State Center Community College District **District and Campus Reserves Special Board Meeting** December 13, 2011

Analysis of Other Community College Districts' Fund Balances

Fund Balance 6/30/2011	District	FTES*	Budget/ Expenditures in \$M	Fund Balance % of Budget or Expenditures
\$50,782,489	North Orange	37,444	\$201.6	25%
\$47,079,378	Rancho Santiago	30,479	\$167.3	28%
\$44,842,128	Foothill DeAnza	30,466	\$197.8	23%
\$41,314,383	State Center	30,968	\$168.4	25%
\$37,845,373	Contra Costa	30,545	\$169.4	22%
\$33,813,071	Mt. San Antonio	31,048	\$141.6	24%
\$30,502,902	Ventura County	27,726	\$142.4	21%
\$27,288,952	Coast	35,186	\$209.9	13%
\$18,460,071	Yosemite	17,429	\$114.5	16%
\$13,217,249	Riverside	29,201	\$142.5	9%

^{*}FTES per FY 2010-11 P-2

Fund Balance Designations

	FREQUENCY	SCCCD
Board Policy Economic Uncertainty (Range 5% to 10%)	9 of 9	X
Campus/Budget Center Carryover Reserves	5 of 9	X
Current or Future Budget Deficits	5 of 9	X
Encumbrances, Prepaid Exp's, Inv., Cash Accts.	4 of 9	X
Undesignated	4 of 9	X
Reserve for Restricted Programs	3 of 9	
Retiree Health Benefits	2 of 9	
Vacation Accrual/Current Year Payout	2 of 9	
VSP (Voluntary Separation Program)	2 of 9	
Board Discretionary	1 of 9	
Cash Flow	1 of 9	
Contract/Grant Development	1 of 9	
Educational/Facilities Master Plan	1 of 9	
Equip Upgrades/Technology	1 of 9	
Faculty Leave Bank	1 of 9	
Redistricting	1 of 9	
Scheduled Maintenance	1 of 9	

SCCCD Fund Balance

SCCCD Fund Balance 6/30/11 (25% of Budget)	\$ 41,314,383
Inventory, Prepaid, and Revolving Cash (Unavailable Assets)	\$ 331,083
Unrestricted Lottery Decision Packages	\$ 4,129,028
Reserve for Economic Uncertainty (BP 6200-no less than 6% of the District's Annual Budget)	\$ 10,107,000
2011-12 Adopted Budget Deficit	\$ 4,934,747
FCC Fund Balance Carryover	\$ 8,756,580
RC Fund Balance Carryover	\$ 2,431,268
NC Fund Balance Carryover	\$ 2,203,118
Campus Co-Curricular	\$ 786,897
Undesignated Fund Balance	\$ 7,634,662
Total SCCCD Fund Balance	\$ 41,314,383

Districtwide Current & Future Unfunded Needs

Board Policy Economic Uncertainty (BP 6200-no less than 6%)
Cash Flow
Clovis Center Capital Improvements
Educational, Facilities, Technology Master Plan
Future Budget Reductions/Deficits
Replacement of Technology

Transition Plan (Center to College Status)

Scheduled Building Maintenance

Retiree Health Benefits

Vacation Payoff

Fresno City College Current & Future Unfunded Needs (DRAFT)

Beginning Balance 6/30/11 \$8,756,580 Projected Costs of Unfunded Needs Student Learning 40,000 Technology 653,000 FCC VOIP 424,000 CTC Network/VOIP 65,000 Campus Security Keys-FOBS-Alarms 20,000 Utility Carts 25,000 Gym Bleachers Repair 30,000 Scheduled Maintenance Replace Chiller and Cooling Tower at Gym 50,000 Energy Management System Upgrade 125,000 Replace Clocks 20,000 Painting 200,000 Replace Exterior Lighting 50,000 Relamp Interior Lighting 50,000 Replace/Repair Sidewalk Concrete 75,000 60,000 Carpet Window Coverings 50,000 Resurface Tennis Courts 20,000 Resurface Basketball Courts 17,000 Replace Plumbing Fixtures Phase I 110,000 20,000 Tree Plan 10,000 Landscaping Exterior Campus Signage 35.000

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Fresno City College Current & Future Unfunded Needs (DRAFT)

Instructional		
Business Division Computer Lab	163,000	
Dental Hygiene (Phase 1)	457,000	
Dental Hygiene (Phase 2)	327,000	
ESL Lab Remodel	35,000	
Equipment	400,000	
Baseball Field Leveled	45,000	
Co-Curricular Support	40,000	
		1,467,000
Student Services		
Accuplacer	41,000	
Student Lounge Remodel	75,000	
Expansion of FA, Transfer, Veterans	165,000	
ASG Support	20,000	
		301,000
Grand Total of Projected Costs		3,917,000
Undesignated Contingency		4,839,580
12/7/2011, 12/8/2011, 12/9/11, 12/12/11, 12/13/11		8,756,580

Reedley College Current & Future Unfunded Needs (DRAFT)

Beginning Balance 6/30/2011	\$ 2,431,268
Projected Costs of Unfunded Needs	
Complete Infrastructure VOIP Project	
(Includes completed wiring, phones, headsets)	500,000
Herdsman Housing	100,000
Campus Alarm/Monitoring System	200,000
Contingency for CTE replacement of Equipment	
for signature programs	400,000
Undesignated Contingency	781,268
Scheduled Maintenance Projects	
Science Labs Refurbishment	150,000
15 - 1960 style Classrooms repainted & carpet	100,000
w/ furniture	50,000
Improvement/Update asthetics of Portable Bldgs	50,000
Building Maintenance, Painting	100,000
	•
Grand Total of Projected Costs	\$ 2,431,268

North Centers Current & Future Unfunded Needs (DRAFT)

Beginning Balance 6/30/2011	\$ 2,203,118
Projected Costs of Unfunded Needs	
NC's Technology Upgrades/Equipment (Cost for Years 1 & 2) Scheduled Maintenance Projects Custodian Equipment Upgrades/Replacement at MC & OC NC's Technology Upgrades/Equipment (Cost for Years 3 - 5) Library Books at Willow Undesignated Contingency	751,809 50,000 20,800 980,509 50,000 350,000
Grand Total of Projected Costs	\$ 2,203,118

Districtwide Undesignated Fund Balance/Contingency

100

\$ 7,634,662
\$ 4,839,580
\$ 781,268
\$ 350,000
\$ 13,605,510
\$

EXHIBIT A

2010-11 P-2	
District Amoun	t Fund Balance Designations
North Orange 50,782	,489 25%
37,444	Nonspendable Fund Balance
(244	,694) Inventory, Prepaid & Revolving Cash
	Restricted Fund Balance
(3,691	,967) Health Svcs, Parking, Restricted Lottery, Veterans Svcs, Fin. Aid Admin. Allowance (Categorical/Restricted Programs)
	Assigned Fund Balance
(4.096	,024) D-W C/O Staff Dev \$200k, Facilities Emergency \$130k, Educational/ Facilities
(3,555	Master Plan \$74.6k, Safety Budget \$150.8m, Retiree Benefits \$2m, Sch Mtnce
	Contribution \$1m, Innovation Fund 100k, Election Expense \$350k, & Supple-
	mental Retirement Plan \$91.7k
(19,000	,000) Deficit Reserve (\$10.5 DW Discretionary & \$8.5 C/O Contribution-
	Dist. Svcs \$1m, Cypress College \$3m, & Fullerton College \$4.5m)
	Unassigned Fund Balance
(900	,371) Board Discretionary
(10,078	,178) Board Policy Contingency (5% of budgeted unrestricted GF exp's
	including Debt Svc, Transfers, & Payments to Students)
(12,771	,256) Budget Center C/O (Dist. Svcs \$2.0m, IS \$170.5k, CC \$4.9m, FC \$5.4m & SCE \$246.4m)
	1 Ctr & 2 Colleges >10,000 FTES GF Budget \$201.6m

EXHIBIT B

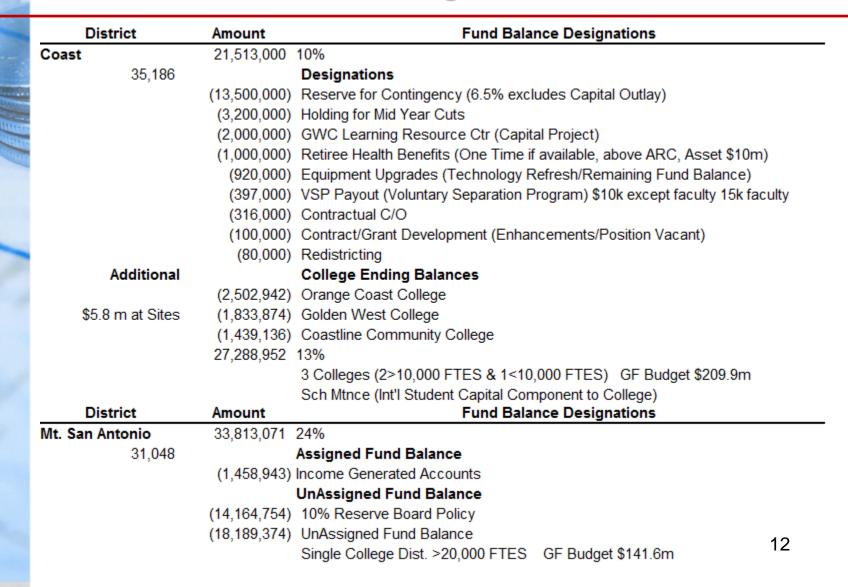


EXHIBIT C

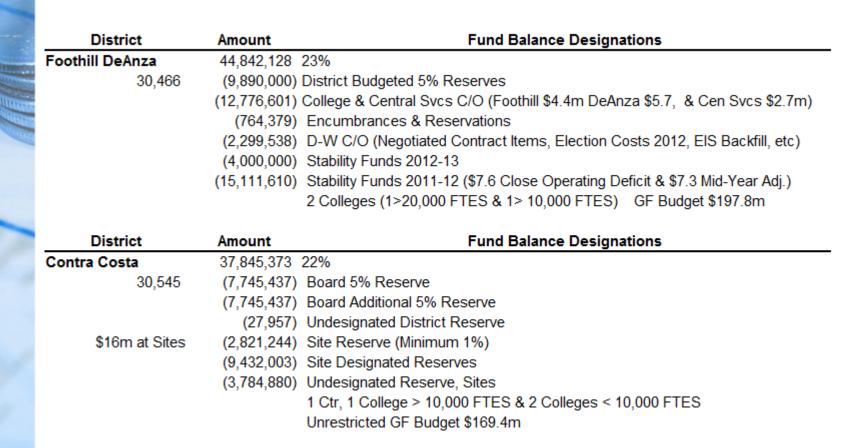


EXHIBIT D

District	Amount	Fund Balance Designations
Rancho Santiago	47,079,378	28%
30,479	(8,367,251)	Board Policy Contingency (5%)
	(500,000)	Faculty Leave Bank-Current Year Payout
	(250,000)	Current Year Vacation Payout
	(600,000)	Child Dev Cash Flow
	(308,797)	Reserved for Restricted Programs
	(100,000)	Revolving Cash Accounts
	(36,953,330)	Unrestricted Contingency-Cash Flow
		1 Ctr, 1 College > 20,000 FTES, & 1 College < 10,000 FTES
		GF Budget \$167.3m
District	Amount	Fund Balance Designations
Riverside	13,217,249	9%
29,201		5% of Total Available Funds or General Fund Revenues
		3 Colleges (1 > 10,000 FTES & 2 < 10,000 FTES) GF Budget \$142.5 2011-12
District	Amount	Fund Balance Designations
Ventura County	30,502,902	0%
27,726	(6,916,541)	State Required 5% of Tentative Budget
	(5,000,000)	Revenue Shortfall Contingency Reserve
	(5,671,556)	Unallocated Committed (Mid-Yr Reductions)
	(2,375,000)	Campus Carryover (2% of Prior Yr Budget)
	(10,539,805)	Undesignated
		2 Colleges (1>10,000 FTES & 1< 10,000 FTES) GF Budget \$

EXHIBIT E

