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# ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT BOARD OF TRUSTEES

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## MEETING NOTICE

Special Board Meeting  
Tuesday, September 13, 2022  
12 noon

Jeffery C. Hall, President  
Gregory A. Pensa, Vice President  
Suzanne Levy, Ed.D.  
Alejandra Enciso  
Hilda Zacarías  
Mirian Solano, Student Trustee

Allan Hancock College  
Building B – Boardroom –Room B-100  
800 S. College Drive, Santa Maria, CA 93454

- |                   | <b>TIME</b> |
|-------------------|-------------|
| 1. Call to Order  | 12:00 noon  |
| 2. Public Comment |             |

This section is intended for members of the public to address the board on items on this special board meeting agenda. Time limits and procedures to address the Board of Trustees, as stated in the Public Comment to Open Session, apply to this part of the agenda. Public comment not pertaining to specific agenda items is welcome during a regularly scheduled meeting. *Please note that board members are prohibited by the Brown Act from responding to comments made regarding topics not on the official agenda.* When public testimony is completed regarding a specific agenda item, discussion is then confined to board members only. This practice is in accordance with laws governing Board of Trustees public meetings.

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| 3. Public Hearing for the 2022-23 Allan Hancock Joint Community College District Budget | Page<br>2 |
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A recommendation that the board of trustees hold a public hearing of the 2022-23 Allan Hancock Joint Community College District Budget.

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| 4. Adoption of the 2022-23 Allan Hancock Joint Community College District Budget | 3 |
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A recommendation that the board of trustees adopt the 2022-23 Allan Hancock Joint Community College District budget.

5. Adjournment

The next regular meeting of the Board of Trustees will be held on Tuesday, September 20, 2022.

In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the President's Office at (805) 922-6966 ext. 3245. Please make requests 24 hours prior to the meeting in order to make reasonable arrangements to ensure accessibility to this meeting.



Kevin G. Walthers, Ph.D.  
Secretary to the Board of Trustees

**ACTION ITEM**

To: Board of Trustees	Date:
From: Superintendent/President	September 13, 2022
Subject: Public Hearing for the 2022-23 Allan Hancock Joint Community College District Budget	Item Number: 3
Institutional Goal: Accreditation Standard III	Enclosures: Page 1 of 1

**BACKGROUND**

To comply with Title 5, Code Section 58301, the public hearing regarding the 2022-23 budget must be held on or before September 15. At the June 14, 2022 board meeting, the board of trustees established the date of September 13, 2022 for the required hearing.

The proposed budget was made available for public inspection beginning September 2, 2022 in the administration building, room B 105.

The public hearing is intended to provide an opportunity for any member of the community to comment on the budget that is being proposed for the district. A public notice of the hearing was posted and published on August 30, 2022.

**FISCAL IMPACT**

None

**RECOMMENDATION**

Staff recommends that the board of trustees open the public hearing for the 2022-23 Allan Hancock Joint Community College District budget. At the conclusion of public comments, staff recommends that the board of trustees close the public hearing.

Administrator Initiating Item: Eric D. Smith	Final Disposition:
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**ACTION ITEM**

To: Board of Trustees	Date:
From: Superintendent/President	September 13, 2022
Subject: Adoption of the 2022-23 Allan Hancock Joint Community College District Budget	Item Number: 4
Institutional Goal: Accreditation Standard III	Enclosures: Page 1 of 29

**BACKGROUND**

Attached is the fiscal year 2022-23 Allan Hancock Joint Community College District proposed budget. The budget documents and supporting information are submitted for review and adoption for the following budgets and funds.

- 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 fiscal year 2022-23 budget is balanced and has been available for public inspection since September 2, 2022. All fund budgets presented represent information available to the district at the time of budget adoption. Revisions will occur as the year progresses, primarily due to final program funding approvals, budget transfers and reallocation of restricted reserves.

The proposed fiscal year 2022-23 budgeted expenditures reflect the adjustments made at the Tentative Budget, with the addition of projected revenue and expenses known at this time.

(continued)

**FISCAL IMPACT**

Detailed in supporting documents.

**RECOMMENDATION**

Staff recommends that the board of trustees adopt the fiscal year 2022-23 Allan Hancock Joint Community College District budget.

Administrator Initiating Item: Eric D. Smith	Final Disposition:
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The summary information below highlights significant components of the budget to assist in the overall review process.

### GENERAL FUND-UNRESTRICTED BUDGET

The 2022-23 fiscal year budget is balanced with an undesignated unrestricted reserve of \$16,870,729 or 20.74%. This number exceeds the Governmental Finance Officers Association recommendation (GFOA) of two months of general fund operating expenses for local governments, which is now recommended by the Chancellor's Office. The budget contains a 6.56% Cost of Living Adjustment (COLA) to the Student-Centered Funding Formula (SCFF) and most state categorical programs.

<b>General Fund-Unrestricted Budget</b>	<b>2021-22 Actual (Unaudited)</b>	<b>2022-23 Proposed Budget</b>
Revenue	\$ 83,964,567	\$ 81,389,264
Expenses	<u>80,306,531</u>	<u>81,337,641</u>
Net	\$ 3,658,036	\$ 51,623
Unrestricted Reserve	<u>\$ 16,819,106</u>	<u>\$ 16,870,729</u>
% of Total Expenditure	20.94%	20.74%

### UNRESTRICTED FUND BALANCE

The budget also sets aside new one-time dollars for the following:

<b>Account</b>	<b>Account Title</b>	<b>Program Title</b>	<b>Unrestricted Budget</b>
799100	Reserve for Reallocation	President's One Time Reserves	\$ 300,000
792200	Restricted Reserve-Other	Mandate Funds Reserve	850,966
792300	Restricted Reserve-One-Time Funds	One Time Reserves	2,413,364
792500	Restricted Reserve	Bookstore Reserve	1,402,778
799300	Reserve for Furniture, Fixture and Equip	FF&E Reserve	797,526
792900	Reserve for Economic Uncertainty	GFOA Reserve	13,384,422
799000	Reserve for Contingency	Unrestricted Reserves	3,486,307
	Current Balance		<u>\$ 22,635,363</u>
	Percent of Total Expenditures		27.82%

The following items in the State's adopted budget are also reflected in the district's 2022-23 fiscal year budget:

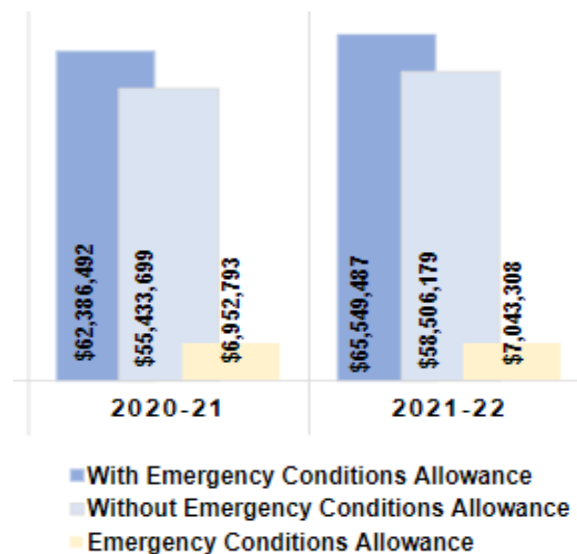
- \$8,380,347 in scheduled maintenance/instructional support funds that must be fully expended by June of 2027. Budget Council recommends that these funds be allocated twenty percent for instructional support and eighty percent to scheduled maintenance.
- Facilities Council is developing recommendations on how the scheduled maintenance funds should be spent.

## EMERGENCY CONDITIONS ALLOWANCE

Title 5 section 58146 provides criteria for funding allowances for districts due to emergency conditions, including pandemics. The intent behind this section of regulation is that districts should not lose Full Time Equivalent Student (FTES) apportionment because of an emergency or extraordinary condition. To receive this funding protection, the regulation requires the district to demonstrate: 1) the applicability of an emergency condition, and 2) good faith efforts to avoid a material decrease in general purpose apportionments. Good faith efforts include those to restore enrollments and re-engage displaced students.

The Emergency Conditions Allowance has benefitted the district greatly over the last two years. As our enrollment declined, our funding increased due to the combination of the Emergency Conditions Allowance and the Hold Harmless provision that guaranteed that our general-purpose apportionment would be increased by the statutory cost-of-living adjustment (COLA) each fiscal year. The following graph shows the difference in funding if the district had been funded at its actual FTES in fiscal years 2020-21 and 2021-22 versus the funding it did receive under the Emergency Conditions Allowance.

Actual Apportionment vs. Emergency Conditions Allowance



To continue to receive the Emergency Conditions Allowance, the Chancellor's Office is requiring the district to prepare an Emergency Conditions Recover Plan. The first draft of this plan was submitted to the Chancellor's Office on September 1, 2022, and the final board approved plan must be submitted by February 28, 2023. The plan requires the district to describe actions taken to increase enrollment, persistence, and completion, how it is using existing resources to support students' basic needs, and how it plans to absorb enrollment losses after fiscal year 2022-23.

## 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 are locally restricted by the Board, or by other outside agencies as to their expenditure. Only known or approved categorical programs have been included at this time. The most significant addition to the restricted side of the budget is the COVID-19 Recovery Block Grant. Funds from this block grant can be expended for any of the following purposes:

- Support access to basic needs and mental health services for students impacted by COVID-19.
- Reengagement strategies for students who received an incomplete or failing grade in the spring 2022 due to COVID-19.
- Engagement strategies with high schools and local communities to restore broader access.
- Grants to faculty for development of online, accelerated learning modules to allow students who received an incomplete or failing grade in the spring 2022 term due to COVID-19 to make progress toward their degrees instead of retaking courses in the fall 2022 term.
- Professional development opportunities for faculty and student services professionals to continue educational instruction due to COVID-19, including supporting students impacted by learning loss and preparing and supporting faculty to develop online instructional capabilities in response to COVID-19.

- Investments in information technology infrastructure, facilitating students' access to technology to be able to access online coursework, and technology, software, or other electronic instruments and materials for faculty to support courses that are difficult to teach online.
- Cleaning supplies and personal protective equipment.
- Discharge unpaid fees due or owed by a student to a community college in the district.

Other allowable use include:

- Increasing online student service hours to evenings and weekends. Increased availability and access to student supports on evenings and weekends, without the need to drive to campus, has been an effective strategy deployed by many districts in the last two years. Block grant funds can be used to maintain and expanded access to academic support services, including student counseling, tutoring, and mental health services.
- Helping meet students' financial and basic needs. The pandemic-era has reinforced the urgency to connect students to financial aid and basic needs supports. For students who have not completed the FAFSA or California Dream Act application (CADAA), these resources provide flexibility to directly support and connect student to all available resources. Further, expand eligibility criteria for CalFresh food assistance benefits enables more community college students to qualify. Colleges can align FAFSA/CADAA assistance with efforts to help more students apply for CalFresh. Coupled with campus basic needs centers, these strategies provide yet another tool for holistically supporting students.
- Professional development focused on culturally responsive campuses and classrooms. The block grant allows colleges to invest in professional development to enhance teaching and student supports. Colleges can invest in practices that explore strategies and initiatives for incorporating students' cultural backgrounds and experiences, providing inclusive environments.
- Providing direct emergency grants to students in need. Similar to federal stimulus funds, block grant dollars may be used to provide emergency grants or learning tools (such as laptops) to students.

The district will receive \$5.1 million in COVID-19 Recovery Block Grant funds and there is no deadline as to when the funds must be spent. The Resource Alignment Committee (RAC) will be working on developing recommendations on how these funds should be expended.

#### **OTHER FUNDS:**

##### **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.

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. As a program of Allan Hancock College, PCPA historically received a transfer of funds from the college to support operational expenses, which includes among other items materials and salaries.

##### **CAPITAL OUTLAY PROJECTS FUND**

The capital outlay projects fund accounts for the accumulation of money for the acquisition of capital outlay items, major repairs, or construction. The fund balance reflects the inter-fund transfer of \$826,253 to this fund from the General Fund at the end of the 2021-22 fiscal year. The 2022-23 budget reflects an additional \$1,000,000 to be transferred during the current fiscal year.

### **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 2006-07. The second and third series in the amount of \$30 million were issued during 2009-10. The fourth series was issued during 2012-13 in the amount of approximately \$39 million. The fifth series in the amount of approximately \$8.8 million was issued during 2013-14. General Obligation Refunding Bonds were issued during 2014-15 (outstanding Series A bonds in the amount of \$52,260,000 were refinanced). General Obligation Refunding Bonds also were issued during 2015-16 (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 (CABS) in the amount of \$12.8 million at this time. With the issuance of the Series F bonds, the authority to issue new bonds under Measure I has been exhausted.

### **DENTAL SELF-INSURANCE FUND**

This fund accounts for the income and expenditures of the dental self-insurance program. Based on the current fund balance and utilization data, a rate increase is not 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 post-employment benefits fund is the conduit that is used to transfer funds to the irrevocable trust. This fund is kept in place in the event that the OPEB actuarial determines the trust is under-funded.

### **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 2022-23 budget reflects the initial grant allocation per the U.S. Department of Education statement of account for the 2022-23 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 of providing emergency loans to college student veterans.

### **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 the district 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 a 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.

**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 Government.

**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 have reviewed components of the proposed budget for the foundation.

**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**  
**2022-2023 PROPOSED**  
**GENERAL FUND - UNRESTRICTED**

Account Number	Description	2021-22 Revised Adopted	2021-22 Actual	2022-23 Proposed Budget
	Unrestricted	\$ 13,081,394	13,081,394	16,819,106
	Restricted Reserves	5,844,310	5,844,310	5,764,635
	<b>NET BEGINNING BALANCE JULY 1</b>	18,925,704	18,925,704	22,583,741
	<b>FEDERAL INCOME</b>			
8110	Forest Reserve	4,200	6,050	4,200
8190	Other Federal Income	30,000	40,658	30,000
Total	Federal Income	34,200	46,708	34,200
	<b>STATE INCOME</b>			
8611	Apprenticeship	71,452	68,075	93,089
8612	State General Apportionment	29,381,142	24,306,095	36,585,317
8612	State General Apportionment - Prior Year	609,489	839,612	-
8613	Other General Apportionment	114,340	114,340	114,340
86133	Part Time Faculty Allocations	-	-	-
8630	Education Protection Account	11,589,291	17,877,064	13,751,769
8630	Education Protection Account - Prior Year	-	(135,889)	-
8671	Homeowners Property Tax Relief	71,000	77,762	71,000
8681	State Lottery Proceeds	1,177,512	1,635,309	1,177,512
8685	State Mandated Costs	278,458	278,458	224,068
8690	STRS On-Behalf Of Revenue/Other State Revenue	3,128,443	3,449,048	3,690,977
Total	State Income	46,421,127	48,509,875	55,708,072
	<b>LOCAL INCOME</b>			
8811	District Taxes - Secured Roll	16,000,000	16,359,123	15,990,814
8812	District Taxes - Supplemental Roll	375,000	570,599	600,000
8813	District Taxes - Unsecured Roll	350,000	570,057	600,000
8816	District Taxes - Prior Years	-	11,847	-
8817	District Taxes - ERAF	3,100,000	3,496,743	3,500,000
8818	Redevelopment Agency Funds - Pass Through	60,000	63,796	30,000
8819	Redevelopment Agency Funds -Residual	170,000	160,596	75,000
8820	Contributed Income	326,820	300,370	300,000
8830	Contract Instructional Services	400,000	401,371	400,000
8840	Sales	5,000	8,138	10,000
8850	Rentals and Leases	20,000	11,650	20,000
8860	Interest and Investment Income	150,000	177,913	150,000
8872	Community Services Classes	15,000	15,971	100,000
8874	Enrollment Fees	2,300,000	2,097,761	2,133,848
8875	Use of Nondistrict Facilities	-	-	-
8877	Sales, Instructional Materials	265,900	136,944	262,330
8879	Student Records	1,000	852	25,000
8880	Nonresident Tuition	875,000	898,884	925,000
8885	Student Fines/Fees	25,000	23,129	5,000
8890	Miscellaneous Income	540,563	1,278,817	495,000
8890	Prior Year Adjustment	-	-	-
8891	Parking Citations	5,000	11,889	25,000
Total	Local Income	24,984,283	26,596,449	25,646,992
	<b>INCOMING TRANSFERS</b>			
8980	Interfund Transfers	9,472,813	8,811,535	-
Total	Incoming Transfers	9,472,813	8,811,535	-
<b>TOTAL</b>	<b>INCOME - ALL SOURCES</b>	<b>80,912,422</b>	<b>83,964,567</b>	<b>81,389,264</b>
<b>TOTAL</b>	<b>BEGINNING BALANCE AND INCOME</b>	<b>\$ 99,838,127</b>	<b>102,890,272</b>	<b>103,973,005</b>

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT**  
**2022-2023 PROPOSED**  
**GENERAL FUND - UNRESTRICTED**

Account Number	Description	2021-22 Revised Adopted	2021-22 Actual	2022-23 Proposed Budget
1000	<b>ACADEMIC SALARIES</b>			
1100	Regular-Instructional Salaries	10,526,197	9,492,212	10,633,381
1200	Regular Non-Instructional Salaries	6,276,497	6,323,665	6,318,116
1300	Other Instructional Salaries	7,712,019	8,591,709	9,072,899
1400	Other Non-Instructional Salaries	1,034,020	1,051,016	1,126,776
Total	Academic Salaries	25,548,734	25,458,603	27,151,172
2000	<b>CLASSIFIED SALARIES</b>			
2100	Regular Classified Salaries	15,907,810	15,269,703	16,560,516
2200	Regular Inst Aide Salaries	1,173,613	1,061,797	1,182,802
2300	Other Classified Salaries	504,128	873,253	648,376
2400	Other Inst Aide Salaries	666,170	487,562	664,583
Total	Classified Salaries	18,251,721	17,692,315	19,056,276
3000	<b>STAFF BENEFITS</b>			
3100	State Teachers' Retirement	5,060,356	5,100,932	5,618,745
3200	Public Employees' Retirement	3,728,430	3,651,430	4,483,688
3300	Social Security - OASDI	1,709,913	1,588,353	1,800,222
3400	Health and Welfare	3,553,339	3,573,489	4,489,046
3500	Unemployment Insurance	64,436	19,615	225,293
3600	Workers' Compensation Insurance	329,327	308,909	374,503
3700	Other Benefits Retirement	-	-	-
3900	Other Benefits	30,425	19,476	32,825
Total	Staff Benefits	14,476,226	14,262,205	17,024,322
4000	<b>BOOKS, SUPPLIES, AND MATERIALS</b>			
4300	Instructional Supplies	501,122	301,971	471,507
4500	Non-Instructional Supplies	814,807	652,202	759,881
4600	Pupil Transportation Supplies	225,147	229,792	218,849
4700	Food Supplies	31,045	20,971	23,975
Total	Books, Supplies, and Materials	1,572,120	1,204,935	1,474,212
5000	<b>OPERATING EXPENSES &amp; SERVICES</b>			
5100	Contract for Personal Services	2,154,466	1,850,079	1,697,012
5200	Travel, Conf. and In-Service Training	193,329	130,903	193,111
5300	Dues, Memberships, and Licenses	505,656	449,021	836,647
5400	Insurance	499,866	500,365	542,598
5500	Utilities and Housekeeping Services	2,156,469	2,192,394	2,237,378
5600	Rents, Leases and Repairs	2,031,092	1,958,724	1,722,941
5700	Legal, Elections and Audit Expenses	479,687	279,996	500,206
5800	Other Services, Postage, Advertising	592,668	460,461	409,829
5900	Other Operating Expenses	(143,000)	(208,609)	(250,000)
Total	Operating Expenses & Services	8,470,233	7,613,334	7,889,721

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT**  
**2022-2023 PROPOSED**  
**GENERAL FUND - UNRESTRICTED**

Account Number	Description	2021-22 Revised Adopted	2021-22 Actual	2022-23 Proposed Budget
6000	<b>CAPITAL OUTLAY</b>			
6100	Sites and Improvements	89,942	55,330	34,467
6200	Buildings & Improvements	71,048	97,293	53,820
6300	Books and Media for Libraries	76,194	71,196	79,619
6400	Equipment	1,722,052	1,413,568	340,813
Total	Capital Outlay	1,959,236	1,637,388	508,719
7000	<b>OTHER OUTGO</b>			
7200	Intrafund Transfer - Restricted G/F	71,100	71,100	71,100
7300	Interfund Transfer - Capital Maintenance/Technology Reserve	207,960	207,960	207,960
7300	Interfund Transfer - Scheduled Maintenance Prj	1,126,253	1,141,253	2,950,000
7300	Interfund Transfer - Cap Proj - Misc Projects	3,869,485	3,187,147	1,665,000
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	2,072,587	2,072,587	2,783,056
7300	Interfund Transfer - PRSP Trust/OPEB Trust	4,542,528	4,542,528	-
7300	Interfund Transfer - ASBG	50,000	50,000	50,000
7400	Other Transfers	123,000	123,000	233,555
7500	Student Financial Aid	120,189	844,502	75,000
7600	Misc Payments to/for Students	60,500	60,626	60,500
Total	Other Outgo	12,380,649	12,437,751	8,233,218
Total	<b>Expenditures and Other Outgo</b>	82,658,919	80,306,531	81,337,641
7990	Appropriation for Contingencies	13,413,135	-	3,486,307
7922	Restricted Reserve-Other	38,434	-	-
7922	Restricted Reserve-Mandate Funds	850,966	850,966	850,966
7923	Reserve for One-Time Funds	553,377	2,413,364	2,413,364
7929	Reserve for Economic Uncertainty	-	-	13,384,422
7925	Restricted Reserve	1,402,778	1,402,778	1,402,778
7991	Reserve for Reallocation	66,130	300,000	300,000
7993	Reserve for Furniture, Fixtures and Equipment	854,387	797,526	797,526
TOTAL	<b>EXPENDITURES, OTHER OUTGO AND CONTINGENCIES</b>	99,838,127	86,071,166	103,973,005
	General Reserve (Net Ending Balance)		16,819,106	
GRAND TOTAL	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	\$ 99,838,127	102,890,272	103,973,005

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT**  
**2022-2023 PROPOSED**  
**GENERAL FUND - RESTRICTED**

Account Number	Description	2021-22 Revised Adopted	2021-22 Actual	2022-23 Proposed Budget
	<b>NET BEGINNING BALANCE JULY 1</b>	\$ 15,597,709	\$ 15,597,709	\$ 10,552,488
	<b>FEDERAL INCOME</b>			
8120	College Work Study	245,021	153,953	236,447
8121	Higher Education Act/Title V	1,506,381	775,058	851,921
8133	Workforce Investment Act WIA	-	-	-
8140	TANF	64,665	64,665	61,432
8170	VTEA - Basic Grant	-	-	-
8170	VTEA - Special Projects	582,839	487,136	605,170
8170	Tech-Prep/CTE Grants	-	-	-
8199	Other Federal Income	25,726,191	15,694,427	11,165,829
Total	Federal Income	28,125,097	17,175,239	12,920,799
	<b>STATE INCOME</b>			
83132	Basic Skills Apportionment	-	-	-
86220	Extended Opportunity Program & Services	1,197,854	1,197,854	1,130,000
86230	Disabled Students Programs & Svc	831,574	831,574	861,706
86250	CalWORKS	398,832	398,832	244,778
86270	Other General Categorical Programs	3,957,036	1,893,080	3,056,125
86271	Cooperative Agencies Resources for Education CARE	298,713	298,713	227,700
86272	Student Success and Support Programs	3,934,447	3,978,563	3,996,217
86273	Block Grant/Instructional Equipment & Physical Plant	-	-	1,676,069
86274	Foster Parent Training Grant	83,407	79,437	73,413
86520	Other Reimbursable Categorical Programs	2,459,993	1,485,815	1,423,962
86521	Economic Development	6,020,104	2,906,204	3,668,778
86524	Child Dev Trng Consortium	13,800	14,720	-
86810	Lottery Proceeds	469,560	757,242	469,560
86900	Other State Revenues	1,980,877	1,547,892	899,708
Total	State Income	21,646,197	15,389,926	17,728,015
	<b>LOCAL INCOME</b>			
8820	Contributions	529,007	94,364	405,204
8830	Contracted Instruction	41,785	41,784	-
8840	Sales	84,000	104,459	68,000
8850	Leases and Rentals	13,500	7,353	7,900
8876	Health Fees	600,000	472,602	500,000
8877	Sales, Instr Mtl	249,685	100,438	239,685
8881	Parking Services Fees	238,022	355	119,011
8885	Other Student Fees	38,300	16,136	14,000
8890	Other Income	346,403	344,567	332,604
Total	Local Income	2,140,701	1,182,057	1,686,404
	<b>INCOMING TRANSFERS</b>			
8980	Interfund Transfers	682,358	677,247	104,083
TOTAL	<b>INCOME - ALL SOURCES</b>	52,594,354	34,424,469	32,439,302
TOTAL	<b>BEGINNING BALANCE AND INCOME</b>	\$ 68,192,063	\$ 50,022,179	\$ 42,991,789

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT**  
**2022-2023 PROPOSED**  
**GENERAL FUND - RESTRICTED**

Account Number	Description	2021-22 Revised Adopted	2021-22 Actual	2022-23 Proposed Budget
1000	<b>ACADEMIC SALARIES</b>			
1100	Regular-Instructional Salaries	160,297	70,647	80,443
1200	Regular Non-Instructional Salaries	2,042,116	2,062,840	2,100,788
1300	Other Instructional Salaries	493,464	853,405	60,321
1400	Other Non-Instructional Salaries	1,659,068	1,265,590	1,203,649
Total	Academic Salaries	4,354,946	4,252,482	3,445,201
2000	<b>CLASSIFIED SALARIES</b>			
2100	Regular Classified Salaries	4,274,859	3,158,742	3,692,218
2200	Regular Inst Aide Salaries	224,687	245,784	218,063
2300	Other Classified Salaries	3,147,607	2,047,638	1,619,653
2400	Other Inst Aide Salaries	710,758	653,755	681,743
Total	Classified Salaries	8,357,911	6,105,920	6,211,678
3000	<b>STAFF BENEFITS</b>			
3100	State Teachers' Retirement	1,338,695	895,174	922,385
3200	Public Employees' Retirement	1,014,964	734,055	1,005,943
3300	Social Security - OASDI & Medicare	488,236	342,619	409,066
3400	Health & Welfare	745,363	542,876	738,233
3500	Unemployment Insurance	270,557	229,584	38,516
3600	Workers' Compensation Insurance	96,462	74,148	80,880
Total	Staff Benefits	3,954,276	2,818,456	3,195,022
4000	<b>BOOKS, SUPPLIES, AND MATERIALS</b>			
4300	Instructional Supplies	1,291,080	787,283	971,119
4500	Non-instructional Supplies	4,422,583	3,356,175	1,247,697
4600	Pupil Transportation Supplies	83,342	91,515	170,688
4700	Food Supplies	409,153	207,837	322,741
Total	Books, Supplies, and Materials	6,206,157	4,442,810	2,712,244
5000	<b>OPERATING EXPENSES &amp; SERVICES</b>			
5100	Contract for Personal Services	1,670,200	867,367	918,691
5200	Travel, Conf. & In-service Training	701,055	175,972	769,680
5300	Dues, Memberships, and Licenses	525,865	378,648	804,242
5400	Insurance	33,183	30,667	33,183
5500	Utilities and Housekeeping Services	107,339	73,036	90,788
5600	Rents, Leases and Repairs	1,178,970	956,814	394,756
5700	Legal, Elections and Audit Expenses	13,118	5,200	2,339
5800	Other Services, Postage, Advertising	353,085	185,479	116,476
5900	Indirect Support Charges	495,587	524,593	365,549
Total	Operating Expenses & Services	5,078,401	3,197,774	3,495,703

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
GENERAL FUND - RESTRICTED**

Account Number	Description	2021-22 Revised Adopted	2021-22 Actual	2022-23 Proposed Budget
6000	<b>CAPITAL OUTLAY</b>			
6100	Sites and Improvements	312,731	314,731	98,983
6200	Buildings & Improvement	2,819,237	1,181,098	1,664,294
6300	Books & Media for Libraries	85,998	70,724	51,821
6400	Equipment	3,467,347	1,611,387	3,815,856
6990	Construction Contingency	3,877	-	-
Total	Capital Outlay	6,689,190	3,177,940	5,630,954
7000	<b>OTHER OUTGO</b>			
7200	Intrafund Transfers	9,011,770	8,858,284	189,478
7300	Interfund Transfers	10,796,916	4,516,057	6,661,701
7500	Student Financial Aid	1,531,151	1,282,091	988,069
7600	Other Payments to Students	1,422,622	817,876	438,734
Total	Other Outgo	22,762,459	15,474,309	8,277,982
7922	Restricted Reserve	10,788,722.56	-	10,023,007
TOTAL	<b>EXPENDITURES, OTHER OUTGO AND CONTINGENCY</b>	68,192,063	39,469,691	42,991,789
	General Reserve (Net Ending Balance)	-	10,552,488	
GRAND	<b>EXPENDITURES, OTHER OUTGO AND</b>	\$ 68,192,063	\$ 50,022,179	\$ 42,991,789

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
BOND INTEREST AND REDEMPTION FUND**

Account Number	Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
	<b>ADJUSTED NET BEGINNING BALANCE JULY 1</b>	\$ 10,986,858	\$ 10,986,858	\$ 11,028,412
	<b>LOCAL INCOME</b>			
86XX	State Revenue	42,160	45,018	45,000
88XX	Local Income	7,766,996	7,818,640	7,800,000
8942	GO Bond Proceeds	-	-	-
TOTAL	Income	7,809,156	7,863,658	7,845,000
TOTAL	<b>BEGINNING BALANCE AND INCOME</b>	\$ 18,796,014	\$ 18,850,516	\$ 18,873,412
	<b>EXPENDITURES</b>			
	<b>OPERATING EXPENSES &amp; SERVICES</b>			
5800	Other Services	-	-	-
	<b>DEBT RETIREMENT</b>			
7100	Debt Retirement	7,376,106	7,822,104	8,270,541
7200	Other Financing	-	-	-
TOTAL	<b>EXPENDITURES</b>	7,376,106	7,822,104	8,270,541
7900	Appropriation for Contingencies	11,419,908	-	10,602,871
TOTAL	<b>EXPENDITURES AND CONTINGENCIES</b>	18,796,014	7,822,104	18,873,412
	NET ENDING BALANCE	-	11,028,412	-
TOTAL	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	\$ 18,796,014	\$ 18,850,516	\$ 18,873,412

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
CHILD DEVELOPMENT FUND**

Account Number	Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
	<b>NET BEGINNING BALANCE JULY 1</b>	\$ 405,375	\$ 405,376	\$ 418,454
	<b>FEDERAL INCOME</b>			
8100	Other Federal Income	256,912	281,251	110,666
	<b>STATE INCOME</b>			
8600	Other State Income	629,688	599,368	1,018,987
	<b>LOCAL INCOME</b>			
8820	Contributions	663,105	21,501	641,604
8860	Interest	3,000	2,284	2,000
8850	Rental and Leases	-	20,800	20,800
8890	Other Local Revenue/Child Development Fees	45,000	84,605	111,818
Total	Local Income	711,105	129,190	776,222
	<b>INCOMING TRANSFERS</b>			
8980	Interfund Transfers	30,000	150,463	30,000
<b>TOTAL</b>	<b>INCOME AND INCOMING TRANSFERS</b>	<b>1,627,704</b>	<b>1,160,273</b>	<b>1,935,875</b>
<b>TOTAL</b>	<b>BEGINNING BALANCE AND INCOME</b>	<b>\$ 2,033,079</b>	<b>\$ 1,565,648</b>	<b>\$ 2,354,329</b>
	<b>ACADEMIC SALARIES</b>			
1000				
1200	Regular - Non-instructional Salaries	205,159	211,306	215,295
1400	Other - Non-instructional Salaries	29,600	173	10,000
Total	Academic Salaries	234,759	211,480	225,295
	<b>CLASSIFIED SALARIES</b>			
2000				
2000	All Classified Salaries	583,173	593,608	758,204
	<b>STAFF BENEFITS</b>			
3000				
3000	All Staff Benefits	128,654	129,741	185,214
	<b>BOOKS, SUPPLIES &amp; MATERIALS</b>			
4000				
4000	All Books, Supplies & Materials	341,159	44,097	531,695
	<b>OTHER OPERATING EXPENSES</b>			
5000				
5100	Consultants	144,025	-	144,025
5200	Conferences	10,055	6,139	11,101
5300	Licenses and Permits	2,800	3,618	4,762
5600	Contracts, Repairs	1,600	395	2,700
5800	Other Services	100	-	100
5900	Other Expenses	9,384	6,234	2,382
Total	Other Operating Expenses	167,964	16,387	165,070
	<b>CAPITAL OUTLAY</b>			
6000				
6400	Equipment	223,037	31,419	270,756
	<b>OTHER OUTGO</b>			
7000				
7300	Interfund Transfers	-	120,463	-
<b>TOTAL</b>	<b>EXPENDITURES</b>	<b>1,678,747</b>	<b>1,147,195</b>	<b>2,136,234</b>
7900	Appropriations for Contingency	354,332	-	218,095
<b>TOTAL</b>	<b>EXPENDITURES AND OTHER OUTGO</b>	<b>2,033,079</b>	<b>1,147,195</b>	<b>2,354,329</b>
	NET ENDING BALANCE	-	418,454	
<b>GRAND TOTAL</b>	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	<b>\$ 2,033,079</b>	<b>\$ 1,565,648</b>	<b>\$ 2,354,329</b>

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
PCPA**

Account Number	Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
	<b>NET BEGINNING BALANCE JULY 1</b>	\$ 2,387,577	\$ 2,413,433	\$ 3,333,168
	<b>FEDERAL INCOME</b>			
8100	Other Federal Revenue	501,963	-	-
	<b>LOCAL INCOME</b>			
8830	Contribution from General Fund	2,572,587	2,572,587	2,783,056
8800	Ticket Revenue	626,487	549,526	1,216,862
8800	Other Revenue	1,126,456	1,697,528	1,057,286
<b>TOTAL</b>	<b>INCOME</b>	<b>4,827,493</b>	<b>4,819,641</b>	<b>5,057,204</b>
<b>TOTAL</b>	<b>BEGINNING BALANCE AND INCOME</b>	<b>\$ 7,215,070</b>	<b>\$ 7,233,074</b>	<b>\$ 8,390,372</b>
	<b>EXPENDITURES</b>			
1000	Academic Salaries	-	-	-
2000	Classified Salaries	2,712,527	2,380,414	2,988,931
3000	Staff Benefits	734,095	587,014	756,008
4000	Supplies and Materials	378,525	116,540	417,384
5000	Operating Expenses and Services	627,339	469,891	677,884
6000	Capital Outlay	40,460	26,690	39,499
7000	Other Outgo	324,388	319,357	1,070,650
<b>TOTAL</b>	<b>EXPENDITURES</b>	<b>4,817,334</b>	<b>3,899,906</b>	<b>5,950,355</b>
7900	Appropriation for Contingencies	2,397,736	-	2,440,017
<b>TOTAL</b>	<b>EXPENDITURES AND CONTINGENCIES</b>	<b>7,215,070</b>	<b>3,899,906</b>	<b>8,390,372</b>
	<b>NET ENDING BALANCE</b>		<b>3,333,168</b>	
<b>GRAND TOTAL</b>	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	<b>\$ 7,215,070</b>	<b>\$ 7,233,074</b>	<b>\$ 8,390,372</b>

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT**  
**2022-2023 PROPOSED**  
**CAPITAL OUTLAY PROJECTS FUND**

Account Number	Description	2021-22 Revised Adopted	2021-22 Actual	2022-23 Proposed Budget
	<b>NET BEGINNING BALANCE JULY 1</b>	\$ 11,727,273	\$ 11,727,273	\$ 24,129,083
	<b>STATE INCOME</b>			
8650	Community College Construction	15,131,441	11,386,354	-
8627	Scheduled Maintenance Income	-	3,745,087	6,704,278
8690	Other State Revenues	-	-	-
Total	State Income	15,131,441	15,131,441	6,704,278
	<b>LOCAL INCOME</b>			
8820	Contributions	-	-	-
8824	Foundation Contributions	15,371,272	15,376,311	-
8860	Interest	25,000	84,328	25,000
8890	Other Local Revenue	-	85,909	-
Total	Local Income	15,396,272	15,546,548	25,000
	<b>INCOMING TRANSFERS</b>			
8980	Interfund Transfers	5,203,698	4,535,298	4,822,960
Total	Incoming Transfers	5,203,698	4,535,298	4,822,960
<b>TOTAL</b>	<b>INCOME</b>	<b>35,731,411</b>	<b>35,213,287</b>	<b>11,552,238</b>
<b>TOTAL</b>	<b>BEGINNING BALANCE AND INCOME</b>	<b>\$ 47,458,684</b>	<b>\$ 46,940,560</b>	<b>\$ 35,681,320</b>
	<b>EXPENDITURES</b>			
	<b>BOOKS, SUPPLIES, &amp; MATERIALS</b>			
4000	Operational Supplies	16,542	30,365	56,369
Total	Total Books, Supplies, & Materials	16,542	30,365	56,369
	<b>OTHER OPERATING EXPENSES</b>			
5100	Consultant & Architectural Svc	68,058	69,222	8,111
5300	Licenses and Permits	2,820	168,506	-
5500	Utilities	-	-	-
5600	Contracts, Repairs	21,318	14,832	9,250
5800	Other Services	-	3,230	-
Total	Other Operating Expenses	92,196	255,790	17,361
	<b>CAPITAL OUTLAY</b>			
6100	Site Improvement	1,268,339	271,699	121,608
6200	Buildings	32,696,785	21,848,748	15,544,377
6400	Equipment	557,094	354,075	2,884,431
6900	Construction contingency	2,752,568	-	10,000
Total	Capital Outlay	37,274,786	22,474,521	18,560,416
	<b>OTHER OUTGO</b>			
7300	Intrafund Transfers	50,800	50,800	65,966
Total	Other Outgo	50,800	50,800	65,966
<b>TOTAL</b>	<b>EXPENDITURES AND OTHER OUTGO</b>	<b>37,434,324</b>	<b>22,811,477</b>	<b>18,700,112</b>
7900	Appropriations for Contingency	10,024,360	-	16,981,208
	<b>NET ENDING BALANCE</b>		<b>24,129,083</b>	
<b>GRAND TOTAL</b>	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	<b>\$ 47,458,684</b>	<b>\$ 46,940,560</b>	<b>\$ 35,681,320</b>

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
GENERAL OBLIGATION BOND BUILDING FUND**

Account Number	Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
	<b>NET BEGINNING BALANCE JULY 1</b>	\$ 25,521,222	\$ 25,521,222	\$ 15,930,909
	<b>LOCAL INCOME</b>			
88XX	Local Income	100,000	91,234	75,000
TOTAL	Local Income	100,000	91,234	75,000
	<b>INCOMING TRANSFERS</b>			
8940	Other Financing Sources	-	-	-
TOTAL	Incoming Transfers	-	-	-
TOTAL	<b>BEGINNING BALANCE AND INCOME</b>	\$ 25,621,222	\$ 25,612,456	\$ 16,005,909
	<b>EXPENDITURES</b>			
	<b>CLASSIFIED SALARIES</b>			
2000	All Classified Salaries	25,863	26,691	-
	<b>STAFF BENEFITS</b>			
3000	All Staff Benefits	13,981	13,520	-
	<b>BOOKS, SUPPLIES, &amp; MATERIALS</b>			
4000	Operational Supplies	8,146	12,309	-
	<b>OPERATING EXPENSES &amp; SERVICES</b>			
5100	Consultant & Architectural Svc	61,790	56,000	28,700
5300	Licenses and Permits	-	702	-
5600	Contracts, Repairs	-	-	-
5700	Audits/Legal Fees	7,770	9,458	7,770
5800	Other Services	-	813	-
TOTAL	Other Operating Expenses	69,560	66,973	36,470
	<b>CAPITAL OUTLAY</b>			
6100	Site Improvement	1,600	32,753	1,600
6200	Buildings	21,139,074	8,685,257	7,623,019
6400	Equipment	1,435,392	844,045	6,881
6900	Construction Contingency	2,927,607	-	8,307,425
TOTAL	Capital Outlay	25,503,673	9,562,055	15,938,925
TOTAL	<b>EXPENDITURES</b>	25,621,222	9,681,547	15,975,395
7900	Appropriation for Contingencies	-	-	30,513.80
TOTAL	<b>EXPENDITURES AND CONTINGENCIES</b>	25,621,222	9,681,547	16,005,909
	<b>NET ENDING BALANCE</b>	-	15,930,909	-
TOTAL	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	\$ 25,621,222	\$ 25,612,456	\$ 16,005,909

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
DENTAL SELF INSURANCE FUND**

Account Number	Description	2021-22 Revised Adopted	2021-22 Actual	2022-23 Proposed Budget
	<b>NET BEGINNING BALANCE JULY 1</b>	\$ 1,846,204	\$ 1,846,204	\$ 901,323
	<b>LOCAL INCOME</b>			
8830	Contribution from General Fund	798,000	676,528	680,000
8860	Interest	6,000	4,693	5,000
8980	Transfers In	-	-	-
<b>TOTAL</b>	<b>INCOME</b>	<b>804,000</b>	<b>681,221</b>	<b>685,000</b>
<b>TOTAL</b>	<b>BEGINNING BALANCE AND INCOME</b>	<b>\$ 2,650,204</b>	<b>\$ 2,527,425</b>	<b>\$ 1,586,323</b>
	<b>EXPENDITURES</b>			
5430	Self Insurance Claims	660,000	626,102	636,000
5890	Miscellaneous Fees	-	-	-
<b>TOTAL</b>	<b>EXPENDITURES</b>	<b>660,000</b>	<b>626,102</b>	<b>636,000</b>
	<b>OTHER OUTGO</b>			
7000	Interfund Transfers	1,000,000	1,000,000	-
7300				
7900	Appropriation for Contingencies	990,204	-	950,323
<b>TOTAL</b>	<b>EXPENDITURES AND CONTINGENCIES</b>	<b>2,650,204</b>	<b>1,626,102</b>	<b>1,586,323</b>
	<b>NET ENDING BALANCE</b>		<b>901,323</b>	
<b>GRAND TOTAL</b>	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	<b>\$ 2,650,204</b>	<b>\$ 2,527,425</b>	<b>\$ 1,586,323</b>

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
PROPERTY AND LIABILITY SELF INSURANCE FUND**

Account Number	Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
	<b>NET BEGINNING BALANCE JULY 1</b>	\$ 971,914	\$ 971,914	\$ 923,163
	<b>LOCAL INCOME</b>			
8830	Contribution from General Fund	-	-	-
8860	Interest	5,000	4,119	4,000
8910	Compensation for Loss of Fixed Assets	-	26,301	-
TOTAL	<b>INCOME</b>	5,000	30,420	4,000
TOTAL	<b>BEGINNING BALANCE AND INCOME</b>	\$ 976,914	\$ 1,002,334	\$ 927,163
	<b>EXPENDITURES</b>			
4000	All Books, Supplies & Materials	2,919	25,596	19,500
5410	District Insurance	-	-	-
5430	Self-Insurance Claims	34,000	12,139	15,000
5650	Contracted Repairs	2,000	4,414	4,500
5830	Personal Property Damages	-	-	-
6000	Capital Outlay	3,000	37,023	10,000
TOTAL	<b>EXPENDITURES</b>	41,919	79,171	49,000
7900	Appropriation for Contingencies	934,995	-	878,163
TOTAL	<b>EXPENDITURES AND CONTINGENCIES</b>	976,914	79,171	927,163
	NET ENDING BALANCE	-	923,163	-
GRAND TOTAL	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	\$ 976,914	\$ 1,002,334	\$ 927,163

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
POST-EMPLOYMENT BENEFITS FUND**

Account Number	Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
	Trust Reserve for GASB 45	\$ 1,003,930	\$ 1,003,930	\$ 1,007,687
	<b>NET BEGINNING BALANCE JULY 1</b>	1,003,930	1,003,930	1,007,687
	<b>LOCAL INCOME</b>			
8830	Contribution from General Fund	-	-	-
8860	Interest	4,000	3,757	4,000
8890	Other Local Income	-	26,608	-
	<b>INCOMING TRANSFERS</b>			
8980	Interfund/Intrafund Transfers	-	-	-
TOTAL	<b>INCOME</b>	4,000	30,365	4,000
TOTAL	<b>BEGINNING BALANCE AND INCOME</b>	\$ 1,007,930	\$ 1,034,295	\$ 1,011,687
	<b>EXPENDITURES</b>			
3440	Retired/Active Health and Welfare	-	-	-
5112	Service Contracts	-	-	3,300
5800	Miscellaneous Fees	28,000	26,608	28,000
TOTAL	<b>EXPENDITURES</b>	28,000	26,608	31,300
7900	Appropriation for Contingencies	979,930	-	980,387
TOTAL	<b>EXPENDITURES AND CONTINGENCIES</b>	1,007,930	26,608	1,011,687
	NET ENDING BALANCE		1,007,687	
GRAND TOTAL	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	\$ 1,007,930	\$ 1,034,295	\$ 1,011,687

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
ASSOCIATED STUDENTS TRUST FUND**

Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
Unrestricted (ASB)	\$ 378,040	\$ 378,040	\$ 389,705
Restricted	-	-	-
<b>ADJUSTED NET BEGINNING BALANCE JULY 1</b>	378,040	378,040	389,705
<b>INCOME</b>			
A.S.B.	140,000	185,056	160,000
Athletics	15,702	181,418	26,650
Transfer from District	177,047	177,047	177,047
Interest	125	123	125
Miscellaneous Income	-	-	-
<b>TOTAL INCOME - ALL SOURCES</b>	332,874	543,644	363,822
<b>TOTAL BEGINNING BALANCE AND INCOME</b>	\$ 710,914	\$ 921,685	\$ 753,527
<b>EXPENDITURES</b>			
Associated Students	50,000	62,588	56,755
Athletics	172,349	327,156	153,697
Clubs and Scholarships	240,605	142,236	195,000
<b>TOTAL EXPENDITURES</b>	462,954	531,980	405,452
Appropriation for Contingencies	247,960	-	348,075
<b>TOTAL EXPENDITURES &amp; CONTINGENCIES</b>	710,914	531,980	753,527
Net Ending Balance		389,705	
<b>GRAND TOTAL EXPENDITURES AND ENDING BALANCE</b>	\$ 710,914	\$ 921,685	\$ 753,527

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
STUDENT REPRESENTATION FEE TRUST FUND**

Account Number	Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
	<b>ADJUSTED NET BEGINNING BALANCE JULY 1</b>	\$ 67,500	\$ 67,500	\$ 64,082
	<b>INCOME</b>			
8860	Interest	10	12	10
8884	Student Representation Fee	36,000	33,321	34,000
8890	Other Local Revenue	-	-	-
8890	Interfund Transfer	-	-	-
Total	<b>INCOME</b>	36,010	33,333	34,010
<b>TOTAL</b>	<b>BEGINNING BALANCE AND INCOME</b>	<b>\$ 103,510</b>	<b>\$ 100,833</b>	<b>\$ 98,092</b>
	<b>EXPENDITURES</b>			
4000	Supplies & Other	-	-	-
5000	Operating Expenses & Services	20,000	35,411	33,020
6000	Equipment	-	-	-
<b>TOTAL</b>	<b>EXPENDITURES</b>	<b>20,000</b>	<b>35,411</b>	<b>33,020</b>
7000	<b>OTHER OUTGO</b>			
7300	Interfund Transfers	-	1,340	1,190
<b>TOTAL</b>	<b>OTHER OUTGO</b>	<b>-</b>	<b>1,340</b>	<b>1,190</b>
7900	Appropriation for Contingency	83,510	-	63,882
<b>TOTAL</b>	<b>EXPENDITURES AND OTHER OUTGO</b>	<b>103,510</b>	<b>36,751</b>	<b>98,092</b>
	<b>NET ENDING BALANCE</b>		<b>64,082</b>	
<b>GRAND TOTAL</b>	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	<b>\$ 103,510</b>	<b>\$ 100,833</b>	<b>\$ 98,092</b>

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
STUDENT BODY CENTER FEE TRUST FUND**

Account Number	Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
	<b>ADJUSTED NET BEGINNING BALANCE JULY 1</b>	\$ 243,793	\$ 243,793	\$ 229,347
	<b>INCOME</b>			
8860	Interest	800	950	800
8883	Student Fees	20,000	12,548	14,000
8980	Interfund Transfer	-	-	-
<b>TOTAL</b>	<b>INCOME</b>	<b>20,800</b>	<b>13,497</b>	<b>14,800</b>
<b>TOTAL</b>	<b>BEGINNING BALANCE AND INCOME</b>	<b>\$ 264,593</b>	<b>\$ 257,290</b>	<b>\$ 244,147</b>
	<b>EXPENDITURES</b>			
4000	Supplies & Other	1,610	3,493	1,610
5000	Operating Expenses & Services	-	-	-
6000	Equipment	22,000	24,451	62,000
<b>TOTAL</b>	<b>EXPENDITURES</b>	<b>-</b>	<b>27,944</b>	<b>63,610</b>
7900	Appropriation for Contingency	264,593	-	180,537
<b>TOTAL</b>	<b>EXPENDITURES AND OTHER OUTGO</b>	<b>264,593</b>	<b>27,944</b>	<b>244,147</b>
	NET ENDING BALANCE		229,347	
<b>GRAND TOTAL</b>	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	<b>\$ 264,593</b>	<b>\$ 257,290</b>	<b>\$ 244,147</b>

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT**  
**2022-2023 PROPOSED**  
**STUDENT FINANCIAL AID TRUST FUND**

Account Number	Description	2021-22 Revised Adopted	2021-22 Actual	2022-23 Proposed Budget
	<b>ADJUSTED NET BEGINNING BALANCE JULY 1</b>	\$ 21,600	\$ 21,600	\$ 21,600
	<b>FEDERAL INCOME</b>			
8150	Supplemental Ed. Opportunity Grants Prog.	275,229	400,636	273,381
8153	Pell Grant Program	10,400,000	9,755,631	10,400,000
8154	Direct Loans and Scholarships	-	495,555	450,000
Total	Federal Income	10,675,229	10,651,822	11,123,381
	<b>STATE INCOME</b>			
8625	Cal-WORKs	50,000	-	
8627	Other General Categorical Programs	900,000	715,720	900,000
8652	Other Reimbursable Categorical Programs	1,250,000	1,455,656	1,250,000
8690	Other State Revenues	-	237,557	-
Total	State Income	2,200,000	2,408,933	2,150,000
	<b>LOCAL INCOME</b>			
8890	Other	-	-	-
8980	Interfund Transfers	10,526,309	3,958,348	6,647,601
Total	Local Income	10,526,309	3,958,348	6,647,601
TOTAL	<b>INCOME</b>	23,401,538	17,019,103	19,920,982
TOTAL	<b>BEGINNING BALANCE AND INCOME</b>	\$ 23,423,138	\$ 17,040,703	\$ 19,942,582
	<b>EXPENDITURES</b>			
	<b>OTHER OUTGO</b>			
7000	<b>OTHER OUTGO</b>			
7510	Pell Grant Program	10,400,000	9,755,631	10,400,000
7515	CARES Act/HEERF II	9,976,309	3,553,708	6,422,601
7520	Supplemental Ed. Opportunity Grants Prog.	1,175,229	400,636	273,381
7525	FT Student Success Grant	-	715,720	900,000
7530	Direct Loans and Scholarships	-	495,555	450,000
7540	Extended Opportunity Prog. & Serv. Grants	350,000	317,189	-
7542	CARE Grants	150,000	324,058	225,000
7550	Cal Grant	1,300,000	1,455,656	1,250,000
7611	Misc Payments to Students	50,000	950	-
7950	Restricted Reserve	21,600	-	21,600
TOTAL	<b>OTHER OUTGO</b>	23,423,138	17,019,103	19,942,582
TOTAL	<b>EXPENDITURES AND OTHER OUTGO</b>	23,423,138	17,019,103	19,942,582
	General Reserve (Net Ending Balance)		21,600	
GRAND TOTAL	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	\$ 23,423,138	\$ 17,040,703	\$ 19,942,582

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
SCHOLARSHIP AND LOAN TRUST FUND**

Account Number	Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
	<b>ADJUSTED NET BEGINNING BALANCE JULY 1</b>	\$ 8,708	\$ 8,708	\$ 8,708
	<b>INCOME</b>			
8820	Donations	1,000	-	1,000
8860	Interest	-	-	-
8980	Interfund Transfer	-	-	-
<b>TOTAL</b>	<b>INCOME</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>TOTAL</b>	<b>BEGINNING BALANCE AND INCOME</b>	<b>\$ 9,708</b>	<b>\$ 8,708</b>	<b>\$ 9,708</b>
	<b>EXPENDITURES</b>			
	<b>OTHER OUTGO</b>			
7000				
7500	Student Financial Aid	1,000	-	1,000
<b>TOTAL</b>	<b>OTHER OUTGO</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
7900	Appropriation for Contingency	8,708	-	8,708
<b>TOTAL</b>	<b>EXPENDITURES AND OTHER OUTGO</b>	<b>9,708</b>	<b>-</b>	<b>9,708</b>
	NET ENDING BALANCE		8,708	
<b>GRAND TOTAL</b>	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	<b>\$ 9,708</b>	<b>\$ 8,708</b>	<b>\$ 9,708</b>

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
DISTRICT TRUST FUND**

Account Number	Description	2020-21 Actual Income & Expenditures	2021-22 Actual Income & Expenditures	2022-23 Proposed Budget
	<b>ADJUSTED NET BEGINNING BALANCE JULY 1</b>	\$ 1,031,383	\$ 1,134,088	\$ 5,210,375
	<b>INCOME</b>			
8820	Donations	3,105	16,590	17,750
8840	Sales	33,603	107,145	23,896
8850	Leases and Rentals	-	-	-
8860	Interest/Gain/Losses	588	(415,827)	375
88XX	Miscellaneous Income	2,886	2,305	2,430
8980	Interfund Transfers	75,982	4,547,028	-
<b>TOTAL</b>	<b>INCOME</b>	<b>116,165</b>	<b>4,257,240</b>	<b>44,451</b>
<b>TOTAL</b>	<b>BEGINNING BALANCE AND INCOME</b>	<b>\$ 1,147,548</b>	<b>\$ 5,391,327</b>	<b>\$ 5,254,826</b>
	<b>EXPENDITURES</b>			
1000	Certificated Salaries	-	932	-
2000	Classified Salaries	-	7,279	19,958
3000	Benefits	-	-	-
4000	Supplies & Materials	11,523	91,942	56,642
5000	Other Operating Exp & Svcs	1,637	21,533	38,923
6000	Capital Outlay	-	18,206	-
<b>TOTAL</b>	<b>EXPENDITURES</b>	<b>13,160</b>	<b>139,894</b>	<b>115,523</b>
	<b>OTHER OUTGO</b>			
7000				
7300	Interfund Transfers	-	-	-
7600	Other Payments to/for Students	300	41,059	25,450
<b>TOTAL</b>	<b>OTHER OUTGO</b>	<b>300</b>	<b>41,059</b>	<b>25,450</b>
<b>TOTAL</b>	<b>EXPENDITURES AND OTHER OUTGO</b>	<b>13,460</b>	<b>180,953</b>	<b>140,973</b>
	NET ENDING BALANCE	1,134,088	5,210,375	5,113,853
<b>GRAND TOTAL</b>	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	<b>\$ 1,147,548</b>	<b>\$ 5,391,327</b>	<b>\$ 5,254,826</b>

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT**  
**2022-2023 PROPOSED**  
**STUDENT CLUBS AGENCY FUND**

Account Number	Description	2020-21 Actual Income & Expenditures	2021-22 Actual Income & Expenditures	2022-23 Proposed Budget
	<b>ADJUSTED NET BEGINNING BALANCE JULY 1</b>	\$ 64,588	\$ 66,211	\$ 73,676
	<b>INCOME</b>			
8820	Donations	2,175	7,943	-
8840	Sales	30,361	20,720	1,170
8860	Interest	22	14	12
88XX	Miscellaneous Income	2,617	2,810	-
8980	Interfund Transfers	-	-	-
<b>TOTAL</b>	<b>INCOME</b>	<b>35,175</b>	<b>31,486</b>	<b>1,182</b>
<b>TOTAL</b>	<b>BEGINNING BALANCE AND INCOME</b>	<b>\$ 99,763</b>	<b>\$ 97,698</b>	<b>\$ 74,858</b>
	<b>EXPENDITURES</b>			
4000	Supplies & Materials	19,233	15,815	6,379
5000	Other Operating Exp & Svc	6,481	2,143	3,425
6000	Capital Outlay	-	-	-
<b>TOTAL</b>	<b>EXPENDITURES</b>	<b>25,714</b>	<b>17,958</b>	<b>9,804</b>
7000	<b>OTHER OUTGO</b>			
7300	Interfund Transfers	-	-	-
7500	Student Assistance	7,838	6,064	-
<b>TOTAL</b>	<b>OTHER OUTGO</b>	<b>7,838</b>	<b>6,064</b>	<b>-</b>
<b>TOTAL</b>	<b>EXPENDITURES AND OTHER OUTGO</b>	<b>33,552</b>	<b>24,022</b>	<b>9,804</b>
	NET ENDING BALANCE	66,211	73,676	65,054
<b>GRAND TOTAL</b>	<b>EXPENDITURES, OTHER OUTGO AND ENDING BALANCE</b>	<b>\$ 99,763</b>	<b>\$ 97,698</b>	<b>\$ 74,858</b>

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
FOUNDATION AGENCY FUND**

Account Number	Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
	<b>BEGINNING BALANCE JULY 1</b>	\$ 37,420,242	\$ 37,420,242	19,992,864
	<b>INCOME</b>			
	PPP Loan Forgiveness	-	-	-
	Contributions	1,176,500	1,726,744	840,000
	District Grant Contributions	-	-	-
	Interest and Dividends	636,000	574,518	625,000
	Gain/Loss on Sale of investments	-	(3,035,433)	-
	Change in Asset Portfolio	-	-	-
	Royal/Other/Bad Debt Recovery	6,140	28,682	15,100
	Transfers in	975,710	1,526,762	1,459,186
<b>TOTAL</b>	<b>INCOME</b>	2,794,350	821,274	2,939,286
<b>TOTAL</b>	<b>BEGINNING BALANCE AND INCOME</b>	40,214,592	38,241,516	22,932,150
	<b>EXPENDITURES</b>			
2000	Salaries	265,000	240,588	271,477
3000	Employee Benefits	24,850	22,344	89,406
4000	Supplies and Materials	65,500	81,329	71,400
5000	Other Operating Exp. and Services	299,500	356,218	423,233
5XXX	District/College Support	650,000	15,552,212	230,000
5XXX	PCPA Support	76,000	97,797	96,066
6000	Capital Outlay	6,500	2,298	500
7000	Scholarships/Transfers Out/Other Outgo	1,407,000	1,895,866	1,757,204
<b>TOTAL</b>	<b>EXPENDITURES</b>	2,794,350	18,248,652	2,939,286
	Appropriation for Contingency	37,420,242	-	19,992,864
<b>TOTAL</b>	<b>EXPENDITURES AND CONTINGENCY</b>	40,214,592	18,248,652	22,932,150
	NET ENDING BALANCE	-	19,992,864	-
<b>GRAND TOTAL</b>	<b>EXPENDITURES, CONTINGENCY AND ENDING BALANCE</b>	\$ 40,214,592	\$ 38,241,516	22,932,150

**ALLAN HANCOCK JOINT COMMUNITY COLLEGE DISTRICT  
2022-2023 PROPOSED  
AHC VITICULTURE AND ENOLOGY FOUNDATION AGENCY FUND**

Account Number	Description	2021-22 Adopted Budget	2021-22 Actual	2022-23 Proposed Budget
	Beginning Balance	\$ 70,616	\$ 75,845	\$ 44,833
	Reserve for Inventory	125,357	\$ 120,128	114,090
	<b>NET BEGINNING BALANCE JULY 1</b>	195,973	\$ 195,973	158,923
	<b>REVENUE</b>			
	Contributed Gifts/Grants	25	1,525	-
	Non-Cash Contributions	19,740	22,732	21,240
	Other Local Revenue	-	-	-
	Intrafund Transfer-In	-	-	-
	<b>NET REVENUE</b>	19,765	24,257	21,240
	<b>WINE OPERATIONS</b>			
	Sales & Commissions	87,750	71,373	80,800
	Less: Returns & Allowances	-	-	-
	Less: Sales Discounts	(35,100)	(20,575)	(28,000)
	<b>NET SALES</b>	52,650	50,799	52,800
	Less: Cost of Goods Sold	(35,100)	(44,785)	(40,000)
	<b>GROSS PROFIT</b>	17,550	6,014	12,800
<b>TOTAL</b>	<b>REVENUE</b>	37,315	30,270	34,040
<b>TOTAL</b>	<b>BEGINNING BALANCE AND REVENUE</b>	\$ 233,288	\$ 226,243	\$ 192,963
	<b>EXPENDITURES</b>			
1000	Academic Salaries	-	-	-
2000	Classified Salaries	-	-	-
4000	Supplies and Materials	43,394	31,885	20,359
5XXX	Inventory Allocation Expense	(70,894)	(43,040)	(46,663)
5000	Other Operating Exp. and Services	63,827	68,927	60,390
6000	Capital Outlay	15,695	9,549	-
<b>TOTAL</b>	<b>EXPENDITURES</b>	52,022	67,321	34,085
	Reserve for Inventory	125,357	114,089	114,090
	Appropriation for Contingency	55,909		44,788
	<b>NET ENDING BALANCE</b>		44,833	0
<b>TOTAL</b>	<b>EXPENDITURES AND NET ENDING BALANCE</b>	\$ 233,288	\$ 226,243	\$ 192,963