620	\$ 3,139,773	\$ 1,788,569	\$ 10,290,962	
AB520 Students	\$ 919	\$ 642,672	\$ 376,279	\$ 214,347	\$ 1,233,298	
California Promise Grant Recipients	\$ 919	\$ 15,640,577	\$ 9,157,436	\$ 5,216,527	\$ 30,014,540	
TOTAL SUPPLEMENTAL ALLOCATION		\$ 21,645,869	\$ 12,673,488	\$ 7,219,443	\$ 41,538,800	
Student Success Allocation						
All Students		\$ 10,363,866	\$ 6,067,963	\$ 3,456,611	\$ 19,888,440	
Pell Grant Recipients Bonus		\$ 1,531,145	\$ 896,474	\$ 510,676	\$ 2,938,295	
California Promise Grant Recipients Bonus		\$ 1,570,597	\$ 919,572	\$ 523,834	\$ 3,014,003	
TOTAL STUDENT SUCCESS ALLOCATION		\$ 13,465,608	\$ 7,884,009	\$ 4,491,120	\$ 25,840,737	
COLA @ 3.26% (Governor Budget Proposal)		\$ 3,346,468	\$ 1,959,331	\$ 1,116,132	\$ 6,421,931	<i>Governor's Budget 3.46% COLA, based on 2018-19 constrained TCR @ 8.13%</i>
Full-Time Faculty Hiring 2015-2016		\$ 939,123	\$ 626,082	\$ 391,301	\$ 1,956,506	<i>Based on faculty allocation 12,8,5</i>
TOTAL SCFF APPORTIONMENT REVENUE		\$ 103,942,912	\$ 62,216,115	\$ 37,216,995	\$ 203,376,023	
Constrained TCR 8.13% of 2018-19 TCR		\$ 105,979,246	\$ 62,050,025	\$ 35,346,753	\$ 203,376,023	
Difference between SCFF & Constrained		\$ -	\$ -	\$ -	\$ -	
ADJUSTED SCFF APPORTIONMENT REVENUE		\$ 103,942,912	\$ 62,216,115	\$ 37,216,995	\$ 203,376,022	
Full-Time Faculty Hiring 2018-2019		\$ 762,726	\$ 457,635	\$ 228,818	\$ 1,449,179	<i>Based on faculty allocation 10,6,3</i>
TOTAL APPORTIONMENT REVENUE		\$ 104,705,638	\$ 62,673,750	\$ 37,445,813	\$ 204,825,201	

**ADOPTED BUDGET 2019-2020 FY
COAST COMMUNITY COLLEGE DISTRICT
BUDGET ALLOCATION MODEL**

	ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL
Allocation Framework	52.11%	30.51%	17.38%	100.00%
OTHER STATE REVENUE				
Lottery	\$ 2,806,915	\$ 1,643,427	\$ 936,177	\$ 5,386,518
Enrollment Fee Adm.	\$ 224,088	\$ 131,202	\$ 74,739	\$ 430,028
Pt. Time Faculty Parity	\$ 296,844	\$ 204,408	\$ 154,322	\$ 655,575
State Mandated Costs	\$ 490,500	\$ 287,184	\$ 163,594	\$ 941,278
TOTAL OTHER STATE REVENUE	\$ 3,818,346	\$ 2,266,220	\$ 1,328,832	\$ 7,413,399
TOTAL STATE REVENUE	\$ 108,523,985	\$ 64,939,971	\$ 38,774,645	\$ 212,238,600
District Wide Local Revenue	\$ 1,012,878	\$ 593,032	\$ 337,820	\$ 1,943,730
TOTAL REVENUE FOR DISTRIBUTION THROUGH THE MODEL	\$ 109,536,863	\$ 65,533,003	\$ 39,112,465	\$ 214,182,331
DEFICIT FACTOR				\$ (6,942,850)
ADJUSTED REVENUE				\$ 207,239,481
LESS ASSESSMENTS				
District Services	\$ 13,608,038	\$ 7,967,401	\$ 4,538,624	\$ 26,114,063
District Wide Expense	\$ 11,240,694	\$ 6,581,339	\$ 3,749,055	\$ 21,571,089
TOTAL ASSESSMENTS	\$ 24,848,733	\$ 14,548,740	\$ 8,287,679	\$ 47,685,152
NET REVENUE FROM ALLOCATION MODEL 2019/20	\$ 84,688,130	\$ 50,984,263	\$ 30,824,786	\$ 166,497,179
NET REVENUE FROM ALLOCATION MODEL 2018/19	\$ 81,458,014	\$ 49,701,679	\$ 29,679,609	\$ 160,839,302

2019-20 Est. Projection \$153 per ADA FTES

PT Faculty Parity \$ allocated in arrears based on actuals.

2019-20 Budget Act \$30.16 FTES @ P2

Interest, Joint Use Development, La Habra Rentals, and KOCE Payments

REVENUE ADJUSTED FOR DEFICIT FACTOR	FY 2019-20		Reduction	2019-2020 ALLOCATION	
		%			
ORANGE COAST	\$ 84,688,130	44%	\$ (3,052,662)	\$ 81,635,468	
GOLDEN WEST	\$ 50,984,263	26%	\$ (1,837,775)	\$ 49,146,488	
COASTLINE	\$ 30,824,786	16%	\$ (1,111,108)	\$ 29,713,678	
DISTRICT SERVICES	\$ 26,114,063	14%	\$ (941,306)	\$ 25,172,759	
DISTRICT WIDE EXPENSES	\$ -	0%	\$ -	\$ 21,571,089	
	\$ 192,611,241	100%	\$ (6,942,851)	\$ 207,239,481	

**ADOPTED BUDGET 2019-2020 FY
COAST COMMUNITY COLLEGE DISTRICT
BUDGET ALLOCATION MODEL**

ESTIMATED BEGINNING FUND BALANCE

DISTRICTWIDE ENDING BALANCE (WITHOUT CAMPUS BALANCES)

DISTRIBUTION OF ENDING BALANCE

RESTRICTED

RESERVE FOR CONTINGENCIES (5%)	\$	11,610,848
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COMMITTED

ANCILLARY RESERVE (5%)	\$	11,610,848
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DEFICIT FACTOR (2019-20 Advance 7/15/19)	\$	-
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BOARD ELECTION	\$	250,000
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CONTRACTUAL CARRY OVER	\$	888,830
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CURRICULUM PROTECTION ACCOUNT	\$	745,000
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NEW FACULTY FY 18/19 (19)	\$	-
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NEW FACULTY FY 15/16 (25)	\$	-
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NEW FACULTY FY 14/15 (8)	\$	974,118
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NEW FACULTY FY 15/16 (4)	\$	557,504
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COMMUNITY EDUCATION/CONTINUING EDUCATION	\$	176,580
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DISTRICTWIDE MARKETING OUTREACH Carryover	\$	136,420
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INDIRECT COSTS (ED Services & Fiscal Affairs) Carryover	\$	146,822
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HR Consulting Services Job Description/Staffing Plan Carryover	\$	138,800
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CANVAS SUPPORT Carry Over	\$	512,755
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HEALTH BENEFITS	\$	-
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PENSION COST	\$	-
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TOTAL DESIGNATED		\$ 27,748,525
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UNASSIGNED

UNDESIGNATED (TBD)	\$	-
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ENTITY BALANCES	\$	7,380,792
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TOTAL BEGINNING BALANCE		<u>\$ 35,129,317</u>
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**ADOPTED BUDGET 2019-2020 FY
COAST COMMUNITY COLLEGE DISTRICT
DEDICATED REVENUE**

CAMPUS	Orange Coast	Golden West	Coastline	Total
ACCOUNT TITLE	CURRENT ADOPTED BUDGET	CURRENT ADOPTED BUDGET	CURRENT ADOPTED BUDGET	CURRENT ADOPTED BUDGET
Contract Instruction	\$0	\$0	\$0	\$0
Sales	\$0	\$65,000	\$0	\$65,000
Rentals	\$250,000	\$917,079	\$295,000	\$1,462,079
Child Development Services	\$0	\$0	\$0	\$0
Student Records	\$0	\$16,000	\$11,000	\$27,000
Non Resident Tuition Out of State	\$2,000,000	\$550,000	\$300,000	\$2,850,000
Non Resident Tuition Foreign	\$8,500,000	\$1,700,000	\$600,000	\$10,800,000
Other Student Fees	\$54,000	\$40,000	\$5,000	\$99,000
Parking Fines	\$400,000	\$275,000	\$2,500	\$677,500
Bookstore	\$0	\$250,000	\$0	\$250,000
Other Local Income	\$560,000	\$204,500	\$30,000	\$794,500
Total	\$11,764,000	\$4,017,579	\$1,243,500	\$17,025,079

**ADOPTED BUDGET 2019-2020 FY
COAST COMMUNITY COLLEGE DISTRICT
DISTRICTWIDE EXPENSES (ADMIN 9)**

Organization Description	Orgn Code	CURRENT ADOPTED BUDGET
Benefits	982900, 982901, 982902, 982903, 982904, 982999	\$9,370,182
Board Agenda	960720	\$17,500
Contractual Obligation	943028, 943209, 943210, 943700, 943705, 943801, 943802, 943804, 943820, 943830, 943880, 969303, 982301, 982401, 982501, 982505, 982603, 982604, 982609, 982701	\$2,473,313
Disaster Preparedness	986710	\$50,000
Districtwide IT Services	955400, 963801	\$170,000
Districtwide Membership	980625	\$150,000
Districtwide Utilities	986900	\$150,000
Districtwide Vehicle Maintenance	987000	\$123,256
Elections	960700	\$250,000
Employee Mandates/Recognition	960710, 981815	\$32,000
Environmental Health and Safety	986600	\$267,020
Faculties/Capital Projects	963701, 963863	\$46,350
Fiscal/Other Services	969302, 969304, 969505, 969520, 979935, 979957, 979958, 980610, 980620, 980630, 980900, 984502	\$509,659
HR Compliance/Recruitment/Negotiations	981630, 981700, 981809, 981820, 981825, 981900, 981910, 981920, 982001, 982801	\$316,600
Insurance	980300	\$1,390,000
Legal/Consulting Fees	960610, 960620, 960629, 960920, 960921, 960922, 960923, 960928, 960930, 963501	\$4,841,943
Parity Pay	980710	\$682,766
Student Recruitment/Council	964520, 969010, 969020, 969101	\$381,000
Student Transportation	987800	\$349,500
Final Adopted Total Districtwide Expenses (Admin 9)		\$21,571,089

**ADOPTED BUDGET 2019-2020 FY
COAST COMMUNITY COLLEGE DISTRICT
CATEGORICAL PROGRAMS**

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
120100	HEA Federal College Work Study	\$947,112	\$1,050,000
120105	HEA 5 Pct Administrative Cost Allow	\$266,382	\$299,660
120111	Perkins 2018 2019	\$1,388,884	\$0
120113	Perkins 2019-2020	\$0	\$1,388,884
120120	CTE Transitions Grant	\$124,572	\$99,403
120145	Child Dev Training Consortia	\$22,500	\$0
120150	Trans Asst to Needy Families OCC	\$55,863	\$56,048
120151	Trans Asst to Needy Families GWC	\$44,981	\$42,363
120152	Trans Asst to Needy Families CCC	\$34,382	\$33,254
120153	WIOA, Title II - AEFLA	\$94,124	\$0
120190	OC Bridge to BA Program	\$0	\$6,791
120205	Title III Access 2 Success Yr 5	\$186,965	\$0
120211	CA Division of Boating & Waterways	\$15,362	\$0
120212	Aquatic Center Grant - Whaler	\$28,070	\$32,848
120217	NAAPIGI Grant Yr 3	\$131,556	\$0
120218	NAAPIGI Grant Yr 4	\$0	\$65,704
120231	CAE-2Y Pilot Grant Prgm - Dev CRRCs	\$12,259	\$0
120232	CAE Cyber Defense Natl & Regl Resou	\$48,950	\$0
120233	Project RAISE: Regl Allnce in STEM	\$30,039	\$30,756
120234	Proj RAISE: Regl Allnce in STEM-GWC	\$27,955	\$54,501
120235	Cybersecurity Workforce Education	\$60,036	\$46,539
120236	DoD IASP Cybersecurity Workforce Ed	\$162,558	\$130,021
120237	VISTA: STEM VOC ED PREP-OCC	\$377,507	\$252,002
120238	CYBER UP! CCC	\$62,632	\$47,397
120239	Cyber P3 Scholarship Program	\$0	\$9,527
120241	Title V STEM Academy YR 1	\$0	\$941,975
120246	CYBER UP! YR 2	\$0	\$66,929

**ADOPTED BUDGET 2019-2020 FY
COAST COMMUNITY COLLEGE DISTRICT
CATEGORICAL PROGRAMS**

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
120247	CYBER UP! YR 3	\$0	\$88,455
120248	CA Cybersecurity Apprenticeship Prg	\$0	\$50,000
120250	GenCyber Grant	\$0	\$43,472
124002	Fairview Handicapped Grant	\$601,176	\$642,000
124005	DSPS OCC	\$1,118,116	\$1,155,698
124006	DSPS GWC	\$809,742	\$897,699
124007	DSPS CCC	\$1,152,523	\$1,163,336
124010	EOPS OCC	\$1,800,187	\$1,766,004
124015	EOPS GWC	\$1,190,518	\$1,167,912
124020	EOPS CCC	\$421,835	\$463,372
124025	EOPS Care OCC	\$144,098	\$152,398
124026	EOPS Care GWC	\$93,155	\$86,572
124027	EOPS Care CCC	\$35,544	\$39,863
124028	Basics Skills Grant 18/19	\$1,035,358	\$1,226,072
124030	CalWORKS Welfare Reform OCC	\$306,135	\$316,400
124031	CalWORKS Welfare Reform GWC	\$236,704	\$225,237
124032	CalWORKS Welfare Reform CCC	\$169,083	\$164,561
124035	Student Success (Credit) OCC 18/19	\$2,732,625	\$1,590,635
124036	Student Success (Credit)-GWC 18/19	\$2,036,670	\$106,578
124037	Student Success (Credit) CCC 18/19	\$1,634,996	\$633,831
124038	Basics Skills Grant 17/18	\$1,041,620	\$1,226,094
124041	Stdnt Success(Non Credit) CCC 17/18	\$83,112	\$0
124044	Board Financial Asst Prgm	\$1,489,093	\$1,529,755
124046	State Funded Equipment	\$290,564	\$266,209
124050	Lottery Restricted	\$2,534,534	\$3,310,447
124055	Equal Employment Opportunity	\$72,381	\$47,968
124073	AS RN Enrollment Growth Retention	\$103,290	\$98,126

**ADOPTED BUDGET 2019-2020 FY
COAST COMMUNITY COLLEGE DISTRICT
CATEGORICAL PROGRAMS**

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
124086	Mental Health Training Ca Law Enfor	\$239,395	\$239,395
124103	CalWORKS Reg Efforts Dollars OCC	\$12,350	\$869
124106	Econ & Wrkfrce Dev DSN Health 18/19	\$35,000	\$0
124107	CTE Perkins 1B CTE Data Acctability	\$159	\$0
124127	Strong Workforce Local 17/18	\$2,234,271	\$740,336
124128	Strong Workforce LOCAL 19-20	\$840,470	\$2,578,754
124129	Rancho CTE Data Unlocked Initiative	\$40,527	\$0
124131	Adult Education AEBG 1617	\$681,150	\$1,614,048
124132	Adult Ed Data&Accountablity Blk Grt	\$299,289	\$0
124133	Adult Education AEBG 1718	\$1,516,330	\$395,886
124134	Adult Education AEBG 1819	\$0	\$1,582,030
124135	Student Success (Credit)-OCC 17/18	\$1,420,848	\$2,935,041
124136	Student Success (Credit)-GWC 17/18	\$26,718	\$2,178,169
124137	Student Success (Credit)-CCC 17/18	\$173,792	\$1,721,049
124141	Stdnt Success (Non-Credit) CCC 1819	\$106,820	\$111,211
124150	FT Student Success Grant OCC	\$910	\$0
124151	FT Student Success Grant GWC	\$36,450	\$0
124155	CAFYES OCC	\$175,000	\$228,000
124156	CAFYES GWC	\$143,000	\$172,750
124157	CAFYES CCC	\$92,000	\$92,000
124161	CCC Santa Ana TECH CA Career Pathwy	\$248,841	\$0
124162	GWC Santa Ana TECH CA Career Pathwy	\$100,000	\$0
124165	Zero-Textbook-Cost Degree- Planning	\$29,706	\$0
124166	CTE Data Unlocked Initiative-GWC	\$44,422	\$0
124167	Strong Workforce Program-Regional	\$1,365,461	\$0
124168	Innovation and Effectiveness/SCCCD	\$63,953	\$0
124170	Self-Employment Pathways-the Gig	\$15,000	\$0

**ADOPTED BUDGET 2019-2020 FY
COAST COMMUNITY COLLEGE DISTRICT
CATEGORICAL PROGRAMS**

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
124171	Hunger Free Campus	\$23,937	\$0
124172	Nonresident Dreamer Emergency Aid	\$45,294	\$24,161
124173	Community College Completion Grant	\$547,860	\$0
124174	Zero Textbook Cost Degree-Phase II	\$50,441	\$0
124175	Veteran Resource Center FY17/18	\$124,144	\$53,997
124176	ED Futures Teacher Prep Pipeline	\$20,516	\$0
124177	ED Futures Initiativ Teach Prep Agmt	\$0	\$18,072
124178	Veteran Resource Center FY18/19	\$0	\$119,385
124180	Campus Safety & Secual Assault Prev	\$30,079	\$27,764
124181	Campus Safety & Sexual Assault GWC	\$20,393	\$20,393
124183	Campus Safety & Sexual Assuant Prev	\$17,006	\$17,006
124184	Guided Pathways - OCC	\$405,617	\$1,183,296
124185	Guided Pathways GWC	\$0	\$726,406
124186	Guided Pathways- CCC	\$494,098	\$519,708
124187	SWP REGIONAL FUNDS 1718	\$2,120,064	\$914,473
124188	SWP- REGIONAL FUNDS 18-19	\$2,443,695	\$2,113,347
124189	Coast Mental Health Impact OCC	\$125,304	\$71,352
124190	Coast Mental Health Impact GWC	\$116,776	\$43,607
124191	Coast Mental Health Impact CCC	\$107,921	\$50,651
124195	Student Success Completion OCC	\$1,512,027	\$1,596,151
124196	Student Success Completion GWC	\$318,749	\$781,764
124197	Student Success Completion CCC	\$193,161	\$318,319
124198	Strong Workforce Local 18/19	\$0	\$2,495,403
124201	Financial Aid Technology Grant OCC	\$0	\$44,085
124202	Financial Aid Technology Grant GWC	\$0	\$35,924
124203	Financial Aid Technology Grant CCC	\$0	\$37,478
124206	Deputy Sector Navigator Health	\$0	\$64,800

**ADOPTED BUDGET 2019-2020 FY
COAST COMMUNITY COLLEGE DISTRICT
CATEGORICAL PROGRAMS**

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
124207	Hunger Free Campus FY 1819	\$0	\$230,672
124208	Mental Health Support FY 1819	\$0	\$249,692
124211	Financial Aid Technology OCC 18/19	\$0	\$103,125
124212	Financial Aid Technology GWC 18/19	\$0	\$59,732
124213	Financial Aid Technology CCC 18/19	\$0	\$78,326
124221	California College Promise Pgm OCC	\$0	\$2,755,563
124222	California College Promise Pgm GWC	\$0	\$1,024,349
124223	California College Promise Pgm CCC	\$0	\$298,394
124224	DSN Advanced Transportation & Logis	\$0	\$143,007
124225	DSN Retail Hospitality & Tourism	\$0	\$138,725
124301	OCC Prof. Devl. Classified Employee	\$0	\$60,570
124304	Prof. Devl. Classified Employees	\$0	\$21,202
124306	Peace Officer Standards and Trainin	\$0	\$43,389
124307	Peace Officer Standards & Training	\$0	\$71,835
124402	Student Equity Program OCC 18/19	\$1,626,136	\$984,932
124403	Student Equity Program GWC 18/19	\$952,090	\$228,549
124408	Student Equity Program CCC 18/19	\$542,358	\$433,410
124412	Student Equity Program OCC 17/18	\$1,182,314	\$1,711,722
124413	Student Equity Program GWC 17/18	\$210,472	\$1,002,200
124418	Student Equity Program CCC 17/18	\$314,117	\$570,903
124421	Proj Basic Skills & Std Outcomes	\$1,003,352	\$0
124440	Calif Cybersecurity Apprenticeship	\$853,835	\$723,344
124441	CTE Data Unblocked Initiative - OCC	\$46,960	\$0
124443	CCC Maker Grant - OCC Innovation Co	\$30,269	\$0
124445	CCC Maker Initiative 17/18 OCC	\$34,000	\$0
127001	Health Services OCC	\$1,298,467	\$953,173
127002	Health Services GWC	\$828,582	\$851,354

**ADOPTED BUDGET 2019-2020 FY
COAST COMMUNITY COLLEGE DISTRICT
CATEGORICAL PROGRAMS**

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
127003	Health Services CCC	\$200,000	\$250,000
127005	Parking Services OCC	\$1,000,000	\$978,721
127006	Parking Services GWC	\$577,382	\$604,094
127007	Parking Services CCC	\$49,000	\$107,000
127010	Material Fees OCC	\$200,000	\$200,000
127011	Material Fees GWC	\$373,953	\$396,986
127012	Material Fees CCC	\$1,000	\$1,000
127025	UCI Internship Mentors	\$803	\$0
127055	UCI Puente CC Prgm at OCC	\$1,500	\$2,591
127067	Orange County United Way	\$407	\$545
127077	CA Comm Coll Civic Impact Project	\$3,153	\$3,153
127079	AB 798 Textbook Afford Prgm OCC	\$21,370	\$4,561
127087	Orange County United Way Restricted	\$0	\$794
		\$55,266,212	\$64,267,989

SECTION V

**HEALTH BENEFIT COMPARISON –
2018-2019 ACTUAL EXPENSES
2019-2020 PROJECTED INCREASES**

CCCD HEALTH BENEFITS REPORT 2019-2020 ADOPTED BUDGET

MEDICAL PLANS										Based on 6/30/19 Paid Claims
MONTHS	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	DIFFERENCE 18-19 to 17-18	% (+ OR -)	PROJECTED % INCREASE FOR 2019-20	PROJECTED \$ TOTAL FOR 2019-20	PROJECTED \$ INCREASE FOR 2019-20
SELF INSURED MEDICAL PLAN CLAIMS										
JULY	\$1,927,238	\$1,138,599	\$744,233	\$547,958	\$778,204	\$230,246	42.02%	1.34%	\$788,644	\$10,440
AUGUST	996,050	1,069,876	931,440	975,514	1,104,428	\$128,914	13.21%	0.95%	\$1,114,868	\$10,440
SEPTEMBER	933,043	1,096,982	1,752,545	710,828	643,559	(\$67,269)	-9.46%	1.62%	\$653,999	\$10,440
OCTOBER	1,104,726	1,181,061	420,621	728,664	1,340,459	\$611,795	83.96%	1.90%	\$1,365,928	\$25,469
NOVEMBER	953,696	253,046	966,451	723,976	746,209	\$22,232	3.07%	1.90%	\$760,387	\$14,178
DECEMBER	810,541	717,214	514,057	650,756	810,153	\$159,397	24.49%	1.90%	\$825,546	\$15,393
JANUARY	1,048,666	735,136	448,722	1,304,100	1,007,903	(\$296,198)	-22.71%	1.90%	\$1,027,053	\$19,150
FEBRUARY	809,893	1,017,372	837,594	665,099	735,610	\$70,511	10.60%	1.90%	\$749,587	\$13,977
MARCH	861,898	1,114,233	1,561,079	1,014,073	544,693	(\$469,381)	-46.29%	1.90%	\$555,042	\$10,349
APRIL	724,219	628,855	1,055,372	1,165,304	724,213	(\$441,091)	-37.85%	1.90%	\$737,973	\$13,760
MAY	880,229	524,663	37,143	776,925	528,924	(\$248,001)	-31.92%	1.90%	\$538,973	\$10,050
JUNE	786,746	1,149,795	2,155,157	931,519	1,506,864	\$575,345	61.76%	1.90%	\$1,535,495	\$28,630
EXCESS CLAIMS	-1,692,395	-133,511	-196,576	-333,943	-1,412,717	(\$1,078,774)	323.04%	0.00%	\$0	\$0
TOTAL	10,144,549	10,493,321	11,227,838	9,860,774	9,058,501	-802,273	-8.14%	2.01%	10,653,493	\$182,276
AVERAGE	845,379	874,443	935,653	821,731	754,875	(\$66,856)	-8.14%	2.01%	887,791	\$15,190
PRESCRIPTION DRUG PROGRAM										
12 MONTHS	8,869,832	8,837,814	8,492,109	6,793,869	5,889,417	(\$904,452)	-13.31%	1.90%	\$6,001,316	\$111,899
AVERAGE	739,153	736,485	707,676	566,156	490,785	(\$75,371)	-13.31%	1.65%	\$500,110	\$9,325
PRESCRIPTION ADMINISTRATIVE FEE										
12 MONTHS	14,570	116,525	47,673	16,995	18,929	\$1,934	11.38%	1.90%	\$19,289	\$360
STOP-LOSS INSURANCE										
12 MONTHS	690,996	732,371	271,772	471,188	498,192	\$27,004	5.73%	1.90%	\$507,657	\$9,466
ADMINISTRATIVE FEE - PCA										
12 MONTHS	621,586	661,073	569,441	480,537	444,194	(\$36,344)	-7.56%	1.90%	\$452,633	\$8,440
CONSULTANT FEE - DRIVER										
12 MONTHS	55,000	55,000	56,127	55,000	55,000	\$0	0.00%	0.00%	\$55,000	\$0
CONVERSION FEE										
12 MONTHS	0	0	0	0	3,709	\$0	0.00%	0.00%	\$0	(\$3,709)
TOTAL SELF INSURED MEDICAL PLAN										
12 MONTHS	20,396,533	20,896,104	20,664,960	17,678,363	15,967,942	-1,714,130	-9.70%	1.93%	17,689,389	308,731
# OF EMPLOYEES	1,340	1,296	906	855	855				855	
PER EMPLOYEE COST	15,221	16,124	22,809	20,676	18,676				20,689	
KAISER										
12 MONTHS	5,220,805	5,835,677	6,290,218	7,583,711	7,814,672	\$230,961	3.05%	1.11%	\$7,901,241	\$86,569
UNITED HEALTH CARE										
12 MONTHS	7,830,894	8,205,464	9,984,258	12,323,504	13,856,225	\$1,532,721	12.44%	-0.36%	\$13,806,358	(\$49,868)
TOTAL HMO										
12 MONTHS	13,051,700	14,041,141	16,274,475	19,907,215	21,670,897	1,763,682	8.86%	0.17%	21,707,598	36,701
# OF EMPLOYEES	905	993	998	1,030	1,030				1,030	
PER EMPLOYEE COST	14,422	14,140	16,307	19,327	21,040				21,075	
TOTAL ALL MEDICAL PLANS										
12 MONTHS	33,448,233	34,937,245	36,939,435	37,585,578	37,638,839	49,552	0.13%	0.92%	39,396,988	345,432
# OF EMPLOYEES	2,245	2,289	1,904	1,885	1,885				1,885	
PER EMPLOYEE COST	14,899	15,263	19,401	19,939	19,968				20,900	

CCCD HEALTH BENEFITS REPORT 2019-2020 ADOPTED BUDGET

MONTHS	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	DIFFERENCE 18-19 to 17-18	% (+ OR -)	PROJECTED % INCREASE FOR 2019-20	PROJECTED \$ TOTAL FOR 2019-20	PROJECTED \$ INCREASE FOR 2019-20
SELF INSURED DENTAL PLAN CLAIMS										
12 MONTHS	2,217,388	2,716,197	2,459,232	2,328,240	2,623,495	\$295,255	12.68%	0.00%	\$2,623,495	\$0
# OF EMPLOYEES	1,945	1,978	2,022	2,068	2,068				2,068	
PER EMPLOYEE COST	1,140	1,373	1,216	1,126	1,269				1,269	
VISION SERVICE PLAN/VISION SERVICE PLAN ADMINISTRATIVE FEE										
12 MONTHS	292,726	335,562	332,438	354,922	359,650	\$4,728	1.33%	8.80%	\$391,300	\$31,649
# OF EMPLOYEES	1,715	1,711	1,772	1,799	1,799				1,799	
PER EMPLOYEE COST	171	196	188	197	200				218	
LIFE INSURANCE										
12 MONTHS	\$459,541	\$459,568	\$486,912	\$522,736	\$564,729	\$41,993	8.03%	0.00%	\$564,729	\$0
LONG-TERM DISABILITY INSURANCE										
12 MONTHS	251,730	278,559	320,797	319,004	394,103	\$75,099	23.54%	0.00%	\$394,103	\$0
CARE RESOURCES										
12 MONTHS	49,048	51,917	26,616	49,070	33,696	(\$15,374)	-31.33%	0.00%	\$33,696	\$0
MEDICARE REIMBURSEMENT										
12 MONTHS	305,134	320,089	524,501	442,230	482,028	\$39,798	9.00%	0.00%	\$482,028	\$0
MISC. - REINSURANCE FEE										
12 MONTHS	1,963	55,254	31,579	19,453	0	(\$19,453)	-100.00%	0	\$0	\$0
TOTAL OTHER	1,067,416	1,165,387	1,390,406	1,352,493	1,474,556	122,063	9.03%	0.00%	1,474,556	\$0
TOTAL ALL PLANS	37,025,763	39,154,391	41,121,510	41,621,233	42,096,540	471,598	1.13%	0.90%	43,886,338	377,081
REBATES	724,416	1,210,692	2,544,419	1,504,057	1,815,278	(\$1,040,362)	-69.17%	20.97%	\$2,196,000	380,722
EMPLOYEE CONTRIB	3,789,823	4,090,095	6,490,277	5,604,269	5,936,058	(\$886,008)	-15.81%	3.26%	\$6,129,574	193,515
NET COST - ALL PLANS	32,511,524	33,853,604	32,086,814	34,512,907	34,345,203	2,426,093	7.03%	-0.57%	35,560,764	-197,156
# OF EMPLOYEE	2,191	2,225	2,043	2,032	2,032				2,032	
PER EMPLOYEE COST	14,839	15,215	15,706	16,985	16,902	1,279	7.53%	3.05%	17,500	516

CCCD HEALTH BENEFITS REPORT 2019-2020 ADOPTED BUDGET

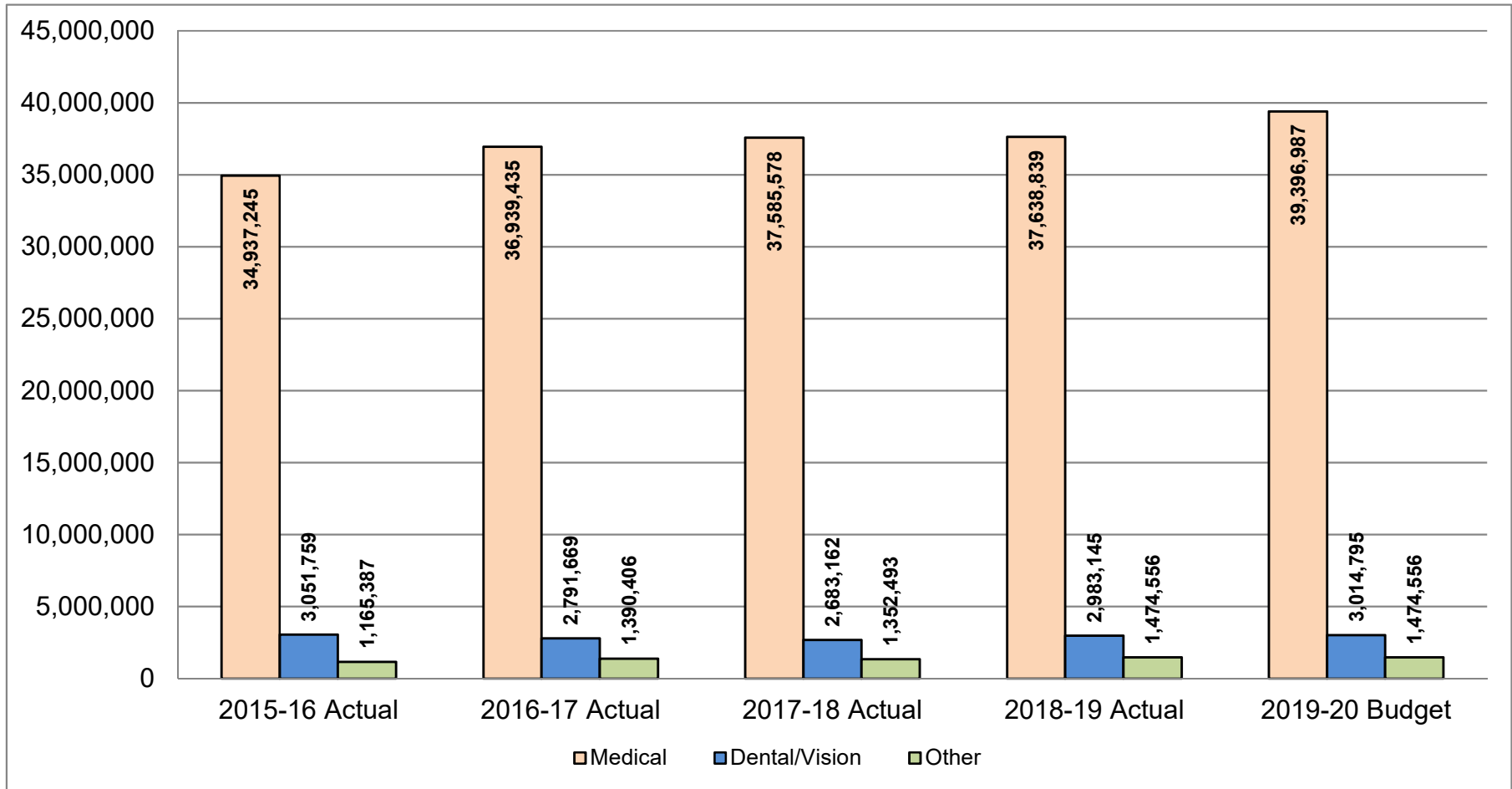
PROJECTIONS PROVIDED BY ALLIANT INSURANCE SVCS FOR 2019-2020 AS OF 6/30/19 BASED ON PAID CLAIMS.

		MONTHLY		MONTHLY	
MEDICAL	SINGLE	RATE	FAMILY	RATE	TOTAL
SELF INSURED	323	\$1,794.54	532	\$1,681.35	\$17,689,389
KAISER	210	\$593.61	312	\$1,710.83	\$7,901,241
UNITED HEALTH CARE	131	\$719.35	377	\$2,801.84	\$13,806,358
TOTAL	664		1,221		
TOTAL MEDICAL					\$39,396,988
DENTAL	768	\$58.42	1,300	\$133.66	\$2,623,495
VISION	565	\$8.16	1,234	\$22.69	\$391,300
OTHER INSURANCE					\$1,474,556

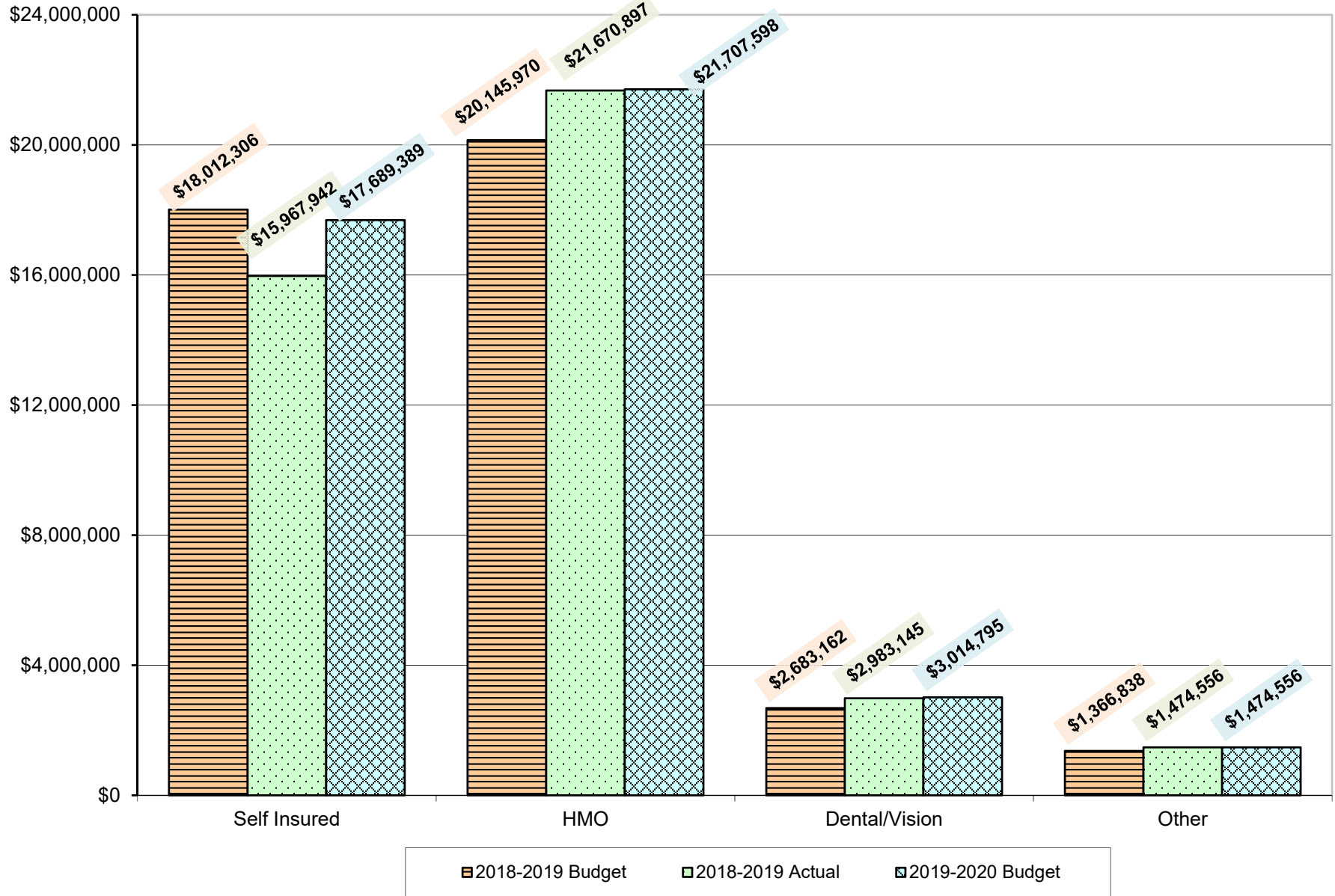
TOTAL PROJECTED WITHOUT RESERVE FOR RUNOUT CLAIMS	\$43,886,338
FUNDS AVAILABLE FROM EMPLOYEES, RETIREES & REBATES	\$8,325,574
GENERAL FUND CONTRIBUTION REQUIRED FOR HEALTH INSURANCE	\$35,560,764
# OF EMPLOYEES COVERED	2,032
PER EMPLOYEE COST FOR 2019-2020	17,500
NET \$ INCREASE FROM ACTUAL 2018-2019 TO PROJECTED COST FOR 2019-2020	\$1,215,561
NET % INCREASE FROM ACTUAL 2018-2019 TO PROJECTED COST FOR 2019-2020	3.54%
NET \$ DECREASE FROM BUDGETED 2018-2019 TO PROJECTED COST FOR 2019-2020	(\$40,512)
NET % DECREASE FROM BUDGETED 2018-2019 TO PROJECTED COST FOR 2019-2020	-0.11%
AVAILABLE RESERVE AS OF 7/31/18 FOR RUNOUT CLAIMS	\$2,723,397
PROJECTED RESERVE REQUIRED FOR IBNR MEDICAL CLAIMS AS OF 6/30/19	\$2,840,532

DISTRICT ADMINISTRATION IS RECOMMENDING FUNDING OF \$17,500 PER EMPLOYEE

CCCD HEALTH BENEFITS COST COMPARISON 2015-2016 THROUGH 2019-2020



CCCD 2019-2020 HEALTH BENEFITS



CCCD 2019-2020 HEALTH BENEFITS

