FINAL BUDGET

FISCAL YEAR 2015-16

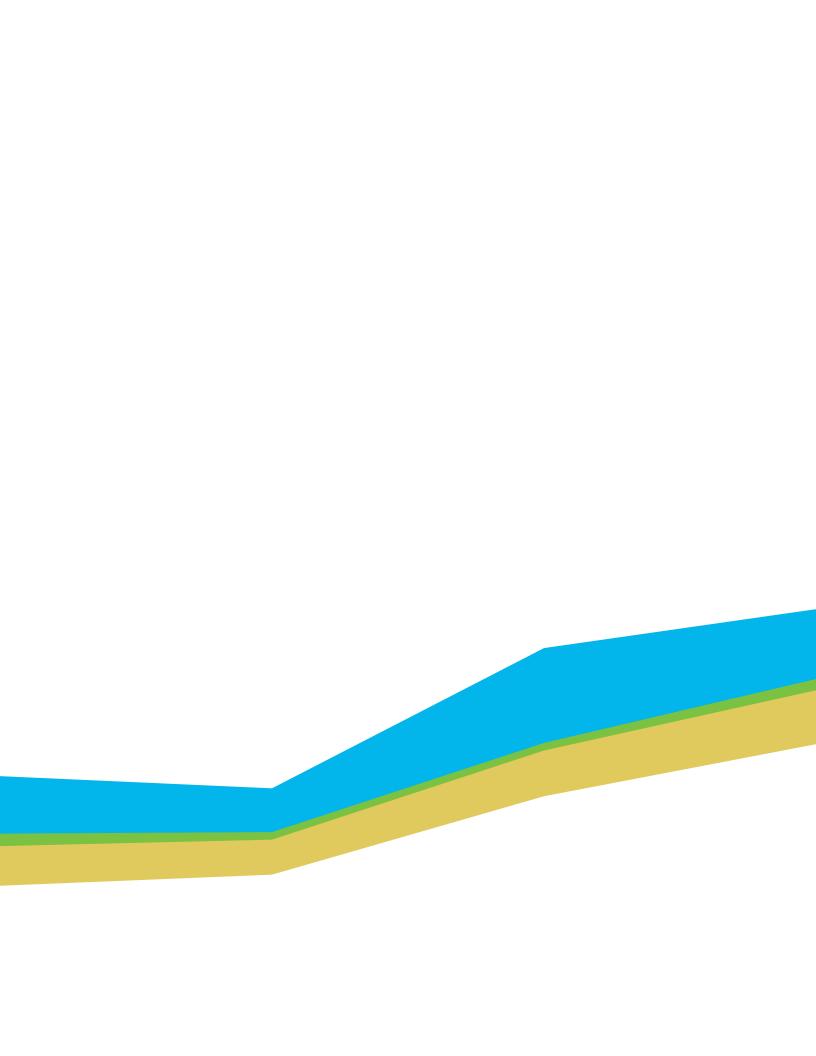


Table of Contents

Message from the President	5
Board of Trustees & Mission Statement	6
Introduction	7
Budget Summary	
State Budget Update	9
Institutional Goals & Institutional Objectives	12
General Information	13
About the District	
Organization Descriptions	14
Financial Policies	21
Fund Descriptions	23
Budget Process	24
Budget	31
Revenues	31
Expenditures	33
Fiscal Year 2016 Budgeted Revenues, Expenditures & Changes in Fund Balance	
Budgeted Revenues & Expenditures by Fund	
Total All Funds	
General Fund—Total	
General Fund—Restricted	
General Fund—Unrestricted	
Debt Service	
Capital Outlay Projects	
Bookstore	
Cafeteria	
Self-Insurance	
Associated Student Government	
Student Center Fee	
Resource Allocation for Fiscal Year 2016	
Capital Expenditures Debt Management	
Statistics	60
Appendix	65
Glossary	
Map of MiraCosta Community College District	68
MiraCosta College Locations	60



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

MiraCosta Community College District California

For the Fiscal Year Beginning

July 1, 2014

Jeffrey R. Ener

Executive Director

he Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to MiraCosta Community College District, California for its annual budget for the fiscal year beginning July 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only.

Source: http://www.gfoa.org/2014-results-distinguished-budget-presentation-award. The Distinguished Budget Presentation 2014-15 award letter. A presentation of the distinguished budget Presentation 2014-15 award letter. The Distinguished Budget Presentation 2014-15 award letter 2014-15 award lette

Message from the President

September 9, 2015

Members of the Board of Trustees and the MiraCosta College Campus Community:

I am pleased to present, on behalf of the Business and Administrative Services Division and the MiraCosta Budget and Planning Committee, the FY2015–16 Annual Budget. The budget reflects the MiraCosta College Board of Trustees' priorities, Institutional Priorities, and the 2014–17 Strategic Plan.

Short-term factors that influenced budget development for the upcoming year included maintaining instructional programs and support services to serve approximately 11,000 full-time equivalent students, enhancing student success and support programs (SSSP) programs, investing in the 5-Year Facilities Plan, increasing the full-time/part-time faculty ratio, and increasing contributions for CalSTRS and CalPERS retirement systems.

New priorities for FY2015–16 include: investing in the new biomanufacturing baccalaureate degree program, increasing salaries two percent, and using reserves to fully fund the actuarial accrued liability (UAAL) of other post-employment benefits (OPEB).

Other issues facing the college include classrooms that are in poor condition, meeting the space requirements for both SSSP, and increasing the full-time/part-time faculty ratio. To address these issues, this budget provides resources to help meet these needs including remodeling classrooms and adding offices for 10 of our 16 new full-time faculty members.

Significant budgetary items and trends for FY2015–16 include a one-time \$5.8 million allocation from the state for mandated claims coupled with a \$4.5 million increase in property taxes has contributed to the revenues increasing \$11.6 million over the FY2014–15 budget. The assessed property valuation in the college's boundaries has grown steadily since 2011 with an average appreciation of 4.5 percent over the last two years.

Meanwhile, increased expenditures resulting from hiring additional faculty and staff, coupled with increased benefit costs, and the plan to fully fund the UAAL for OPEB has contributed to the expenditures increasing \$8.6 million.

MiraCosta College continues to be committed to providing an exceptional, affordable and accessible learning environment for students and to an outstanding work environment for employees.

Sincerely,

Sunita V. Cooke, Ph.D. Superintendent/President

BOARD of Trustees & Mission Statement

BOARD OF TRUSTEES

The seven elected members of the MiraCosta Community College District Board of Trustees each represent and must reside in a specific area of the college district. The term of office is four years, and beginning in 2014, members are elected by district areas. The MiraCosta College district includes the communities of Oceanside, Carlsbad, Encinitas, Cardiff, Olivenhain, Leucadia, Solana Beach, Rancho Santa Fe, Del Mar, Carmel Valley and parts of Camp Pendleton. A student trustee elected by the student body also sits on the Board of Trustees.

Jeanne Shannon, President

David Broad, Ph.D., Vice President
Rick Cassar

William C. Fischer, Ph.D.

George McNeil
Frank Merchat
Jacqueline Simon

Naweed Tahmas, Student Trustee

MISSION STATEMENT

The MiraCosta Community College District mission is to provide superior educational opportunities and student-support services to a diverse population of learners with a focus on their success. MiraCosta offers associate degrees, university-transfer courses, career-and-technical education, certificate programs, basic-skills education, and lifelong-learning opportunities that strengthen the economic, cultural, social, and educational well-being of the communities it serves.

Introduction

BUDGET SUMMARY

Budget Directives from the Board of Trustees

- Allocate funding to realistically achieve the district's highest priority goals and objectives (enrollment, programs, and services) consistent with the MCCCD Comprehensive Master Plan, MCCCD Strategic Plan, and institutional program review activities
- Increase support for student success and student equity initiatives
- Invest in biomanufacturing baccalaureate
- Increase investments into capital outlay
 - Comprehensive Facilities Master Plan
 - Infrastructure
 - Classroom and other facility improvements
 - Space needs
- Increase full-time faculty to increase the full-time/part-time faculty ratio in support of student success
- Maintain a minimum 15% Total Fund Balance for the FY2015–16 Budget
- Fully fund the retiree benefits GASB 45 obligation for the FY2015–16 Budget
- Maintain competitive salaries and benefits to recruit and retain a quality workforce

Budget Assumptions

The FY2015–16 Budget includes the following assumptions:

- 5.45% increase in property taxes; equivalent to an additional \$4.5 million increase
- Maintain "Step and Column" increases
- Additional \$5.8 million one-time new state revenues
- 2% Cost of Living Adjsutment (COLA)
- CalSTRS rate increases from 8.88% to 10.73%
- CalPERS rate increases from 11.77% to 11.85%

Enrollment Assumptions

The district's Full Time Equivalent Student (FTES) enrollment history for the past five years has been relatively stable overall. The Credit FTES had a 5.5% reduction in FY2012, but has been steadily increasing for the last three years; however, the noncredit FTES has been in decline. To be conservative, for the FY2015–16 FTES assumption, the district has projected no growth to the overall FTES and will remain flat to FY2015 enrollment level, which was the highest in history. (See table below.)

FULL-TIME EQUIVALENT STUDENTS (FTES)	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL P3*	FY2016 PROJECTED
Total Credit FTES	9,834	9,296	9,711	10,212	10,439	10,439
Total Noncredit FTES	1,080	858	740	736	652	652
Total FTES	10,914	10,154	10,452	10,948	11,091	11,091
Total Credit FTES % Change year-to-year		-5.5%	4.5%	5.2%	2.2%	0.0%
Total Noncredit FTES % Change year-to-year		-20.5%	-13.7%	-0.5%	-11.5%	0.0%
Total FTES % Change year-to-year		-7.0%	2.9%	4.8%	1.3%	0.0%

^{*}Source: P3 is the Districts Annual Apportionment Attendance Report submitted to the California Commnunity Chancellor's Office reflecting all actual FTES from prior three terms. http://extranet.ccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Reports/ApportionmentReports.aspx

Budget Priorities

- Provide instruction for approximately 11,000 full-time equivalent students in 3,300 class sections
- Invest in student success initiatives
- Start 10 new and backfill six full-time faculty positions
- Implement 2nd year of the 2014–15 5-Year Facilities Plan
- Maintain technology funding at \$1.5 million
- Retiree benefits contributions for GASB 45 at \$2.8 million
- Provide competitive salaries and benefits for faculty, staff, and administrators
- Begin \$1 million debt service payment on Lease Revenue Bond

Balanced Budget

The budget is balanced with revenues exceeding expenditures not including the use of reserves to fund one-time expenditures.

General Fund—Unrestricted Fund Balance

Fund balance is the difference between fund assets and fund liabilities of governmental and similar trust funds. It is the net assets, or available resources of a fund. The board directive for the district is to maintain a minimum of 15% fund balance of the expenditure budget. The state recommends a minimum of 5% fund balance. These levels are set to accommodate any unforeseen economic changes that may have a significant impact on the districts operations.

At the end of FY2015, the unrestricted general fund balance was \$19.1 million, or 19.6% of the total unrestricted general fund expenditure budget. The fund balance will decrease approximately \$1.5 million at the end of FY2016. The unrestricted general fund balance is expected to end the year at \$17.6 million or 15.9% of the total unrestricted general fund expenditure budget.



STATE BUDGET UPDATE

LIFORN

2015–16 Letter from the California Community Colleges Chancellor's Office

Colleagues,

While final votes will not likely be cast until Friday, we can now share most of the detail of what will likely constitute the final 2015–16 budget for the California Community Colleges.

As mentioned in earlier messages, the Conference Committee agreed to a budget that reflected the priorities of the Assembly and Senate and utilized revenues estimates from the Legislative Analyst's Office (LAO) that were higher than those estimated at May Revision by the Department of Finance (DOF). Yesterday, the Governor held a press conference with the Speaker and Pro Tem announcing an agreement that would modify the Conference version enough to secure the Governor's signature. AB 93 details the Conference Committee proposal, while AB 123 will modify certain details of AB 93 to bring the final budget into alignment with yesterday's announced agreement.

The final agreement brings revenue estimates back into line with DOF's May Revision estimates. Given this, it is not surprising then much of the budget details for the California Community Colleges are similar to what was proposed at the May Revision. The budget includes funding to increase access by 3%, larger increases for SSSP and Student Equity Plans, a 1.02% COLA, rate equalization for CDCP, significant funding for mandate reimbursement and for deferred maintenance/instructional equipment, fully eliminates year-over-year deferrals, and funding for hiring more full-time faculty. In some cases, the totals for these items have altered a bit and some new items have been included, such as funding to restore EOPS to pre-recession levels, \$39M in in financial aid grants for full-time students who receive Cal Grant B awards, and \$6M to fund startup costs for the BA degree pilot programs.

Attached is a table [see Pages 6–7] highlighting most of the final budget detail as we understand it at this point in time. The table outlines the amounts requested in the 15–16 System Budget Request, if any, the incremental changes funded in the budget, and the total funding amount for the item, where relevant. We hope you find this helpful. Of course, this should be considered unofficial until the Legislature approves AB 123 and the Governor signs that bill along with AB 93, but we thought the table would aid district planning for the coming fiscal year.

As districts plan their budgets, we do hope you will keep earlier cautions in mind. Scheduled increases in PERS and STRS contributions will claim a growing share of local operating funds in the coming years, plus Proposition 30 revenues will begin to phase out at the end of the 2016 calendar year. We are not long removed from sharp reductions to Community College funding, and the inherent volatility of Proposition 98 should not be forgotten. Times are good, today, but it is unlikely that we have seen our last recession.

I will provide more updates throughout the process as needed.

Regards,

Dan Troy

Vice Chancellor, California Community Colleges Chancellor's Office

STATE BUDGET UPDATE (continued)

2015-16 California Community College Funding

ITEM	2015-16 SYSTEM BUDGET REQUEST	2015-16 AUGMENTATION	TOTAL ITEM
Ongoing Funds			
Enrollment Growth	\$120,000,000	\$156,457,000 (3%)	\$2,523,473,000 (CCC Apportionments, GF only)
Cost of Living Adjustment	\$125,000,000 (2.10% Stat. COLA, estimated)	\$61,022,000 (1.02% Statutory COLA)	Included in CCC Apportionments budget line
Base Allocation Funding/Rate Increase	\$55,000,000 (requested in COLA BCP)	\$266,692,000	Included in CCC Apportionments budget line
Student Success and Support Program (SSSP)	\$100,000,000	\$100,000,000	\$285,183,000
Implementation of Student Equity Plans	\$100,000,000	\$85,000,000	\$155,000,000
Career Development and College Preparation (CDCP) Rate Equalization	\$49,000,000	\$49,000,000	\$49,000,000
Apprenticeship Programs	\$7,500,000 (Included under the Categorical Restoration BCP)	\$29,100,000	\$51,924,000
EOPS	\$33,680,000 (Included under the Categorical Restoration BCP)	\$33,680,000	\$123,189,000
Professional Development	\$25,000,000	\$0	\$0
Funding for Full-Time Faculty	\$70,000,000	\$62,320,000	\$62,320,000
Deferred Maintenance/Instructional Equipment	Funding based on available one-time resources	\$148,000,000 (\$48,000,000 is one- time)	\$148,000,000 (\$48,000,000 is one-time)
Institutional Effectiveness Partnership Initiative	N/A	\$15,000,000	\$17,500,000 (Included in SSSP item)
COLA for EOPS, DSPS, CalWORKs, and the Childcare Tax Bailout programs	N/A	\$2,500,000	\$2,500,000
Supplemental financial aid assistance for Cal Grant B recipients	N/A	\$39,000,000	\$39,000,000
Proposition 39	N/A	\$38,700,000	\$38,700,000

(continued on next page)

2015–16 California Community College Funding

ITEM	2015-16 SYSTEM BUDGET REQUEST	2015-16 AUGMENTATION	TOTAL ITEM
One-Time Funds			
Mandate Backlogs (Including: Maintenance, Instructional Equipment)	Funding based on available one-time resources	\$603,700,000 (\$117,000,000 in budget year funds)	\$603,700,000
Remaining Apportionment Deferrals	\$94,500,000 (would eliminate system deferrals)	\$94,500,000	\$94,500,000
CTE (SB 1070)	N/A	\$48,000,000	\$48,000,000
Basic Skills and Student Outcomes Transformation Program	N/A	\$60,000,000	\$60,000,000
CCC/CSU/High Schools Pilot Program for Basic Skills Instruction	N/A	\$10,000,000	\$10,000,000
BA Pilot Programs—funding for implementation, start-up costs and professional development	N/A	\$6,000,000	\$6,000,000
Financial Aid Administration	N/A	\$3,000,000 (for local implementation of Cal Grant B supplemental financial aid assistance)	\$3,000,000
Adult Education			
Adult Education Block Grant Program	\$500,000,000	\$500,000,000	\$500,000,000
Adult Education Data Systems	N/A	\$25,000,000 (not counted against the P98 split)	\$25,000,000

Source: Troy, D. (2015). 2015-16 California Community College Funding. Retrieved August 19, 2015, from http://extranet.cccco.edu/Portals/1/CFFP/Fiscal/Budget News/2015-16/Letterhead_Final Budget Agreement.pdf

INSTITUTIONAL GOALS & INSTITUTIONAL OBJECTIVES

Goal

MiraCosta Community College District will become a vanguard educational institution committed to innovation and researched best practices, broad access to higher education, and environmental sustainability.

Institutional Objective I.1. Foster an inclusive community of learning and practice.

Institutional Objective I.2. Identify and implement best practices for promoting and increasing access to college programs and services.

Institutional Objective I.3. Integrate sustainability into the college environment, culture, and experience, and extend outreach to the communities we serve.

Goal

MiraCosta Community College District will become the institution where each student has a high probability of achieving academic success.

Institutional Objective II.1. Ensure educational planning tools, processes, and resources are contemporary and optimize student success.

Institutional Objective II.2. Foster an intellectual environment where faculty have regular access to and opportunities to engage in practices of teaching excellence.

Institutional Objective II.3. Utilize researched best practices and innovative strategies to develop and/or sustain communities of learning designed to produce equity in student outcomes.

Goal

MiraCosta Community College District will institutionalize effective planning processes through the systematic use of data to make decisions.

Institutional Objective III.1. Advance our culture of evidence by maximizing the access to and use of data.

Institutional Objective III.2. Employ strategic collaboration throughout the institution to move from evidence to action.

Soal IV

MiraCosta Community College District will demonstrate high standards of stewardship and fiscal prudence.

Institutional Objective IV.1. Maintain budget practices that result in sustainable, balanced budgets and sufficient reserves.

Institutional Objective IV.2. Maintain a system of internal controls that results in unqualified audits.

Institutional Objective IV.3. Invest in and preserve assets (land and physical plant, technology and equipment) that serve district needs.

oal V

 $\label{lem:miraCosta} \mbox{ Community College District will be a conscientious community partner.}$

Institutional Objective V.1. Collaborate and partner with employers and the business community to address global workforce needs and trends.

Institutional Objective V.2. Collaborate with community partners to create pathways for students that provide opportunities for learning and development outside of the classroom.

Institutional Objective V.3. Work with educational and community based partners to cultivate a "college-going culture" within the district's region and neighboring communities.

GENERAL INFORMATION

ABOUT THE DISTRICT

Description of the District

In 1934, the Oceanside-Carlsbad Union High School District Board of Education voted to establish a community college, to be located in one wing of Oceanside High School. Known then as the Oceanside-Carlsbad Junior College Department of the Oceanside-Carlsbad High School District, the school opened on September 3, 1934, with 20 faculty members who taught about 120 students.

In 2014, MiraCosta College celebrated 80 years of educational excellence. Over the years, the college's semester enrollment has ballooned to nearly 15,000 credit students and an additional 10,000 noncredit and fee-based students.

The MiraCosta Community College District is located in San Diego County along the Southern California coast, between Orange County to the north and the metropolitan area of San Diego to the south. The district is approximately 35 miles north of San Diego and 90 miles south of Los Angeles. The district includes the cities of Oceanside, Carlsbad, Encinitas, Rancho Santa Fe, Solana Beach, Del Mar, the unincorporated areas of La Costa and Olivenhain, and portions of Carmel Valley and Camp Pendleton Marine Base.

The district operates two campuses and two centers. The Oceanside Campus is located on a 121-acre site in the city of Oceanside. The district also operates the 42-acre San Elijo Campus in Cardiff, a 7.6-acre Community Learning Center in Oceanside, and a new 22,627-square-foot Technology Career Institute & North San Diego Small Business Development Center in Carlsbad.

MiraCosta College is accredited by the Accrediting Commission for Community and Junior Colleges (ACCJC) of the Western Association of Schools and Colleges (WASC). ACCJC is an institutional accrediting body recognized by the Commission on Recognition of Postsecondary Accreditation and the U.S. Department of Education and approved by the California State Department of Education Office of Private Post-Secondary Education for training veterans and other eligible persons under the provisions of the GI Bill. The University of California, California State Universities and private universities of high rank give credit for transfer courses completed at MiraCosta College.

Latest Developments at the College

As our student population has grown, so have our campuses. The Oceanside Campus added a new high-tech science laboratory in 2013. The building is the first of its kind at a California community college—it can run completely on photovoltaic power generated from the sun. In 2014, the college added on a new science facility at the college's San Elijo Campus in Cardiff.

An increase in student enrollment has resulted in the college increasing the availability of courses. Students are taking more online classes than ever before, and on-campus offerings have expanded to include more core classes offered on Fridays and Saturdays, allowing students to get into the classes they need most.

There has been a lot of growth at the college during the early part of the decade, but perhaps none as dramatic as the growth in the number of students who are currently serving in the military or who are military veterans. Today, MiraCosta College enrolls 1,400 student-veterans and their family members. In an effort to reach out to our military-affiliated students, MiraCosta College has opened the Veterans Information Center, located in the T100 Building on the Oceanside Campus. The Veterans Information Center is staffed by peer advisers who understand the unique circumstances and challenges that veteran students face because they are veterans themselves. They assist students in identifying relevant programs and resources that are available on campus and in the community, including employment, counseling, housing and health care.

The college's partnerships with local elementary, middle and high schools continue to be strong. In 2011, MiraCosta College received a seven-year, \$7 million federal GEAR UP grant, which provides multiple services to ensure middle school students and their families are prepared for college and career choices. In fall 2013, the first cohort of GEAR UP students moved from middle schools to either Oceanside or El Camino high school as freshmen students. Thanks to the generosity of our donors, including the MiraCosta College Foundation and its board members; prestigious foundations; and college faculty, staff, and community members; \$100,000 in scholarships will be available for these students

if they enroll at MiraCosta College following high school graduation.

To further encourage high school students to start their college career early, and to better serve the community of Carlsbad, the college has partnered with the Carlsbad Unified School District to share several classrooms at the new Sage Creek High School. Beginning in spring 2014, high school students, the public and other currently enrolled high school students from any school district have been able to take MiraCosta College courses on the high school campus. MiraCosta College has gone a step further by waiving the enrollment fee for any high school student who takes a college-level course offered by MiraCosta College.

The move removes a substantial financial barrier for local high school students while giving them a chance to earn college credit, get a taste of college life and inspire them to continue their education.

MiraCosta College continues to play a strong role in preparing local adult students for high-tech jobs. In fall 2013, the Department of Labor awarded MiraCosta College a \$2.75 million federal grant to start a Technology Career Institute (TCI) aimed at filling a growing demand for qualified machinists and industrial technicians in North County. The facility opened in 2015 and offers comprehensive technology training programs designed to provide skilled workers for such industries as high-tech manufacturing, maritime technology, robotics and biotech manufacturing.

ORGANIZATION DESCRIPTIONS

Divisional Descriptions

MiraCosta College is divided into four divisions. Each of the divisions is headed by either the college president or a vice president.

- Office of the President
- Office of Instruction
- Office of Student Support Services
- Office of Business & Administrative Services

Office of the President

The superintendent/president of MiraCosta College serves as the chief executive officer and provides district-wide leadership and direction to fulfill the institutional goals. The Office of the President contains the support staff for the president and Board of Trustees. This division oversees the following offices:

- Public Information Office—responsible for creating and implementing the district's governmental relations, marketing, and communications programs, including public affairs and legislative advocacy, public information, media and community relations, advertising and recruitment, social media, crisis communication, and public events
- Development Office/College Foundation responsible for raising private donations through fundraising activities to fund scholarships, stimulate new academic programs, and enhance college outreach to the community
- Institutional Effectiveness Office—responsible for providing evidence, resources, and support to facilitate district-wide decision making

Office of Instruction

The MiraCosta College Instructional Services division is responsible for all of the college's educational programs. With the assistance of department chairs, deans and faculty, the college's instructional programs are proposed, developed and implemented for the primary purpose of providing opportunities for students to reach their desired educational goals. Such goals include associate degrees, certificates of achievement and proficiency in many career and technical education areas, and diplomas and certificates in the noncredit program for adults seeking to finish their basic or high school education.

The division, led by the vice president, Instructional Services, oversees articulation, catalog production, class scheduling, curriculum, and the administration of the college's educational programs. It is organized into five schools and four areas of instructional responsibility as follows:

SCHOOLS:

- Arts & International Languages
- Behavioral Sciences, History & Community Education
- Career & Technical Education
- Letters & Communication Studies
- Math & Sciences

INSTRUCTIONAL AREAS:

- Academic Information Services
- Community Learning Center Site Administration
- Curriculum Support
- San Elijo Campus Site Administration

Office of Student Services

The Student Services division is responsible for supporting students in the areas of admissions, counseling, student development, and a variety of special programs so that students are successful in their academic pursuits.

- Admissions & Records—provides enrollment services, including registration, transcripts and graduation
- Athletics—puts equal emphasis on the academic and athletic achievements of our student-athletes
- College Police & Safety—responsible for safety and security of students, staff and property throughout the district
- Counseling—provides students counseling and career services
- Disabled Students Programs & Services
 (DSPS)—ensures access for educational
 opportunities for students with visual, hearing,
 physical, learning and mental disabilities
- Extended Opportunities Programs & Services (EOPS)—Provides supplemental services and financial aid to academically and financially at-risk students
- Financial Aid—Oversees application for and disbursement of federal and state financial aid

- Health Services—provides first aid, urgent care, and mental health services
- Institute for International Perspectives promotes global awareness by recruiting international students and creating opportunities for students to study abroad
- School Relations & Diversity Recruitment participates in community outreach to local school districts through the Student Ambassador Program
- Student Activities—promotes student engagement in clubs and co-curricular activities, supports and guides the Associated Student Government
- Transfer Center—provides information and guidance about transfer opportunities, as well as support for the transfer process

Office of Business & Administrative Services

The vice president of Business and Administrative Services is responsible for overseeing the following operational units:

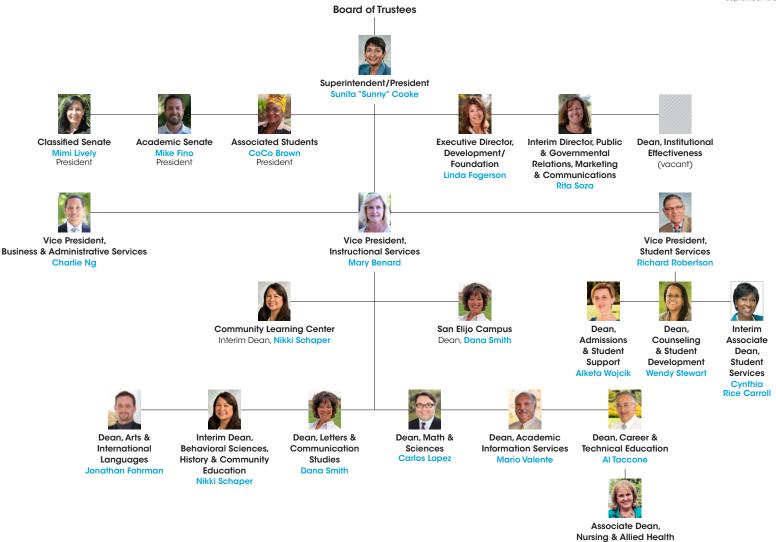
- Cashiering Services—cash receipts, petty cash, student accounts, and ticket sales
- **Facilities**—construction projects, facilities planning, grounds, maintenance, transportation
- **Fiscal Services**—budgeting, accounting, audit, payroll, auxiliary services, financial reporting
- Human Resources—recruiting, equal opportunity, employee benefits, compensation, employee training and development
- Purchasing & Material Management purchasing, contracting, bidding, asset management, shipping and receiving, copy/ printing services, mail services, records management
- Risk Management—health and safety, insurance, risk management programs, worker's compensation, loss control



Organizational Chart

September 1, 2015

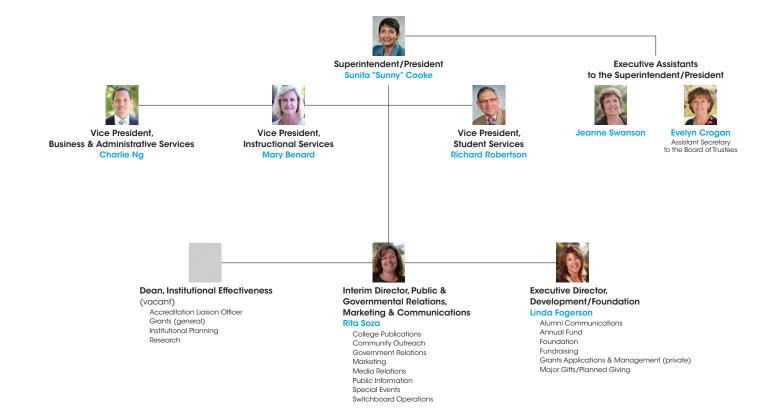
Sandy Comstock





Office of the Superintendent/President Functional Chart

September 1, 2015





Business & Administrative Services Division Functional Chart

April 7, 2015

Superintendent/President

Sunita "Sunny" Cooke

Vice President,

Business & Administrative Services

Charlie Ng

Chief Business Officer (CBO) Budget Development Facilities Master Plan Fiscal Management Fiscal Policy Legal Services Strategic Planning

Director, Fiscal Services Katie White

Accounting
Accounts Payable
Audits
Banking
Budgeting
Chart of Accounts
Contracts & Grants (fiscal)
Financial Reporting
Investment & Financing

Director, Risk Managment Joe Mazza

ADA Coordinator
Air Pollution Control Programs
Health & Safety
Insurance
Loss Control
Risk Management Programs
Workers' Compensation

Director, Cashiering Services Jo Ferris

Cashiering
Cash Receipts
Petty Cash
Student Accounts
Student Financial Services
Student Refunds
Ticket Sales

Director, Facilities Tom Macias

Capital Construction Custodial Facilities Planning Grounds Hazardous Material Disposal Hazardous Materials Maintenance Sustainability Transportation

Director, Human Resources Sheri Wright Career Incentive Program

Classification

Employee Benefits
Employee Discipline
Equal Employment Opportunity
FSA/Minimum Qualifications/
Equivalency
Recruiting
Retirement
Salary Placement
Staff Development

Title IX Officer/Sexual Harassment

Director, Purchasing/ Material Management

Susan Asafo
Contracting
Fixed Asset Management
Hazardous Material Tracking
Mail
Printing
Purchasing
Records Management
Shipping/Receiving



Instructional Services Division Functional Chart

August 11, 2015

Superintendent/President

Sunita "Sunny" Cooke

Vice President, Instructional Services

Mary Benard

Chief Instruction Officer (CIO) Articulation Class Scheduling Course Catalog

Curriculum Educational Master Plan

Dean, Community Learning Center; Behavioral Sciences, History & Community Education

Nikki Schaper, Interim

Site Administration Class Schedulina Curriculum Open Labs Registration Student Discipline

Academic Departments

Adult High School Diploma Noncredit English as a Second Language Noncredit Short-Term Vocational Noncredit, Other Psychology Sociology

Community Education & Workforce Development Linda Kurokawa, Director

Small Business Development Center Sudershan Shaunak, Director

Dean, San Elijo Campus; Letters & Communication **Studies**

Dana Smith

Site Administration Full-time Faculty Evaluations Honors Scholar Program

Academic Departments

Communication Studies Credit English as a Second Language Letters, Pre-Transfer Letters, Transfer Philosophy & Religious Studies

Dean, Academic Information Services Mario Valente

Administrative Systems Instructional Technology

Library Operations Media Services Technical Services

Academic Departments Library Science

Dean, Arts & International Languages

Jonathan Fohrman

Foundation Interface Study Abroad

Academic Departments

Dance International Languages Music Theatre & Film

Dean, Career & **Technical Education**

Al Taccone

Child Development Center Curriculum Liaison

Academic Departments

Computer Studies

Writing Center) Administration of Justice Biotech Center Automotive Technology Counseling Classes Business Liaison Business & Medical Office Professional Technologies Development Career Studies Room Scheduling Lead Child Development **Academic Departments** Computer Science & Information Technology

Dean, Math &

Academic Support

(Basic Skills, Math

Learning Center,

Sciences **Carlos Lopez**

> **Biological Sciences** Biotechnology Chemistry Interdisciplinary Studies Mathematics Physical Sciences Social Science

Associate Dean, Nursing

Academic Departments Nursing & Allied Health

Horticulture & Hospitality

Kinesiology, Health & Nutrition

Media Arts & Technologies

Career Center

& Allied Health

Sandy Comstock

Design

Donna Davis, Faculty Director

Math Learning Center Scott Fallstrom

Faculty Director Online Education

Jim Julius,

Faculty Director

Tutoring & Academic Support

Edward Pohlert, Faculty Director

Writing Center

Denise Stephenson, Faculty Director



Student Services Division Functional Chart

July 1, 2015

Superintendent/President

Director, Athletics

& Intramurals

Pat Conahan

Sunita "Sunny" Cooke

Vice President, Student Services

Richard Robertson

Chief Student Services Officer (CSSO)
Puente Program (jointly with Instructional Services)
Summer Bridge
GEAR UP Principal Investigator

Dean, Admissions & Student Support

Alketa Wojcik

Division Technology Coordination Financial Aid Appeals Matriculation Prerequisite Challenges Veterans Support Services

Admissions & Records

Jane Sparks, Interim

Enrollment Services Veterans Education Office

Financial Aid

Michael Dear

Grants, Loans & Work Study Scholarships

Health Services

Marge Reyzer

Mental Health Counseling Physician & Nurse Services

International Education

Mia Scavone International Students

School Relations/ Diversity Recruitment

Diversity Outreach
Student Ambassadors

Testing Services

Lisa Me

Academic Proctoring Center

Dean, Counseling & Student Development

Wendy Stewart

Committee on Exceptions Grievance Coordination Student Discipline

Academic Department

Counseling

Disabled Student Programs & Services

Connie Wilbur, Faculty Director Academic Accommodation for Disabilities Assessment & Classes for Learning Disabled

Extended Opportunities Program & Services

Yesenia Balcazar, Interim Faculty Director CalWORKs, CARE

Service Learning

Bea Pamer, Interim

Volunteer Programs

Student Activities

Activities, Clubs, Student Newspaper Associated Student Government

Transfer Center

Lise Flocken, Faculty Director

Associate Dean, San Elijo Campus

Cynthia Rice, Interim

Activities, Clubs
Associated Student
Government
Student Discipline
Student Services

Police Chief

Robert Norcross

Building Security Campus Safety Emergency Preparedness Parking

FINANCIAL POLICIES

Delegation of Authority, Business & Administrative Services

(BOARD POLICY 6100)

The Board of Trustees delegates to the superintendent/president the authority to supervise the general business procedures of the district to assure the proper administration of property and contracts; the budget, audit and accounting of funds; the acquisition of supplies, equipment and property; and the protection of assets and persons. All transactions shall comply with applicable laws and regulations, and with the California Community Colleges Budget and Accounting Manual. The superintendent/president may delegate such authority as necessary to other officers of the district. No contract shall constitute an enforceable obligation against the district until it has been approved or ratified by the board. The superintendent/president shall make appropriate periodic reports to the board and shall keep the board fully advised regarding the financial status of the district.

Budget Preparation (BOARD POLICY 6200)

Each year, the superintendent/president shall present to the Board of Trustees a budget prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual (BAM). The schedule for presentation and review of budget proposals shall comply with state laws and regulations and provide adequate time for board study. Budget development shall meet the following criteria:

- A. The annual budget shall support the district's mission statement and educational master plan.
- B. Results of program review shall be linked to the annual budget development process.
- C. Assumptions upon which the budget is based are presented to the board for review.
- D. A schedule is provided to the board by December of each year, which includes dates for presentation of the tentative budget, required public hearings, board study sessions, and approval of the final budget. At the public hearings, interested persons may appear and address the board regarding the proposed budget or any item in the proposed budget.

- E. Unrestricted general reserves are defined in Administrative Procedure 6305 but shall be not less than the prudent reserve defined by the California Community Colleges Chancellor's Office as a general fund balance of not less than five percent of expenditures.
- F. Changes in the assumptions upon which the budget was based shall be reported to the board in a timely manner.
- G. Budget projections address long-term goals and commitments.

Budget Management (BOARD POLICY 6250)

The budget shall be managed in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

Revenues accruing to the district in excess of amounts budgeted shall be added to the district's available reserves, which are available for appropriation only upon a resolution of the board that sets forth the need according to major budget classifications in accordance with applicable law.

Approval by the Board of Trustees is required for changes between major expenditure classifications. Transfers from general reserves to any expenditure classification must be approved by a two-thirds vote of the members of the board. Transfers between expenditure classifications must be approved by a majority vote of the members of the board. Board approval of transfers between major expenditure classifications (Major Object Classifications 10, 20, 30, 40, 50, 60, 70, and 80) may be on a ratification basis. The board may adopt an annual resolution to be filed with the County Superintendent of Schools, permitting the County Superintendent of Schools to originate intrabudget transfers necessary for closing the district's records by authority given under Education Code §70902.

Fiscal Management (BOARD POLICY 6300)

The superintendent/president shall establish procedures to assure that the district's fiscal management is in accordance with the principles contained in Title 5, §58311, including:

- Adequate internal controls exist.
- B. Fiscal objectives, procedures, and constraints are communicated to the Board of Trustees and employees.
- C. Adjustments to the budget are made in a timely manner, when necessary.
- D. The management information system provides timely, accurate and reliable fiscal information.
- E. Responsibility and accountability for fiscal management are clearly delineated.

The books and records of the district shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual. The books, records and internal controls of the district shall be compliant with Generally Accepted Government Auditing Standards and/or Generally Accepted Accounting Principles, as applicable. As required by law, the Board of Trustees shall be presented with a quarterly report showing the financial and budgetary conditions of the district. As required by the Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

Investments (BOARD POLICY 6320)

The superintendent/president is responsible for ensuring that funds not required for the immediate needs of the district are invested in accordance with law, including California Government Code §\$53600, et seq.

Investments shall be made based on the following criteria:

- A. The preservation of principal shall be of primary importance.
- B. The investment program must remain sufficiently liquid to permit the district to meet all operating requirements.
- C. Return on investment shall be sought for funds not required for the immediate needs of the district.

Transactions should be avoided that might impair public confidence.

Financial Audits (BOARD POLICY 6400)

There shall be an annual outside audit of all funds, books, and accounts of the district in accordance with the regulations of Title 5. The superintendent/ president shall assure that an annual outside audit is completed. The superintendent/president shall recommend a certified public accountancy firm to the board with which to contract for the annual audit.

FUND DESCRIPTIONS

GOVERNMENTAL	PROPRIETARY	FIDUCIARY
Governmental funds are used to track information on resources associated with the district's educational objectives.	Proprietary funds are for tracking district activities similar to those used in private sector accounting due to their income-producing character.	Fiduciary funds account for assets held on behalf of another party for which the district has some discretionary authority.
GENERAL FUND Restricted Unrestricted DEBT SERVICE Bond Interest & Redemption CAPITAL PROJECTS Capital Outlay Projects	 ENTERPRISE FUNDS Bookstore Cafeteria INTERNAL SERVICE Self-Insurance 	 TRUST FUNDS Associated Student Government Student Center Fee Student Financial Aid

FUND	PURPOSE
General Fund—Restricted	Restricted monies are from an external source that requires the monies be used for a specific purpose or purposes.
General Fund—Unrestricted	Used to account for resources available for the general district operations and support for educational programs.
29 Debt Service	Used only for the accumulation of resources for, and the payment of, other types of general long-term debt principal and interest.
Capital Outlay Projects	Used to account for the accumulation and expenditure of monies for the acquisition or construction of significant capital outlay items and scheduled maintenance and special repairs projects.
5] Bookstore	Receives the proceeds derived from the bookstore operations. All necessary expenses for the bookstore may be paid from generated revenue.
52 Cafeteria	Receives all monies from the sale of food or any other services performed by the cafeteria. Costs incurred from the operation and maintenance of the cafeteria are paid from this fund.
61 Self-Insurance	Used to account for income and expenditures of authorized self-insurance programs.
Associated Student Government	These monies are held in trust by the district for its organized student body associations, excluding clubs.
73 Student Center Fee	Accounts for monies collected by the district for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center.
74 Student Financial Aid	Accounts for the deposit and direct payment of government-funded student financial aid.

BUDGET PROCESS

Fund Accounting, Measurement Focus & Basis of Accounting

The community college fund structure presented here is based largely on concepts and principles contained in Governmental Accounting and Financial Reporting. This structure allows districts to establish any number of funds for internal reporting but requires that all accounts be consolidated for external financial reporting purposes. Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets, liabilities and related transactional movements of its resources.

Generally accepted accounting principles further require that all accounts reported within a single fund group use the same "basis of accounting" for timing the recognition of revenues, expenditures and transfers. For financial reporting purposes, the district is considered a special purpose government engaged only in business-type activities. Accordingly, the district's financial statements have been presented using the total economic resources measurement focus and the accrual basis of accounting. The district records revenues and expenses when they occur regardless of the timing of the related cash flow.

Basis of Budgeting

The district budget is a plan of proposed expenditure for operations and estimated revenue for a given period of time called a fiscal year. The budget represents the operational plans of the district in terms of economic decisions. The budgetary accounts have been recorded and maintained in accordance with the Chancellor's Office of the California Community College's Budget and Accounting Manual.

Budget Preparation

(ADMINISTRATIVE PROCEDURE 6200)

The annual budget shall support the district's mission statement and educational master plan. Assumptions upon which the budget is based shall be presented to the Board of Trustees for review. Unrestricted general fund reserves are defined in Administrative Procedure 6305, District Reserves, but shall be not less than the prudent reserve defined by the California Community Colleges Chancellor's Office as a general fund balance of not less than five percent of expenditures. Material changes in any assumptions upon which the budget was based shall be reported to the board in a timely manner.

Budget projections shall address long-term district goals and commitments. A budget calendar shall be established and approved by the Budget and Planning Committee, including information for the dates of the preliminary, tentative and final budget presentations.

The preliminary budget review shall be presented to the board in February of each year.

The tentative budget shall be presented to the board no later than July 1, and the final adoption budget no later than September 15. A public hearing on the final adoption budget shall be held on or before September 15. The September 15 deadline may be extended when adoption of the state budget is delayed. On or before September 30, the district shall complete the preparation of its adopted annual financial and budget report and submit a copy to the Chancellor's Office on or before October 10.

The Budget and Planning Committee will involve the appropriate groups in defining a consultation process for budget development. The Vice President, Business and Administrative Services, shall be responsible for the timely submission of all financial forms, including the 311 forms required by the Chancellor's Office.

Budget Management

(ADMINISTRATIVE PROCEDURE 6250)

Budget management shall conform to the following standards:

- Total amounts budgeted as the proposed expenditure for each major classification of expenditures shall be the maximum expended for that classification for the fiscal year, except as specifically authorized by the Board of Trustees.
- 2. The term "major classification" shall refer to the major object code classifications from the Budget and Accounting Manual (1000, 2000, 3000...).
- Transfers may be made from the available reserves to any expenditure classification by written resolution of the board and must be approved by a two-thirds vote of the members of the board.
- 4. Transfers may be made between expenditure classifications by written resolution of the board and may be approved by a majority of the members of the board. The board approval may be on a ratification basis.
- 5. The board may adopt an annual resolution to be filed with the County Superintendent of Schools permitting the County Superintendent of Schools to originate intrabudget transfers necessary for closing the district's records. Excess funds must be added to the general reserve of the district and are not available for appropriation except by resolution of the board setting forth the need according to major classification.
- Transfers of money within the same major classification of accounts may be made without prior board approval.

The district's budget development and management process exhibits the following budgetary principles:

- The Board of Trustees vests in the superintendent/president the authority and responsibility to implement the approved annual budget while exercising its appropriate oversight responsibilities.
- The budgeting process is transparent in design and application to include the district's compliance with the 50% Law, the 75:25 Ratio for full-time and adjunct faculty, and the other required standards established by the state.
- 3. All divisions and programs are the subject of a program review process.

Resource Allocation

Resource allocation processes link institutional program reviews and institutional objectives to the resources needed to accomplish the institutional goals identified in the Comprehensive Master Plan (CMP). The guiding principles for all resource allocation processes are as follows:

- 1. Resources include all assets of the district including its fiscal resources; personnel; facilities; equipment; and the time and talents of its faculty, staff and administrators.
- 2. The processes for allocating resources are transparent. All members of the district community are informed about the routines and components of planning that lead to resource allocations.
- 3. The resource allocation process begins with a review of the effectiveness of prior years' resource allocations and a forecast of potential funds for faculty, staff and administrative positions and the institutional program review fund.
- 4. Priority is given to resource requests that support:
 - Achievement of institutional goals and objectives
 - Health, safety and accessibility

To ensure a clear link between planning and resource allocation, the responsible party for a specific action plan includes the request for funding in the program review for his/her program or unit. In addition, the Budget and Planning Committee assesses funding requests based on a rubric that requires funding requests to address the link between the request and:

- The district mission statement
- Institutional program review
- Institutional objectives and action plans
- Student learning outcomes, administrative unit outcomes, or service area outcomes
- Assessment measures/evaluation plan

There are two annual assessments related to resource allocation:

- The Budget and Planning Committee begins each cycle of resource allocations by reviewing the effectiveness of prior three years' resource allocations. This analysis is a holistic review that includes the effectiveness of resource allocations in advancing the district mission statement and institutional objectives. The timeline and process described in the chart for "Effectiveness Review of Prior Years' Resource Allocations" is an annual process that will begin in October of the current fiscal year. In the absence of a progress report for the prior fiscal year, the same review activities will be conducted but with an analysis of institutional program review plans funded during the prior year as the basis for the resource effectiveness review.
- The Budget and Planning Committee reviews the resource allocation process biannually (see "Timeline and Process for Assessing the Planning Processes" in the Integrated Planning Manual (IPM). The three timeline/process charts related to resource allocations listed in the IPM include:

- Timeline and Process for Resource Allocations Other Than Full-time Faculty Positions
- 2. Timeline and Process of Resource Allocations for Full-time Faculty Positions
- 3. Timeline and Process for the Effectiveness Review of Prior Years' Resource Allocations

	BUDGET CALENDAR—ABBREVIATED
August	Budget and Planning Committee (BPC) reviews the draft of the integrated planning/budget calendar
September	BPC approves integrated planning/budget calendar
February	Board of Trustees reviews preliminary budget.
April-May	Budget development worksheets, instruction packets and due dates are forwarded to budget managers
May	BPC reviews draft of tentative budget
June	Tentative budget workshop for Board of Trustees
June	Tentative budget approved by Board of Trustees
July	State of California budget enacted
August	BPC reviews draft of final budget
September	Final budget workshop for Board of Trustees Final budget adopted by Board of Trustees

	BUDGET CALENDAR—FULL
August 21, 2015	BPC Special Meeting: New Member Orientation (after All College Day); BPC Special Meeting: Review Draft FY2016 Final Budget; Review Draft Integrated Planning/Budget Calendar for Planning Year 2015–16
August 26, 2015	Board FY2016 Final Budget Workshop
September 4, 2015	BPC Meeting: Approve Integrated Planning/Budget Calendar for Planning Year 2015–16
September 9, 2015	Board Adopts FY2016 Final Budget
September 18, 2015	BPC Meeting: VP BAS Presents Process Recommendation for Assessing Effectiveness of Prior Years' Resource Allocations; BPC identifies team to conduct Assessment of Effectiveness of Prior Years' Resource Allocations and produce report (Draft Report Due to BPC on October 19, 2015).
Months of September & October Annually	STAGE 1 AND STAGE 2 PROGRAM REVIEW PROCESSES (Ref. Integrated Planning Manual)
To be completed by September 18, 2015	STAGE 1 PROGRAM REVIEW: REVIEW-REFLECT-PLAN-WRITE—Department Chairs (academic depts.) and Department Heads (non-academic depts.) write their Program Reviews and Program Development Plans.
September 21– October 2, 2015	STAGE 2 PROGRAM REVIEW: DEPARTMENTAL REVIEW—Each Dept. Chair (academic depts.) or Dept. Head (non-academic depts.) discusses P.R. with program/department members/revises as necessary
Months of October & November Annually	STAGE 3 AND STAGE 4 PROGRAM REVIEW PROCESSES (Ref. Integrated Planning Manual)
October 5-30, 2015	STAGE 3 PROGRAM REVIEW: FINAL REVIEW/COMPLETION—Each Dept. Chair (academic depts.) or Dept. Head (non-academic depts.) and the appropriate next level administrator review and revise as necessary
October 16, 2015	BPC Meeting: Review Draft Report on Assessment of Effectiveness of Prior Years' Resource Allocations
November 6, 2015	BPC Meeting: Finalize/Approve Report on Assessment of Effectiveness of Prior Years' Resource Allocations and Forward Assessment Report to Councils for Review/ Comment to the Supt/Pres
Month of November Annually	SUPT/PRES MAKES FINAL DECISION ON RANKING OF FT FACULTY POSITIONS AND THE NUMBER OF POSITIONS TO BE OPENED, AND FORWARDS JOB ANNOUNCEMENTS FOR APPROVED REQUESTS TO HR (Ref. Integrated Planning Manual)
November 2-13, 2015	STAGE 4 PROGRAM REVIEW: EVALUATION—Each Department Chair (academic depts.) or Department Head (non-academic depts.) and the appropriate next level administrator evaluate the program and recommend scoring for program validation

(continued on next page)

	BUDGET CALENDAR—FULL (continued)
November 2-25, 2015	DIVISIONS PRIORITIZE THEIR PROGRAM REVIEW FUNDING REQUESTS, SCORING THEM USING BPC-APPROVED DIVISIONAL RUBRIC AND INCLUDING RUBRIC SCORING RESULTS
November 20, 2015	BPC Meeting: Review the Assessment Results of Prior Years' Resource Allocations; Prepare for Dec 4 Program Review Funding Request Interactive Dialogue
November 29, 2015	DUE TO BPC: DIVISION-PRIORITIZED PROGRAM REVIEW FUNDING REQUESTS SUBMITTED TO BPC IN PRIORITY ORDER, INCLUDING DIVISIONAL RUBRIC SCORES
Month of December Annually	SUPT/PRES PREPARES & PRESENTS INFORMATION REPORT TO BOARD ON ASSESSMENT OF EFFECTIVENESS OF PRIOR YEARS' RESOURCE ALLOCATIONS (Ref. Integrated Planning Manual)
Month of December Annually	STAGE 5 PROGRAM REVIEW PROCESSES (Ref. Integrated Planning Manual)
December 4, 2015	BPC Meeting: Interactive Dialogue Meeting—BPC reviews each division's draft prioritizations and rubric scores for its Program Development Plan Funding Requests as presented by the appropriate division head and offers broad-based perspective
November 16- December 11, 2015	STAGE 5 PROGRAM REVIEW: VALIDATION – Program Reviews submitted to the Institutional Program Review Committee (IPRC) for scoring reconciliation and program validation
January 5– February 12, 2016	PROGRAM DEVELOPMENT PLAN FUNDING REQUEST COST-OUT: BPC's Technical Review Team costs out division-prioritized program review requests and provides results to BPC. (Ref. Integrated Planning Manual)
January 15, 2016	BPC Meeting: Develop FTES Growth Recommendation for 2016–2017 (BPC to finalize on Feb 5, 2016)
February 5, 2016	BPC Meeting: [BUDGET ALLOCATION FOR FUNDING PROGRAM DEVELOPMENT PLAN REQUESTS]—BPC to Establish an Institutional Program Review Fund amount for inclusion in the FY2017 Tentative Budget. Finalize FTES Growth Recommendation. Budget Workshop
February 2016	Board Budget Workshop
February 19, 2016	BPC Meeting: Review Costed-Out Division-Prioritized Program Development Plan Funding Requests, taking into consideration the Report on the "Effectiveness Review of Prior Years' Resource Allocations" (Ref. Integrated Planning Manual)]
March 18, 2016	BPC Meeting: REVIEW DRAFT DISTRICT INSTITUTIONAL GOALS PROGRESS REPORT and submit feedback to the Office of Institutional Effectiveness (Ref. Integrated Planning Manual); Complete the Review of Costed-Out Division-Prioritized Program Development Plan Funding Requests
Month of April Annually	PROGRAM DEVELOPMENT PLANS FUNDING RECOMMENDATION TO SUPT/PRES: The VP, BAS delivers BPC's funding recommendation to the Supt/Pres. (Ref. Integrated Planning Manual)

(continued on next page)

	BUDGET CALENDAR—FULL (continued)
April 1, 2016	BPC Meeting: Develop funding recommendation for Program Development Plan Funding Requests, taking into consideration the Report on the "Effectiveness Review of Prior Years' Resource Allocations"
April 15, 2016	BPC Meeting: Finalize funding recommendation for Program Development Plan Funding Requests and submit to VP, BAS to deliver recommendation to the Supt/Pres. (Ref. Integrated Planning Manual) Review and draft updates if necessary to current Division Rubric and BPC Rubric.
Month of May Annually	SUPT/PRES APPROVES/ANNOUNCES PROGRAM DEVELOPMENT PLAN FUNDING REQUESTS THAT WILL BE FUNDED (Ref. Integrated Planning Manual)
Month of May Annually	SUPT/PRES PRESENTS FINAL REPORT ON DISTRICT INSTITUTIONAL GOALS TO THE BOARD FOR INFORMATION (Ref. Integrated Planning Manual)
May 6, 2016	BPC Meeting: Finalize and Approve Divisional Rubric and BPC Rubric for next cycle of Program Review and Resource Allocation processes.
May 20, 2016	Last BPC meeting of the year. BPC Meeting: Review Draft FY2017 Tentative Budget, which includes the BPC-established Institutional Program Review fund amount, then forward to Administrative Council for action and to other Councils for information.
Month of June Annually	INSTITUTIONAL PROGRAM REVIEW DATA DISTRIBUTED TO ACADEMIC PROGRAMS, STUDENT SERVICES PROGRAMS, AND ADMINISTRATIVE UNITS (Ref. Integrated Planning Manual)
June 2016	Board FY2017 Tentative Budget Workshop
June 2016	Board Approves FY2017 Tentative Budget
August 19, 2016	BPC Special Meeting: New Member Orientation (after All College Day); BPC Special Meeting: Review Draft FY2017 Final Budget, then forward to Administrative Council for action and to other Councils for information. Review Draft Integrated Planning/Budget Calendar for Planning Year 2016–2017
August 2016	Board FY2017 Final Budget Workshop
September 2016	BPC Meeting: Approve Integrated Planning/Budget Calendar for Planning Year 2016–2017
September 2016	Board Adopts FY2017 Final Budget

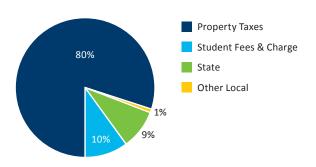
REVENUES

General Fund—Unrestricted

The General Fund, Unrestricted is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the district (instruction, administration, student services, and maintenance and operations). There are three major sources of revenue available to the district for this fund. These include local property taxes, enrollment fees and state apportionment. The remaining revenue sources include interest, mandated costs and other local fees.

For FY2015–16, the State made a one-time increase of the Mandate Reimbursement Block Grant to fund past mandated reimbursement claims; the allocation to the Community Colleges was based on FTES. MCC's allocation is \$5.8 million to the unrestricted general fund.

FY2016 UNRESTRICTED GENERAL FUND REVENUES



Property Taxes

The largest source of revenue for the district comes from property taxes. The County of San Diego Tax Assessor's Office is responsible for assessment of all taxable real property. Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1. Unsecured property taxes are payable in one installment on or before August 31. The County of San Diego bills and collects the taxes on behalf of the district. The assumptions used to project property tax revenue are based on information compiled by the county on locally assessed values within the district's boundaries.

Assessed values have increased in San Diego County and within the district's boundaries. As a result, property tax revenue is expected to increase and is budgeted at 5.45% (\$4.5 million) higher than last year's actual receipts.

Enrollment Fees

The cost of enrollment fees is determined by the State of California. The current fee is \$46 per unit. The district establishes a budget for enrollment fees based on current enrollment data and past trends. The information is evaluated by the Enrollment Management Committee and a recommendation for the upcoming fiscal year is determined. The full-time equivalent student (FTES) projection for FY2015–16 is expected to be relatively flat, thus the budget is estimated to remain flat at \$6,800,000. There is no change to revenues for non-resident tuition.

Proposition 30—The Schools & Local Public Safety Protection Act of 2012

Proposition 30, The Schools & Local Public Safety Protection Act of 2012, passed in November 2012. This proposition temporarily raises the sales and use tax by 25 cents for four years (ending December 2016) and raises the income tax rate for high-income earners for seven years (ending December 2019) to provide continuing funding for local school districts and community colleges. The Education Protection Account (EPA) is accounted for in the general fund to receive and disburse these temporary tax revenues. The district will receive \$1,073,000, which is approximately 1% of the revenue budget. As allowed by law, the district plans to use these resources toward capital outlay projects.

Other Local Revenues

Additional revenue generated from Other Local Sources includes the following fees: course fees, transcripts fees, testing fees, student ID cards, and business development contracts. The district will continue to receive revenue from Successor Agencies formerly known as Redevelopment Agencies (RDA) for the Cities of Oceanside, Solana Beach, and Carlsbad, and are considered Other Local Sources. The RDA revenue for FY2015–16 is expected to

decrease significantly over time as a result of the redistribution of local assets due to the dissolution of RDAs.

Highlights of General Fund—Restricted & Other Funds

Revenues in these funds are restricted by the parameters of each respective fund in accordance with the California Community Colleges Budget and Accounting Manual.

General Fund-Restricted

General Fund, Restricted revenues are specifically restricted by laws, regulations, donors or other outside agencies as to their expenditures. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted monies.

Federal restricted awards include Perkins IV for career and technical education; Adult Basic Education Programs; Small Business Development Center Trade and Commerce funds; Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP); and Trade Adjustment Assistance Community College Career Training (TAACCCT).

Major state categorical programs include Basic Skills, Student Success and Support Program (formerly known as Matriculation), Extended Opportunity Programs and Services (EOPS), Disabled Students Programs & Services (DSPS), Board Financial Assistance Program (BFAP), California Work Opportunities and Responsibility to Kids (CalWORKs), and Physical Plant and Instructional Equipment. Three categorical budgets increased significantly; Student Success, Student Equity, and Basic Skills; the combined total increase is projected at \$2.0 million; the State will provide final allocation budgets in September. The Physical Plant and Instructional Equipment budget will remain the same as last year, at \$1.4 million.

Locally restricted revenue is generated primarily from health service and parking fees. These fees typically correlate to enrollment patterns.

Capital Outlay Projects Fund

The district issued lease revenue bonds during FY2015 to fund projects identified in the 5-Year Facilities Plan. The loan proceeds of \$12.5 million will fund projects in FY2016 and FY2017.

Debt Service Fund

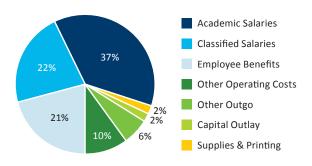
An incoming transfer from the general fund represents the new debt service payment for the lease revenue bond.

EXPENDITURES

General Fund-Unrestricted

There are six major object codes to record the district's expenditures. These object codes include academic salaries, classified salaries, benefits, supplies, other expenses and services, and capital outlay.

FY2016 UNRESTRICTED GENERAL FUND EXPENDITURES



Academic & Classified Salaries and Benefits

Salaries and employee benefits are the district's greatest expense, accounting for approximately 80% of the annual operating budget. Academic salaries are budgeted at \$40.8 million which represents an increase from last year due to the approval of ten new faculty positions, replacement of vacant positions, annual salary step and column increases, and a 2% Cost of Living Adjustment (COLA) increase. The expenditures for benefits is expected to increase due to the following factors: CalSTRS rate increase from 8.88% to 10.73%; CalPERS rate increased from 11.77% to 11.85%; increase of \$1.3 million in retiree benefits contributions into the irrevocable trust to fully fund the unfunded actuarial accrued liabilities for other post-employment benefits for retirees.

Supplies & Other Operating Expenses

The budgets for supplies and Other Operating Expenses is projected to be higher due to inflationary costs.

Other Outgo

The budget for Other Outgo will remain flat in the interfund transfers account. The Board of Trustees is committed to using district reserves for capital outlay projects. As a result, a transfer of \$3 million will be transferred to the Capital Outlay Projects Fund. In addition to the lease revenue bond, the general fund will continue to support the 5-Year Facilities Plan.

Highlights of General Fund—Restricted & Other Funds

General Fund-Restricted

Expenses are projected to be higher than the prior year actuals but lower than prior year budget. This is primarily due to timing of physical plant maintenance that will carry over to FY2016. The Fund Balance will decline due to the spending of the physical plant maintenance projects carryover balance from the prior year.

Capital Outlay Projects Fund

Expenses in this fund correlate to the 5-Year Facilities Plan where some projects are completed within the fiscal year, while other projects may be completed in phases that span over several fiscal years. The projected increase in expenditures for new facilities and improvements is a reflection of the use of the lease revenue bonds.

All Other Funds

The Fund Balance in aggregate for all other funds will decline due to the Associated Student Services (ASG) and Club remodeling project from Fund 73—Student Center Fees. The reserve was intended for large capital improvement projects and will deplete the reserve in Fund 73 at the completion of the project.

FISCAL YEAR 2016 BUDGETED REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	GENERA	AL FUND	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRIS	E FUNDS	INTERNAL SERVICE		TRUST FUNDS	;	TOTAL
	RESTRICTED	UNRESTRICTED	BONDS/ INTEREST	CAPITAL OUTLAY PROJECTS	BOOKSTORE	CAFETERIA	SELF- INSURANCE	ASSOCIATED STUDENT GOVERNMENT	STUDENT CENTER FEE	STUDENT FINANCIAL AID	ALL FUNDS
REVENUES										•	,
TOTAL FEDERAL REVENUES	\$3,822,244	_	_	_	_	_	_	_	_	\$16,387,889	\$20,210,133
TOTAL STATE REVENUES	9,262,714	\$9,407,493	_	_	_	_	_	_	_	900,000	19,570,207
TOTAL LOCAL REVENUES	1,698,380	99,987,770	\$92,000	\$73,500	\$262,000	\$21,500	\$15,800	\$40,000	\$135,000	· —	102,325,950
TOTAL REVENUES	14,783,338	109,395,263	92,000	73,500	262,000	21,500	15,800	40,000	135,000	17,287,889	142,106,290
EXPENDITURES		• • • • • • • • • • • • • • • • • • • •								•	,
Academic Salaries	1,601,316	40,811,922	_	_	_	_	_	_	_	_	42,413,238
Classified Salaries	4,569,448	24,813,547	_	_	12,230	4,000	_	10,400	81,382	_	29,491,007
Employee Benefits	1,929,571	23,066,470	_	_	5,051	1,787	_	936	17,000	_	25,020,815
Supplies & Printing	802,397	1,849,182	_	16,793	_	1,000	1,000	62,300	500	_	2,733,172
Other Operating Costs	2,551,025	10,918,832	1,250	935,689	39,500	147,000	35,000	56,200	75,813	_	14,760,309
Capital Outlay	3,850,786	2,542,933	_	7,456,893	_	_	26,000	11,414	996,000	_	14,884,026
Other Outgo	286,151	6,930,005	1,744,641	_	180,219	_	_	14,000	_	17,287,889	26,442,905
Contingencies & Suspense	394,967	_	415,175	3,000,000			173,796	_	145,636		4,129,574
TOTAL EXPENDITURES	15,985,661	110,932,892	2,161,066	11,409,375	237,000	153,787	235,796	155,250	1,316,331	17,287,889	159,875,046
REVENUES OVER/(UNDER) EXPENDITURES	(1,202,323)	(1,537,629)	(2,069,066)	(11,335,875)	25,000	(132,287)	(219,996)	(115,250)	(1,181,331)	_	(17,768,756)
OTHER FINANCING SOURCES		***************************************							• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	
Incoming Transfers	_	_	1,555,400	5,154,324	_	128,500	50,000	117,000	_	_	7,005,224
Sale of Fixed Assets	_	10,000	_	_	_	_	_	_	_	_	10,000
NET OTHER FINANCING SOURCES	_	10,000	1,555,400	5,154,324	_	128,500	50,000	117,000			7,015,224
NET INCREASE/(DECREASE) IN FUND BALANCE	(1,202,323)	(1,527,629)	(513,666)	(6,181,551)	25,000	(3,787)	(169,996)	1,750	(1,181,331)	_	(10,753,532)
FUND BALANCE										• • • • • • • • • • • • • • • • • • • •	,
FUND BALANCE, JULY 1	1,670,128	19,116,692	1,482,746	15,956,108	677,734	89,380	227,341	92,281	1,181,331	_	40,493,741
FUND BALANCE, JUNE 30	467,806	17,589,063	969,080	9,774,557	702,734	85,593	57,345	94,031	(0)		29,740,209
FUND BALANCE % OF EXPENDITURE	2.9%	15.9%	44.8%	85.7%	296.5%	55.7%	24.3%	60.6%	0.0%	0.0%	18.6%

BUDGETED REVENUES & EXPENDITURES BY FUND

Total All Funds			
		FY2015	FY2016
	FY2014 ACTUAL	UNAUDITED ACTUAL	FINAL BUDGET
			•••••
REVENUES			
FEDERAL REVENUES			
Higher Education Act	\$1,526,485	\$1,230,998	\$1,351,916
Student Financial Aid	10,437,682	17,815,710	16,412,889
Perkins (VTEA)	272,268	307,420	329,447
TANF	56,149	59,139	53,332
Veterans Education	16,944	4,594	20,000
Workforce Investment Act (WIA)	303,988	1,424,277	1,489,343
Other Federal Revenues	655,741	569,708	553,206
TOTAL FEDERAL REVENUES	13,269,257	21,411,845	20,210,133
STATE REVENUES			
General Apportionments	96,624	117,253	125,208
General Categorical Programs	3,459,119	5,756,578	6,828,524
Reimbursable Categorical	1,299,415	1,593,166	2,605,757
Other Special State Funding	1,086,633	1,101,913	1,046,607
Other State Revenues	440,565	282,907	299,433
State Non-Tax Revenue	2,201,457	2,664,639	7,979,678
State Tax Subventions	687,338	683,909	685,000
TOTAL STATE REVENUES	9,271,150	12,200,365	19,570,207
LOCAL REVENUES			
Local Property Taxes	78,142,430	83,114,556	87,642,770
Student Fees & Charges	12,377,339	12,744,151	13,010,910
Contract Services	23,835	57,907	44,670
Interest & Investment Income	121,270	144,009	183,300
Rentals & Leases	195,741	150,143	117,000
Sales & Commissions	394,393	375,255	354,300
Other Local Revenues	805,649	771,204	973,000
TOTAL LOCAL REVENUES	92,060,656	97,357,223	102,325,950
TOTAL REVENUES	114,601,063	130,969,434	142,106,290
EXPENDITURES			
Academic Salaries	39,346,033	40,148,175	42,413,238
Classified Salaries	24,643,167	25,428,278	29,491,007
Employee Benefits	19,169,269	20,591,059	25,020,815
Supplies & Printing	1,979,248	2,208,979	2,733,172
Other Operating Costs	9,978,161	11,133,457	14,760,309
Capital Outlay	8,200,101	10,110,854	14,884,026
Other Outgo	17,496,387	26,838,571	26,442,905
Contingencies & Suspense			4,129,574
TOTAL EXPENDITURES	120,812,367	136,459,373	159,875,046
DEVENUES OVER // INDERNESS PROPERTY OF S	(6.244.204)	(F 400 030)	(17.760.756)
REVENUES OVER/(UNDER) EXPENDITURES	(6,211,304)	(5,489,939)	(17,768,756)

(continued on next page)

Total All Funds (continued)			
	FY2014 ACTUAL	FY2015 UNAUDITED ACTUAL	FY2016 FINAL BUDGET
OTHER FINANCING SOURCES			• • • • • • • • • • • • • • • • • • • •
Incoming Transfers	5,476,576	7,031,062	7,005,224
Proceeds from Financing	82,300	12,650,000	_
Sale of Fixed Assets	10,971	17,456	10,000
NET OTHER FINANCING SOURCES	5,569,848	19,698,518	7,015,224
NET INCREASE/(DECREASE) IN FUND BALANCE	(641,456)	14,208,579	(10,753,532)
FUND BALANCES			
FUND BALANCE, JULY 1	26,935,903	26,294,447	40,503,026
FUND BALANCE, JUNE 30	26,294,447	40,503,026	29,749,494
FUND BALANCE % OF EXPENDITURE	21.8%	29.7%	18.6%

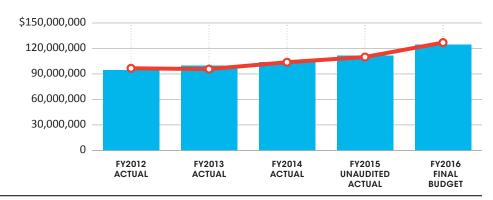
Fu	nd

General Fund—Total			
	FY2014 ACTUAL	FY2015 UNAUDITED ACTUAL	FY2016 FINAL BUDGET
REVENUES			
FEDERAL REVENUES			
Higher Education Act	\$1,526,485	\$1,230,998	\$1,351,916
Student Financial Aid	12,440	25,100	25,000
Perkins (VTEA)	272,268	307,420	329,447
TANF	56,149	59,139	53,332
Veterans Education	16,944	4,594	20,000
Workforce Investment Act (WIA)	303,988	1,424,277	1,489,343
Other Federal Revenues	655,741	569,708	553,206
TOTAL FEDERAL REVENUES	2,844,015	3,621,235	3,822,244
STATE REVENUES			
General Apportionments	96,624	117,253	125,208
General Categorical Programs	3,459,119	4,868,923	5,928,524
Reimbursable Categorical	1,299,415	1,593,166	2,605,757
Other Special State Funding	1,086,633	1,101,913	1,046,607
Other State Revenues	440,565	282,907	299,433
State Non-Tax Revenue	2,201,457	2,664,639	7,979,678
State Tax Subventions	687,338	683,909	685,000
TOTAL STATE REVENUES	9,271,150	11,312,710	18,670,207
LOCAL REVENUES			
Local Property Taxes	78,142,430	83,114,556	87,642,770
Student Fees & Charges	12,249,932	12,615,260	12,880,910
Contract Services	23,835	57,907	44,670
Interest & Investment Income	85,843	120,550	100,000
Rentals & Leases	105,316	57,693	25,000
Sales & Commissions	128,265	73,476	72,800
Other Local Revenues	649,700	723,742	920,000
TOTAL LOCAL REVENUES	91,385,321	96,763,183	101,686,150
TOTAL REVENUES	103,500,485	111,697,128	124,178,601
EVDENDITURES		••••••	
EXPENDITURES Academic Salarios	20.246.022	40 140 175	42 412 220
Academic Salaries	39,346,033	40,148,175	42,413,238
Classified Salaries Employee Benefits	24,566,935	25,347,949	29,382,995
Supplies & Printing	19,153,259	20,571,959 2,120,296	24,996,041
Other Operating Costs	1,848,299 9,484,877	10,478,928	2,651,579 13,469,857
Capital Outlay	3,079,968	4,085,080	6,393,719
Other Outgo	6,306,762	7,203,520	7,216,156
Contingencies & Suspense	0,300,702	7,203,320	394,967
TOTAL EXPENDITURES	103,786,133	109,955,909	126,918,552
REVENUES OVER/(UNDER) EXPENDITURES	(285,648)	1,741,219	(2,739,951)

(continued on next page)

General Fund—Total (continued)			
	FY2014 ACTUAL	FY2015 UNAUDITED ACTUAL	FY2016 FINAL BUDGET
		• • • • • • • • • • • • • • • • • • • •	
OTHER FINANCING SOURCES			
Incoming Transfers	71,773	_	_
Proceeds from Financing	82,300	_	_
Sale of Fixed Assets	10,971	17,456	10,000
NET OTHER FINANCING SOURCES	165,044	17,456	10,000
NET INCREASE/(DECREASE) IN FUND BALANCE	(120,603)	1,758,675	(2,729,951)
FUND BALANCES		•	
FUND BALANCE, JULY 1	19,148,748	19,028,145	20,786,820
FUND BALANCE, JUNE 30	19,028,145	20,786,820	18,056,869
FUND BALANCE % OF EXPENDITURE	18.3%	18.9%	14.2%

GENERAL FUND-TOTAL: REVENUES & EXPENDITURES

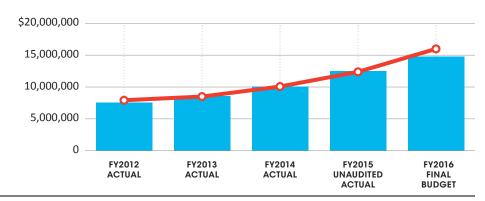


Fu	nd

General Fund—Restricted			
		FY2015	FY2016
	FY2014 ACTUAL	UNAUDITED	FINAL BUDGET
REVENUES			••••
FEDERAL REVENUES	40.0 .0-	4	4. 05. 0.0
Higher Education Act	\$1,526,485	\$1,230,998	\$1,351,916
Student Financial Aid	12,440	25,100	25,000
Perkins (VTEA)	272,268	307,420	329,447
TANF Veterans Education	56,149	59,139	53,332
Workforce Investment Act (WIA)	16,944 303,988	4,594 1,424,277	20,000 1,489,343
Other Federal Revenues	655,741	569,708	553,206
TOTAL FEDERAL REVENUES	2,844,015	3,621,235	3,822,244
TOTAL TEDLINAL NEVENOLS	2,044,013	3,021,233	3,022,244
STATE REVENUES			
General Categorical Programs	3,459,119	4,868,923	5,928,524
Reimbursable Categorical	1,268,133	1,561,884	2,605,757
Other State Revenues	440,565	282,907	299,433
State Non-Tax Revenue	408,004	426,087	429,000
TOTAL STATE REVENUES	5,575,821	7,139,800	9,262,714
LOCAL REVENUES			
Student Fees & Charges	1,306,370	1,409,547	1,410,910
Contract Services	23,835	57,907	44,670
Sales & Commissions	128,265	73,476	72,800
Other Local Revenues	163,540	209,096	170,000
TOTAL DEVENUES	1,622,010	1,750,025	1,698,380
TOTAL REVENUES	10,041,846	12,511,060	14,783,338
EXPENDITURES			
Academic Salaries	1,406,439	1,739,273	1,601,316
Classified Salaries	3,114,719	3,563,057	4,569,448
Employee Benefits	1,177,660	1,582,804	1,929,571
Supplies & Printing	668,924	826,684	802,397
Other Operating Costs	1,907,894	2,134,777	2,551,025
Capital Outlay	995,945	2,269,709	3,850,786
Other Outgo	803,587	267,042	286,151
Contingencies & Suspense	_	_	394,967
TOTAL EXPENDITURES	10,075,168	12,383,346	15,985,661
DEVIANUES OVER WINDER VENEZUES	(00.000)	40= =15	(4 222 222)
REVENUES OVER/(UNDER) EXPENDITURES	(33,322)	127,715	(1,202,323)
NET INCREASE/(DECREASE) IN FUND BALANCE	(33,322)	127,715	(1,202,323)
FUND BALANCES			
FUND BALANCE, JULY 1	1,575,736	1,542,414	1,670,128
FUND BALANCE, JUNE 30	1,542,414	1,670,128	467,806
FUND BALANCE % OF EXPENDITURE	15.3%	13.5%	2.9%

General Fund—Restricted (continued)

GENERAL FUND-RESTRICTED: REVENUES & EXPENDITURES

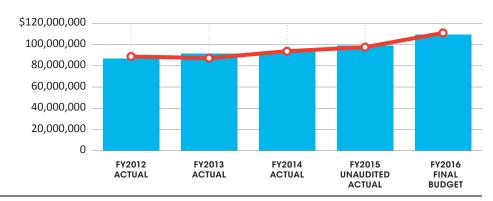


Fun	d

General Fund—Unrestricted			
		FY2015	FY2016
	FY2014 ACTUAL	UNAUDITED ACTUAL	FINAL BUDGET
REVENUES			
FEDERAL REVENUES	_	_	_
STATE REVENUES			
General Apportionments	\$96,624	\$117,253	\$25,208
Reimbursable Categorical	31,282	31,282	_
Other Special State Funding	1,086,633	1,101,913	1,046,607
State Non-Tax Revenue	1,793,453	2,238,553	7,550,678
State Tax Subventions	687,338	683,909	685,000
TOTAL STATE REVENUES	3,695,329	4,172,910	9,407,493
LOCAL DEVENUES			
LOCAL REVENUES Local Property Taxes	78,142,430	83,114,556	87,642,770
Student Fees & Charges	10,943,561	11,205,713	11,470,000
Interest & Investment Income	85,843	120,550	100,000
Rentals & Leases	105,316	57,693	25,000
Other Local Revenues	486,160	514,646	750,000
TOTAL LOCAL REVENUES	89,763,310	95,013,158	99,987,770
TOTAL REVENUES	93,458,640	99,186,068	109,395,263
EVACABLETIBES		•	• • • • • • • • • • • • • • • • • • • •
EXPENDITURES Academic Solaries	27 020 504	20 400 002	40 011 022
Academic Salaries Classified Salaries	37,939,594	38,408,903	40,811,922
Employee Benefits	21,452,216 17,975,599	21,784,892 18,989,155	24,813,547 23,066,470
Supplies & Printing	1,179,374	1,293,613	1,849,182
Other Operating Costs	7,576,983	8,344,152	10,918,832
Capital Outlay	2,084,024	1,815,371	2,542,933
Other Outgo	5,503,176	6,936,479	6,930,005
Contingencies & Suspense	_	_	_
TOTAL EXPENDITURES	93,710,965	97,572,563	110,932,892
DEVENUES OVER #UNDED\ EXPENDITURES	(252.226)	1 (12 505	(4 527 620)
REVENUES OVER/(UNDER) EXPENDITURES	(252,326)	1,613,505	(1,537,629)
OTHER FINANCING SOURCES		• • • • • • • • • • • • • • • • • • • •	
Incoming Transfers	71,773	_	_
Proceeds from Financing	82,300	_	_
Sale of Fixed Assets	10,971	17,456	10,000
NET OTHER FINANCING SOURCES	165,044	17,456	10,000
NET INCREASE/(DECREASE) IN FUND BALANCE	(87,281)	1,630,961	(1,527,629)
FUND BALANCES		•••••	
FUND BALANCE, JULY 1	17,573,012	17,485,731	19,116,692
FUND BALANCE, JUNE 30	17,485,731	19,116,692	17,589,063
FUND BALANCE % OF EXPENDITURE	18.7%	19.6%	15.9%

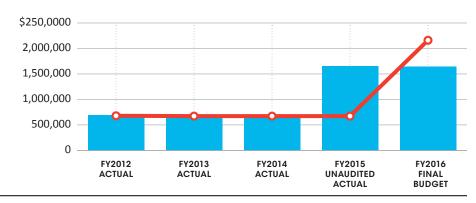
General Fund—Unrestricted (continued)

GENERAL FUND-UNRESTRICTED: REVENUES & EXPENDITURES



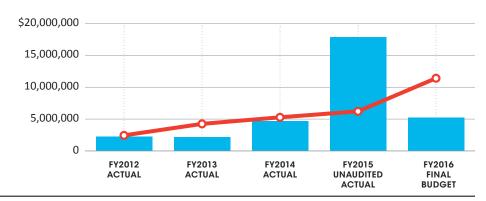
Debt Service			
		FY2015	FY2016
	FY2014 ACTUAL	UNAUDITED ACTUAL	FINAL BUDGET
REVENUES			
LOCAL REVENUES			
Interest & Investment Income	\$6,299	\$1,819	\$2,000
Rentals & Leases	88,200	90,750	90,000
TOTAL LOCAL REVENUES	94,499	92,569	92,000
TOTAL REVENUES	94,499	92,569	92,000
EXPENDITURES Other Operation Contact	550	4.250	4.250
Other Operating Costs Other Outgo	550	1,250	1,250
Contingencies & Suspense	672,408	671,908	1,744,641 415,175
TOTAL EXPENDITURES	672,958	673,158	2,161,066
	0.12,000	0.0,200	
REVENUES OVER/(UNDER) EXPENDITURES	(578,459)	(580,590)	(2,069,066)
OTHER FINANCING SOURCES			
Incoming Transfers	600,000	1,555,400	1,555,400
NET OTHER FINANCING SOURCES	600,000	1,555,400	1,555,400
NET INCREASE/(DECREASE) IN FUND BALANCE	21,541	974,810	(513,666)
FUND BALANCES		•	
FUND BALANCE, JULY 1	486,395	507,936	1,482,746
FUND BALANCE, JUNE 30	507,936	1,482,746	969,080
FUND BALANCE % OF EXPENDITURE	75.5%	220.3%	44.8%

DEBT SERVICE FUND: REVENUES & EXPENDITURES



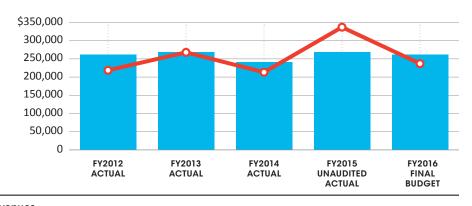
Capital Outlay Projects			
	FY2014 ACTUAL	FY2015 UNAUDITED ACTUAL	FY2016 FINAL BUDGET
			•••••••••••••••••••••••••••••••••••••••
TOTAL STATE REVENUES	_	_	_
LOCAL REVENUES			
Interest & Investment Income	\$21,966	\$13,874	\$73,500
Sales & Commissions	21.000	8,658	72.500
TOTAL LOCAL REVENUES TOTAL REVENUES	21,966 21,966	22,532 22,532	73,500 73,500
TOTAL REVEROLS	21,500	22,332	73,300
EXPENDITURES			
Supplies & Printing	74,655	24,817	16,793
Other Operating Costs	147,299	300,306	935,689
Capital Outlay	5,054,084	5,889,536	7,456,893
Contingencies & Suspense TOTAL EXPENDITURES	5,276,038	6,214,658	3,000,000 11,409,375
TO TAL EXILENDITORES	3,270,030	0,214,030	11,403,373
REVENUES OVER/(UNDER) EXPENDITURES	(5,254,072)	(6,192,126)	(11,335,875)
OTHER FINANCING SOURCES			
Incoming Transfers	4,643,995	5,154,324	5,154,324
Proceeds from Financing		12,650,000	
NET OTHER FINANCING SOURCES	4,643,995	17,804,324	5,154,324
NET INCREASE/(DECREASE) IN FUND BALANCE	(610,077)	11,612,198	(6,181,551)
FUND BALANCES			
FUND BALANCE, JULY 1	4,953,987	4,343,910	15,956,108
FUND BALANCE, JUNE 30	4,343,910	15,956,108	9,774,557
FUND BALANCE % OF EXPENDITURE	82.3%	256.7%	85.7%

CAPITAL OUTLAY PROJECTS FUND: REVENUES & EXPENDITURES



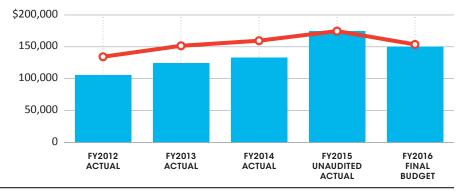
Bookstore			
	FY2014 ACTUAL	FY2015 UNAUDITED ACTUAL	FY2016 FINAL BUDGET
REVENUES			
LOCAL REVENUES			
Interest & Investment Income	\$1,895	\$1,902	\$2,000
Sales & Commissions	239,243	266,629	260,000
TOTAL LOCAL REVENUES	241,139	268,532	262,000
TOTAL REVENUES	241,139	268,532	262,000
EXPENDITURES Classified Calarian	12.220	12 220	12.220
Classified Salaries	12,229	12,339	12,230
Employee Benefits Other Operating Costs	4,900 119,404	5,113 48,255	5,051 39,500
Other Operating Costs Other Outgo	76.773	271,338	180,219
TOTAL EXPENDITURES	213,305	337,044	237,000
TOTAL EXPENDITORES	213,303	337,044	237,000
REVENUES OVER/(UNDER) EXPENDITURES	27,833	(68,512)	25,000
NET INCREASE/(DECREASE) IN FUND BALANCE	27,833	(68,512)	25,000
.,			ŕ
FUND BALANCES			
FUND BALANCE, JULY 1	718,413	746,246	677,734
FUND BALANCE, JUNE 30	746,246	677,734	702,734
FUND BALANCE % OF EXPENDITURE	349.8%	201.1%	296.5%

BOOKSTORE FUND: REVENUES & EXPENDITURES



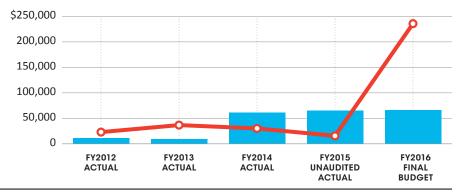
Cafeteria			
	FY2014 ACTUAL	FY2015 UNAUDITED ACTUAL	FY2016 FINAL BUDGET
		•••••	
REVENUES			
LOCAL REVENUES Sales & Commissions	\$26,885	\$26,492	\$21,500
TOTAL LOCAL REVENUES	26,885	26,492	21,500
TOTAL REVENUES	26,885	26,492	21,500
		• • • • • • • • • • • • • • • • • • • •	
EXPENDITURES			
Classified Salaries	4,076	4,113	4,000
Employee Benefits	1,633	1,704	1,787
Supplies & Printing Other Operating Costs	153,920	168,893	1,000 147,000
TOTAL EXPENDITURES	159,629	174,710	153,787
TO THE EXILEMENT	100,020	17 1,7 10	233,707
REVENUES OVER/(UNDER) EXPENDITURES	(132,745)	(148,218)	(132,287)
OTHER FINANCING SOURCES			
Incoming Transfers	105,808	148,219	128,500
NET OTHER FINANCING SOURCES	105,808	148,219	128,500
NET INCREASE/(DECREASE) IN FUND BALANCE	(26,936)	1	(3,787)
FUND BALANCES		• • • • • • • • • • • • • • • • • • • •	
FUND BALANCE, JULY 1	116,316	89,379	89,380
FUND BALANCE, JUNE 30	89,379	89,380	85,593
FUND BALANCE % OF EXPENDITURE	56.0%	51.2%	55.7%

CAFETERIA FUND: REVENUES & EXPENDITURES



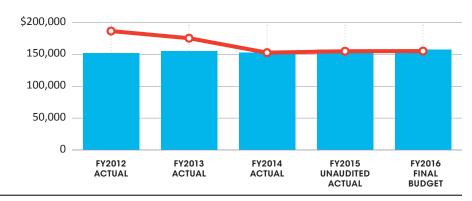
Self-Insurance			
		FY2015	FY2016
	FY2014 ACTUAL	UNAUDITED	FINAL
	7.0.07.2	71070712	30301.
REVENUES	• • • • • • • • • • • • • • • • • • • •	•••••	
LOCAL REVENUES			
Interest & Investment Income	\$609	\$756	\$800
Other Local Revenues	10,425	14,853	15,000
TOTAL LOCAL REVENUES TOTAL REVENUES	11,034	15,610	15,800
TOTAL REVENUES	11,034	15,610	15,800
EXPENDITURES	· · · · ·		
Supplies & Printing	_	140	1,000
Other Operating Costs	20,822	15,469	35,000
Capital Outlay	9,385	_	26,000
Contingencies & Suspense	_	_	173,796
TOTAL EXPENDITURES	30,207	15,609	235,796
REVENUES OVER/(UNDER) EXPENDITURES	(19,173)	1	(219,996)
OTHER FINANCING SOURCES	····		
Incoming Transfers	50,000	50,000	50,000
NET OTHER FINANCING SOURCES	50,000	50,000	50,000
NET INCREASE/(DECREASE) IN FUND BALANCE	30,827	50,001	(169,996)
FUND BALANCES			
FUND BALANCE, JULY 1	146,513	177,340	227,341
FUND BALANCE, JUNE 30	177,340	227,341	57,345
FUND BALANCE % OF EXPENDITURE	587.1%	1456.5%	24.3%

SELF INSURANCE FUND: REVENUES & EXPENDITURES



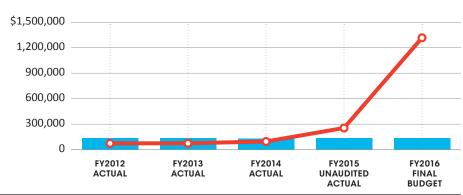
Associated Student Government			
		FY2015	FY2016
	FY2014 ACTUAL	UNAUDITED ACTUAL	FINAL BUDGET
REVENUES	• •• • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • • •
LOCAL REVENUES			
Interest & Investment Income	\$69	_	
Rentals & Leases	2,225	\$1,700	\$2,000
Other Local Revenues	145,524	32,608	38,000
TOTAL LOCAL REVENUES TOTAL REVENUES	147,818	34,308	40,000
TOTAL REVENUES	147,818	34,308	40,000
EXPENDITURES	• •• • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • • •
Classified Salaries	13,542	9,320	10,400
Employee Benefits	2,210	995	936
Supplies & Printing	56,294	63,497	62,300
Other Operating Costs	50,765	65,180	56,200
Capital Outlay	14,742	2,463	11,414
Other Outgo	15,201	13,540	14,000
TOTAL EXPENDITURES	152,754	154,994	155,250
REVENUES OVER/(UNDER) EXPENDITURES	(4,936)	(120,686)	(115,250)
OTHER FINANCING SOURCES	• •• • • • • • • • • • • • • • • • • • •		••••••
Incoming Transfers	5,000	123,119	117,000
NET OTHER FINANCING SOURCES	5,000	123,119	117,000
	3,000	120,110	117,000
NET INCREASE/(DECREASE) IN FUND BALANCE	64	2,433	1,750
FUND BALANCES			
FUND BALANCE, JULY 1	89,784	89,849	92,281
FUND BALANCE, JUNE 30	89,849	92,281	94,031
FUND BALANCE % OF EXPENDITURE	58.8%	59.5%	60.6%

ASSOCIATED STUDENT GOVERNMENT FUND: REVENUES & EXPENDITURES



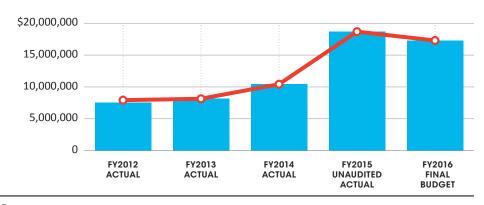
Student Center Fee			
	FY2014 ACTUAL	FY2015 UNAUDITED ACTUAL	FY2016 FINAL BUDGET
REVENUES			
LOCAL REVENUES			
Student Fees & Charges	\$127,407	\$128,891	\$130,000
Interest & Investment Income	4,588	5,108	5,000
TOTAL DEVENUES	131,995	133,998	135,000
TOTAL REVENUES	131,995	133,998	135,000
EXPENDITURES			
Classified Salaries	46,386	54,557	81,382
Employee Benefits	7,268	11,288	17,000
Supplies & Printing		229	500
Other Operating Costs	525	55,176	75,813
Capital Outlay	41,921	133,775	996,000
Contingencies & Suspense	_	_	145,636
TOTAL EXPENDITURES	96,100	255,025	1,316,331
REVENUES OVER/(UNDER) EXPENDITURES	35,895	(121,027)	(1,181,331)
NET INCREASE/(DECREASE) IN FUND BALANCE	35,895	(121,027)	(1,181,331)
FUND BALANCES			
FUND BALANCE, JULY 1	1,266,463	1,302,358	1,181,331
FUND BALANCE, JUNE 30	1,302,358	1,181,331	(0)
FUND BALANCE % OF EXPENDITURE	1355.2%	463.2%	0.0%

STUDENT CENTER FEE FUND: REVENUES & EXPENDITURES



Student Financial Aid			
	FY2014 ACTUAL	FY2015 UNAUDITED ACTUAL	FY2016 FINAL BUDGET
DEVENUES			
REVENUES FEDERAL REVENUES			
Student Financial Aid	\$10,425,242	\$17,790,610	\$16,387,889
TOTAL FEDERAL REVENUES	10,425,242	17,790,610	16,387,889
STATE REVENUES		007.655	000 000
General Categorical Programs TOTAL STATE REVENUES		887,655	900,000
TOTAL STATE REVENUES	_	887,655	900,000
LOCAL REVENUES	_	_	_
TOTAL REVENUES	10,425,242	18,678,265	17,287,889
EXPENDITURES			
Other Outgo	10,425,242	, ,	17,287,889
TOTAL EXPENDITURES	10,425,242	18,678,265	17,287,889
REVENUES OVER/(UNDER) EXPENDITURES	_	_	_
NET INCREASE/(DECREASE) IN FUND BALANCE	_	_	_
FUND BALANCES			
FUND BALANCE, JULY 1	_	_	_
FUND BALANCE, JUNE 30	_	_	_
FUND BALANCE % OF EXPENDITURE	0.0%	0.0%	0.0%

STUDENT FINANCIAL AID FUND: REVENUES & EXPENDITURES



Resource Allocation for Fiscal Year 2016

CAPITAL EXPENDITURES

Capital expenditures are incurred when money is spent to purchase a fixed asset, or add to the value of an existing fixed asset, which has a useful life that extends beyond the taxable year. Capital expenditures are used to acquire or upgrade physical assets such as equipment, property, or industrial buildings. In accounting, a capital expenditure is added to an asset account ("capitalized"), thus increasing the asset's basis (the cost or values of an asset as adjusted for tax purposes). The district maintains an initial unit cost capitalization threshold of \$5,000 and an estimated useful life greater than one year. Buildings as well as renovations to buildings, infrastructure, and land improvements with a unit cost of \$50,000 or more which significantly increase the value or extend the useful life of the structure, are capitalized.

Comprehensive Master Plan

The MiraCosta Community College District Board of Trustees approved the 2011 Comprehensive Master Plan at their November 15, 2011, board meeting. The district began the collaborative, twoyear Comprehensive Master Plan project by hiring consultants for the educational plan and the facilities plan components. The consultants worked with the MiraCosta Master Plan Team which was comprised of representatives from the faculty, administration, staff, and student body, to prepare, produce, and recommend for board approval a comprehensive master plan to guide the education of students, service to communities, and planning for facilities to support these endeavors. In May 2015, the district began revising the Comprehensive Master Plan by creating an internal educational plan review committee to update the data that will be used to inform a revision to the facilitates plan

Facilities Master Plan

MiraCosta Community College District ensures that facilities renewal and improvement projects are planned, organized, and coordinated effectively to support the mission and vision of the college. The district's facilities master plan provides a rational and orderly method of addressing existing physical concerns and accommodating future needs

throughout the district. The document includes critical reviews of existing facilities, land use, and a conceptual list of projects to respond to the future challenges facing the district through 2021. In June 2015, the board approved the hiring of an architectural consultant to revise the facilities master plan.

5-Year Facilities Plan

The 5-Year Facilities Plan is updated annually and submitted to the California Community Colleges Chancellor's Office. Plan objectives include:

- Facilitate learning through facility enhancements
- Ensure facility compliance with environmental, health, and safety regulations
- Extend the life expectancies of buildings and infrastructure
- Construct new facilities to meet the academic demands of the community

In May 2015, the Board of Trustees approved the 2015 5-Year Facilities Plan to meet projected facility needs.

Planning Priorities

The district's planning priorities promotes the development and renovation of facilities that support the highest standards in instructional methodology, equity, the protection of the environment, and public health and safety. The following criteria were used in prioritizing the facility needs of the district:

- Facilities alignment with the district's mission, institutional goals, the strategic plan, and college program reviews
- The impact of facilities on the student learning experience
- Health, safety, and security considerations
- Facilities that have lived their useful life are most likely to require replacement

Capital Projects for 5-Year Facilities Plan

Modernize 80 Classrooms— Oceanside & San Elijo Campuses

This project will renovate classrooms that have outdated lighting, carpeting, flooring, paint, ceiling finishes, HVAC, electrical infrastructure, technology and new furnishings that have outlived their useful life. The renovated classrooms will provide new lighting, acoustic treatments to absorb sound, new technology, white boards, new flexible furnishings, and improved, contemporary finishes, all with the goal to provide a 21st century learning environment. This project does not include science laboratories. The estimated budget for this project is \$11.7 million. There are no significant operating costs expected to impact the operating budget.

Renovate Offices Resulting from Community Services Move to Carlsbad

This project will renovate the vacated offices that have outdated lighting, carpeting, flooring, ceiling finishes, and furnishings that have outlived their useful life. This project moves Student Success and Support Programs (SSSP) employees into Student Services and moves out Career Services to yield services that are more coherent to students. The estimated budget for this project is \$330,000. There are no significant operating costs expected to impact the operating budget.

New Student Success Support Space

This project will provide leased, temporary, portable building office and support spaces to accommodate projected staff growth of 37 FTE resulting from the state's Student Success and Support Program (SSSP) initiatives supporting student success, including increases in the number of faculty, counselors, and support staff. The estimated budget for this project is \$1.1 million. Operating costs expected to impact the operating budget include \$72,864.

Provide Storage for Art/Music— Oceanside Campus

This project will address the program review priority to provide 2,000 additional square feet of storage for the art and music departments. Currently, instructional equipment for both departments

is being stored in classrooms or exterior storage containers that are not temperature or humidity controlled. As a result, instructional equipment is subject to external weather conditions and is causing rusting or corrosion in some cases, thus reducing the life expectancy of the instructional equipment. These outside storage containers also require staff to haul equipment over significant distances to get it to the buildings where the equipment will be used. As equipment is being stored in classrooms, instructional space is negatively impacted. The estimated budget for this project is \$1.4 million. Operating costs expected to impact the operating budget include \$15,180.

New Space for Theatre/Dance— Oceanside Campus

This project will create 6,400 square feet of new lab space for the theatre and dance programs. These programs are still limited to sharing its space with the kinesiology, health, and nutrition departments, which makes it difficult for the performing arts, music, theatre, and dance to interact. The theatre building's lobby currently has to be used as a lab to teach students because there is not adequate or appropriate space to accommodate the need that is required from the programs. Additional instructional space for theatre and dance will facilitate better collaboration between the programs, not only for faculty, but also for students. A new space will give students the ability to participate in classes between the disciplines at the same location. The estimated budget for this project is \$4.5 million. Operating costs expected to impact the operating budget include \$48,576.

Renovate Gym—Oceanside Campus

This project will make essential improvements needed to maintain the Oceanside Campus gymnasium, dance studio, and locker rooms. The project will correct major facility problems, including the gymnasium/dance studio roofs, heating-and-ventilation system, replacement of bleachers, and a complete renovation of the locker room, which is shared between men's and women's facilities. The original men's locker room building was demolished in 2004 and was not replaced. As a result, the existing women's locker room facility was converted

to accommodate both men's and women's facilities. The existing facility is in need of renovation and possible expansion. In addition, the original men's locker room building had one classroom where kinesiology courses were taught. This facility was not replaced after being demolished and the classroom was moved to a temporary building at T400. The site where the buildings sit may need to be improved to meet current American with Disabilities Act (ADA) accessibility requirements. This will be determined once renovation plans are submitted to the Division of State Architects office for review. The project has been escalated to account for moving the start date to FY2016–17, and the estimated budget for this project is \$5.5 million. There are no significant operating costs expected to impact the operating budget.

Instructional Building #1— Allied Health B4400 Renovation

This project proposes to construct a new instructional laboratory building to accommodate growth and replace temporary buildings, as well as to renovate the existing Allied Health Building 4400. The new Instructional Building #1 will be submitted to the Chancellor's Office as an initial project proposal (IPP) in 2015, and the district is proposing a 50 percent local contribution to increase the chances of receiving state funding. The estimate for this project is \$10,100,000. Moving forward with the renovation project is contingent upon Instructional Building #1 qualifying for state funding. The estimated budget for the renovation project is \$1,665,000. There are no significant operating costs expected to impact the operating budget.

5-Year Facilities Plan Projects-Other

Repair Parking Lots

This project will repair and replace parking lots identified as being in the worst condition and in need of immediate repair or replacement. The estimated budget for this project is \$1 million. There are no significant operating costs expected to impact the operating budget

Replace/Repair Storm Drain & Sewer Lines

This project will replace the highest-priority and aging storm drains and sewer systems throughout the three district sites that are becoming deteriorated and undersized. The main storm drains and sewer systems at all three sites are dated. The Oceanside Campus system dates back to the 1960s and the San Elijo Campus and Community Learning Center sites date back to the 1980s. These new systems will help prevent sewer back-ups, flooding, and water damage, which will ultimately reduce future maintenance costs. This project will construct new plumbing and sewer utilities infrastructure. The estimated budget for this project is \$1 million. There are no significant operating costs expected to impact the operating budget.

Replace/Repair Information Technology Underground Fiber Optic Lines

This project will update MiraCosta College's network fiber optic infrastructure. This includes the fiber backbone, network switches, and the network cables to the workstations and labs. The upgrade to the network infrastructure will replace building network infrastructure that has aged beyond its useful life or is under capacity. The estimated budget for this project is \$1 million. There are no significant operating costs expected to impact the operating budget.

2015-16 Program Review Needs

Multiple projects have been identified through the continuous improvement process, also known as program review, and are aimed at improving facility deficiencies for various academic and support programs, including art, design drafting, music, and the Library. The estimated budget for this project is \$460,000. There are no significant operating costs expected to impact the operating budget.

Projects, Costs & Schedules

PROJECT						
	FY2015-16	FY2016-17	FY2017-18	FY2018-19	FY2019-20	TOTAL PROJECT COST
Renovate 80 Classrooms at OC and SAN	¢2,400,000	¢2.4E0.000	¢2.640.000	¢2.760.000	¢1 410 000	¢11 660 000
	\$2,400,000	\$2,450,000	\$2,640,000	\$2,760,000	\$1,410,000	\$11,660,000
Renovate Offices (resulting from Carlsbad TCI)	330,000	_	_	_	_	330,000
New Student Support Space	130,000	260,000	275,000	290,000	145,000	1,100,000
New Storage Art/Music	1,040,000	350,000	_	_	_	1,390,000
New Theatre/Dance Space	1,120,000	3,360,000	_	_	_	4,480,000
Gym Renovation	_	1,090,000	2,205,000	2,205,000	_	5,500,000
Repair Parking Lots	300,000	300,000	300,000	100,000	_	1,000,000
Repair/Replace Storm Drain and Sewer Lines	_	_	500,000	500,000	_	1,000,000
Repair/Replace IT Underground	_	_	500,000	500,000	_	1,000,000
2015–16 Program Review Needs	230,000	230,000	_	_	_	460,000
Program Contingency	300,000	300,000	300,000	300,000	300,000	1,500,000
CASH FLOW TOTALS	5,850,000	8,340,000	6,720,000	6,655,000	1,855,000	29,420,000

NOTES:

- Scheduled (deferred) maintenance and instructional equipment and library materials funding from the state can provide assistance with renovating the gym, classrooms, offices, and providing instructional equipment for these spaces. Proposed funding in the Governor's budget for 2015–16 is \$1.4 million. These funds vary year to year.
- The district is submitting an initial project proposal to fund an Allied Health building. In addition, the existing Allied Health building will be renovated for an additional cost of \$1.7 million in this project is approved for state funding. In the interim, an underutilized classroom will be converted into a new CNA classroom in 2015–16 to allow the program to expand until funding approvals are determined.
- ASG Student Services and clubroom remodel project, fully funded by the Associated Student Government, is scheduled for FY2015–16 and FY2016–17 and is budgeted at \$966,000.

Facilities Needs or Projects Identified in the 2011 Facilities Master Plan that Are Not in this Plan

- Roadway realignment and parking lot relocation.
- Photovoltaic parking structures.
- New buildings for Maintenance and Operations, Purchasing, Gymnasium, CLC Student Services, SAN Science Labs Phase 2, and SAN Student Services.
- Construction of new parking lots.
- Campus wide green/sustainability projects (i.e. student plaza, rain barrels, photovoltaic energy, wind energy).
- Hardscape/sidewalk/walkway replacement.
- Green technologies.
- Utility infrastructure replacement—domestic water, electrical, irrigation, storm drain, gas, AIS/IT infrastructure.
- Phase 2 and 3 of parking lot repairs.
- Site ADA improvements outside scope of work identified to be completed.
- Modernization or renovation of remaining facilities including offices and other nonclassroom facilities and grounds.

DEBT MANAGEMENT

Legal Debt Limits

The district does not have a legal debt limit threshold to adhere to.

Lease Revenue Bonds

On July 1, 1999, the district issued lease revenue bonds in the amount of \$7,285,000 to be used to refund the 1998 issue of certificates of participation and to fund the construction of the Community Learning Center. Those bonds were paid off in September 2010 with the issuance of the lease revenue refunding. On September 16, 2010, the district issued lease revenue bonds in the amount of \$3,065,000 to be used to refinance the acquisition

and construction of capital improvement, fund debt service reserve accounts, and to pay the cost of issuing the bonds. The bonds mature in 2019 with interest yields ranging from 3.00 to 4.00 percent.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2016	\$370,000	\$47,450	\$417,450
2017	385,000	34,275	419,275
2018	395,000	22,575	417,575
2019	405,000	10,575	415,575
2020	150,000	2,250	152,250
TOTAL	1,705,000	117,125	1,822,125

On February 1, 2015, the district issued a 15 year lease revenue bond in the amount of \$12,650,000 to be used for capital improvement projects for the construction of new instructional space and the modernization, renovation and repair of many buildings, including parking spaces and sewer lines. Included in the total amount was the cost of issuing the bond, \$150,000. The bond matures in 2030 with interest at 3.09%. Annual Debt Service payments are approximately \$1,062,000 each year for 15 years.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2016	\$640,000	\$422,858	\$1,062,858
2017	695,000	365,779	1,060,779
2018	720,000	344,149	1,064,149
2019	740,000	321,669	1,061,669
2020	765,000	298,649	1,063,649
2021–2030	9,090,000	1,544,768	10,634,768
TOTAL	12,650,000	3,297,871	15,947,871

Capital Leases

On December 21, 2006, the district entered into a debt financing agreement with SunTrust Corporation for the construction of six energy-efficiency projects valued at approximately \$2,234,983. The district is obligated to make payments through 2017 at an annual interest rate of 4.3 percent.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2016	\$244,658	\$12,076	\$256,734
2017	126,320	2,046	128,366
TOTAL	370,978	14,122	385,100

Post-Employment Benefits

The district's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of Governmental Accounting Standards Board Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. As of June 30, 2015, the district has a net OPEB asset of \$428,271.

From the July 1, 2015 Actuarial Study and the OPEB Trust Fund balance as of 6/30/2015, the district is 86% Funded on the Actuarial Accrued Liability (AAL). The Unfunded Actuarial Accrued Liability is \$2.9 million, or 14%. The district will fully fund the UAAL as part of the Board's directive to fully fund the GASB 45 Obligation for the FY2015–16 Budget.

OPEB FUNDING PROGRESS AS OF JULY 1, 2015	
Actuarial Accrued Liability (AAL)	\$20,095,621
Actuarial Valuation of Assets (Trust Fund)	-17,226,726
Unfunded Actuarial Accrued Liability (UAAL)	2,868,895
Funded Ratio	86%

Long-Range Financial Planning

Economic Conditions

The district's economic condition is directly affected by the economic well-being of the State of California. The California Community College Chancellor's Office, The California Department of Finance, and the California Legislative Analyst's Office (LAO) have predicted a 6% steady growth in California's economic health. According to the November 2014, California's Fiscal Outlook, issued by the LAO, the state budget situation is positive from two years ago. The LAO's forecast reflects continued improvement in the state's finances. Those improvements are expected to be seen in the growth of property taxes. State funding for community colleges is largely based upon the funding model designed by Prop 98, which establishes a minimum funding level for education. The district is unique in California in that it is primarily funded by property taxes. An increase in property taxes will not only have a positive impact on other educational institutions statewide, but also on the district. The LAO's forecast further supports the district's multiyear financial plans and projections.

The district is not aware of any currently known facts, decisions, or conditions that are expected to have a significant negative impact on the financial position or operations during FY2015–16. Beyond those unknown variables having a global effect on virtually all types of business operations, the district remains confident in the current economic climate. Management will continue to provide information to the Board of Trustees and community on the financial condition of the district and to monitor resources to maintain the district's ability to react to internal and external issues if and when they arise.

General Fund—Unrestricted 5-Year Financial Plan

The table on pages 58–59 outlines MiraCosta College District's 5-Year Financial Plan of the General Fund's unrestricted revenues and expenditures for FY2015–16 through FY2019–20. The long range plan links directly to the district's Institutional Goals and Strategic Objectives outlined on page 12 and the Board Directives. The 5-Year Financial Plan continues to fund programs and initiatives for student success by investing in

resources while enabling the college to be flexible and change with the needs of the students and the local community.

The 5-Year Financial Plan's revenue assumption from local property tax revenues decrease from 5.4% to 3.5% over 5 years; trending 0.5% downward each year beginning in 2016–17 to be more conservative compared to the Legislative Analyst's Office 2015 California Economic Outlook:

Local Property Tax Revenue Assumed to Grow at About Historical Average

Following the end of the triple flip, we assume local property tax revenue continues to increase steadily over the period. Under our main scenario, assessed property values grow at about 6 percent each year over the 2016–17 through 2019–20 period—similar to the historical average. This corresponds to growth of about \$1 billion per year. In addition, under our main scenario, RDA residual revenue increases by slightly more than \$200 million per year. When combined with several other smaller revenue components, total school and community college local property tax revenue increases, on average, \$1.3 billion each year of the period.

Other revenue reductions are from the one-time state mandate grant of \$5.8 million and the state's Prop 30 revenues that will end December 31, 2020. Expenses are projected to increase each year due to annual step and column increases, cost-of-living-adjustment increases, health benefit costs, CalSTRS and CalPERS increases, and inflation. Ten new faculty are projected over the next two years from the three year Staffing Plan and Program Review assessments. Enrollment is projected to remain flat.

In summary, the plan includes some modest revenue growths and expenditures to retain a fund balance above 10% of expenditures through FY2018–19. FY2019–20's fund reserves dips to 7.6%. However, this plan assumes conservative revenue growth rates compared to the assumptions in the LAO California Economic Outlook Report. Should economic conditions match the LAO's assumptions and MCC manages its expenditures, then the reserve balance in 2020 will remain above 10%.

5-YEAR FINANCIAL PLAN

GENERAL FUND—UNRESTRICTED							
	FY2015 BUDGET	FY2015 EST/ACT	FY2016 BUDGET	FY2017 PROJECTED	FY2018 PROJECTED	FY2019 PROJECTED	FY2020 PROJECTED
REVENUES							
Federal							
State	\$3,549,847	\$4,172,910	\$9,407,493	\$3,615,105	\$3,465,105	\$3,315,105	\$2,965,105
	. , ,	. , ,		. , ,	. , ,		. , ,
Property Taxes Enrollment Fees/Non-Resident Tuition	82,137,861 11,440,000	83,133,051	87,642,770 11,470,000	92,024,909 11,470,000	96,166,029 11,470,000	100,012,671 11,470,000	103,513,114
Other Local Revenues	, ,	11,205,763	· · · · · · · · · · · · · · · · · · ·	, ,	, ,	, ,	11,470,000
TOTAL REVENUES	657,040	692,916 99,204,640	885,000	885,000 107,995,014	885,000 111,986,134	885,000 115,682,776	885,000
TOTAL REVENUES	97,784,748	99,204,640	109,405,263	107,995,014	111,986,134	115,682,776	118,833,219
EXPENDITURES	······································			• • • • • • • • • • • • • • • • • • • •			
Academic Salaries	38,454,494	38,411,021	40,811,922	42,360,910	43,732,946	44,498,273	45,276,993
Classified Salaries	23,360,137	21,784,886	24,813,547	25,433,886	25,942,563	26,461,415	26,990,643
Benefits	19,229,794	18,989,155	23,066,470	21,828,744	23,697,870	25,452,859	27,267,517
Supplies, Printing, Copy Charges	1,890,837	1,293,352	1,849,182	1,895,412	1,946,588	2,001,092	2,057,123
Other Operating Expenses	9,508,127	8,337,241	10,918,832	10,909,803	11,204,367	11,518,090	11,840,596
Capital Outlay	2,943,644	1,815,371	2,542,933	2,542,933	2,542,933	2,542,933	2,542,933
Transfers Out	6,935,005	6,944,377	6,930,005	4,430,005	4,430,005	5,430,005	6,030,005
TOTAL EXPENDITURES	102,322,038	97,575,403	110,932,891	109,401,693	113,497,273	117,904,666	122,005,810
NET REVENUES LESS EXPENDITURES	(4,537,290)	1,629,237	(1,527,628)	(1,406,679)	(1,511,139)	(2,221,891)	(3,172,591)
FUND BALANCE							
BEGINNING FUND BALANCE	17,485,733	17,485,733	19,114,970	17,587,342	16,180,663	14,669,524	12,447,634
NET REVENUES LESS EXPENDITURES	(4,537,290)	1,629,237	(1,527,628)	(1,406,679)	(1,511,139)	(2,221,891)	(3,172,591)
ENDING FUND BALANCE	12,948,443	19,114,970	17,587,342	16,180,663	14,669,524	12,447,634	9,275,043
FUND BALANCE % OF EXPENDITURE BUDGET	12.7%	19.6%	15.9%	14.8%	12.9%	10.6%	7.6%
10% FUND BALANCE OF EXPENDITURE BUDGET	10,232,204	9,757,540	11,093,289	10,940,169	11,349,727	11,790,467	12,200,581
AMOUNT AVAILABLE AND REMAIN AT 10%	2,716,239	9,357,430	6,494,053	5,240,494	3,319,797	657,167	(2,925,538)

5-YEAR FINANCIAL PLAN (continued)

GENERAL FUND—UNRESTRICTED					
	FY2016 BUDGET	FY2017 PROJECTED	FY2018 PROJECTED	FY2019 PROJECTED	FY2020 PROJECTED
ASSUMPTIONS					
State Revenues (including Block Grant & Prop 30)	\$5.8M	-\$5.8M	-\$150,000	-\$150,000	-\$350,000
Property Taxes Increase	5.40%	5.00%	4.50%	4.00%	3.50%
Enrollment Fee Increases (Enrollment Revenues)	0%	0%	0%	0%	0%
DISTRICT PLANS					
Enrollment (Credit & Noncredit)	No Growth	No Growth	No Growth	No Growth	No Growth
Academic Salaries: Step & Column	0.8%	0.8%	0.8%	0.8%	0.8%
Academic Salaries: COLA	2.0%	1.5%	1.0%	1.0%	1.0%
Academic Salaries: Change in Positions, Programs or Services (Program Review & Staffing Plan)	Hire 10 full-time faculty	Hire 5 full-time faculty	Hire 5 full-time faculty	No changes	No changes
Classified Salaries: Step & Column	0.8%	1.0%	1.0%	1.0%	1.0%
Classified Salaries: COLA	2.0%	1.5%	1.0%	1.0%	1.0%
Benefits: Rate Increase	1/2 of 3.4%	3.4%	3.4%	3.4%	3.4%
Benefits: Change in Positions, Programs or Services (Program Review & Staffing Plan)	Increases for STRS/PERS	Increases for STRS/PERS	Increases for STRS/PERS	Increases for STRS/PERS	Increases for STRS/PERS
Retiree Benefits: GASB 45	\$2.8M Contribution	Final contribution	No adjustment	No adjustment	No adjustment
Supplies, Printing, Copy Charges: Inflation	0.0%	2.5%	2.7%	2.8%	2.8%
Other Operating Expenses: Inflation	0.0%	2.5%	2.7%	2.8%	2.8%
Other Operating Expenses: Changes in Programs or Services		Reduced expenditures	No changes	No changes	No changes
Transfers Out		Reduction per facilities plan	No changes	New facilities loan	Increase capital outlay, final CLC loan payment

STATISTICS

FULL-TIME EQUIVALENT STUDENTS (FTES)

		ENROL	LMENT			GENDER					E.	THNICITY	,			
	ENROLLMENT*	% CHANGE	FTES [†]	% CHANGE	FEMALE	MALE	NOT INDICATED	AFRICAN- AMERICAN	AMERICAN INDIAN/ ALASKAN NATIVE	ASIAN	FILIPINO	HISPANIC	MULTI- ETHNICITY	PACIFIC ISLANDER	UNKNOWN	WHITE NON- HISPANIC
2014-2015	23,496	-1%	11,090.50	1%	57%	42%	0%	3.4%	0.3%	5.8%	2.2%	35.1%	6.2%	0.4%	2.1%	44.6%
2013-2014	23,716	-3%	10,948.37	0%	57%	43%	0%	3.7%	0.4%	5.8%	2.2%	33.7%	5.7%	0.5%	2.2%	46.0%
2012-2013	24,392	0%	10,901.45	4%	58%	42%	0%	3.7%	0.4%	5.7%	2.3%	32.3%	5.4%	0.5%	2.2%	47.6%
2011–2012	24,305	-5%	10,525.03	0%	58%	42%	0%	3.9%	0.5%	5.7%	2.4%	30.0%	4.8%	0.6%	2.6%	49.6%
2010-2011	25,545	-3%	10,494.09	-3%	58%	42%	0%	3.9%	0.5%	5.7%	2.3%	29.1%	4.1%	0.6%	3.3%	50.5%
2009–2010	26,385	11%	10,802.99	14%	59%	41%	0%	3.8%	0.6%	5.7%	2.4%	27.3%	3.1%	0.7%	4.5%	52.1%
2008-2009	23,876	8%	9,440.75	11%	59%	40%	2%	5.0%	1.0%	5.5%	3.0%	24.0%	0.0%	1.1%	9.8%	50.7%
2007–2008	22,127	4%	8,536.57	6%	59%	40%	1%	3.8%	0.9%	6.0%	2.8%	26.4%	0.0%	0.9%	8.1%	51.1%
2006-2007	21,266	1%	8026.38	4%	58%	41%	1%	3.8%	0.7%	5.7%	2.6%	26.1%	0.0%	0.8%	8.2%	52.1%
2005-2006	21,098	3%	7,729.63	6%	58%	41%	1%	3.8%	0.7%	5.8%	2.5%	26.0%	0.0%	0.9%	7.2%	53.1%
2004-2005	20,413	-4%	7,319.33	-2%	58%	40%	1%	4.0%	0.7%	5.7%	2.5%	26.1%	0.0%	0.9%	6.6%	53.5%
2003-2004	21,244	-11%	7,448.76	-4%	59%	41%	0%	4.5%	0.7%	7.5%	1.1%	24.5%	0.0%	0.3%	4.8%	56.7%

Source: CCCO MIS Data Mart. Web. March 21, 2014 http://datamart.ccco.edu/DataMart.aspx & CCFS320 Reports

^{*}Student Count includes both credit and noncredit students

 $[\]ensuremath{^{\dagger}}\textsc{FTES}$ Based on factored CCFS320 reports, credit residents and noncredit students

HISTORY OF ASSESSED PROPERTY VALUATION

FISCAL YEAR	LOCALLY SECURED	STATE ASSESSED	UNSECURED	TOTAL
2015–16	\$88,273,583,262	\$80,610,000	\$1,773,292,487	\$90,127,485,749
2014–15	83,558,249,167	99,891,000	1,756,135,940	85,414,276,107
2013-14	78,692,547,435	116,800,000	1,708,008,790	80,517,356,225
2012–13	76,289,432,231	166,525,804	1,635,839,662	78,091,797,697
2011–12	76,361,210,179	146,625,804	1,585,802,334	78,093,638,317
2010–11	76,035,097,001	143,725,804	1,564,768,905	77,743,591,710
2009–10	76,959,040,056	122,346,018	1,719,285,063	78,800,671,137
2008–09	77,322,688,483	129,025,804	1,648,403,314	79,100,117,601
2007–08	72,785,659,254	143,855,095	1,617,842,538	74,547,356,887
2006–07	66,199,757,074	179,472,933	1,841,086,393	68,220,316,400
2005–06	59,420,901,561	254,862,362	1,398,879,388	61,074,643,311
2004–05	47,383,581,823	409,450,425	1,207,251,829	49,000,284,077

Source: County of San Diego Property Tax Services

HISTORY OF PROPERTY TAX REVENUE

FISCAL YEAR	PROPERTY TAX REVENUE	CHANGE FROM PRIOR YEAR	% CHANGE FROM PRIOR YEAR
2015–16 Projected	\$87,642,770	\$4,528,214	5.4%
2014–15 Unaudited	83,114,556	4,972,125	6.4%
2013–14	78,142,430	2,312,294	3.0%
2012–13	75,830,136	2,464,987	3.4%
2011–12	73,365,149	863,640	1.2%
2010–11	72,501,509	-1,754,634	-2.4%
2009–10	74,256,143	-1,945,433	-2.6%
2008–09	76,201,576	2,766,870	3.8%
2007–08	73,434,706	3,563,652	5.1%
2006–07	69,871,054	9,531,507	15.8%
2005–06	60,339,547	5,236,479	9.5%
2004–05	55,103,068		

Source: MCCCD General Ledger

EMPLOYEE POSITION SCHEDULE

FUNCTION	DIVISION	FY2012-13	FY2013-14	BUDGET FY2014-15	BUDGET FY2015-16
Faculty	Office of Instruction	173	174.33	181.00	192.00
Instructional Services	Office of Instruction	102.3	109.5	159.78	163.03
Student Support	Student Services	69.00	75.05	72.65	84.45
Institutional Support	President's Office	13.00	14.00	15.90	15.90
Administrative Services	Business & Administrative	33.00	34.45	35.50	37.35
Plant Operations	Business & Administrative	34.65	37.45	36.45	37.45
TOTAL FULL TIME EQUIVA	ALENT	424.95	444.78	501.28	533.18

New Positions

The following **faculty positions** are included in the FY2015–16 budget:

- Accounting
- Biology
- Child Development
- Counselor-SSSP
- CSIT
- English
- English–Developmental
- Kinesiology
- Mathematics
- Media Arts & Technologies
- Philosophy & Religious Studies

The following **classified positions** are included in the FY2015–16 budget:

- Administrative Assistant–Fiscal Services
- Box Office Cashier
- Building Maintenance Mechanic II
- Financial Aid Assistant
- GEAR UP School Site Administrator
- Instructional Aide—Community Education NEW GRANT
- Instructional Aide–Noncredit ESL
- Instructional Aide–Academic Information Services
- Instructional Associate–Nursing
- Instructional Associate—Surgical Technology
- Program Aide—Testing Services
- Quick Copy Operator II–Purchasing & Materials Management

- Secretary I–Counseling
- Secretary II–Counseling
- Secretary II–Financial Aid
- Secretary/Clerk I–Admissions & Records
- Secretary/Clerk I–Student Activities (two positions)
- Student Services Coordinator–Service Learning
- Student Services Specialist

 NEW GRANT
- Student Services Specialist–Adult Re-Entry NEW GRANT
- Student Support Evaluator New Grant
- Systems & Procedures Analyst-Financial Aid
- Writing Coach–Writing Center

LOCATION & AREA INFORMATION

The District

The MiraCosta Community College District is located in San Diego County along the Southern California coast, between Orange County to the north and the metropolitan area of San Diego to the south. The district is approximately 35 miles north of San Diego and 90 miles south of Los Angeles. The district includes the cities of Oceanside, Carlsbad, Encinitas, Rancho Santa Fe, Solana Beach, Del Mar, the unincorporated areas of La Costa and Olivenhain, and portions of Carmel Valley and Camp Pendleton Marine Base.

North San Diego County

North San Diego County is nationally known for its exceptional K-12 schools and the plethora of superb higher education choices. Public school districts served by MiraCosta College include Carlsbad, Cardiff, Del Mar, Encinitas, Oceanside, Rancho Santa Fe, San Dieguito and Solana Beach. Local colleges and universities include Cal State San Marcos, National University, Palomar College, San Diego State University, UCSD and University of San Diego, among others.

The San Diego Tourism Authority website describes San Diego's North County as a vast, expansive region known for its pristine beaches, natural preserves and miles of open spaces. From Del Mar to Oceanside, the North County coastline is a string of unique picturesque seaside villages that have a small-town feel.

San Diego's north region offers plenty of outdoor activities. From hiking and horseback riding in Los Peñasquitos Canyon Preserve, stand-up paddle boarding and kayaking in Carlsbad Lagoon, to biking along historic Highway 101, or sport fishing, whale watching or surfing the coastline from La Jolla through Oceanside, outdoor enthusiasts are sure to be entertained. San Diego's north coastal town of Encinitas was recently named among the best surf towns in the world by National Geographic.

The North County Coastal region is home to some of San Diego's top attractions, including LEGOLAND California, Sea Life Aquarium and LEGOLAND Water Park, the Flower Fields at Carlsbad, and the Del Mar Fairgrounds, host to the

Del Mar Fair from mid-June to early July, followed by the Del Mar Thoroughbred Races until early September. There's also the San Diego Botanic Garden for a look at San Diego native flora and fauna, and at the Eastern border of North County, you'll also find the San Diego Zoo Safari Park, Las Vegas-style Indian casino gaming and a handful of great wineries and local breweries. Art enthusiasts will love the Oceanside Museum of Art and the LUX Art Institute.

San Diego's North County coastal and inland regions are also a paradise for golfers, with over 40 diverse courses to choose from. Graced by cooling breezes from the Pacific Ocean, the Arnold Palmer-designed Park Hyatt Aviara and Tom Fazio-designed Grand Del Mar golf courses are uniquely sculpted around the natural landscapes and native vegetation.



San Diego's North region puts you just an hour from Disneyland yet still close to downtown San Diego where the museums of Balboa Park, the San Diego Zoo, the Gaslamp Quarter and SeaWorld San Diego are nearby.

North San Diego County is home to eight of the county's fastest growing cities, businesses and families are drawn to North County's sunny inland valleys and scenic coastal communities. Additional information about the business environment can be found on the San Diego North Economic Development Council website or on the Oceanside, Carlsbad, Encinitas, or San Diego Coastal Chamber of Commerce websites.

APPENDIX

GLOSSARY

Academic Salaries: Salaries for district employees who are required to meet minimum academic standards as a condition of employment.

Accrual Basis: Method of accounting that calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows.

Allocation: Division or distribution of resources according to a predetermined plan.

Appropriation: A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

Apportionment: Allocation of state or federal aid, district taxes, or other monies to community college districts or other governmental units.

Assessed Property Values: The assessed valuation is the value computed by the county assessor's office on each unit of property, which serves as the basis for calculating property taxes.

Audit: An official examination and verification of financial statements and related documents, records and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audit procedures may also include examination and verification of compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

Balanced Budget: A budget in which revenues are equal to or greater than expenditures not including the use of reserves to fund one-time expenditures in a fiscal period.

Basis Of Accounting: A term used to refer to when revenues, expenditures, expenses and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Bond: A bond is a written promise to pay a specific sum of money, called the face value or principle amount, at a specified date (or dates) in the future, called the maturity date, and with periodic interest at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

Budget: A financial plan of operation for a given period consisting of an estimate of proposed expenditures and revenues.

Budget Calendar: The schedule of key dates that the district follows in the preparation, adoption and administration of the budget.

Board Of Trustees: The body of elected officials that governs the MiraCosta Community College District.

Capital Expenditures: Capital expenditures are incurred when money is spent to purchase a fixed asset, or add to the value of an existing fixed asset, which has a useful life that extends beyond the taxable year. Capital expenditures are used to acquire or upgrade physical assets such as equipment, property or industrial buildings.

Capital Outlay: The acquisition of or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Cash: Includes currency, coin, checks, money orders, and bank drafts on hand or deposit with a designated agent or official acting as custodian of deposited funds.

Cash Flow: Incomings and outgoings of cash, representing the operating activities of an organization.

Classified Salaries: Salaries for district employees not required to meet minimum academic standards as a condition of employment.

Deferrals: State withhold of apportionment funding due to cash flow shortages.

Employee Benefits: Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of taxes, and workers' compensation payments. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are a part of the total cost of employees.

Expenditures: Payment of cash or cash equivalent for payroll, goods or services, or a charge against available funds in settlement of an obligation.

Fees: Amounts collected from or paid to individuals or groups for services or for use purchase of goods or services.

Fifty-Percent Law: The "50 Percent Law," as defined in Education Code Section 84362 and California Code of Regulations Section 59200 et seq., requires California community college districts to spend each fiscal year 50% of the current expense of education for payment of salaries of classroom instructors. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs.

Fiscal: Of or relating to government expenditures, revenues, and debts.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For governmental entities in the State of California, this period is begins July 1 and ends June 30.

Full-Time Equivalent Students (FTES): FTES represent 525 class (contact) hours of student instruction/activity in credit and noncredit courses. FTES is one of the workload measures used in the computation of state aid for California community colleges.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund Accounting: Control device used to separate financial resources and ensure they are used for their intended purposes.

Fund Balance: The difference between fund assets and fund liabilities of governmental and similar trust funds; used to describe the net assets, or available resources, of funds.

Fund Group: Compilation of two or more individual funds used to report sources and uses of resources in providing some major service or group of services.

Generally Accepted Accounting Principles (GAAP):

Guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Government Finance Officers Association (GFOA):

A professional association of state, provincial and local finance officer in the United States and Canada.

General Fund: The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

Grant: A contribution of assets from one organization to another to support a particular function or purpose.

Operating Expenses: Expenses related directly to the entity's primary activities.

Property Taxes: In general, property taxes are those taxes levied on real property for the purpose of providing services for the public good.

Reserves: An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

Resource Allocation Model: The overall process by which funds are best allocated to the campuses and district office operations in order to meet district goals and objectives.

Resources: All assets owned including land, buildings, cash, estimated income not realized, and, in certain funds, bonds authorized but unissued.

Revenue: Increase in net assets from other than expense or expenditure refunds or other financing sources (e.g., long-term debt proceeds, residual equity, operating transfers and capital contributions).

Restricted Fund: Cash or other assets that are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

Student Services: Student services include those activities which provide assistance to students in the areas of financial aid, admissions and records, health, placement testing, counseling and student activities.

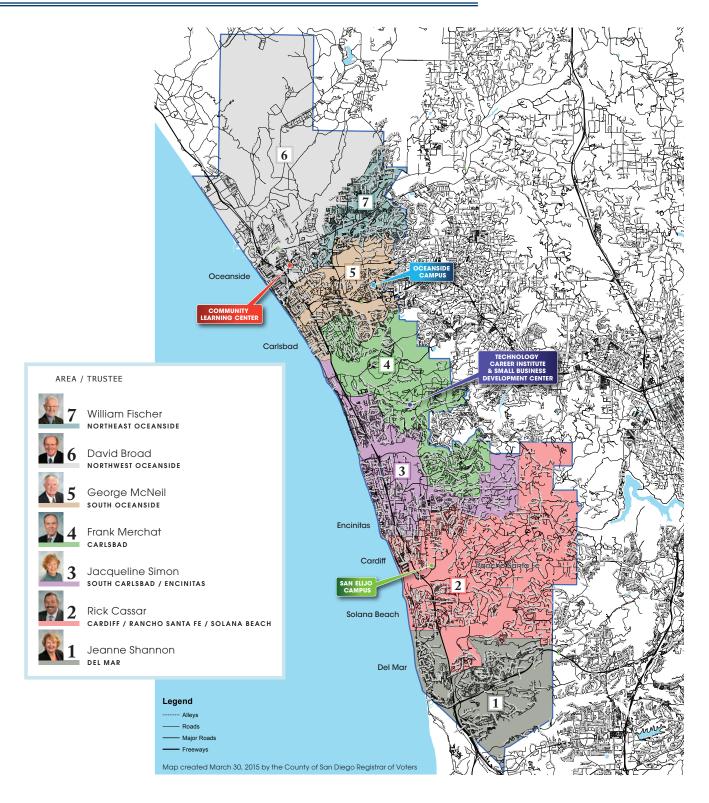
Student Tuition And Fees: The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general purposes.

Tax Revenue Anticipation Notes (TRAN):

Instruments issued to secure short-term monies borrowed in expectation of collection of taxes.

Trust Fund: A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

MAP OF MIRACOSTA COMMUNITY COLLEGE DISTRICT



MIRACOSTA COLLEGE LOCATIONS



Oceanside Campus

1 Barnard Drive, Oceanside, CA 92056 ► 760.757.2121 ► miracosta.edu



MiraCosta College Locations



Directory

Admissions & Records	3300	Disabled Students Services	
Art	2100, 2200, 2300	Driver Education and ELI	
Art Gallery	3400	Enrollment Information	
Associate Faculty Office	4606	EOPS	
Associated Students	3400	Facilities Department	
Athletics	5200	Financial Aid/Scholarships	
Automotive Technology.	4000	Gymnasium	
Biotechnology	4050		
Bookstore			
Business Development	1000	Human Resources	
Business Services	1000	Institutional Research	
Cafeteria	3400	Instructional Services	
CalWORKs	3000	International Students	
Career Center	4700	Library & Information Hub	
Child Development Cent	er8000	Lost & Found	
College Police	1100	Math Learning Center	
Computer/Business Dep	artment 4800	Music	2200
Concert Hall	2400	Nursing/Allied Health	T420
Counseling	3700	Parking Permits	
Dance Studio			

Disabled Students Services	3000
Driver Education and ELI	1000
Enrollment Information	3300
EOPS	3000
Facilities Department	4200
Financial Aid/Scholarships	3000
Gymnasium	5000
Health Services	3300
Horticulture	7000
Human Resources	1000
Institutional Research	
Instructional Services	1000
International Students	
Library & Information Hub	1200
Lost & Found	1100
Math Learning Center	1200
Music	.2200, 2300
Nursing/Allied Health	T420, 4400
Parking Permits	1100

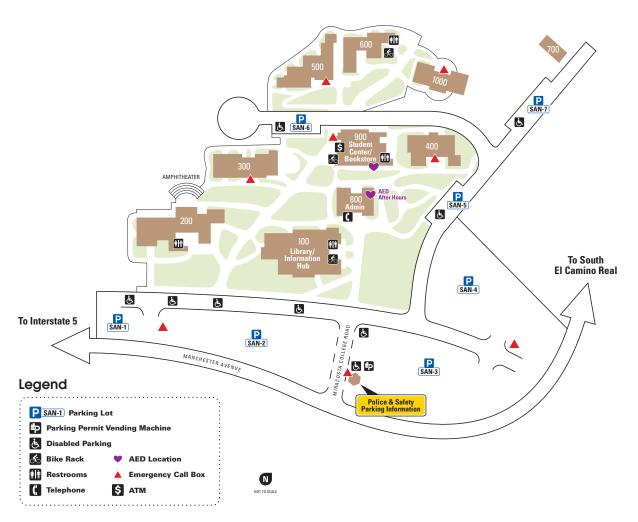
	Bldg. #
rinting Services	3400
roctoring Center	3300
urchasing	T600
School Relations/Diversity Recruit.	3400
Service Learning	3300
Shipping/Receiving	6100
Student Accounts	3200
Student Activities	3400
Student Center	
ech Prep	3700
esting Office	3300
heatre	2000
ittle Theatre	3601
ransfer Center	3700
utoring	1200
eterans Education Office	
eterans Information Center	T100
Vellness Center	4100
Vriting Center	1200

Bldg.#



San Elijo Campus

3333 Manchester Avenue, Cardiff, CA 92007 ► 760.944.4449 ► miracosta.edu



MiraCosta College Locations



Directory

Building 100
Computer Labs
Library
Math Learning Center
Testing
Tutoring
Writing Center

Building 200
Amphitheater
Art Studios
Classrooms
Multipurpose Room

Building 300 Classrooms Faculty Offices Meeting Room

Building 400 Classrooms Faculty Offices Science Labs

Building 500 Classrooms Faculty Offices Language Lab

Building 600 Classrooms Faculty Offices Building 700 Facilities

Building 800

Administration
Admissions & Records
Counseling
Dean, San Elijo Campus
Faculty Workroom
Instructional Services
Student Accounts/Cashier
Student Information

Building 900
Associate Dean of

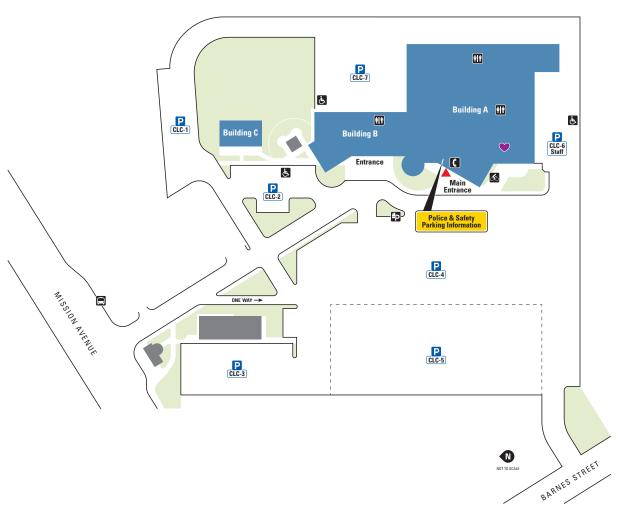
Student Services
Bookstore
Cafeteria
Health Services
Meeting Rooms
Student Activities

Building 1000 Science Labs



Community Learning Center

1831 Mission Avenue, Oceanside, CA 92058 ► 760.795.8710 ► miracosta.edu



MiraCosta College Locations



Directory

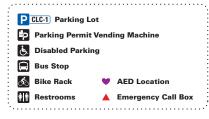
Building A Classrooms 101–121 Academic Support Center Administration Bookstore Community Room Counseling Police & Safety, Parking / Information Student Lounge Building B

Classrooms 130–135 Computer Labs Science Lab

Building C

Classrooms 136–137

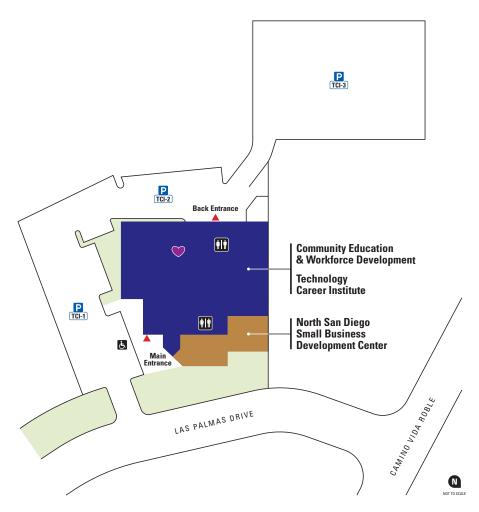
Legend





Technology Career Institute & Small Business Development Center

2075 Las Palmas Drive, Carlsbad, CA 92011



MiraCosta College Locations



Directory

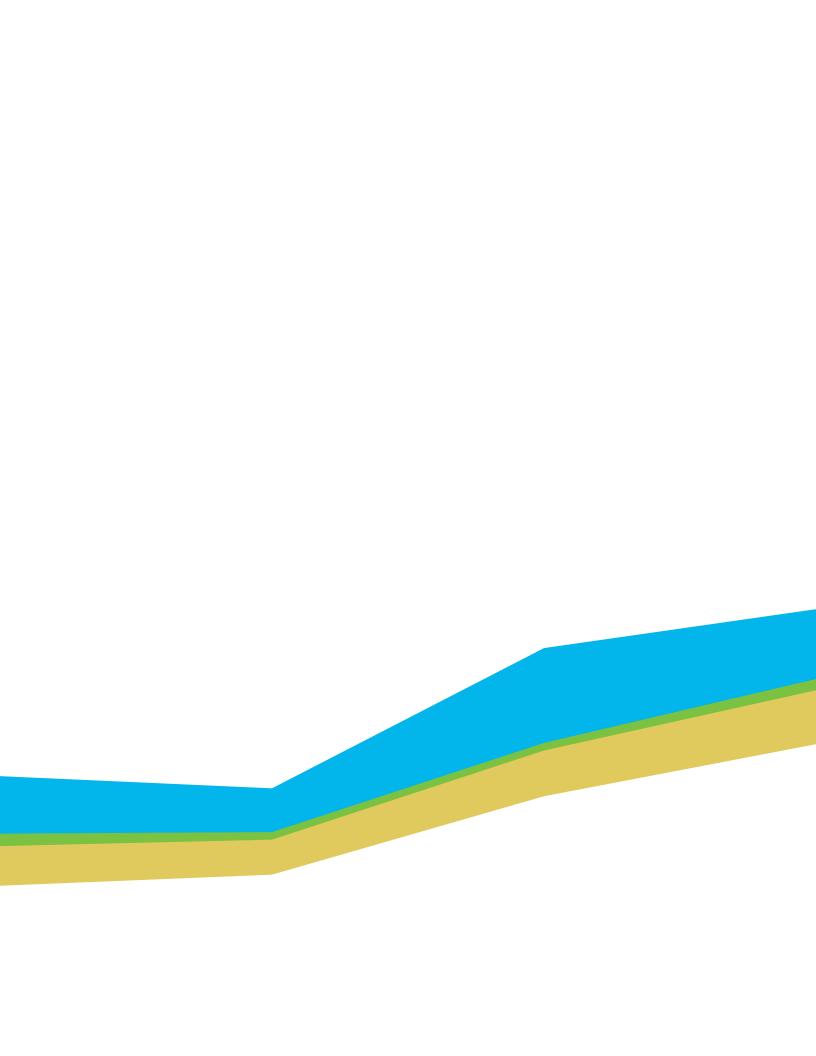
Community Education & Workforce Development 760.795.6820 miracosta.edu/community

Technology Career Institute 760.795.6820

North San Diego Small Business Development Center 760.795.8740 sandiegosmallbiz.com

Legend







MIRACOSTA COMMUNITY COLLEGE DISTRICT

miracosta.edu

Community Learning Center: 1831 Mission Avenue, Oceanside, CA 92058 ■ P 760.795.8710 ■ F 760.795.8730

Oceanside Campus: 1 Barnard Drive, Oceanside, CA 92056 ■ P 760.757.2121 ■ F 760.795.6609 **San Elijo Campus:** 3333 Manchester Avenue, Cardiff, CA 92007 ■ P 760.944.4449 ■ F 760.634.7875

Technology Career Institute & North San Diego Small Business Development Center: 2075 Las Palmas Drive, Carlsbad, CA 92011 P 760.795.6820 F 760.795.6826