North Orange County CCD  
Analysis of Ending Fund Balances – Fullerton College  
June 30, 2014

**Unrestricted Fund Balance:**
- Board Discretionary
- Deficit Reserve
- Total

**Reserved Fund Balance:**
- Revolving Cash
- Prepaid Expenses
- Inventory
- Total

**Designated Fund Balance:**
- Board Policy
  - Personnel \( \$ 785,280.36 \)
- Budget Center:
  - 11100 Fund \( \$ 6,884,447.82 \)
  - 11200 Fund \( \$ 3,167,113.30 \)
    - Credit for 50% Law Entry \( \$ 34,602.34 \)
  - 14000 Fund \( \$ 363,002.84 \)
  - Extended Day \( \$ (2,923,083.43) \)
- Campus Reassigned Time/Ext. Day
- Non-Resident Tuition \( \$ 1,660,026.02 \)
- Settle-Up of Categoricals \( \$ (109,562.24) \)
- 2010-11 Ext Day change
- Health Fee Mandate
- Safety Budget
- Retiree Benefit Contribution
- Self Insurance Contribution
- Scheduled Maintenance
- District Master Plan
- Facility Emergency
- Staff Development
- Innovation Fund
- Supplemental Retirement Plan
- Election Expense
  - Carryover Subtotal \( \$ 9,861,827.01 \)
- Budget Reductions
- Growth Beyond Ext Day
- One-time Oper Allocation
- Total \( \$ 9,861,827.01 \)

**Restricted Fund Balance:**
- Health Services \( \$ 230,178.65 \)
- Parking \( \$ 2,423,187.15 \)
- Lottery \( \$ 475,609.92 \)
- Veterans Services \( \$ 14,455.09 \)
- Admin Allowance \( \$ 66,503.64 \)
- Total \( \$ 3,209,934.45 \)

**Total Ending Fund Balance** \( \$ 13,071,761.46 \)
Fullerton College ended the 2013-14 fiscal year with a carryover balance of $9,861,827. Of the available carryover balance, approximately 65% has been earmarked for purposes of addressing the District-wide Strategic Directions, additional campus priorities, and departmental carryovers which include Distance Education, Staff Development, International Students Program, and other campus projects as indicated on the schedule below. Funding in the amount of $443,000 has been set aside to address the college’s technology replacement plan. The college has also set aside $1,332,000 for personnel contingencies and $750,000 as a contingency to address unanticipated needs during the year. Additional distributions of carryover funds beyond those listed below will be evaluated by the Planning and Budget Steering Committee and the President’s Advisory Council.

<table>
<thead>
<tr>
<th>Carryover Beginning Balance</th>
<th>$9,861,827</th>
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</thead>
<tbody>
<tr>
<td>Departmental Carryovers and PIPs</td>
<td>(569,398)</td>
</tr>
<tr>
<td>Capital Outlay Holding</td>
<td>(2,000,000)</td>
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<tr>
<td>Campus Projects</td>
<td>(500,000)</td>
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<tr>
<td>Technology Replacement Plan</td>
<td>(443,000)</td>
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<tr>
<td>Staff Development</td>
<td>(75,000)</td>
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<tr>
<td>Strategic Direction Initiatives</td>
<td>(208,189)</td>
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<tr>
<td>Personnel Contingency</td>
<td>(1,332,000)</td>
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<tr>
<td>Budget Center Contingencies</td>
<td>(750,000)</td>
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<tr>
<td>Allocation for International Students</td>
<td>(301,145)</td>
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<tr>
<td><strong>Carryover Remaining Balance</strong></td>
<td><strong>$3,683,095</strong></td>
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</tbody>
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