



**BUDGET COMMITTEE MEETING**

Wednesday, March 01, 2023  
 Location: In Person – Room 2150  
 2:00-3:30 p.m.

**APPROVED MINUTES**

**ROLL CALL: (X=Present)**

X	Jill Ault	X	Darren Gurney	X	Elsa Gomez	X	Student Rep. Ryder Yannello
X	Tim Johnston	X	Tom Masulis	X	Kathleen Littlepage		
X	Sam Osborne	X	Rob McCandles		Heidi Loftus		

Guests: Ioanna Iatridis, Keri Mathews, Taryn Roberts, and Angie Yannello

**1. CALL TO ORDER:** The meeting was called to order at 2:02p.m. By Committee Chair, Jill Ault. All committee members are present except Heidi Loftus.

**2. APPROVAL OF MINUTES:**

- February 15, 2023 – Angie to update minutes to include Tom Masulis as present. (Darren Gurney) motioned to approve minutes, seconded (Tim Johnston), motion passed, Rob McCandles abstained, not present at 02/15 meeting, no objections.

**3. PUBLIC COMMENTS:** None

**4. REPORTS:** None

**5. DISCUSSION/ACTION ITEMS:**

**A) FCMAT Fiscal Health Risk Analysis – (Attachment A)**

Jill explained how FCMAT (Fiscal Crisis & Management Assistance Team) has a fiscal health risk analysis tool for Community Colleges. This is something done for the K-12 system however it is fairly new, as of a few years ago, to Community College system. The goal is to have a low risk score as this represents Fiscal Health. Our District has Total Risk Score of 8.9%, 0-24% is considered low risk, 25-39% and 40% or above is high risk. Jill went on to explain how we are doing as a district and how we are planning in all the risk areas. Jill advised if our district was ever in a spot where we have a low fund balance, or we are not meeting the 50% Calc, FCMAT would assist. Jill shared the FCMAT report, regarding our district analysis, and explained the different sections and the fiscal risk associated with each section. Jill advised how this is a continuous living breathing document. This document is also used as evidence in the ACCJA Accreditation process.

- Section 1 – Annual Independent Audit Report, score of 0%  
Audit showed no findings.
- Section 2 - Budget Development and Adoption, score of 1.0%  
The district does not use position control data for budget development. Jill explained how position control is a component of Human Resources. Taryn Roberts, District Grants & Contracts Fiscal Analyst, is like an automated position control as we are constantly looking and

evaluating the budget. The Budget Development and Adoption process shows we are in compliance.

- Section 3 - Budget Monitoring and Updates, score of 0%
- Section 4 - Cash Management, shows no risk, score of 0%
- Section 5 - Collective Bargaining Agreements, shows we are in compliance, score of 0%
- Section 6 - Intrafund/Interfund Transfers, score of 0%
- Section 7 - Deficit Spending, carried over from previous year, score of 0%
- Section 8 - Employee Benefits, score 1.2%
  - 8.4 Q: *Is the district following a board-adopted policy to limit faculty banked hours?* Jill explained how the district doesn't have a board adopted policy however this is something we could consider doing in the future.
  - 8.5 Q: *Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents?* Jill advised how we have not contracted to do this, this is currently reviewed by the JPA (Joint Powers Agreement, for Retiree Benefits). The district has a consultant that manages all the reporting and we have stop gaps for verification. Jill advised that she will talk with Marianne Williams, in HR, to make sure we are in compliance in this area. Jill to follow up with update.
- Section 9 - Enrollment and Attendance, score 2.5%
  - Our district has increased in this area however it also took a steep dive.
  - 9.7 and 9.8 address comprehensive enrollment plans and goals. Tim Johnston informed the committee that this one is a "technical no" because we don't specially call out these goals. Tim went on to say that the district recommends initiatives and that Student Council has benchmark goals to track the research on a semester basis.
- Section 10 - Facilities, score 0.2%
  - The district's use of lecture and lab classes for minimum hours fell below the utilization and space standards. Were slightly below the state standard prior to COVID, post COVID we are even more below the standard with the remaining increase in on line classes.
- Section 11 - Fund Balance and Reserve for Economic Uncertainty, score 1.0%
  - 11.2 is marked as "No". Jill advised how this was not a prior requirement and the district changed the policy in early 2023, to comply with the Emergency Conditions Allowance. Moving forward this will be a "Yes".
- Section 12 - General Fund, we are in compliance with everything, score 0%
- Section 13 - Information Systems and Data Management, score 1.0%
  - 13.1 regarding position control the answer is "No", a manual person is not considered as position control.
- Section 14 - Internal Controls and Fraud Prevention, score 0.8%
  - 14.9 Q: *Does the district maintain an independent fraud reporting hotline or other reporting services(s)?* Jill advised the district does not have an anonymous fraud/whistleblower line, there are several low-level checks and balance. We are a low risk auditee however this could be something we can talk about.
- Section 15 - Leadership and Stability, score 0%
  - Jill advised this is in regards to bond issuance, it aligns with the ACCJC standards.
- Section 16 - Multiyear Projections, score 0%
  - This information is discussed in the spring, enrollment is volatile.
- Section 17 - Non-Voter-Approved Debt and Risk Management, score 0%
  - Jill mentioned that the District has not had to do any short term borrowing. TRAN (Tax Revenue Anticipation Note) is a debt security issued by the state and is paid back by the following round of property taxes. Jill advised that this is a very expensive and is not an ideal way to borrow monies.
- Section 18 - Position Control, score 1.2%
  - Taryn is constantly reviewing this with HR.

Jill advised that overall she feels good about the 8.9% total risk score and if the committee has any questions to reach out to the group.

## B) Apportionment Reports:

- **2021-22 Recalc** – (Attachment B)

Jill shared 2021-22 Recalc Exhibit C worksheet and explained how the State looks at the last prior year. This report comes out 8 months after the fiscal year has ended. The district anticipates Recalc during the accounting close of the prior year and accounts for it in the prior year. Any changes from anticipated to actual are recorded in the current year. Jill advised that these figures did not change from what was anticipated. The TCR (Total Computational Revenue) for the 2021-22 SCFF (Student Centered Funding Formula) is \$52.9M. The 2021-22 SCFF is protected based on the 2019-20 Hold Harmless. Everything will start changing next year when we are no longer protected by the Hold Harmless or Emergency Conditions Allowance. Tim spoke on enrollment management and how this worksheet reflects growth in enrollment. The basic allocation is based on school size. Jill advised that the Pell and Promise grant generated \$8.8M and Student Success Metrics generated \$5.9M. Jill let the committee know that these reports can be found on the California Community Colleges Chancellor's Office website under apportionment reports <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning>

- **2022-23 P-1** – (Attachment C)

Jill explained how the district has been living off information in the advanced apportionment. At P-1, our SCFF is at \$58.5. Jill referenced Attachment C worksheet explaining FTES (Full Time Equivalent Student) Data and Calculations.

- ◆ Column H, in section 1a: FTES Data and Calculations, shows the growth funding available of \$880K, if we grow FTES above the protected.
- ◆ Column S, in section 1b: 2022-23 FTES Modifications reflects last year's reported FTES at 4800, it now shows 5180. Jill explained a 3 year average and the new floor would be in 2024-25.

Jill advised that the P-1 (First Principal) report comes out on Feb 28<sup>th</sup> and how this is our first real glance to compare data from the prior year.

## C) Requests for Future Agenda Items:

- Tim Johnston advised he can talk about reengagement for enrollment increase.
- Jill mentioned that both Tim Johnston and Kate Mahar will be joining a future Budget Committee Meeting to talk about the Emergency Conditions Plans. Tim also added that the district has a 2 year emergency conditions protection, which limits our risk.

## 6. OTHER:

Darren inquired about the use of Colleague and if the district has a better system or software for data tracking and schedule overlap? Sam mentioned that we could do research to see if there is a module, within Colleague, that gives this kind of data. Katie mentioned that FCMAT says they are looking for systems that communicate together. Jill advised that she will bring this up with Frank Nigro to possibly look at leveraging the Colleague software.

## 7. ANNOUNCEMENTS: None

## 8. ADJOURNMENT: 2:52p.m.

## 9. NEXT MEETING: March 15, 2023 - 2:00-3:30pm (In Person; room 2150)

Minutes Recorded By:  
*Angie Yannello* Sub - Executive Assistant - Administrative Services

# Fiscal Health Risk Analysis for Community Colleges



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

District:  
Shasta Tehama Trinity Joint Community College District

**Total Risk Score, All Areas** **8.9%**

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## Annual Independent Audit Report

	<u>Response</u>
1.1 Has the independent audit report for the most recent fiscal year been completed and presented to the board by the statutory timeline of December 31? (Extensions of the timeline granted by the Chancellor's Office should be explained.)	yes
1.2 Were the district's most recent and prior two independent audits reports free of material findings of weakness?	yes
1.3 Has the district corrected all audit findings from the recent and prior two audits?	yes
1.4 Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health (e.g., material apportionment or internal control findings)?	yes

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*Section Score (0.5% maximum):* *0.0%*

**Self-assessment notes:**

# Fiscal Health Risk Analysis for Community Colleges



District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Budget Development and Adoption

2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, clearly articulated, and aligned with the signed state budget and the Student-Centered Funding Formula (SCFF)?	yes
2.2 Does the district use a budget development method other than a prior-year rollover budget, and if so, is there a procedure to evaluate prior year and future expenses (nonfixed expenditures, supplies, adjunct and other hourly positions) and removal of one-time revenues and expenses?	yes
2.3 Does the district use position control data for budget development?	no
2.4 Does the district coordinate program review as part of the budget development process and include input from faculty/staff, administrators, the governing board, and the budget committee in accordance with a documented planning model?	yes
2.5 Does the budget development process include an explanation of the calculation of the SCFF (base full time equivalent students [FTES], supplemental low income and student success portion of the funding) with reasonable assumptions?	yes
2.6 Does the district budget and expend restricted funds as authorized by the funding source before expending unrestricted funds?	yes
2.7 Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds to assess their congruence with the institution's strategic plan and the potential multiyear impact on the district's unrestricted general fund?	yes
2.8 Are expected revenues (not based on actuals) more than or equal to expected expenditures (not based on actuals) in the district's adopted budget (budget is not dependent on carryover funds to be balanced)?	yes
2.9 Has the district refrained from using negative or contra expenditure accounts (excluding appropriate abatements in accordance with the Budget and Accounting Manual [BAM]) in its budget?	yes
2.10 Does the district have a board-adopted budget calendar that includes statutory due/closing dates (accounts receivable, accounts payable, closing of purchase orders, journal entries, etc.), major budget development tasks and deadlines, and the staff member/department responsible for completing them?	yes
2.11 Did the district close its books with the county office of education on time?	yes

Section Score (8.0% maximum):

1.0%

Self-assessment notes:

# Fiscal Health Risk Analysis for Community Colleges

**FCMAT**

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**8.9%**

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2.3 Colleague does have a position control modual, but it has not been implemented due to lack of tie to general ledger account number and budget. The district does maintain a manual system throughout the year to track all changes in personnel and g/l account number. This tool can also be used for projections.

# Fiscal Health Risk Analysis for Community Colleges



District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Budget Monitoring and Updates

3.1 Are actual revenues and expenditures consistent with the most current budget projection of each major object code?	yes
3.2 Are revenue and expenditure budget revisions posted at least quarterly in the financial system?	yes
3.3 Are quarterly financial status reports, 311Q, submitted to the board quarterly with a clearly written summary of the report, budget assumptions and budget revisions?	yes
3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs before the next financial reporting period?	yes
3.5 Has the district addressed any budget-related deficiencies identified in the most recent ACCJC Annual Fiscal Report?	yes
3.6 If a college in the district has been notified that it is on enhanced monitoring or watch-list status based on the college's ACCJC Annual Fiscal Report, have the district and college(s) created a written plan to address the issues of concern identified by the ACCJC?	n/a
3.7 Does the district's enterprise software system include hard budget blocks that prevent the processing of requisitions or purchase orders when the budget is insufficient to support the expenditure?	yes
3.8 Does the district encumber and adjust encumbrances for salaries and benefits?	yes
3.9 Are all balance sheet accounts in the general ledger reconciled each quarter, at a minimum, and at year-end close?	yes

Section Score (9.8% maximum):

0.0%

**Self-assessment notes:**

District meets all criteria in the Budget Monitoring and Updates section

# Fiscal Health Risk Analysis for Community Colleges



District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Cash Management

4.1 Does the district balance all cash and investment accounts with bank statements monthly?	yes
4.2 Are outstanding amounts in the cash and investment account reconciliations less than one year old, or if older, have a resolution?	yes
4.3 Are accounts held by the county treasurer reconciled and balanced with the district's and county office of education's reports monthly?	yes
4.4 Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known?	yes
4.5 If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year?	yes
4.6 Does the district have sufficient cash resources in its other funds to support its current and projected obligations in those funds?	yes
4.7 If interfund borrowing is occurring, does the district comply with Object Code 7300 requirements in the BAM?	n/a
4.8 If the district is managing cash in any funds through external borrowing, such as a TRANS, has the district provided a written plan for repayment attributable to the same year the funds were borrowed?	n/a

Section Score (8.6% maximum):

0.0%

Self-assessment notes:



# Fiscal Health Risk Analysis for Community Colleges

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**8.9%**

### Collective Bargaining Agreements

5.1 Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections by conducting a pre-settlement analysis and identifying ongoing revenue sources or expenditure reductions to support the agreement? yes

5.2 In the current and prior two years has the district settled all new employee compensation costs (salary, benefits, load factoring, etc.) in the bargaining agreements at or under the funded cost of living adjustment (COLA)? yes

5.3 If settlements have not been reached in the past two years, has the district identified resources to cover the estimated costs of district proposals? n/a

5.4 Has the district's board of governors approved and certified collective bargaining agreements with all its bargaining units for the current and the prior two years? yes

5.5 Has the district conducted a faculty release and reassign time analysis in the last two years and determined how it may impact the overall cost to the district as it relates to collective bargaining? yes

*Section Score (4.9% maximum):*

*0.0%*

**Self-assessment notes:**

# Fiscal Health Risk Analysis for Community Colleges

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## **Total Risk Score, All Areas**

**8.9%**

### **Intrafund and Interfund Transfers**

- |  |     |
|--|-----|
| 6.1 Does the district have a board-approved plan to eliminate, reduce or control intrafund transfers from the general fund unrestricted subfund to the general fund restricted subfund?  | n/a |
| 6.2 Does the board approve any intrafund or interfund transfers (contributions/encroachments) from or to the unrestricted general fund prior to occurrence?  | yes |
| 6.3 If the district has deficit spending in funds other than the unrestricted general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to any resulting negative fund balance (e.g., interfund transfers)? | n/a |
| 6.4 If any interfund transfers were required for other funds in either of the prior two fiscal years, and the need is recurring in the current year, did the district budget for them at reasonable levels?  | n/a |

*Section Score (4.1% maximum):*

*0.0%*

**Self-assessment notes:**

# Fiscal Health Risk Analysis for Community Colleges

**FCMAT**

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District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Deficit Spending

7.1 Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)  
If no, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? yes

7.2 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency? yes

7.3 Has the district decreased deficit spending over the past two fiscal years? yes

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Section Score (2.7% maximum): 0.0%

**Self-assessment notes:**

**The district did intentionally deficit spend in 21-22. The purpose was to spend the significant surplus from the prior year that was allocated by the board for a deposit to the PARS Trust.**

# Fiscal Health Risk Analysis for Community Colleges



District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Employee Benefits

8.1 Has the district completed an actuarial valuation in accordance with Governmental Accounting Standards Board (GASB) requirements to determine its unfunded liability for other post-employment benefits (OPEB)?	yes
8.2 Is the district funding a board-adopted plan to fund its projected liabilities for retiree health benefits?	yes
8.3 Is the district funding a board-adopted plan to fund its projected employer contributions to CalSTRS and CalPERS?	yes
8.4 Is the district following a board-adopted policy to limit faculty banked hours?	no
8.5 Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents?	no
8.6 Does the district track, reconcile and report employees' compensated leave balances on the balance sheet?	yes

Section Score (4.1% maximum):

1.2%

**Self-assessment notes:**

**8.4 Further research required on with instruction**

**8.5 insurance bills are reviewed monthly to determine that only eligible employees are included.**

**Insurance eligilbilty and Affordable Care Act compliance is managed by HR and verified through the ACA compliance reporting.**

# Fiscal Health Risk Analysis for Community Colleges

**FCMAT**

FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Enrollment and Attendance

9.1 Has the district's enrollment been increasing or remained stable for the current and two prior years?	no
9.2 Does the district monitor and analyze enrollment, weekly student contact hours (WSCH) and full-time equivalent students (FTES) data at least monthly through the second reporting period (P2)?	yes
9.3 Does the district track historical WSCH and FTES data to establish future trends?	yes
9.4 Do colleges within a multi-college district maintain a record of WSCH or FTES that is reconciled monthly at the college and district levels at least through the second reporting period?	n/a
9.5 Are the district's enrollment projections and assumptions based on historical data, demographic trend analysis, high school enrollments, community participation rates and other industry standards, in addition to any board policies that limit enrollment?	yes
9.6 Do the institutional research staff and business/fiscal staff work together to develop enrollment and FTES predictions?	yes
9.7 Do the colleges' comprehensive enrollment plans set goals for the funding elements in the SCFF?	no
9.8 Does the comprehensive enrollment plan establish academic productivity goals?	no

Section Score (7.1% maximum):

2.5%

#### Self-assessment notes:

**9.1 Enrollment dropped a small amount in 21-22 compared to 20-21, which had a huge drop due to pandemic. 22-23 enrollment is increasing over prior year.**

# Fiscal Health Risk Analysis for Community Colleges



District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Facilities

10.1 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	yes
10.2 Does the district properly track and account for facility-related projects?	yes
10.3 Does the district use lecture classrooms for at least 48 or 53 hours per 70-hour week as defined by the Board of Governors (BOG) policy on Utilization and Space Standards?	no
10.4 Does the district use laboratory classrooms for at least 27.5 hours per 70-hour week as defined by the BOG policy on Utilization and Space Standards?	no
10.5 Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?	yes
10.6 Has a quantitative Facilities Condition Index assessment been conducted sometime in the last three years through the Foundation for California Community Colleges?	yes
10.7 Does the district follow a five-year scheduled maintenance plan?	yes
10.8 If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?	yes
10.9 If the district has passed a Proposition 39 general obligation bond or a parcel tax and it has received any legal challenges or program audit findings concerning the use of those funds, has it resolved those complaints and/or findings?	n/a
10.10 Does the district have a long-range facilities master plan that reflects its current and projected facility needs and aligns with the five-year capital outlay plan?	yes
10.11 Is the district following an Americans with Disabilities Act (ADA) transition plan that was developed within the past 5 to 10 years?	yes

Section Score (0.8% maximum):

0.2%

**Self-assessment notes:**

**10.3 and 10.4 Space utilization below COVID was lower than standard and dropped during COVID and with 50% + of instruction still happening on line has dropped.**

# Fiscal Health Risk Analysis for Community Colleges

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## Total Risk Score, All Areas

**8.9%**

### Fund Balance and Reserve for Economic Uncertainty

*In this section, all questions refer to the Unrestricted General Fund (URGF).*

- |   |     |
|---|-----|
| 11.1 Has the district adopted policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association, which they have followed?   | yes |
| 11.2 Did the district's adopted budgets for the subsequent two years include at least two months of operating expenditures in the Reserve for Economic Uncertainty?   | no  |
| 11.3 Does the district have at least a minimum of two months of general fund operating expenditures or revenues in the Reserve for Economic Uncertainty in its budget projections for the two subsequent years?   | yes |
| 11.4 If the district's budget projections for the subsequent two years do not include at least a minimum of two months of general fund operating expenditures or revenues in the Reserve for Economic Uncertainty, does the district's multiyear fiscal plan include a board-approved plan to restore at least the Reserve for Economic Uncertainty to at least a minimum of general fund operating expenditures or revenues? | yes |
| 11.5 Is the district's projected unrestricted general fund ending balance stable or increasing in the two subsequent fiscal years?  | yes |
| 11.6 If the district has unfunded or contingent liabilities or one-time costs other than post-employment benefits, does the unrestricted general fund balance include sufficient reserves above the recommended minimum reserve level of two months of operating expenditures?  | yes |

*Section Score (5.7% maximum):*

**1.0%**

**Self-assessment notes:**

11.1 board policy on reserves was adopted on 1/18/2023, 2022-23 final budget did include that reserve requirement in anticipation of the policy passing and to meet the requirements of Emergency Conditions allowance for 2022-23

# Fiscal Health Risk Analysis for Community Colleges

# FCMAT

FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### General Fund - Current Year

12.1 Does the district ensure that one-time revenues do not pay for ongoing expenditures?	yes
12.2 Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits, instructional service agreement, backfill of categorical to employee compensation, and pay as you go retiree health benefit expenses at or below 85% for the three prior years as reported by the CCCCCO?	yes
12.3 Is the district in compliance with the Fifty Percent Law (Education Code Section 84362) for the last three years?	yes
12.4 Is the district at or above its Full-Time Obligation Number (FON)? If the district is over its FON, is it within 3% of the published FON?	yes
12.5 Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds?	yes
12.6 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	yes
12.7 Does the district consistently account for all program costs, including maximum allowable indirect costs, for each restricted resource?	yes

Section Score (5.5% maximum):

0.0%

Self-assessment notes:



# Fiscal Health Risk Analysis for Community Colleges



District:

Shasta Tehama Trinity Joint Community College District

**Total Risk Score, All Areas** **8.9%**

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## Information Systems and Data Management

13.1 Does the district use a human resources system and position control system that is integrated with the financial reporting system?	no
13.2 Does the district have an emergency data recovery systems?	yes
13.3 Are enrollment class schedule software and budget development systems integrated?	yes
13.4 Does the district conduct regularly scheduled evaluation tests of the security measures that protect student and employee personal information?	yes
13.5 Does the district use reports from its management information systems to validate the supplemental and success outcomes funded in the SCFF?	yes

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*Section Score (3.7% maximum):* 1.0%

**Self-assessment notes:**

**13.2 Addressed in section 2**

# Fiscal Health Risk Analysis for Community Colleges

# FCMAT

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ASSISTANCE TEAM

District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Internal Controls and Fraud Prevention

14.1 Does the district have controls that limit access to and include multiple levels of authorizations within its financial system?	yes
14.2 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually?	yes
14.3 Is there a desk manual that segregates duties in the following areas, and are staff supervised and monitored accordingly?	
a. Accounts payable	yes
b. Accounts receivable	yes
c. Cash management	yes
d. Budget monitoring and review	yes
e. Purchasing and contracts	yes
f. Payroll	yes
g. Human resources	yes
h. Associated student body	yes
i. Warehouse and receiving	yes
14.4 Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?	yes
14.5 Does the district review and clear prior year accruals by October 31?	yes
14.6 Does the district reconcile all suspense accounts, including salaries and benefits, at least each quarter and at the close of the fiscal year?	yes
14.7 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?	yes
14.8 Does the district have processes and procedures to discourage and detect fraud?	yes
14.9 Does the district maintain an independent fraud reporting hotline or other reporting service(s)?	no
14.10 Does the district have a process for collecting and following up on reports of possible fraud (such as an anonymous fraud reporting hotline)?	yes
14.11 Does the district have an internal audit department or dedicated staff?	no

# Fiscal Health Risk Analysis for Community Colleges

# FCMAT

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ASSISTANCE TEAM

District:

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## Total Risk Score, All Areas

**8.9%**

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14.12 Does the district limit the issuance of Cal-Cards (credit cards) and have procedures in place for appropriate use (e.g., allowable expenses, daily limit, etc.)?

yes

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*Section Score (14.5% maximum):*

*0.8%*

**Self-assessment notes:**

**14.9 should we consider?**

**14.11**

**Business Office and Grant Analyst with strong approval requirements**

# Fiscal Health Risk Analysis for Community Colleges



District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Leadership and Stability

15.1 Does the district have a chief business official (CBO) who has been with the district as CBO for more than two years?	yes
15.2 Does the district have a chief executive officer (CEO) who has been with the district as CEO for more than two years?	yes
15.3 Does the CEO meet on a scheduled and regular basis with all members of their administrative cabinet?	yes
15.4 Is training on the financial procedure manual, budget, and procurement development provided to district, college and department administrators who are responsible for budget management?	yes
15.5 Does the governing board follow an approved schedule to review and revise policies and administrative regulations?	yes
15.6 Are newly adopted or revised board policies and administrative regulations formally implemented, communicated and available to staff?	yes
15.7 Do all board members attend training on the budget and governance at least every two years?	yes
15.8 Is the CEO's evaluation performed according to the terms of the contract?	yes

Section Score (6.5% maximum):

0.0%

**Self-assessment notes:**

# Fiscal Health Risk Analysis for Community Colleges

# FCMAT

FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Multiyear Projections

16.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards, including CCCCCO and ACCJC? yes

16.2 Did the district include the calculation of SCFF breakdown (base FTES, supplemental low income, and student success portions) with multiyear considerations to help calculate its multiyear projections? yes

16.3 Does the district use its most current multiyear projection when making financial decisions? yes

---

Section Score (3.1% maximum):

0.0%

Self-assessment notes:

# Fiscal Health Risk Analysis for Community Colleges



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Non-Voter-Approved Debt and Risk Management

17.1 Are the sources of repayment for non-voter-approved debt (such as certificates of participation (COPs), bridge financing, bond anticipation notes [BANS] and tax revenue anticipation notes [TRANS]) predictable and stable, and not from the unrestricted general fund?	yes
17.2 If the district has issued non-voter-approved debt, has its credit rating remained stable or improved during the current and two prior fiscal years?	yes
17.3 If the district is self-insured, does the district have a recent (every two years) actuarial study and a plan to pay for any unfunded liabilities?	n/a
17.4 If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, TRANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues?	yes

---

Section Score (3.7% maximum):

0.0%

Self-assessment notes:

# Fiscal Health Risk Analysis for Community Colleges



District:

Shasta Tehama Trinity Joint Community College District

## Total Risk Score, All Areas

**8.9%**

### Position Control

18.1 Does the district use a documented position control system that ties all positions and costs data to eliminate disparities between human resources, payroll, and budget?	no
18.2 Does the district analyze and adjust permanent staffing based on enrollment?	yes
18.3 Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and quarterly reporting periods?	yes
18.4 Does the governing board approve all new positions and extra assignments with a budget source identified before positions are posted?	yes
18.5 Is the approval of hiring staff using categorical or other restricted dollars subject to adequate program funding?	yes
18.6 Are there standing meetings for managers and staff responsible for the district's human resources, payroll and budget functions to discuss and improve processes?	yes

Section Score (6.7% maximum):

1.2%

**Self-assessment notes:**

**18.1 Addressed in Section 2**

## Fiscal Health Risk Analysis for Community Colleges

The Fiscal Crisis and Management Assistance Team (FCMAT) has developed the Fiscal Health Risk Analysis (FHRA) as a tool to help evaluate a community college's fiscal health and risk of insolvency in the current and two subsequent fiscal years.

The FHRA includes 18 sections, each containing specific questions. ***In this Excel file, every question in every section must be answered with a "Yes," "No," or "N/A" for the scoring at the end to be accurate.*** Unanswered questions will be counted as "no" answers and thus will raise a district's risk score.

Each section and specific question is included based on FCMAT's work since its inception; they are the common indicators of risk or potential insolvency for districts that have neared insolvency and needed assistance from outside agencies. Each section of this analysis is critical to an organization, and lack of attention to these critical areas will eventually lead to a district's failure.

The greater the number of "no" answers to the questions in the analysis, the higher the score, which points to a greater potential risk of insolvency or fiscal issues for the district. Not all sections in the analysis, and not all questions within each section, carry equal weight; some are deemed more important and thus count more heavily toward or against a district's fiscal stability percentage. For this tool, 100% is the highest total risk that can be scored, thus a low total percentage score is desirable. A "yes" or "n/a" answer is assigned score of 0, so the risk percentage increases only with a "no" answer or with an unanswered question.

A score of 40% or more is considered high risk; a score of 25%-39% is considered moderate risk; and a score of 24% or lower is considered low risk.

Identifying issues early is the key to maintaining fiscal health. Diligent planning will enable a district to better understand its financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency. A district should consider completing the FHRA annually to assess its own fiscal health risk and progress over time.

---

<b>District</b>	<b>Score</b>
<b>Shasta Tehama Trinity Joint Community College District</b>	<b>8.9%</b>

### Score Breakdown by Section:

*Note: Categorical values will calculate after all questions are answered with a "Yes", "No" or "N/A" on the Tool tab.*

*Because the score is not calculated by category, category values provided are subject to minor rounding errors and are provided for informational purposes only.*

Annual Independent Audit Report	0.0%
Budget Development and Adoption	1.0%
Budget Monitoring and Updates	0.0%
Cash Management	0.0%
Collective Bargaining Agreements	0.0%
Intrafund and Interfund Transfers	0.0%
Deficit Spending	0.0%
Employee Benefits	1.2%
Enrollment and Attendance	2.5%
Facilities	0.2%
Fund Balance and Reserve for Economic Uncertainty	1.0%
General Fund - Current Year	0.0%
Information Systems and Data Management	1.0%
Internal Controls and Fraud Prevention	0.8%
Leadership and Stability	0.0%
Multiyear Projections	0.0%
Non-Voter-Approved Debt and Risk Management	0.0%



Position Control

1.2%

**California Community Colleges  
2021-22 Recalculation  
Shasta-Tehama-Trinity CCD  
Exhibit C - Page 1**

Total Computational Revenue and Revenue Sources	
<b>Total Computational Revenue (TCR)</b>	
I. Base Allocation (FTES + Basic Allocation)	\$ 35,574,598
II. Supplemental Allocation	8,809,187
III. Student Success Allocation	5,901,766
	Student Centered Funding Formula (SCFF) Calculated Revenue (A) \$ 50,285,551
	2020-21 SCFF Calculated Revenue + COLA (B) 52,931,817
	Hold Harmless Revenue (C) 46,568,004
	Stability Protection Adjustment 2,646,266
	Hold Harmless Protection Adjustment -
	<b>2021-22 TCR (Max of A, B, or C) \$ 52,931,817</b>
<b>Revenue Sources</b>	
Property Tax & ERAF	\$ 20,775,902
Less Property Tax Excess	-
Student Enrollment Fees	1,259,131
Education Protection Account (EPA)	14,082,011
State General Fund Allocation	16,814,773
<b>State General Fund Allocation</b>	
General Fund Allocation	\$ 16,421,225
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	393,548
<b>Subtotal State General Fund Allocation</b>	<b>\$16,814,773</b>
Adjustment(s)	-
<b>Total State General Fund Allocation (Exhibit A)</b>	<b>\$16,814,773</b>
	<b>Available Revenue \$ 52,931,817</b>
	<b>2021-22 TCR (Max of A, B, or C) 52,931,817</b>
Revenue Deficit Percentage	0.0000%
Revenue Deficit	\$ -

**Supporting Sections**

Section Ia: FTES Data and Calculations									
variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	2019-20 Applied #3	2020-21 Applied #3	2021-22 Restoration	2021-22 Decline	2021-22 Adjustment	2021-22 Applied #1	2021-22 Applied #2	2021-22 Growth	2021-22 Funded
Credit	5,959.86	5,959.86	-	-	-	5,959.86	5,959.86	-	5,959.86
Incarcerated Credit	0.92	0.92	-	-	-	0.92	0.92	-	0.92
Special Admit Credit	933.08	933.08	-	-	-	933.08	933.08	-	933.08
CDCP	29.52	29.52	-	-	-	29.52	29.52	-	29.52
Noncredit	148.66	148.66	-	-	-	148.66	148.66	-	148.66
<b>Total FTES=&gt;&gt;&gt;</b>	<b>7,072.04</b>	<b>7,072.04</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,072.04</b>	<b>7,072.04</b>	<b>-</b>	<b>7,072.04</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$31,323,989	\$0	\$0	\$0				
Change from PY to CY=>>>		\$1,538,737							

variable	j = g x l 2021-22 Applied #2 Revenue	k = h x l 2021-22 Growth Revenue	l 2021-22 Rate \$	m = j + k 2021-22 Total Revenue
Credit	\$25,104,458	\$ -	\$4,212.26	\$25,104,458
Incarcerated Credit	5,434	-	\$5,906.97	5,434
Special Admit Credit	5,511,678	-	\$5,906.97	5,511,678
CDCP	174,374	-	\$5,906.97	174,374
Noncredit	528,045	-	\$3,552.03	528,045
<b>Total</b>	<b>\$31,323,989</b>	<b>\$0</b>		<b>\$31,323,989</b>

n 2021-22 Applied #0	o = f + h 2021-22 Applied #3	p = n - o 2021-22 Unfunded FTES	q = p x l 2021-22 Unfunded FTES Value
6,325.16	5,959.86	365.30	\$ 1,538,737
0.92	0.92	-	-
933.08	933.08	-	-
29.52	29.52	-	-
148.66	148.66	-	-
<b>7,437.34</b>	<b>7,072.04</b>	<b>365.30</b>	<b>\$ 1,538,737</b>

Total Value=>>> \$32,862,726

Section Ib: 2021-22 FTES Modifications						Definitions:
variable	r Applied #0 19-20 FTES	s Reported 320 2021-22 R1	t Emergency Conditions Allowance (ECA) COVID-19	u Other	n = s + t + u 2021-22 Applied #0	20-21 App#3: 20-21 App#1 plus 20-21 Growth, is the base for 21-22
Credit	6,325.16	3,614.78	2,710.38	-	6,325.16	21-22 App#0: Reported R1 FTES with COVID-19 and other ECA and statutory protections. These FTES are used in the calculations of the 21-22 funded FTES.
Incarcerated Credit	0.92	-	0.92	-	0.92	21-22 App#1: Base for 21-22 plus any restoration, decline or adjustment
Special Admit Credit	933.08	1,119.32	(186.24)	-	933.08	21-22 App#2: FTES that will be funded not including growth
CDCP	29.52	28.30	1.22	-	29.52	21-22 App#3: 21-22 App#1 plus Growth and will be used as the base for 22-23
Noncredit	148.66	68.81	79.85	-	148.66	21-22 Adjustment: Alignment of FTES to available resources.
<b>Total</b>	<b>7,437.34</b>	<b>4,831.21</b>	<b>2,606.13</b>	<b>-</b>	<b>7,437.34</b>	Change Prior Year to Current Year: 21-22App#0 value minus 20-21 App#3 value and is the sum of CY restoration, decline, growth and unapplied values

California Community Colleges  
 2021-22 Recalculation  
 Shasta-Tehama-Trinity CCD  
 Exhibit C - Page 2

Section Ic: FTES Restoration Authority				
variable	v	w	y	z = (v + w + y) x l
FTES Category	2018-19	2019-20	2020-21	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2020-21 Applied #3 FTES	2021-22 Growth FTES
Credit	2.60%	5,959.86	154.77
Incarcerated Credit	2.60%	0.92	0.02
Special Admit Credit	2.60%	933.08	24.23
CDCP	2.60%	29.52	0.77
Noncredit	2.60%	148.66	3.86
<b>Total</b>		7,072.04	183.65
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			813,448

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<u>Single College Districts</u>				<u>State Approved Centers</u>			
≥ 20,000	7,084,351.71	-	\$0	≥ 1,000	\$1,416,870.12	-	\$0
≥ 10,000 & < 20,000	5,667,481.59	-	-	<u>Grandparented Centers</u>			
< 10,000	4,250,609.24	1	4,250,609	≥ 1,000	1,416,870.12	-	-
<u>Multi-College Districts</u>				≥ 750 & < 1,000	1,062,652.31	-	-
≥ 20,000	5,667,481.59	-	-	≥ 500 & < 750	708,434.50	-	-
≥ 10,000 & < 20,000	4,959,045.97	-	-	≥ 250 & < 500	354,217.81	-	-
< 10,000	4,250,609.24	-	-	≥ 100 & < 250	177,110.02	-	-
<u>Additional Rural \$</u>	1,351,955.59	-	-	<b>Subtotal</b>			
			<b>Subtotal</b>				\$0
				Total Basic Allocation			\$4,250,609
				Total FTES Allocation			31,323,989
				<b>Total Base Allocation</b>			<b>\$35,574,598</b>

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$996.06	Points	2020-21 Headcount	Rate	Revenue
AB540 Students	1	295	\$996.06	\$293,839
Pell Grant Recipients	1	3,375	996.06	3,361,715
Promise Grant Recipients	1	5,174	996.06	5,153,633
		<b>Totals</b>	<b>8,844</b>	<b>\$8,809,187</b>

Section III: Student Success Allocation

All Students - Point Value \$587.34	Points	2018-19 Headcount	2019-20 Headcount	2020-21 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	234	233	242	236.33	\$ 2,349.37	\$555,233
Associate Degrees	3	496	533	548	525.67	1,762.02	926,237
Baccalaureate Degrees	3	6	8	6	6.67	1,762.02	11,747
Credit Certificates	2	232	152	174	186.00	1,174.68	218,491
Transfer Level Math and English	2	151	187	150	162.67	1,174.68	191,082
Transfer to a Four Year University	1.5	436	425	390	417.00	881.01	367,382
Nine or More CTE Units	1	1,619	1,498	1,480	1,532.33	587.34	900,003
Regional Living Wage	1	1,652	1,722	1,759	1,711.00	587.34	1,004,941
<b>All Students Subtotal</b>		<b>4,826</b>	<b>4,758</b>	<b>4,749</b>	<b>4,777.67</b>		<b>\$4,175,116</b>
<b>Pell Grant Recipients - Point Value \$148.15</b>							
Associate Degrees for Transfer	6	156	143	151	150.00	\$ 888.89	\$133,334
Associate Degrees	4.5	322	356	361	346.33	666.67	230,890
Baccalaureate Degrees	4.5	2	5	2	3.00	666.67	2,000
Credit Certificates	3	131	89	107	109.00	444.45	48,445
Transfer Level Math and English	3	67	94	66	75.67	444.45	33,630
Transfer to a Four Year University	2.25	218	220	220	219.33	333.33	73,111
Nine or More CTE Units	1.5	1,082	989	971	1,014.00	222.22	225,334
Regional Living Wage	1.5	765	829	761	785.00	222.22	174,445
<b>Pell Grant Recipients Subtotal</b>		<b>2,743</b>	<b>2,725</b>	<b>2,639</b>	<b>2,702.33</b>		<b>\$921,189</b>
<b>Promise Grant Recipients - Point Value \$148.15</b>							
Associate Degrees for Transfer	4	186	175	197	186.00	\$ 592.59	\$110,223
Associate Degrees	3	414	450	467	443.67	444.45	197,186
Baccalaureate Degrees	3	3	5	5	4.33	444.45	1,926
Credit Certificates	2	182	122	133	145.67	296.30	43,161
Transfer Level Math and English	2	99	127	103	109.67	296.30	32,494
Transfer to a Four Year University	1.5	276	284	273	277.67	222.22	61,704
Nine or More CTE Units	1	1,361	1,247	1,217	1,275.00	148.15	188,890
Regional Living Wage	1	1,099	1,227	1,114	1,146.67	148.15	169,877
<b>Promise Grant Recipients Subtotal</b>		<b>3,620</b>	<b>3,637</b>	<b>3,509</b>	<b>3,588.67</b>		<b>\$805,461</b>
<b>Total Headcounts</b>		<b>11,189</b>	<b>11,120</b>	<b>10,897</b>	<b>11,068.67</b>		<b>\$5,901,766</b>
<b>Total Student Success Allocation</b>							<b>\$5,901,766</b>

**California Community Colleges  
2022-23 First Principal  
Shasta-Tehama-Trinity Joint CCD  
Exhibit C - Page 1**

**Total Computational Revenue and Revenue Sources**

<b>Total Computational Revenue (TCR)</b>		
I. Base Allocation (FTES + Basic Allocation)		\$ 42,826,771
II. Supplemental Allocation		9,800,233
III. Student Success Allocation		6,706,960
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 59,333,964
	2021-22 SCFF Calculated Revenue + COLA (B)	53,584,283
	Hold Harmless Revenue (C)	49,622,865
	Stability Protection Adjustment	-
	Hold Harmless Protection Adjustment	-
	<b>2022-23 TCR (Max of A, B, or C)</b>	<b>\$ 59,333,964</b>
<b>Revenue Sources</b>		
Property Tax & ERAF		\$ 21,825,620
Less Property Tax Excess		-
Student Enrollment Fees		1,264,557
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	11,420,808
State General Fund Allocation	Funded FTES: 7,253.97 x Rate: \$1,574.42	24,822,979
<b>State General Fund Allocation</b>		
General Fund Allocation	\$ 24,403,614	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	419,365	
	<b>Subtotal State General Fund Allocation</b>	<b>\$24,822,979</b>
Adjustment(s)	-	
	<b>Total State General Fund Allocation (Exhibit A)</b>	<b>\$24,822,979</b>
	<b>Available Revenue</b>	<b>\$ 59,333,964</b>
	<b>2022-23 TCR (Max of A, B, or C)</b>	<b>59,333,964</b>
	Revenue Deficit Percentage	0.0000%
	Revenue Deficit	\$ -

**Supporting Sections**

**Section Ia: FTES Data and Calculations**

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	2020-21 Applied #3	2021-22 Applied #3	2022-23 Restoration	2022-23 Decline	2022-23 Adjustment	2022-23 Applied #1	2022-23 Applied #2	2022-23 Growth	2022-23 Funded
Credit	5,959.86	5,959.86	-	-	-	5,959.86	5,959.86	181.93	6,141.79
Incarcerated Credit	0.92	0.92	-	-	-	0.92	0.92	-	0.92
Special Admit Credit	933.08	933.08	-	-	-	933.08	933.08	-	933.08
CDCP	29.52	29.52	-	-	-	29.52	29.52	-	29.52
Noncredit	148.66	148.66	-	-	-	148.66	148.66	-	148.66
<b>Total FTES=&gt;&gt;&gt;</b>	<b>7,072.04</b>	<b>7,072.04</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,072.04</b>	<b>7,072.04</b>	<b>181.93</b>	<b>7,253.97</b>
<b>Total Values=&gt;&gt;&gt;</b>		\$35,995,744	\$0	\$0	\$0				
Change from PY to CY=>>>		\$1,768,229							

variable	j = g x l 2022-23 Applied #2 Revenue	k = h x l 2022-23 Growth Revenue	l 2022-23 P1 Rate \$*	m = j + k 2022-23 Total Revenue
Credit	\$28,848,613	\$ 880,606	\$4,840.49	\$29,729,219
Incarcerated Credit	6,245	-	\$6,787.96	6,245
Special Admit Credit	6,333,707	-	\$6,787.96	6,333,707
CDCP	200,380	-	\$6,787.96	200,380
Noncredit	606,799	-	\$4,081.79	606,799
<b>Total</b>	<b>\$35,995,744</b>	<b>\$880,606</b>		<b>\$36,876,350</b>

n 2022-23 Applied #0	o = f + h 2022-23 Applied #3	p = n - o 2022-23 Unfunded FTES	q = p x l 2022-23 Unfunded FTES Value
6,325.16	6,141.79	183.37	\$ 887,623
0.92	0.92	-	-
933.08	933.08	-	-
29.52	29.52	-	-
148.66	148.66	-	-
<b>7,437.34</b>	<b>7,253.97</b>	<b>183.37</b>	<b>\$ 887,623</b>

Total Value=>>> \$37,763,973

**Section Ib: 2022-23 FTES Modifications**

variable	r Applied #0 19-20 FTES	s Reported 320 2022-23 P1 FTES	t Emergency Conditions Allowance (ECA) COVID-19	u Other	n = s + t + u 2022-23 Applied #0
Credit	6,325.16	4,410.50	1,914.66	-	6,325.16
Incarcerated Credit	0.92	-	0.92	-	0.92
Special Admit Credit	933.08	633.62	299.46	-	933.08
CDCP	29.52	12.81	16.71	-	29.52
Noncredit	148.66	123.91	24.75	-	148.66
<b>Total</b>	<b>7,437.34</b>	<b>5,180.84</b>	<b>2,256.50</b>	<b>-</b>	<b>7,437.34</b>

Definitions:	PY: 2021-22	CY: 2022-23
<b>PY App#3:</b> PY App#1 plus PY Growth, is the base for CY		
<b>CY App#0:</b> Reported R1 FTES with COVID-19 and other ECA and statutory protections. These FTES are used in the calculations of the CY funded FTES.		
<b>CY App#1:</b> Base for CY plus any restoration, decline or adjustment		
<b>CY App#2:</b> FTES that will be funded not including growth		
<b>CY App#3:</b> CY App#1 plus Growth and used as the base for the following year		
<b>CY Adjustment:</b> Alignment of FTES to available resources.		
<b>Change Prior Year to Current Year:</b> CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values		

Section Ic: FTES Restoration Authority				
variable	v	w	y	z = (v + w + y) x l
FTES Category	2019-20	2020-21	2021-22	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
<b>Total</b>	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2021-22 Applied #3 FTES	2022-23 Growth FTES
Credit	2.45%	5,959.86	145.80
Incarcerated Credit	2.45%	0.92	0.02
Special Admit Credit	2.45%	933.08	22.83
CDCP	2.45%	29.52	0.72
Noncredit	2.45%	148.66	3.64
<b>Total</b>		7,072.04	173.01
<b>Total Growth FTES Value =&gt;&gt;&gt; \$</b>			880,606

**Section Ie: Basic Allocation**

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<u>Single College Districts</u>				<u>State Approved Centers</u>			
≥ 20,000	9,917,373.09	-	\$0	≥ 1,000	\$1,983,474.31	-	\$0
≥ 10,000 & < 20,000	7,933,898.79	-	-	<u>Grandparented Centers</u>			
< 10,000	5,950,421.36	1	5,950,421	≥ 1,000	1,983,474.31	-	-
<u>Multi-College Districts</u>				≥ 750 & < 1,000	1,487,605.34	-	-
≥ 20,000	7,933,898.79	-	-	≥ 500 & < 750	991,736.37	-	-
≥ 10,000 & < 20,000	6,942,160.85	-	-	≥ 250 & < 500	495,868.97	-	-
< 10,000	5,950,421.36	-	-	≥ 100 & < 250	247,936.04	-	-
<u>Additional Rural \$</u>	1,892,600.56	-	-	<b>Subtotal</b>			
			<b>Subtotal</b>				\$0
				Total Basic Allocation			\$5,950,421
				Total FTES Allocation			36,876,350
				<b>Total Base Allocation</b>			<b>\$42,826,771</b>

**Section II: Supplemental Allocation**

Supplemental Allocation - Point Value \$1144.62	Points	2021-22 Headcount	Rate	Revenue
AB540 Students	1	297	\$1,144.62	\$339,952
Pell Grant Recipients	1	3,325	1,144.62	3,805,860
Promise Grant Recipients	1	4,940	1,144.62	5,654,421
		<b>Totals</b>	<b>8,562</b>	<b>\$9,800,233</b>

**Section III: Student Success Allocation**

All Students - Point Value \$674.94	Points	2019-20 Headcount	2020-21 Headcount	2021-22 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	233	242	231	235.33	\$ 2,699.76	\$635,343
Associate Degrees	3	533	548	505	528.67	2,024.82	1,070,454
Baccalaureate Degrees	3	8	6	10	8.00	2,024.82	16,199
Credit Certificates	2	152	174	161	162.33	1,349.88	219,130
Transfer Level Math and English	2	187	150	146	161.00	1,349.88	217,330
Transfer to a Four Year University	1.5	425	390	446	420.33	1,012.41	425,549
Nine or More CTE Units	1	1,498	1,480	1,369	1,449.00	674.94	977,987
Regional Living Wage	1	1,722	1,759	1,830	1,770.33	674.94	1,194,867
<b>All Students Subtotal</b>		<b>4,758</b>	<b>4,749</b>	<b>4,698</b>	<b>4,735.00</b>		<b>\$4,756,859</b>
<b>Pell Grant Recipients - Point Value \$170.24</b>							
Associate Degrees for Transfer	6	143	151	137	143.67	\$ 1,021.46	\$146,750
Associate Degrees	4.5	356	361	346	354.33	766.10	271,454
Baccalaureate Degrees	4.5	5	2	7	4.67	766.10	3,575
Credit Certificates	3	89	107	92	96.00	510.73	49,030
Transfer Level Math and English	3	94	66	74	78.00	510.73	39,837
Transfer to a Four Year University	2.25	220	220	201	213.67	383.05	81,845
Nine or More CTE Units	1.5	989	971	887	949.00	255.37	242,342
Regional Living Wage	1.5	829	761	814	801.33	255.37	204,633
<b>Pell Grant Recipients Subtotal</b>		<b>2,725</b>	<b>2,639</b>	<b>2,558</b>	<b>2,640.67</b>		<b>\$1,039,466</b>
<b>Promise Grant Recipients - Point Value \$170.24</b>							
Associate Degrees for Transfer	4	175	197	173	181.67	\$ 680.98	\$123,711
Associate Degrees	3	450	467	420	445.67	510.73	227,616
Baccalaureate Degrees	3	5	5	9	6.33	510.73	3,235
Credit Certificates	2	122	133	133	129.33	340.49	44,036
Transfer Level Math and English	2	127	103	92	107.33	340.49	36,546
Transfer to a Four Year University	1.5	284	273	265	274.00	255.37	69,970
Nine or More CTE Units	1	1,247	1,217	1,116	1,193.33	170.24	203,158
Regional Living Wage	1	1,227	1,114	1,225	1,188.67	170.24	202,363
<b>Promise Grant Recipients Subtotal</b>		<b>3,637</b>	<b>3,509</b>	<b>3,433</b>	<b>3,526.33</b>		<b>\$910,635</b>
<b>Total Headcounts</b>		<b>11,120</b>	<b>10,897</b>	<b>10,689</b>	<b>10,902.00</b>		<b>\$6,706,960</b>
<b>Total Student Success Allocation</b>							<b>\$6,706,960</b>