



ACTION ITEM

To: Board of Trustees	Date: June 8, 2021
From: Superintendent/President	Item Number: 12.B.
Subject: Adoption of the 2021-2022 Tentative Budget	Enclosures: Page 1 of 30

BACKGROUND

Attached is the 2021-2022 Allan Hancock Joint Community College District tentative budget. The budget document is submitted for review and adoption.

Section 58196 of Title 5 of the California Code of Regulations requires that each district develop a tentative budget and forward an information copy to the appropriate county officer on or before the first day of July in each year.

The budgets presented are only tentative and subject to further review and revision. Included are initial projections of income and expenditures for fiscal year 2021-2022. Further adjustments will be made as the district ledgers are closed for fiscal year 2020-2021, as the State of California's budget is finalized, and as refinements in expenditure projections are completed.

A proposed budget will be available for public inspection September 6 through 10, 2021. The district is required to hold a public hearing and adopt the 2021-2022 budget on or before the 15th day of September. The board of trustees is required to establish a date for the public hearing.

(continued)

FISCAL IMPACT

The tentative budget provides the initial estimate of funding available for fiscal year 2021-2022.

RECOMMENDATION

Staff recommends that the board of trustees adopt the 2021-2022 tentative budget and establish a public hearing on the final budget, at 6:00 p.m. on September 14, 2021, in the Allan Hancock College Boardroom (B 100).

Administrator Initiating Item: Eric D. Smith	Final Disposition:
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The following budgets and funds are included for review and adoption.

- General Fund - Unrestricted
- General Fund - Restricted
- Bond Interest and Redemption Fund
- Child Development Fund
- PCPA Fund
- Capital Outlay Projects Fund
- General Obligation Bond Building Fund
- Dental Self-Insurance Fund
- Property and Liability Self-Insurance Fund
- Post-Employment Benefits Fund
- Associated Students Trust Fund
- Student Representation Fee Trust Fund
- Student Body Center Fee Trust Fund
- Student Financial Aid Trust Fund
- Scholarship and Loan Trust Fund
- District Trust Fund
- Student Clubs Agency Fund
- Foundation Agency Fund
- AHC Viticulture & Enology Foundation Agency Fund

THE MAY REVISE

The May Revise to the Governor’s proposed 2021-2022 budget reflects the state’s remarkable economic recovery, swinging from a \$54.0 billion deficit a year ago to a current-year surplus of \$75.7 billion. Most of this increase is attributable to gains in the “Big Three” taxes (i.e. personal income, sales and use, and corporations). As a result, Proposition 98 is estimated to increase by \$17.7 billion above Governor’s January estimates.

Student Centered Funding Formula, Cost-of-Living Adjustment, and Deferrals

The May Revise does not propose any programmatic changes to the Student-Centered Funding Formula (SCFF) but does propose \$185.4 million in ongoing funding to reflect a compounded cost-of-living adjustment (COLA) of 4.01 percent, which represents a 2020-2021 COLA of 2.31 percent and a revised 2021-2022 COLA of 1.7 percent. No fee changes are proposed.

The funded 2.31 percent COLA for fiscal year 2020-2021 results in an increase of \$1.4 million to the unrestricted general fund in the current year which is in addition to the 1.7 percent funded COLA already budgeted for the 2021-2022 fiscal year.

The May Revise also deletes the January budget proposal requiring actionable plans to close equity gaps as a condition for receiving the COLA, and instead makes the receipt of Student Equity and Achievement program funds contingent on those plans.

Additionally, programs slated to receive the 1.7 percent statutory COLA in fiscal year 2021-2022 include: Disabled Students Programs and Services (DSPS), Extended Opportunity Programs and Services (EOPS), CalWORKs Student Services, Cooperative Agencies Resources for Education (CARE), and the Childcare tax bailout.

Lastly, the May Revise proposes \$326.5 million to fully retire deferrals from the 2021-2022 fiscal year to the 2022–2023 fiscal year.

Deferred Maintenance

The May Revise proposes a huge infusion of deferred maintenance funding: \$314.1 million in one-time Proposition 98 funds and \$250 million in one-time federal funds from the American Rescue Plan. The exact amount that the district will receive is still to be determined.

Student Focused Program Investments

The May Revise proposes a number of ongoing student-focused investments for California Community Colleges:

- \$50.0 million to expand vocational training opportunities and English as a Second Language (ESL) programs for ESL students at the community colleges
- \$30.0 million for colleges to establish basic needs centers and hire basic needs coordinators

- \$27.2 million to support revised estimates of students eligible for the Student Success Completion Grant
- \$23.8 million to increase Student Equity and Achievement Program funding by 5percent
- \$5.8 million to further support Dreamer Resource Liaisons and student support services for immigrant students, including undocumented students in community colleges, pursuant to Assembly Bill (AB) 1645 (Chapter 788/2019)

The May Revise also proposes a number of mostly larger, one-time student-focused investments for California Community Colleges (CCC):

- \$150.0 million to further support colleges' efforts to implement Guided Pathways programs
- \$100.0 million to support efforts to bolster CCC student retention rates and enrollment, consistent with funds approved for this purpose pursuant to AB 85 (Chapter 4/2021)
- \$75.0 million to expand new and existing College and Career Access Pathways agreements
- \$20.0 million to support the implementation of Equal Employment Opportunity Programs best practices

Zero-Textbook-Cost Degrees

Starting out with an initial investment in 2016 of just \$6 million, the May Revision is significantly increasing the funding provided to develop and implement zero-textbook-cost degrees and open educational resources. Building on the \$15 million provided in the January Budget, the May Revision adds \$100 million more, noting that significant cost savings to students.

Workforce Focused Investments

The May Revise proposes millions more in workforce-focused programs. Included in a package of proposals is \$12.4 million ongoing to increase program funding for the CCC Strong Workforce Program by five percent and several onetime investments:

- \$20.0 million to support CCC participation in High Road Training Partnerships and regional partnerships developed by the California Workforce Development Board
- \$10.0 million to develop work-based learning opportunities in cloud computing and zero emissions and supply chain fields
- \$10.0 million to pilot implementation of competency-based education at select community colleges

Technology Investments

The May Revise proposes several investments for technology, including \$10.0 million ongoing for the systemwide acquisition of software that visualizes and clearly maps out curricular pathways for students choosing their pathway and for students needing help to stay on their pathway, and \$4.0 million ongoing to support a systemwide technology platform for library services to better manage and deliver digital information to support teaching and learning. The May Revise also proposes \$10.0 million one-time to plan for and begin developing a common course numbering system throughout the community college system.

COVID-19 Response Block Grant

The May Revision proposes \$50 million (one-time) for the COVID-19 Response Block Grant to support grants to assist community colleges with responding to the pandemic and transitioning back toward in-person education.

Retirement Systems

The May Revise does not include any new funding for the California State Teachers' Retirement System (CalSTRS) or the California Public Employees' Retirement System (CalPERS). This reaffirms the current best CalSTRS employer rate estimate for 2021-2022 of 16.92 percent based on the latest recommendation to date from the actuary—a one percent increase compared to what LEAs are currently expecting at 15.92 percent. In contrast, the CalPERS Board approved the employer contribution rate at its April 2021 meeting for 2021-2022 at 22.91 percent—a 0.09 percent decrease compared to what LEAs are currently expecting at 23 percent.

GENERAL FUND UNRESTRICTED BUDGET

Budget development activities for fiscal year 2021-2022 have focused on maintaining fiscal stability, bolstering reserves, and preparing for a full return to campus in the fall of 2021. Our general-purpose apportionment has been adjusted upward by the compounded COLA of 4.01 percent and then revised downward through the application of a two percent local deficit factor. We have also adjusted interest income downward due to changes in investment earnings.

Based on information obtained from the release of the May Revise, the tentative budget is balanced with a reserve of 17.88 percent.

	2020-21 Revised Adopted Budget	2021-22 Tentative Budget
Revenue	\$67,501,541	\$69,699,739
Expense	\$67,583,710	\$68,263,425
Income	\$(82,169)	\$1,436,314
Unrestricted Reserve	\$12,019,131	\$12,205,121
Percent of Total Expenditure	17.78%	17.88%

INCOME

Notable changes to income include the following:

Student Centered Funding Formula including COLA	\$2,714,383
Projected Local Deficit @ 2%	\$(1,298,254)
Interest Revenue	\$(200,000)
Community Services Classes	\$90,000

EXPENDITURES

The tentative fiscal year 2021-2022 budgeted expenditures reflect continuation of existing programs and services at the 2020-2021 approved funding levels, with the addition of projected expenses for increases in salary schedule movement, new hires, departmental reorganizations, employee re-classes, increases in PERS/STRS, bargaining unit settlements and other significant changes known at this time. STRS decreased due to a decrease in the employer rate contribution. Unemployment Insurance increased due to unprecedented premium increase from the State’s Employment Development Department. This increase will be mitigated by transferring the expense to HEERF II and HEERF III funds since the increased is believed to be pandemic-related. Other benefits decreased due to attrition savings. Other Operating Expenses increased due to adjustments in utility expenses, contracted instruction for the cosmetology program and miscellaneous programs. Other Outgo increased chiefly due to Facilities Council recommendation that an ongoing funding mechanism be established for the repainting and reroofing of district facilities.

Notable changes to expenditures include the following:

Salaries	\$728,253
STRS	\$340,320
PERS	\$594,334
Other Benefits	\$(65,697)
Supplies	\$9,114
Other Operating	\$859,707
Capital Outlay	\$141
Other Outgo	\$349,543

GENERAL FUND-RESTRICTED

The restricted general fund accounts for resources available for the operation and support of the educational programs that are specifically restricted by donors or other outside agencies as to their expenditure. Only the known or approved categorical programs have been included at this time. Categorical expenditure budgets are currently undergoing state and program review. Unbudgeted expenditures are reflected in the restricted reserve accounts pending final program approval. Expenditure budgets still reflect approximately 95 percent of prior year funding and will be adjusted to reflect approved funding levels upon action of the state legislature.

The most significant change to the restricted side of the general fund budget is the inclusion of federal HEERF II and HEERF III funds in the amounts of \$8,924,491 and \$15,886,332, respectively.

BOND INTEREST AND REDEMPTION FUND

The bond interest and redemption fund reflect the activity of the Santa Barbara County Treasurer related to the collection of property taxes and repayment of taxpayer approved bond issuances.

CHILD DEVELOPMENT FUND

The child development fund accounts for all revenues for, or from the operation of, childcare and development services.

PCPA FUND

The PCPA fund is used to account for the district’s vocational program for aspiring actors and theater technicians consisting of lecture, performance lab, and production lab elements. Graduates of the two-year program receive a certificate of completion.

As a program of Allan Hancock College, PCPA has historically received a transfer of funds from the college to support operational expenses, which includes among other items materials and salaries. PCPA uses a combination of revenue streams for budgeting including the transfer from AHC, earned revenue that includes ticket sales, concession sales, handling fees, etc. and contributed revenue which includes donations from individuals, corporations and foundation awards.

CAPITAL OUTLAY PROJECTS FUND

The capital outlay projects fund is used to account for the accumulation of money for the acquisition of capital outlay items or construction. Projects include scheduled maintenance and capital outlay projects. The current year budget

reflects an inter-fund transfer of \$4,000,000 to this fund from the unrestricted general fund to assist with future capital expenditures.

GENERAL OBLIGATION BOND BUILDING FUND

The general obligation bond building fund is used to account for the proceeds from the issuance of the election of 2006 general obligation bonds and for authorized expenditures related to those proceeds. The first series of general obligation bonds, in the amount of \$68 million, was issued during 2006-2007.

The second and third series in the amount of \$30 million were issued during 2009-2010. The fourth series was issued during 2012-2013 in the amount of approximately \$39 million. The fifth series in the amount of approximately \$8.8 million was issued during 2013-2014. General Obligation Refunding Bonds were issued during 2014-2015 (outstanding Series A bonds in the amount of \$52,260,000 were refinanced). General Obligation Refunding Bonds also were issued during 2015-2016 (outstanding series A, B-1, B, and C Bonds in the amount of \$ 36,704,916. These refundings resulted in cash flow savings to the taxpayers of \$12 million. Measure I, Series E was issued on May 7, 2019 and resulted in roughly \$23,000,000 in bonds being issued to satisfy the local match requirement on the Fine Arts Complex project. Measure I, Series F bonds in the amount of \$11.2 million were issued on May 13, 2020. The district also refunded existing capital appreciation bonds in the amount of \$12.8 million at this time.

DENTAL SELF-INSURANCE FUND

This fund is used to account for the income and expenditures of the dental self-insurance program. Based on the current fund balance and utilization data, it appears unlikely that a rate increase will be required.

PROPERTY AND LIABILITY SELF-INSURANCE FUND

The self-insurance fund accounts for the deductible portion of the district's property and liability insurance program. The funding for this program is provided by the general fund as needed. The fund balance is established to meet actuarial standards of projected open reserves and unbilled closed claims plus \$50,000 for an estimate of incurred but not reported claims.

POST-EMPLOYMENT BENEFITS FUND

The tentative budget reflects an ongoing transfer of assets to the GASB 74/75 (formally GASB 45) reserve account. This funding represents the "Normal" cost of funding current and future employee retirement benefits and is transferred into the OPEB trust on an annual basis.

ASSOCIATED STUDENTS TRUST FUND

The associated student's trust fund is designated to account for moneys held in trust by the district for organized student body associations. The fund is supported in part by a \$50,000 annual distribution received as a portion of commissions paid to AHC from Follett for operation of the campus bookstore.

STUDENT REPRESENTATION FEE TRUST FUND

The student representation fee trust fund is designated as the receiving fund for fees collected pursuant to Education Code Section 76060.5, which provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints.

STUDENT BODY CENTER FEE TRUST FUND

The student body center fee trust fund is designed to account for income and expenditure of moneys for fees collected pursuant to Education Code Section 76375, which provides for the building and operating fee for the purpose of

financing, constructing, enlarging, remodeling, refurbishing, and operating a student center. The fund was established at the August 20, 1996 board meeting. The district began to collect the fees in spring 1997.

STUDENT FINANCIAL AID TRUST FUND

The student financial aid trust fund accounts for the deposit and direct payment of government-funded student aid. These moneys are restricted and may not be used for other purposes. The 2021-2022 budget reflects the initial grant allocation per the U.S. Department of Education statement of account for the 2021-2022 award year.

SCHOLARSHIP AND LOAN TRUST FUND

The scholarship and loan trust fund is used to account for such gifts, donations, bequests, and devises (subject to donor restrictions) that are to be used for scholarships or for grants in aid and loans to students. The board of trustees established a separate bank account in December 2015 to account for the income and expenses pertaining to providing emergency loans to AHC student veterans.

DISTRICT TRUST FUND

The district trust fund is used to account for the income and expenditure of moneys held in trust by the district for individuals, organizations, or clubs. Income is received primarily through fundraising activities.

STUDENT CLUBS AGENCY FUND

The student club's agency fund is used to account for assets held by the district as an agent for student clubs. Income is received primarily through fundraising activities and an allocation from the Associated Student Body.

FOUNDATION AGENCY FUND

The Allan Hancock College Foundation is a separately incorporated (nonprofit corporation) entity formed for the purpose of operating to advance education, to promote and provide educational and recreational facilities, to receive gifts and bequests, and to expend moneys for the general welfare of the students and faculty. The Allan Hancock College Foundation Investment Committee and the Foundation Board will review components of the tentative budget prior to finalizing the adopted budget in September 2021.

AHC VITICULTURE & ENOLOGY FOUNDATION AGENCY FUND

The Allan Hancock College Viticulture & Enology Foundation is a separately incorporated (nonprofit corporation) entity formed for the purpose of obtaining a bonded winery permit for commercial production of wine at a bonded winery operated as part of an instructional program in viticulture and enology.

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
GENERAL FUND - UNRESTRICTED**

Account Number	Description	2020-21 Revised Adopted	2020-21 Actual	2021-22 Tentative Budget
	Unrestricted	\$ 10,291,618	\$ 10,291,618	\$ 12,205,122
	Restricted Reserves	5,613,209	5,613,209	5,063,770
	NET BEGINNING BALANCE JULY 1	15,904,827	15,904,827	17,268,891
	FEDERAL INCOME			
8110	Forest Reserve	4,200	4,200	4,200
8190	Other Federal Income	30,000	30,000	30,000
Total	Federal Income	34,200	34,200	34,200
	STATE INCOME			
8611	Apprenticeship	67,969	67,969	67,969
8612	State General Apportionment	28,765,162	30,171,954	31,394,770
8612	State General Apportionment - Prior Year		-	-
8613	Other General Apportionment	123,478	123,478	123,478
86133	Part Time Faculty Allocations	254,233	254,233	254,233
8630	Education Protection Account	10,007,764	10,007,764	10,007,764
8630	Education Protection Account - Prior Year		-	-
8671	Homeowners Property Tax Relief	71,000	71,000	71,000
8681	State Lottery Proceeds	1,200,000	1,200,000	1,188,889
8685	State Mandated Costs	268,525	268,525	268,525
8690	STRS On-Behalf Of Revenue/Other State Revenue	2,491,477	2,491,477	2,614,934
Total	State Income	43,249,608	44,656,400	45,991,562
	LOCAL INCOME			
8811	District Taxes - Secured Roll	15,531,458	15,531,458	15,500,000
8812	District Taxes - Supplemental Roll	300,000	300,000	300,000
8813	District Taxes - Unsecured Roll	600,000	600,000	600,000
8816	District Taxes - Prior Years	-	-	-
8817	District Taxes - ERAF	3,100,000	3,100,000	3,100,000
8818	Redevelopment Agency Funds	200,000	200,000	200,000
8820	Contributed Income	310,000	310,000	310,000
8830	Contract Instructional Services	195,000	195,000	200,000
8840	Sales	10,000	10,000	10,000
8850	Rentals and Leases	20,000	20,000	20,000
8860	Interest and Investment Income	600,000	184,000	200,000
8872	Community Services Classes	10,000	10,000	100,000
8874	Enrollment Fees	2,372,111	2,372,111	2,490,717
8875	Use of Nondistrict Facilities	-	-	-
8877	Sales, Instructional Materials	257,447	257,447	327,261
8879	Student Records	75,000	20,000	25,000
8880	Nonresident Tuition	200,000	200,000	200,000
8885	Student Fines/Fees	26,000	26,000	26,000
8890	Miscellaneous Income	103,557	103,557	20,000
8890	Prior Year Adjustment	-	-	-
8891	Parking Citations	45,000	45,000	45,000
Total	Local Income	23,955,573	23,484,573	23,673,978
	INCOMING TRANSFERS			
8980	Interfund Transfers	262,160	-	-
Total	Incoming Transfers	262,160	-	-
TOTAL	INCOME - ALL SOURCES	67,501,541	68,175,173	69,699,739
TOTAL	BEGINNING BALANCE AND INCOME	\$ 83,406,368	\$ 84,080,000	\$ 86,968,630

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
GENERAL FUND - UNRESTRICTED**

Account Number	Description	2020-21 Revised Adopted	2020-21 Actual	2021-22 Tentative Budget
1000	ACADEMIC SALARIES			
1100	Regular-Instructional Salaries	9,532,047	9,286,469	9,856,310
1200	Regular Non-Instructional Salaries	6,183,375	5,764,415	6,174,219
1300	Other Instructional Salaries	8,315,395	6,838,474	7,710,669
1400	Other Non-Instructional Salaries	816,366	777,501	1,019,537
Total	Academic Salaries	24,847,183	22,666,858	24,760,735
2000	CLASSIFIED SALARIES			
2100	Regular Classified Salaries	14,899,360	14,462,293	15,307,712
2200	Regular Inst Aide Salaries	1,129,747	1,081,564	1,142,320
2300	Other Classified Salaries	457,094	420,641	440,566
2400	Other Inst Aide Salaries	370,332	519,542	472,079
Total	Classified Salaries	16,856,532	16,484,041	17,362,678
3000	STAFF BENEFITS			
3100	State Teachers' Retirement	4,714,566	4,457,530	5,051,832
3200	Public Employees' Retirement	3,119,223	3,204,933	3,638,389
3300	Social Security - OASDI	1,601,249	1,499,276	1,624,490
3400	Health and Welfare	3,558,307	2,796,327	3,458,433
3500	Unemployment Insurance	69,406	56,852	60,482
3600	Workers' Compensation Insurance	347,300	299,433	314,081
3700	Other Benefits Retirement	-	-	-
3900	Other Benefits	31,225	17,170	30,425
Total	Staff Benefits	13,441,276	12,331,522	14,178,133
4000	BOOKS, SUPPLIES, AND MATERIALS			
4300	Instructional Supplies	467,832	186,947	514,941
4500	Non-Instructional Supplies	682,899	591,590	662,780
4600	Pupil Transportation Supplies	211,999	36,479	218,524
4700	Food Supplies	24,154	12,201	25,763
Total	Books, Supplies, and Materials	1,386,883	827,217	1,422,009
5000	OPERATING EXPENSES & SERVICES			
5100	Contract for Personal Services	1,685,643	1,634,552	1,506,371
5200	Travel, Conf. and In-Service Training	44,627	24,106	64,957
5300	Dues, Memberships, and Licenses	611,107	560,442	529,939
5400	Insurance	357,871	356,967	518,580
5500	Utilities and Housekeeping Services	1,706,979	1,746,906	1,932,281
5600	Rents, Leases and Repairs	1,751,523	1,684,304	1,887,095
5700	Legal, Elections and Audit Expenses	531,421	481,880	471,059
5800	Other Services, Postage, Advertising	459,414	369,358	414,958
5900	Other Operating Expenses	(51,153)	(51,153)	(250,000)
Total	Operating Expenses & Services	7,097,432	6,807,363	7,075,241

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
GENERAL FUND - UNRESTRICTED**

Account Number	Description	2020-21 Revised Adopted	2020-21 Actual	2021-22 Tentative Budget
6000	CAPITAL OUTLAY			
6100	Sites and Improvements	36,467	24,899	36,467
6200	Buildings & Improvements	58,510	17,892	56,820
6300	Books and Media for Libraries	79,619	76,825	79,619
6400	Equipment	1,031,515	778,895	368,625
Total	Capital Outlay	1,206,111	898,511	541,531
7000	OTHER OUTGO			
7200	Intrafund Transfer - Restricted G/F	122,836	92,100	71,100
7300	Interfund Transfer - Capital Maintenance/Technology Rese	207,960	250,609	207,960
7300	Interfund Transfer - Scheduled Maintenance Prj	-	4,000,000	300,000
7300	Interfund Transfer - Technology Reserve	-	-	-
7300	Interfund Transfer - Cap Proj - Misc Projects	-	33,936	15,000
7300	Interfund Transfer - Co-curricular	127,047	127,047	127,047
7300	Interfund Transfer - Child Development	10,000	10,000	10,000
7300	Interfund Transfer - PCPA	2,031,949	2,031,949	2,066,492
7300	Interfund Transfer - P&L	-	-	-
7300	Interfund Transfer - ASBG	50,000	50,000	50,000
7400	Other Transfers	123,000	123,000	-
7500	Student Financial Aid	75,000	75,000	75,000
7600	Misc Payments to/for Students	500	1,957	500
Total	Other Outgo	2,748,292	6,795,598	2,923,099
Total	Expenditures and Other Outgo	67,583,710	66,811,109	68,263,425
7900	Appropriation for Contingencies	12,019,131	-	12,205,121
7922	Restricted Reserve-Other	110,257	-	1,436,314
7922	Restricted Reserve-Mandate Funds	850,966	850,966	850,966
7923	Reserve for One-Time Funds	1,219,156	2,510,026	2,510,026
7925	Restricted Reserve	1,402,778	1,402,778	1,402,778
7991	Reserve for Reallocation	220,371	300,000	300,000
TOTAL	EXPENDITURES, OTHER OUTGO AND CONTINGENCIES	83,406,368	71,874,878	86,968,630
	General Reserve (Net Ending Balance)		12,205,122	
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 83,406,368	\$ 84,080,000	\$ 86,968,630

ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
GENERAL FUND - RESTRICTED

Account Number	Description	2020-21 Revised Adopted	2020-21 Actual	2021-22 Tentative Budget
	NET BEGINNING BALANCE JULY 1	\$ 15,359,464	\$ 15,359,464	\$ 16,463,284
	FEDERAL INCOME			
8120	College Work Study	240,918	240,918	245,021
8121	Higher Education Act/Title V	917,234	917,234	286,510
8133	Workforce Investment Act WIA	-	-	-
8140	TANF	60,650	60,650	-
8170	VTEA - Basic Grant	-	-	-
8170	VTEA - Special Projects	592,469	592,469	71,470
8170	Tech-Prep/CTE Grants	-	-	-
8199	Other Federal Income	13,106,620	13,106,620	23,927,645
Total	Federal Income	14,917,891	14,917,891	24,530,645
	STATE INCOME			
83132	Basic Skills Apportionment	15,428	15,428	-
86220	Extended Opportunity Program & Services	1,027,333	1,027,333	484,203
86230	Disabled Students Programs & Svc	810,290	810,290	823,168
86250	CalWORKS	377,418	377,418	-
86270	Other General Categorical Programs	1,646,893	1,646,893	945,911
86271	Cooperative Agencies Resources for Education CARE	254,021	254,021	188,709
86272	Student Success and Support Programs	4,148,581	4,148,581	2,833,808
86273	Block Grant/Instructional Equipment & Physical Plant	-	-	-
86274	Foster Parent Training Grant	91,252	91,252	-
86520	Other Reimbursable Categorical Programs	2,466,724	2,466,724	758,402
86521	Economic Development	3,928,508	3,928,508	821,831
86524	Child Dev Trng Consortium	13,868	13,868	-
86810	Lottery Proceeds	365,503	365,503	365,503
86900	Other State Revenues	2,170,591	2,170,591	472,827
Total	State Income	17,316,410	17,316,410	7,694,361
	LOCAL INCOME			
8820	Contributions	706,602	706,602	156,760
8830	Contracted Instruction	41,784	41,784	-
8840	Sales	90,000	90,000	96,000
8850	Leases and Rentals	24,592	24,592	13,500
8876	Health Fees	525,000	525,000	525,000
8877	Sales, Instr Mtl	249,685	249,685	249,685
8881	Parking Services Fees	116,500	116,500	284,445
8885	Other Student Fees	51,708	51,708	58,600
8890	Other Income	217,678	217,678	6,500
Total	Local Income	2,023,549	2,023,549	1,390,490
	INCOMING TRANSFERS			
8980	Interfund Transfers	109,765	109,765	71,100
TOTAL	INCOME - ALL SOURCES	34,367,614	34,367,614	33,686,596
TOTAL	BEGINNING BALANCE AND INCOME	\$ 49,727,077	\$ 49,727,078	\$ 50,149,881

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
GENERAL FUND - RESTRICTED**

Account Number	Description	2020-21 Revised Adopted	2020-21 Actual	2021-22 Tentative Budget
1000	ACADEMIC SALARIES			
1100	Regular-Instructional Salaries	110,914	110,914	70,646
1200	Regular Non-Instructional Salaries	1,932,623	1,932,623	1,985,780
1300	Other Instructional Salaries	73,805	73,805	-
1400	Other Non-Instructional Salaries	1,220,427	1,220,427	289,060
Total	Academic Salaries	3,337,769	3,337,769	2,345,487
2000	CLASSIFIED SALARIES			
2100	Regular Classified Salaries	3,510,201	3,510,201	3,140,187
2200	Regular Inst Aide Salaries	233,267	233,267	193,543
2300	Other Classified Salaries	2,436,010	2,436,010	1,188,593
2400	Other Inst Aide Salaries	686,668	686,668	-
Total	Classified Salaries	6,866,146	6,866,146	4,522,323
3000	STAFF BENEFITS			
3100	State Teachers' Retirement	773,341	773,341	613,448
3200	Public Employees' Retirement	747,155	747,155	775,794
3300	Social Security - OASDI & Medicare	378,821	378,821	296,907
3400	Health & Welfare	697,694	697,694	617,380
3500	Unemployment Insurance	14,583	14,583	3,188
3600	Workers' Compensation Insurance	88,209	88,209	48,533
3700	Non-Academic STRS	-	-	-
3900	Other Benefits - Projects	-	-	-
Total	Staff Benefits	2,699,804	2,699,804	2,355,251
4000	BOOKS, SUPPLIES, AND MATERIALS			
4300	Instructional Supplies	1,052,961	1,052,961	839,318
4500	Non-instructional Supplies	1,789,753	1,789,753	1,049,795
4600	Pupil Transportation Supplies	64,312	64,312	-
4700	Food Supplies	505,869	505,869	109,713
Total	Books, Supplies, and Materials	3,412,895	3,412,895	1,998,825
5000	OPERATING EXPENSES & SERVICES			
5100	Contract for Personal Services	1,169,378	1,169,378	287,795
5200	Travel, Conf. & In-service Training	629,332	629,332	343,797
5300	Dues, Memberships, and Licenses	594,257	594,257	174,344
5400	Insurance	33,000	33,000	33,000
5500	Utilities and Housekeeping Services	124,527	124,527	35,000
5600	Rents, Leases and Repairs	1,114,569	1,114,569	399,706
5700	Legal, Elections and Audit Expenses	12,393	12,393	2,080
5800	Other Services, Postage, Advertising	363,593	363,593	51,284
5900	Indirect Support Charges	752,889	752,889	431,799
Total	Operating Expenses & Services	4,793,938	4,793,938	1,758,805

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
GENERAL FUND - RESTRICTED**

Account Number	Description	2020-21 Revised Adopted	2020-21 Actual	2021-22 Tentative Budget
6000	CAPITAL OUTLAY			
6100	Sites and Improvements	-	-	-
6200	Buildings & Improvement	157,410	157,410	-
6300	Books & Media for Libraries	93,352	93,352	5,000
6400	Equipment	3,965,274	3,965,274	985,358
6990	Construction Contingency	12,084	12,084	-
Total	Capital Outlay	4,228,121	4,228,121	990,358
7000	OTHER OUTGO			
7200	Intrafund Transfers	113,044	113,044	-
7300	Interfund Transfers	3,226,725	3,226,725	903,117
7500	Student Financial Aid	4,009,942	4,009,942	10,337,356
7600	Other Payments to Students	575,411	575,411	-
Total	Other Outgo	7,925,121	7,925,121	11,240,473
7922	Restricted Reserve	16,463,283.87	-	24,938,359
TOTAL	EXPENDITURES, OTHER OUTGO AND CONTINGENCY	49,727,077	33,263,794	50,149,881
	General Reserve (Net Ending Balance)	-	16,463,284	
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 49,727,077	\$ 49,727,078	\$50,149,881

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
CHILD DEVELOPMENT FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	NET BEGINNING BALANCE JULY 1	\$ 336,452	\$ 336,452	\$ 331,512
	FEDERAL INCOME			
8100	Other Federal Income	551,361	551,361	39,909
	STATE INCOME			
8600	Other State Income	346,201	346,201	237,171
	LOCAL INCOME			
8820	Contributions	713,087	713,087	-
8860	Interest	8,000	8,000	-
8890	Other Local Revenue/Child Development Fees	40,000	40,000	45,000
Total	Local Income	761,087	761,087	45,000
	INCOMING TRANSFERS			
8980	Interfund Transfers	18,000	18,000	30,000
TOTAL	INCOME AND INCOMING TRANSFERS	1,676,649	1,676,649	352,080
TOTAL	BEGINNING BALANCE AND INCOME	\$ 2,013,101	\$ 2,013,101	\$ 683,592
	ACADEMIC SALARIES			
1000	Regular - Non-instructional Salaries	200,710	200,710	205,159
1200	Other Instructional Salaries	-	-	-
1300	Other - Non-instructional Salaries	43,956	43,956	-
1400	Academic Salaries	244,666	244,666	205,159
Total	Academic Salaries	244,666	244,666	205,159
	CLASSIFIED SALARIES			
2000	All Classified Salaries	534,476	534,476	110,340
	STAFF BENEFITS			
3000	All Staff Benefits	128,914	128,914	82,192
	BOOKS, SUPPLIES & MATERIALS			
4000	All Books, Supplies & Materials	373,720	373,720	-
	OTHER OPERATING EXPENSES			
5000	Consultants	144,025	144,025	-
5100	Conferences	9,003	9,003	-
5200	Licenses and Permits	2,404	2,404	-
5300	Contracts, Repairs	1,020	1,020	-
5600	Other Services	125	125	-
5800	Other Expenses	7,918	7,918	-
5900	Other Operating Expenses	164,495	164,495	-
Total	Other Operating Expenses	164,495	164,495	-
	CAPITAL OUTLAY			
6000	Equipment	235,319	235,319	-
6400				
TOTAL	EXPENDITURES	1,681,589	1,681,589	397,691
7900	Appropriations for Contingency	331,512	-	285,901
TOTAL	EXPENDITURES AND OTHER OUTGO	2,013,101	1,681,589	683,592
	NET ENDING BALANCE	-	331,512	
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 2,013,101	\$ 2,013,101	\$ 683,592

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
PCPA**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	NET BEGINNING BALANCE JULY 1	\$ 1,838,043	\$ 1,838,043	\$ 1,100,948
	FEDERAL INCOME			
8100	Other Federal Revenue	450,000	450,000	501,963
	LOCAL INCOME			
8830	Contribution from General Fund	2,031,949	2,031,949	2,562,428
8800	Ticket Revenue	222,400	222,400	626,487
8800	Other Revenue	503,284	503,284	1,126,456
TOTAL	INCOME	3,207,633	3,207,633	4,817,334
TOTAL	BEGINNING BALANCE AND INCOME	\$ 5,045,676	\$ 5,045,676	\$ 5,918,282
	EXPENDITURES			
1000	Academic Salaries	-	-	-
2000	Classified Salaries	2,504,117	2,504,117	2,712,527
3000	Staff Benefits	666,930	666,930	734,095
4000	Supplies and Materials	177,371	177,371	378,525
5000	Operating Expenses and Services	385,609	385,609	627,799
6000	Capital Outlay	20,500	20,500	40,000
7000	Other Outgo	190,201	190,201	324,388
TOTAL	EXPENDITURES	3,944,728	3,944,728	4,817,334
7900	Appropriation for Contingencies	1,100,948	-	1,100,948
TOTAL	EXPENDITURES AND CONTINGENCIES	5,045,676	3,944,728	5,918,282
	NET ENDING BALANCE		1,100,948	
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 5,045,676	\$ 5,045,676	\$ 5,918,282

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
CAPITAL OUTLAY PROJECTS FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	NET BEGINNING BALANCE JULY 1	\$ 9,464,135	\$ 8,311,941	\$ 13,165,730
	STATE INCOME			
8650	Community College Construction	22,873,000	10,086,665	12,786,335
Total	State Income	22,873,000	10,086,665	12,786,335
	LOCAL INCOME			
8820	Contributions	-	-	-
8824	Foundation Contributions	-	50,000	-
8860	Interest	100,000	42,000	41,571
8890	Other Local Revenue	-	41,481	-
Total	Local Income	100,000	133,481	41,571
	INCOMING TRANSFERS			
8980	Interfund Transfers	12,165,285	4,241,896	12,180,285
Total	Incoming Transfers	12,165,285	4,241,896	12,180,285
TOTAL	INCOME	35,138,285	14,462,042	25,008,191
TOTAL	BEGINNING BALANCE AND INCOME	\$44,602,420	\$22,773,983	\$38,173,920

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
CAPITAL OUTLAY PROJECTS FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
4000	BOOKS, SUPPLIES, & MATERIALS			
4500	Operational Supplies	4,000	23,359	11,211
Total	Total Books, Supplies, & Materials	4,000	23,359	11,211
5000	OTHER OPERATING EXPENSES			
5100	Consultant & Architectural Svc	-	17,500	-
5200	Conferences/Travel	-	-	-
5300	Licenses and Permits	500	8,934	791
5500	Utilities	-	-	-
5600	Contracts, Repairs	-	-	-
5700	Legal Fees	728	-	728
5800	Other Services	-	688	-
Total	Other Operating Expenses	1,228	27,122	1,518
6000	CAPITAL OUTLAY			
6100	Site Improvement	4,600	91,325	-
6200	Buildings	36,109,659	9,258,877	27,481,727
6400	Equipment	77,000	207,570	-
6900	Construction contingency	-	-	-
Total	Capital Outlay	36,191,259	9,557,772	27,481,727
7000	OTHER OUTGO			
7300	Intrafund Transfers	-	-	-
Total	Other Outgo	-	-	-
TOTAL	EXPENDITURES AND OTHER OUTGO	36,196,487	9,608,253	27,494,456
7900	Appropriations for Contingency	8,405,933	-	10,679,464
Total	Contingency and Reserves	8,405,933	-	10,679,464
	NET ENDING BALANCE		13,165,730	
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$44,602,420	\$22,773,983	\$38,173,920

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
GENERAL OBLIGATION BOND BUILDING FUND**

Account Number	Description	2020-21 Revised Adopted	2020-21 Actual	2021-22 Tentative Budget
	NET BEGINNING BALANCE JULY 1	\$ 32,552,259	\$ 32,552,259	\$ 16,089,443
	LOCAL INCOME			
88XX	Local Income	400,000	174,164	174,164
TOTAL	Local Income	400,000	174,164	174,164
	INCOMING TRANSFERS			
8940	Other Financing Sources	-	-	-
TOTAL	Incoming Transfers	-	-	-
TOTAL	BEGINNING BALANCE AND INCOME	\$ 32,952,259	\$ 32,726,423	\$ 16,263,607
	EXPENDITURES			
	CLASSIFIED SALARIES			
2000	All Classified Salaries	14,518	14,422	25,863
	STAFF BENEFITS			
3000	All Staff Benefits	10,833	7,983	13,981
	BOOKS, SUPPLIES, & MATERIALS			
4000	Operational Supplies	4,458	4,417	-
	OPERATING EXPENSES & SERVICES			
5100	Consultant & Architectural Svc	61,790	-	61,790
5300	Licenses and Permits	111,316	79,404	-
5600	Contracts, Repairs	-	861	-
5700	Audits/Legal Fees	7,770	3,885	7,770
5800	Other Services	957	(6,190)	-
TOTAL	Other Operating Expenses	181,832	77,960	69,560
	CAPITAL OUTLAY			
6100	Site Improvement	19,472	364,438	-
6200	Buildings	26,498,996	14,496,761	12,319,309
6400	Equipment	1,824,633	1,670,998	648,240
6900	Construction Contingency	4,397,517	-	3,172,549
TOTAL	Capital Outlay	32,740,617	16,532,197	16,140,098
TOTAL	EXPENDITURES	32,952,259	16,636,980	16,249,502
7900	Appropriation for Contingencies	0	-	14,105
TOTAL	EXPENDITURES AND CONTINGENCIES	32,952,259	16,636,980	16,263,607
	NET ENDING BALANCE	-	16,089,443	-
TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 32,952,259	\$ 32,726,423	\$ 16,263,607

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
DENTAL SELF INSURANCE FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	NET BEGINNING BALANCE JULY 1	\$ 1,694,838	\$ 1,525,543	\$ 1,550,698
	LOCAL INCOME			
8830	Contribution from General Fund	820,000	820,000	820,000
8860	Interest	20,000	20,000	20,000
8980	Transfers In	-	-	-
TOTAL	INCOME	840,000	840,000	840,000
TOTAL	BEGINNING BALANCE AND INCOME	\$ 2,534,838	\$ 2,365,543	\$ 2,390,698
	EXPENDITURES			
5430	Self Insurance Claims	814,845	814,845	814,845
5890	Miscellaneous Fees	-	-	-
TOTAL	EXPENDITURES	814,845	814,845	814,845
7900	Appropriation for Contingencies	1,719,993	-	1,575,853
TOTAL	EXPENDITURES AND CONTINGENCIES	2,534,838	814,845	2,390,698
	NET ENDING BALANCE		1,550,698	
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 2,534,838	\$ 2,365,543	\$ 2,390,698

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
PROPERTY AND LIABILITY SELF INSURANCE FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	NET BEGINNING BALANCE JULY 1	\$ 1,139,447	\$ 1,181,851	\$ 1,002,139
	LOCAL INCOME			
8830	Contribution from General Fund	-	-	-
8860	Interest	18,000	5,412	6,000
TOTAL	INCOME	18,000	5,412	6,000
TOTAL	BEGINNING BALANCE AND INCOME	\$ 1,157,447	\$ 1,187,263	\$ 1,008,139
	EXPENDITURES			
4000	All Books, Supplies & Materials	5,000	-	-
5410	District Insurance	145,481	140,000	-
5430	Self-Insurance Claims	30,000	32,553	34,000
5650	Contracted Repairs	6,000	-	2,000
5830	Personal Property Damages	-	-	-
6000	Capital Outlay	3,000	12,570	3,000
TOTAL	EXPENDITURES	189,481	185,123	39,000
7900	Appropriation for Contingencies	967,966	-	969,139
TOTAL	EXPENDITURES AND CONTINGENCIES	1,157,447	185,123	1,008,139
	NET ENDING BALANCE	-	1,002,139	-
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 1,157,447	\$ 1,187,263	\$ 1,008,139

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
POST-EMPLOYMENT BENEFITS FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	Trust Reserve for GASB 45	\$ 999,925	\$ 999,925	\$ 1,005,265
	NET BEGINNING BALANCE JULY 1	999,925	999,925	1,005,265
	LOCAL INCOME			
8830	Contribution from General Fund	-	-	-
8860	Interest	18,000	5,340	6,000
8890	Other Local Income	-	-	-
	INCOMING TRANSFERS			
8980	Interfund/Intrafund Transfers	-	-	-
TOTAL	INCOME	18,000	5,340	6,000
TOTAL	BEGINNING BALANCE AND INCOME	\$ 1,017,925	\$ 1,005,265	\$ 1,011,265
	EXPENDITURES			
	STAFF BENEFITS			
3000	Retired/Active Health and Welfare	-	-	-
3440		-	-	-
TOTAL	EXPENDITURES	-	-	-
7900	Appropriation for Contingencies	1,017,925	-	1,011,265
TOTAL	EXPENDITURES AND CONTINGENCIES	1,017,925	-	1,011,265
	NET ENDING BALANCE		1,005,265	
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 1,017,925	\$ 1,005,265	\$ 1,011,265

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
ASSOCIATED STUDENTS TRUST FUND**

Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
Unrestricted (ASB)	\$ 136,612	\$ 136,611	\$ 140,882
Restricted	45,642	45,642	137,140
ADJUSTED NET BEGINNING BALANCE JULY 1	182,254	182,253	278,022
INCOME			
A.S.B.	200,900	125,005	140,000
Athletics	24,252	-	15,702
Transfer from District	177,047	177,047	177,047
Interest	75	75	125
Miscellaneous Income	-	-	-
TOTAL INCOME - ALL SOURCES	402,274	302,127	332,874
TOTAL BEGINNING BALANCE AND INCOME	\$ 584,528	\$ 484,380	\$ 610,896
EXPENDITURES			
Associated Students	39,234	34,805	35,344
Athletics	151,299	32,853	142,749
Clubs and Scholarships	204,500	138,700	143,750
TOTAL EXPENDITURES	395,033	206,358	321,843
Appropriation for Contingencies	146,549	-	146,563
TOTAL EXPENDITURES & CONTINGENCIES	541,582	206,358	468,406
Reserve for Athletics	42,946	137,140	137,140
Net Ending Balance		140,882	
GRAND TOTAL EXPENDITURES AND ENDING BALANCE	\$ 584,528	\$ 484,380	\$ 610,896

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
STUDENT REPRESENTATION FEE TRUST FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	ADJUSTED NET BEGINNING BALANCE JULY 1	\$ 30,346	\$ 30,345	\$ 49,645
	INCOME			
8860	Interest	10	10	10
8884	Student Representation Fee	30,614	30,614	36,000
8890	Other Local Revenue	-	-	-
8890	Interfund Transfer	-	-	-
Total	INCOME	30,624	30,624	36,010
TOTAL	BEGINNING BALANCE AND INCOME	\$ 60,970	\$ 60,969	\$ 85,655
	EXPENDITURES			
4000	Supplies & Other	-	-	-
5000	Operating Expenses & Services	20,000	11,324	19,600
6000	Equipment	-	-	-
TOTAL	EXPENDITURES	20,000	11,324	19,600
7000	OTHER OUTGO			
7300	Interfund Transfers	-	-	-
TOTAL	OTHER OUTGO	-	-	-
7900	Appropriation for Contingency	40,970	-	66,055
TOTAL	EXPENDITURES AND OTHER OUTGO	60,970	11,324	85,655
	NET ENDING BALANCE		49,645	
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 60,970	\$ 60,969	\$ 85,655

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
STUDENT BODY CENTER FEE TRUST FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	ADJUSTED NET BEGINNING BALANCE JULY 1	\$ 212,840	\$ 212,840	\$ 229,030
	INCOME			
8860	Interest	2,800	2,800	2,800
8883	Student Fees	15,000	15,000	15,000
8980	Interfund Transfer	-	-	
TOTAL	INCOME	17,800	17,800	17,800
TOTAL	BEGINNING BALANCE AND INCOME	\$ 230,640	\$ 230,640	\$ 246,830
	EXPENDITURES			
4000	Supplies & Other	-	1,610	1,610
5000	Operating Expenses & Services	-	-	-
6000	Equipment	17,800	-	17,800
TOTAL	EXPENDITURES	-	1,610	19,410
7900	Appropriation for Contingency	230,640	-	227,420
TOTAL	EXPENDITURES AND OTHER OUTGO	230,640	1,610	246,830
	NET ENDING BALANCE		229,030	
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 230,640	\$ 230,640	\$ 246,830

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
STUDENT FINANCIAL AID TRUST FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	ADJUSTED NET BEGINNING BALANCE JULY 1	\$ 21,600	\$ 21,600	\$ 21,600
	FEDERAL INCOME			
8150	Supplemental Ed. Opportunity Grants Prog.	258,885	258,885	278,277
8153	Pell Grant Program	10,117,718	10,117,718	11,712,913
Total	Federal Income	10,376,603	10,376,603	11,991,190
	STATE INCOME			
8627	Other General Categorical Programs	1,100,000	965,986	1,100,000
8652	Other Reimbursable Categorical Programs	1,200,000	1,331,307	1,250,000
8690	Other State Revenues	-	-	-
Total	State Income	2,300,000	2,297,293	2,350,000
	LOCAL INCOME			
8890	Other	-	-	-
8980	Interfund Transfers	1,334,876	2,558,000	2,461,951
Total	Local Income	1,334,876	2,558,000	2,461,951
TOTAL	INCOME	14,011,479	15,231,896	16,803,141
TOTAL	BEGINNING BALANCE AND INCOME	\$ 14,033,079	\$ 15,253,496	\$ 16,824,741
	EXPENDITURES			
	OTHER OUTGO			
7000	Pell Grant Program	10,117,718	10,117,718	11,712,913
7510	CARES Act/HEERF II	1,209,876	1,974,387	1,926,951
7515	Supplemental Ed. Opportunity Grants Prog.	258,885	258,885	278,277
7520	FT Student Success Grant	1,100,000	965,986	1,100,000
7525	Extended Opportunity Prog. & Serv. Grants	-	436,212	400,000
7540	CARE Grants	125,000	147,401	135,000
7542	Cal Grant B	1,200,000	1,331,307	1,250,000
7550	Restricted Reserve	21,600	-	21,600
7950				
TOTAL	OTHER OUTGO	14,033,079	15,231,896	16,824,741
TOTAL	EXPENDITURES AND OTHER OUTGO	14,033,079	15,231,896	16,824,741
	General Reserve (Net Ending Balance)		21,600	
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 14,033,079	\$ 15,253,496	\$ 16,824,741

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
SCHOLARSHIP AND LOAN TRUST FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	ADJUSTED NET BEGINNING BALANCE JULY 1	\$ 8,708	\$ 8,708	\$ 8,708
	INCOME			
8820	Donations	1,000	-	1,000
8860	Interest	-	-	-
8980	Interfund Transfer	-	-	-
TOTAL	INCOME	1,000	-	1,000
TOTAL	BEGINNING BALANCE AND INCOME	\$ 9,708	\$ 8,708	\$ 9,708
	EXPENDITURES			
4000	Supplies & Other	-	-	-
5000	Operating Expenses & Services	-	-	-
TOTAL	EXPENDITURES	-	-	-
	OTHER OUTGO			
7000	Student Financial Aid	1,000	-	1,000
TOTAL	OTHER OUTGO	1,000	-	1,000
7900	Appropriation for Contingency	8,708	-	8,708
TOTAL	EXPENDITURES AND OTHER OUTGO	9,708	-	9,708
	NET ENDING BALANCE		8,708	
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 9,708	\$ 8,708	\$ 9,708

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
DISTRICT TRUST FUND**

Account Number	Description	2019-20 Actual Income & Expenditures	2020-21 Est. Income & Expenditures	2021-22 Est. Income & Expenditures
	ADJUSTED NET BEGINNING BALANCE JULY 1	\$ 1,074,542	\$ 1,031,383	\$ 909,175
	INCOME			
8820	Donations	7,430	-	-
8840	Sales	106,389	1,229	20,429
8850	Leases and Rentals	3,500	-	-
8860	Interest	543	500	500
88XX	Miscellaneous Income	14,287	-	-
8980	Interfund Transfers	9,238	1,800	1,800
TOTAL	INCOME	141,387	3,529	22,729
TOTAL	BEGINNING BALANCE AND INCOME	\$ 1,215,929	\$ 1,034,912	\$ 931,904
	EXPENDITURES			
1000	Certificated Salaries	1,321	1,586	1,586
2000	Classified Salaries	22,752	8,706	8,706
3000	Benefits	-	-	-
4000	Supplies & Materials	69,530	69,005	50,681
5000	Other Operating Exp & Svcs	69,555	46,240	27,343
6000	Capital Outlay	4,134	-	-
TOTAL	EXPENDITURES	167,291	125,537	88,316
7000	OTHER OUTGO			
7300	Interfund Transfers	9,238	-	-
7600	Other Payments to/for Students	8,017	200	200
TOTAL	OTHER OUTGO	17,255	200	200
TOTAL	EXPENDITURES AND OTHER OUTGO	184,546	125,737	88,516
	NET ENDING BALANCE	1,031,383	909,175	843,388
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 1,215,929	\$ 1,034,912	\$ 931,904

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
STUDENT CLUBS AGENCY FUND**

Account Number	Description	2019-20 Actual Income & Expenditures	2020-21 Est. Income & Expenditures	2021-22 Est. Income & Expenditures
	ADJUSTED NET BEGINNING BALANCE JULY 1	\$ 68,784	\$ 64,588	\$ 39,008
	INCOME			
8820	Donations	7,009	-	-
8840	Sales	12,107	-	-
8860	Interest	34	36	22
88XX	Miscellaneous Income	4,705	3,260	2,900
8980	Interfund Transfers	-	-	-
TOTAL	INCOME	23,855	3,296	2,922
TOTAL	BEGINNING BALANCE AND INCOME	\$ 92,639	\$ 67,884	\$ 41,930
	EXPENDITURES			
4000	Supplies & Materials	10,036	19,901	15,779
5000	Other Operating Exp & Svc	9,692	8,975	9,261
6000	Capital Outlay	-	-	-
TOTAL	EXPENDITURES	19,728	28,876	25,040
7000	OTHER OUTGO			
7300	Interfund Transfers	-	-	-
7500	Student Assistance	8,323	-	1,500
TOTAL	OTHER OUTGO	8,323	-	1,500
TOTAL	EXPENDITURES AND OTHER OUTGO	28,051	28,876	26,540
	NET ENDING BALANCE	64,588	39,008	15,390
GRAND TOTAL	EXPENDITURES, OTHER OUTGO AND ENDING BALANCE	\$ 92,639	\$ 67,884	\$ 41,930

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
FOUNDATION AGENCY FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	BEGINNING BALANCE JULY 1	\$ 29,979,941	\$ 29,979,941	\$ 29,979,941
	INCOME			
	PPP Loan Forgiveness	-	-	-
	Contributions	1,123,529	1,123,529	1,176,500
	District Grant Contributions	-	-	-
	Interest and Dividends	642,250	642,250	636,000
	Gain/Loss on Sale of investments	-	-	-
	Change in Asset Portfolio	-	-	-
	Royal/Other/Bad Debt Recovery	6,425	6,425	6,140
	Transfers in	965,626	965,626	975,710
TOTAL	INCOME	2,737,830	2,737,830	2,794,350
TOTAL	BEGINNING BALANCE AND INCOME	\$ 32,717,771	\$ 32,717,771	\$ 32,774,291
	EXPENDITURES			
2000	Salaries	261,863	261,863	265,000
3000	Employee Benefits	24,038	24,038	24,850
4000	Supplies and Materials	69,500	69,500	65,500
5000	Other Operating Exp. and Services	274,750	274,750	299,500
5XXX	District/College Support	650,000	650,000	650,000
5XXX	PCPA Support	50,000	50,000	76,000
6000	Capital Outlay	-	-	6,500
7000	Scholarships/Transfers Out/Other Outgo	1,407,679	1,407,679	1,407,000
TOTAL	EXPENDITURES	2,737,830	2,737,830	2,794,350
	Appropriation for Contingency	29,979,941	-	29,979,941
TOTAL	EXPENDITURES AND CONTINGENCY	32,717,771	2,737,830	32,774,291
	NET ENDING BALANCE	-	29,979,941	-
GRAND TOTAL	EXPENDITURES, CONTINGENCY AND ENDING BALANCE	\$ 32,717,771	\$ 32,717,771	\$ 32,774,291

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE
AHC VITICULTURE AND ENOLOGY FOUNDATION AGENCY FUND**

Account Number	Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Tentative Budget
	Beginning Balance	\$ 60,316	\$ 60,316	\$ 44,549
	Reserve for Inventory	133,110	133,110	124,752
	NET BEGINNING BALANCE JULY 1	193,426	193,426	169,301
	REVENUE			
	Contributed Gifts/Grants	25	1,508	25
	Non-Cash Contributions	15,000	21,883	19,740
	Other Local Revenue	-	307	-
	Intrafund Transfer-In	-	-	-
	NET REVENUE	15,025	23,698	19,765
	WINE OPERATIONS			
	Sales & Commissions	91,250	90,048	87,900
	Less: Returns & Allowances	-	-	-
	Less: Sales Discounts	(36,685)	(38,833)	(35,145)
	NET SALES	54,565	51,215	52,755
	Less: Cost of Goods Sold	(37,295)	(42,008)	(35,100)
	GROSS PROFIT	17,270	9,207	17,655
TOTAL	REVENUE	32,295	32,905	37,420
TOTAL	BEGINNING BALANCE AND REVENUE	\$ 225,721	\$ 226,331	\$ 206,721
	EXPENDITURES			
1000	Academic Salaries	-	-	-
2000	Classified Salaries	-	-	-
4000	Supplies and Materials	44,630	32,037	23,050
5XXX	Inventory Allocation Expense	(74,430)	(57,609)	(51,300)
5000	Other Operating Exp. and Services	42,791	57,531	59,859
6000	Capital Outlay	21,672	25,071	-
TOTAL	EXPENDITURES	34,663	57,030	31,609
	Reserve for Inventory	133,110	124,752	124,752
	Appropriation for Contingency	57,948		50,360
	NET ENDING BALANCE		44,549	
TOTAL	EXPENDITURES AND NET ENDING BALANCE	\$ 225,721	\$ 226,331	\$ 206,721