

**North Orange County CCD
Analysis of Ending Fund Balances – Fullerton College
June 30, 2017**

Unrestricted Fund Balance:

Board Discretionary
Deficit Reserve
Total

Reserved Fund Balance:

Revolving Cash
Prepaid Expenses
Inventory
Total

Designated Fund Balance:

Board Policy	
Personnel	\$ 2,873,262.47
Budget Center:	
11100 Fund	3,221,054.96
11200 Fund	3,891.66
Credit for 50% Law Entry	
14000 Fund	153,806.00
Extended Day	(1,774,224.86)
Campus Reassigned Time/Ext. Day	
Non-Resident Tuition	2,177,322.69
Settle-Up of Categoricals	(93,907.13)
Settle-Up of Child Care	(41,592.00)
Safety Budget	
Contribution to Irrevocable Trust	
Self Insurance Contribution	
Legal Expenses	
Scheduled Maintenance	
Strategic Plan Fund	
Facility Emergency	
Organizational Capacity	
Staff Development	
Innovation Fund	
STRS & PERS Cost	
\$1,250 Additional Benefit Cost	
Pathways Support	
Student Success Funds	
Workforce Development	
Coast CCD Contract	
Election Expense	
Carryover Subtotal	\$ 6,519,613.79
One-time Oper Allocation	
Total	\$ 6,519,613.79

Restricted Fund Balance:

Health Services	\$ 345,210.43
Instructional Equipment	731,523.49
Parking	1,233,428.04
Lottery	1,209,486.14
Veterans Services	12,372.53
Admin Allowance	93,111.52
Total	\$ 3,625,132.15

Total Ending Fund Balance	\$ 10,144,745.94
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Fullerton College

Fullerton College ended fiscal year 2016-17 with an unrestricted ending carryover balance of \$6,519,613. The unrestricted carryover balance is used by the College to address campus-wide needs that are of a one-time or non-recurring nature. Such uses include institutional support, departmental carryovers, capital outlay transfers, information technology equipment replacements, Strategic Direction initiatives, and personnel and budget center contingencies.

Of the available unrestricted carryover balance, approximately 40% has been earmarked for purposes of addressing program review priorities, and departmental carryovers which include Distance Education, International Students Program, and other campus projects as indicated below. An amount totaling \$500,000 has been earmarked to address capital outlay projects. The College has set aside \$500,000 for extended day/personnel contingencies. Additional distributions of carryover funds beyond those listed below will be considered and evaluated by the Planning and Budget Steering Committee and the President's Advisory Council.

Carryover Beginning Balance	\$6,519,613
Extended Day Contingency	(500,000)
Campus-wide Departmental Carryover	(362,369)
International Students Allocation	(314,467)
Departmental Carryovers and PIPs	(39,854)
Institutional Support – Athletic Programs	(60,000)
Accreditation Visit	(30,000)
Program Review Allocations	(313,965)
Computer Replacement Program	(300,000)
Funds to Support Student Equity Initiatives	(500,000)
Campus-wide Institutional Support	(600,000)
Campus One-Time Critical Needs	(2,000,000)
Capital Outlay Holding	<u>(500,000)</u>
Carryover Remaining Balance	<u>\$ 998,958</u>