

REPORT ON THE FUNDING ALLOCATION PROCESS

In 2003 the Chabot-Las Positas Community college District reconstructed its budget allocation process. This process further evolved since that time but until now has not been reduced to writing to assure a comprehensive understanding of how CLPCCD funds are allocated to the campuses and the District. This is an effort to outline and explain the allocation process in order to make it clear, understandable and verifiable.

The District Revenue Allocation Model is used to distribute State general and categorical funding in a fair manner based on understood and germane information and principles. Categorical funds, which are restricted in their use (usually awarded in the form of grants); do not normally pass through the model unless these funds are allocated to the District for a District-wide project. In that case the Model is used to further distribute these allocated funds to the units that will be implementing the projects funded. In these cases the District normally retains a small portion of any overhead or indirect (14%) which is a part of the grant. Private grants are rarely allocated through the model and are usually passed directly to the grantee.

DETERMINING STATE FUNDING ALLOCATION ESTIMATES

Any allocation process begins with knowing the amount of funds being allocated. The State has developed an Excel-Based Apportionment Simulation Worksheet to provide a working estimate of general funding available to a district (Attachment A). This allocation worksheet follows the State allocation process adopted in 2006. This is a very confusing worksheet with several imbedded formulas, data developed out of order, and a confusing format that changes frequently through the form (along with the font). However, when completed, the form will provide an accurate starting point for the District's State appropriation. The basic worksheet is available at the State California Community Colleges website under "finance/allocations." Be aware that this form changes frequently and while what follows will continue to be helpful it may not fully explain all the elements in vogue when you access the form. Currently the web address for the form is:

<http://www.cccco.edu/SystemOffice/Divisions/FinanceFacilities/FiscalServices/AllocationsSection/ApportionmentSimulators/tabid/1102/Default.aspx>

Part A of the form is a data entry section in which the college posts information as follows:

1. Base FTES: Base FTES for (1) credit, (2) non-credit, and (3) Development College Prep Noncredit (CDCP). These figures are usually enrollment from the previous three terms (Summer, Fall, and Spring) as known when the form is completed.
2. Actual/Funded FTES: A somewhat misleading name, this figure is the Base FTES plus anticipated growth in the same three areas and is a projection into the next year (not "actual"). This figure can be manipulated to develop "what if" scenarios.

3. **Property Taxes:** District property taxes, as reported by the county, are a subtraction from the overall allocation and are entered here for later use.
4. **Enrollment Fees:** 98% of the reported Enrollment Fees are a subtraction from the overall allocation and are entered here for later use.
5. **Restoration Growth Adjustment:** Restoration growth funding is a special circumstance for colleges which failed to achieve their previous year's base. It essentially provides one years support at the previous base so the college can make budget adjustments or rebuild their base enrollment.
6. **Estimated General Deficit Coefficient:** This is a multiplier generally used to reduce overall allocations by some percentage in response to State fiscal issues
7. **Number of First Year Centers over 1000 FTES:** The new funding formula provides additional base of funding for approved Centers over 1000 FTES.
8. **Basic Allocation:** Each College or Center receives a base allocation based on enrollment segments. The number of colleges in each enrollment segment is entered here. This data is later inserted in the Part C calculation of the form.
9. **Growth Rate:** This is a maximum growth rate set by the State for the District; commonly referred to as the Growth Cap.
10. **Program Based Funding:** Due to circumstances existing when Prop 98 was enacted certain districts receive a different level of funding. CLPCCD is not one of them.

Part B of the form consists of new data and information carried over from Part A. The workload measures section (upper section) of Part B includes the following elements:

- **Funding Base Rate:** This is the funding CLPCCD will receive per FTES, as set by the State, for credit FTES, non-credit FTES, and non-credit CDCP.
- **Marginal Funding Rate:** This is the Funding Base Rate plus the State's annual cost of living adjustment (COLA).
- **Base FTES:** As reported in Part A.
- **Restored FTES:** Applicable if under restored funding.
- **Growth/Decline FTES:** This is the Base FTES multiplied by the Growth Rate from Part A.
- **Estimated FTES:** This is the sum of the Base FTES and the Growth/Decline FTES.
- **Actual/Funded FTES:** Usually same as above.

These elements are simply entered into the spreadsheet as needed and totaled at the bottom of the Workload Measures section at the top of Part B.

In the second half of Part B (the lower part) the above enrollment calculations have dollars associated with them to arrive at a District allocation from the State. There are nine sections in the second half of Part B.

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|-------|---|---|
| I. | Base Revenues +/- restore or decline | This area adds the basic Allocation derived in Part C of the form and the sum of the Credit FTES, non-credit FTES, and non-credit CDCP times their respective funding rates as shown in the Workload Measures part of Part B. |
| II. | Inflation Adjustment | This takes the figure derived in I. and multiplies that figure by the State Cost of Living or COLA rate. |
| III. | Basic Allocation & Restoration | This number is added to II. For districts/colleges who are under restoration funding. |
| IV. | Growth | Growth is calculated using State provided growth limits and added to the Base allocation to get a budget figure that includes Base, Restoration (if any), COLA, and Growth. |
| V. | Other Revenue Adjustments | This is open for State and District adjustments |
| VI. | Decline and Stability Adjustments | A figure is entered here as allowed for restoration/ stability funding adjustments. |
| VII. | Total Computational Revenue | The section indicates the final sum of all sections and applies a Deficit Coefficient which is a State mandated budget reduction. It is usually expressed as a percentage of the Total Computational Revenue i.e. 98% which means a reduction of 2% in District revenue from the State. This coefficient is most commonly used when budget reductions are needed to meet State budget shortfalls. The final annual funding is then indicated as "Adjusted Revenue Entitlement". |
| VIII. | District Revenue Sources | Since the Adjusted Revenue Entitlement is the total allocation the District is to receive then the State portion must be reduced to allow for property taxes and tuition already collected by the District. When this step is completed the Adjusted Revenue Entitlement and the Total Available General Revenue will be the same figure. |
| IX. | Other Allowances and Total Apportionments | If the District does not meet the full-time faculty allocation requirement then the budget is reduced by a set amount for each position unfilled. That occurs on this line. |

The final section of the Apportionment Simulation Worksheet is Part C. Part C calculates the base allocation which became a part of the funding allocation in the 2006 revision. Since this allocation is simply an amount for each campus or center based on size the District only has to enter the campuses or centers and their enrollment to get a calculated result in Part C. This number is actually entered in Part A.* and carried to Part C for calculation.

When completed the District's allocation, as simulated, can be determined by taking the amount in Part B.VIII.D and subtracting the number in Part B.IX.C.

TARGET SETTING

Much of the allocation distribution to the campuses is based on each college's enrollment target. When the District budget process was revised in 2003 it was necessary to re-establish an initial and accurate enrollment base for each college. The District and College personnel worked collaboratively with the CLPCCD Faculty Association creating a comprehensive Enrollment Management process. The Information Technology staff developed tools to assist users of enrollment data. College allocations were reviewed back to 2000-01, the last date when the P3 report and actuals were the same since the District stayed in cap. The allocation in that year came from the State by college based on each college's then current, actual, enrollment. The State annual enrollment growth caps were then brought forward for each year up to 2003-04. The result was that the initial enrollment for the purpose of beginning the model was set at 15,823 FTES for the District divided so that 5,544 went to LPC and 10,379 went to Chabot. Starting with these numbers as a base the college targets have been set each year since using the following process.

Budget allocation begins with setting each college's enrollment targets for the budget year, stated in Full Time Equivalent Students (FTES). Setting of targets is done in a conference between the College Presidents and Vice Chancellor of Educational Services and Planning after consultation with the District Enrollment Management Committee and the Chancellor.

The current model derives its targets from the addition of growth projections to an established Base. Therefore, a key component of the allocation model is the overall growth philosophy/assumptions for each college. While this philosophy has not been established by the CLPCCD Board each college's Education Plans submitted to the State indicates that Chabot College will reach 17,424 (headcount) by 2015 and Las Positas College (LPC) will reach 13,962 by 2012. However, LPC figures are based on annual growth numbers that exceed recent State caps. Looking at both colleges current enrollment (2006-07) and planning for an annual 3% growth, with 65% of that growth going to LPC, the headcount numbers become 17,978 for Chabot and 13,115 for LPC in 2016-17 (10 years). Full Time Equivalent Student (FTES) for each college will be approximately 12,800 and 9,100 respectively.

It had been agreed at the implementation of these model changes in 2003 that LPC would plan for growth while Chabot would focus on maintaining base growing only in response to program needs. This is reflected in the agreement to split growth FTES approximately 65/35 with the majority going to LPC (a ratio that has not been firmly held to). This decision and associated assumptions needs regular review to assure they remain current.

Certain agreements and "ground rules" were set in place as the target setting process developed and operational guidelines evolved. The most important of these is that each college must be

willing to adjust targets as needed to maximize the total funding being allocated from the State to the District based on enrollment. Other agreed upon guidelines were:

- Colleges were to be funded using their FTES base plus their annual growth allocation as derived from the target setting worksheet.
- College enrollment numbers for target setting, target adjustment and associated discussions would be drawn only from the District's enrollment figures as posted in the enrollment worksheets/tool on the web; i.e. all enrollment conversations are to be based in the same data source.
- Full Time Equivalent Faculty (FTEF) would be allocated based on funded/target FTES.
- Each year, as each college's enrollment base is adjusted for subsequent growth allocations and target setting, only funded/target FTES from the previous year will be used to adjust the college's enrollment base. If a college grows over its target this "extra" growth DOES NOT become a part of the college's on-going base for funding purposes even in situations where the overage is needed to meet the district-wide enrollment funded base (due to the other college not meeting its funded target or extra growth allocations from the State need to be utilized). If both colleges meet their funded targets and District enrollment goals are achieved then no excess growth will be added to either college's base for future allocation calculations regardless of actual FTES earned.
- If a college does not achieve its base, than that college has one year to recapture its base enrollment or the base will be permanently adjusted downward.

TIMETABLE

Early September -- Discussion and resetting of targets in current year. This is done when the both summer and the current fall semester enrollment can be accurately estimated. This change needs to precede the publication of the Spring Schedule of classes so adjustments to the schedule can occur as needed.

This adjustment is to allow for movement of Full time Equivalent Faculty (FTEF) from one campus to another after evaluating each campus's progress toward meeting the current year's target enrollment. It is important to note that while direct faculty salaries are moved with any FTEF change (based on the current adjunct faculty rates) the rest of the allocated budget may not change significantly because of college level commitments already made for the current year and any additional budget changes would need to be individually negotiated.

Early November – Setting of next year's targets. This is done once the current year adjustments are made and the annual State growth allocation is known. This action needs to precede the publication of the following summer and fall schedules (they are usually published about March). The setting of individual targets includes consideration of:

- State established growth limitations.
- College enrollment trends including rather or not the colleges met their previous enrollment target(s)
- Current enrollment by college
- Program development at the colleges.
- Center development within the District
- Changing student demographics
- Economic change and growth in the colleges service areas.

- Population growth and other demographic changes in the colleges service areas.
- Activities of the competition (other colleges) for enrollment.

January/February -- Budget Development Packet. This packet is distributed to all stakeholders and kicks off the detail planning for the next year at the campus level. The packet includes the Calendar, Budget Assumptions, Banner Instructions, Position Control Worksheets and Budget Worksheets and any other pertinent material.

Calendar – This document provides stakeholders with the timeline and associated deadlines that will be used to develop budget. The normal budget development time frame is from January through early September. The Tentative Budget is due to the Board of Trustees at last June board meeting, and the Adoption Budget is due to Board at first September board meeting. Deadlines for each phase are primarily driven by these Board dates.

Budget Assumptions – The purpose of this document is to provide stakeholders with the budget goals and restrictions, as well as various cost and revenue projections. This document is based on Governor’s Proposed Budget in January, historical data, and discussions between the College Presidents, Chancellor, and Vice Chancellors. Items covered include: Revenue such as State Apportionment, COLA, FTES/Growth, Lottery, Enrollment Fees, and Property Taxes; Expenditures such as Health/Welfare Benefits costs, PERS & STRS rates, and Staffing levels (for example, number of additional full time faculty to be hired). Other items include revenue streams and deficit spending allowances, RUMBL (Retiree Benefit Costs), Full Time Faculty/Librarian/Counselor staffing, and Capital Projects to be funded.

Banner Instructions – The purpose of this document is provide all stakeholders with the technical information necessary to allocate their budgets in the proper Banner-based accounts.

Position Control Budget Worksheets and Budget Worksheets – The purpose of these documents is to provide all stakeholders with the baseline expense budget (could be prior year adopted budget or adjusted budget) and baseline position budget for their respective organizations. These reports are produced from Banner.

June Board Meeting – Tentative Budget to the Board of Trustees

September Board Meeting – Adoption Budget to the Board of Trustees

SETTING FACULTY ALLOCATION

The primary demand on the District budget is staffing. A significant part of staffing is faculty. It has been customary to allocate faculty to the colleges as “Full Time Equivalent Faculty.” This number is largely based on the enrollment target for each college and also gives consideration to the both the State’s 75% rule and 50% rule. Allocation of faculty staffing to each college is done in a conference between the College Presidents and Vice Chancellor of Educational Services and Planning after consultation with the District Enrollment Management Committee and the Chancellor.

To assist in calculating the appropriate FTEF for each college a tool has been developed (see attachment A). What follows is a detailed explanation of this tool. This tool requires input from three basic decisions:

- The target number,
- The placement of programs in their bins (column one), and
- The productivity (WSCH/FTEF) number.

The rest of the information on this tool is taken from established data or formulas within the tool itself.

The target number is arrived at first and entered in the upper designated space. The derivation of the target number is explained above.

Productivity (WSCH/FTEF) is a consideration of the number of students per faculty member. It reflects staffing, class fill rates, overloads and a number of other factors. Ideally the productivity (WSCH/FTEF) goal is 525 contact hours per full-time equivalent faculty member or commonly 35 students in each of five classes having a load factor of one (525 can be achieved with smaller class sizes where the class load factor is less than one). This ideal may occur in basic lecture classes but becomes more difficult as classes become mixed. Additionally, in the case of many health related programs there are State mandated class sizes that would make productivity (WSCH/FTEF) of 525 impossible. In other classes enrollment, and therefore productivity (WSCH/FTEF), may be limited by safety considerations, availability of equipment and lab space, sound education practice, or other similar factors.

To allow for differences in productivity (WSCH/FTEF) due to influences beyond the programs control each program is placed in a "Bin" which are listed in column one of the tool. Each bin has a productivity (WSCH/FTEF) assigned to it which is achievable by the programs assigned to that bin. Failing to meet these productivity (WSCH/FTEF) levels generally requires the program to offer a satisfactory explanation or do unit planning to increase enrollment.

There are guidelines for programs to be included in a Bin other than the Main Group i.e. a bin with less productivity (WSCH/FTEF). These guidelines include:

- The program is necessary so the college can meet its mission of being comprehensive and balanced in terms of technical/occupational career programs via-a-vies basic skills, letters, and science offerings.
- The need for the program is consistent with educational goals established in the college's master plan.
- The programs leads to a degree or certificate.
- The program demonstrates a clear and unique factor(s) that limit enrollment (external forces, safety, space and equipment limitations, etc.).
- The program may be the result of a special funded initiative.

Looking at column one, the Bins, you will find a number of specific programs listed (Nursing, Dental Hygiene, Physical Education, Sheriff's Academy). The health programs and Academy have outside agencies that limit enrollment. For this reason they are separated and given unique productivity (WSCH/FTEF) goals. Physical Education programs regularly exceed 600 WSCH/FTEF and including their enrollment in the "Main Group" Bin would skew the Main Group data and resulting analysis of the balance of the college's programs.

The "Temporary Watch" Bin includes new programs, programs being evaluated or under going change to increase their enrollment, or other programs that require scrutiny and are being allowed a lower productivity (WSCH/FTEF) for a limited amount of time.

The "Vocational 380 Bin" contains programs which must limit enrollment because of regulations, safety, availability of laboratory space, equipment requirements, or similar limitations. This Bin typically contains programs such as Welding, Machining, Electronics, and Automotive but might also contain others that have similar restraints on their capacity to achieve 525 productivity (WSCH/FTEF). The "Main Group" Bin contains all other programs.

You will note that non-credit enrollment is separated from credit enrollment. This is because the State funds non-credit instruction at a lower level than credit instruction. As a consequence non-credit instruction must be more productive to generate the same funds per class as credit instruction reimbursement. Therefore, there is a unique Bin for non-credit programs.

Effective the 2007-08 school year the State created a second non-credit category funded at a higher rate than traditional non-credit but less than the credit rate. This new CDCP non-credit rate was to fund courses designated as career development or college prep non-credit. A bin for this category may be necessary in the future if CLPCCD offers course of this kind.

The tool is generally completed in early fall following the establishment of each college's target enrollment. The calculations imbedded in the tool depend on a review of the WSCH earned by each of the programs in each bin during the most recent summer, spring, and fall terms. The data for these terms is gathered from District reports by program and summed by bin. This data is then converted to a percent of enrollment in these recent terms and entered into the tool in the "FTES %" column. This action establishes the percent of each college's enrollment being earned by each bin in the most recent full academic year.

The "FTES %" is then applied to the new overall college FTES target to establish the percent of college's enrollment target to be earned by each bin in the upcoming year. This information is entered in the "FTES TARGET" column.

For each bin the FTES target is converted to WSCH. Recent WSCH/FTES data is used to create a WSCH to FTES ratio which is then entered into each bin's WSCH/FTES column. This ratio is then applied to the FTES TARGET to derive the WSCH target for each bin as expressed in the WSCH column. The bin productivity (set in the WSCH/FTEF column) is applied to the derived WSCH to arrive at the allocated FTEF for each bin. The "ALLOCATED FTEF" column is summed to reach a final FTEF allocation for that college.

This tool was used for about four years with slight modifications. However, the colleges consistently ran over budget in the faculty salary lines. This was due to the fact that the FTEF allocated by the tool was designed to reach the target FTES only if all faculty time assigned by the tool was directed to classroom instruction. The colleges made appropriate assignments into the classroom but a variety of other faculty employment factors (release time, sabbaticals, etc.) needed to be offset by additional hiring of adjunct faculty, thus spending more FTEF than was allocated by the tool. Also, assigning the colleges FTEF instead of dollars caused the colleges to focus on FTEF assignments instead of the actual expenses that were occurring.

In order to more appropriately judge the funding related to the needed FTEF for each college an additional worksheet was developed in 2007 which began with the FTEF allocation provided by the above tool and then made a number of adjustments to that number and finally converted the FTEF to dollars for budgeting purposes (See Attachment B).

This worksheet is much simpler than the original tool. Known information needs to be gathered and data from that information entered into the entry column. The calculations Column will then determine the adjustment to the adjunct faculty budget.

Through the use of the tool and the worksheet, accurate estimates for faculty costs can be determined. These estimates are then entered into the budget as a departure point for budget discussion.

DETERMINATION OF OTHER BUDGET CATEGORIES

Concurrent with the development of the work sheet the District convened a team to examine the budget allocation process. This team met several times in the late 2006 early 2007 year. This team reviewed the allocation process and bases for the allocation of specific budget categories. Except as noted above most of the historic allocation process was retained. This process is summarized in a worksheet titled "Revenue Allocation Model."

In general, the Revenue Allocation Model's primary division of State resources between the colleges and District is as follows:

- The basic District allocation is 14% of the non-categorical monies provided to fund the CLPCCD by the State of California. Additionally, the District receives

14% of the funding provided for “overhead” or “indirect costs” in any categorical allocation (when permitted by the funding source). The District may also receive a portion of third party funding income as specified in individual grants.

The District retains all income from operations that are District run, such as contract education programs and certain apprenticeship programs (apprenticeship programs may be District or campus based). However, operational costs the campuses incur while delivering or supporting District managed operations are normally provided back to the campuses including a share of the profit margin as a part of any District negotiated contract.

- Maintenance and Operations (M&O), although a District managed function, is separately allocated 9% of the State provided budget. Additionally, M&O receives all State funds allocated for building and ground maintenance and remodeling and a portion of the State revenues dedicated to on-going maintenance and equipment purchases.
- The remainder is divided between the two colleges based on their percent of the District’s most recent year WSCH enrollment with some “off the top,” regulatory, and consensual modifications.

Ultimately the total District revenues are divided into the following categories for allocation:

- State Revenues as split via the Model
- Lottery as split via the Model
- Some State revenues are divided by agreement or consensus (usually State special project funding)
- Revenues to be allocated to a specific site (grants for example)
- FTEF allocation and other “off-the-top” cost factors
- Discretionary allocation
- Special allocations
- Reserves

These above categories are also the headings used in the District Revenue Allocation Model worksheet.

“Off-the-top” is a term frequently used in the District Revenue Allocation Model. This term refers to the allocation of some funding outside the basic model and before any other division of funds is made. In this process some funds are assigned to each campus to cover specific costs, based on actual unique expenditures. Currently two factors are taken off-the-top:

- Full-time faculty salaries are taken from the top to assure any unique faculty characteristic does not disadvantage one college’s students over the other. For

example, if one college had a more senior faculty and, therefore, faculty who were higher in the pay scale, which college would need to take more funds from its general allocation to meet this basic salary requirement. This would unfairly reduce the amount of funds available for instruction and student services on that campus.

- A second factor is mandated release time which includes State mandated program coordination and District contractual costs. For example, if the Faculty Senate President resided at the Chabot campus that campus would need to hire adjuncts to cover the release-time associated with this mandated position and, therefore, Chabot's students would have less funds available for their services and instruction. The next year this position may be at Las Positas with the same effect. Therefore, these mandated and contractual release time positions are taken off the top and assigned to the appropriate campus allocation to nullify this effect.

The Revenue Allocation Model worksheet is a highly detailed CLPCCD developed tool for categorizing all revenues and their allocation. This worksheet has four sections;

- **Input Section** – The purpose of this section is to input data into the Model from State information, DEMC, and internal reports. This data feeds the worksheet that calculates the percentages that will be used to determine the allocation to each designated site (Chabot College, Las Positas College, M&O, and District Office). Some of the key values entered here include the projected FTES by campus, previous year's headcounts, state funding by student, and size of the facilities in square footage. Since these numbers drive the entire Model it is essential they are as accurate as possible.
- **Formula Section** – These are formulas which use the input data to generate additional values needed for the worksheet tabulations.
- **The Allocation Section** – This details each budget item and that items allocation to each campus and District operations. The purpose of this section is to categorize the revenue based on the method used for allocation.

- **Revenues to be Split via Model using Percent of Enrollment:**

- Total General Apportionment
- Enrollment fees
- Estimated COLA
- Estimated Growth
- M&O Growth
- Equalization
- Taxes
- Board Financial Assistance Program (BFAP)
- Interest
- Lottery

- Revenues to be Split via Consensus: Unless otherwise indicated, the term “site” includes District, M&O, Las Positas College & Chabot College.
 - Basic Skills
 - Vocational and Technical Education Act (VTEA) – formula driven by State (LPC, CC)
 - Temporary Assistance for Needy Families (TANF) – formula driven by State (LPC, CC)
 - Staff Development Grant – formula driven by State
 - Mailing Fee – 10% to District, remainder split based on headcount (LPC, CC)
 - Instructional Equipment – District/Sites review to determine allocation
 - Block Grant – District/Sites review to determine allocation
 - California Work Opportunity and Responsibility to Kids (CALWORKS) – formula driven by State, childcare is site determined (LPC, CC)
 - One Time Funds – District/Sites review to determine allocation
 - PT Faculty Pay – based on claim submitted to State (LPC, CC) *or by 75/25%*
 - PT Faculty Office Hours – based on claim submitted to State (LPC, CC)
 - PT Faculty Insurance – based on claim submitted to State (LPC, CC)
 - Mandated Cost – District/Sites review to determine allocation
 - Nonresident Tuition – 14% to District, remainder split based on site estimate
 - Parking Fees – District/Sites review to determine allocation – Security personnel expenses are covered using these funds
 - Refund Processing Fee – currently 100% to District
 - Parking Fines – District/Sites review to determine allocation *or by % using model*

- Revenues Allocated to Specific Sites:
 - State Apportionment Programs – based on State Chancellor’s Office Advance Apportionment Schedule or program information from SCO website. Examples include categorical programs such as Extended Opportunity Programs and Services (EOPS), Disabled Student Services Programs (DSPS), Matriculation, CARE.
 - Federal/State/Local Restricted Programs – based on program award as approved by board. Examples include Workforce Investment Act – One Stop Career Center, National Science Foundation (NSF), Alameda County Every Child Counts, and Carnegie Foundation.
 - Federal/State/Local Unrestricted Programs/Fees – based on site revenue estimates. Examples include Facility Use Fees, Community Service Classes, and Nonresident Tuition.
 - Exceptions:
 - PT Faculty Pay – This is based in the faculty allocation process described above

Parking Fines – based on percentage allocation, used prior year as reference.
(*See Revenue by Consensus*)

- Faculty Salary Allocation – The purpose is to allocate “off the top” faculty pay to each college site, amounts based on projected salary costs plus benefits.
 - Discretionary Allocation – The purpose is to cover other discretionary expenses, based on prior year base value plus adjustment for COLA/Growth increases plus prior year model’s “revenues to be split via the model”.
 - Reserves – The purpose is to set aside funds for reserves.
- **Summary and Results Section** – Key data and allocation outcomes are summarized on this sheet. This sheet has the following parts:
- Program Based Funding (PBF) Allocation and Corresponding Percentages: This part provides the percentage allocation to each designated site using the values derived from the Formula Section indicated above. This part assumes 100% funding from the State.
 - Allocation as Prescribed by the Model: The purpose of this part is to summarize the totals for each revenue category as described in the Allocation Section of the model for each site.
 - Adjustments: The purpose of this part is to capture historically agreed upon adjustments between sites for various activities (e.g. College Athletic Insurance, Sabbatical Leave funding, Administrative/Fiscal Support, Enrollment Management). The Administrative/Fiscal Support and Enrollment Management are fixed amounts.

Review of the summary page will give a comprehensive overview of the allocations made and sources. Details of this summary are in the allocation section.

OVERVIEW AND COMMENTS

This allocation model is an archaism which should be reviewed and completely revised as soon as practical. This model is based in the Sate allocation system in vogue at the time it was created. That in itself is out of date with the revision of the State allocation process in 2006. So this model is not based on the current State allocation process or any other foundation that makes sense.

It has to be recognized that each District entity needs a certain level of funding to properly serve its clients (internal or external). With the exception of the recently developed faculty allocation process, this model has no other processes in place for analyzing need and addressing each entity's required allocation through the funding model.

Any new model must completely divorce revenue generation from allocation. How the District receives its funds is a State political process that has little relevance to the function of District units. Instead a careful analysis of how the units use their funds along with carefully thought out use guidelines should form the base of the allocation process.

Sample FTEF Allocation form

CLPCCD Allocation of FTEF by FTES (2009-10)

30-Jan-09

NOTE: NON-CREDIT TARGETS ENTERED SEPARATELY FOR EACH COLLEGE

* Actual figures (highlighted pale yellow) from Spring, Summer, & Fall 2008

Base: 10,265 1.45% over 08-09 target

Chabot College

TARGET: **10,414** FTES

	FTES % of CREDIT	FTES %	FTES TARGET	WSCH/ FTES	WSCH	WSCH/ FTEF	Allocated FTEF
Nursing & Dental Hygiene	2.13%	2.09%	217.3	30.71	6673	190	35.1
Physical Education	11.34%	11.12%	1158.5	30.64	35492	640	55.5
Vocational "380" Bin	3.90%	3.83%	398.6	30.66	12223	380	32.2
Main Group	82.63%	81.04%	8439.5	30.73	259361	505	513.6
CREDIT Subtotal	100.00%	98.08%	10214.0	30.72	313750	493.1	636.3
NON-CREDIT		1.92%	200.0	30.70	6140	950	6.5
TOTAL		100.00%	10414.0	30.72	319890	497.7	642.8

59.404%

"FTES % of CREDIT" & "WSCH/FTES PULL" FROM TAB 2 (BINS)

Base: 7,200 1.46% over 08-09 target

Las Positas College

TARGET: **7,305** FTES

	FTES % of CREDIT	FTES %	FTES TARGET	WSCH/ FTES	WSCH	WSCH/ FTEF	Allocated FTEF
Sheriff's Academy	2.52%	2.46%	179.5	30.00	5384	450	12.0
Physical Education	7.71%	7.63%	549.9	30.84	16960	640	26.5
Vocational "380" Bin	4.31%	4.21%	307.7	30.49	9383	380	24.7
Main Group	85.46%	83.48%	6097.9	30.69	187175	505	370.6
CREDIT Subtotal	100.00%	97.67%	7135.0	30.68	218902	504.6	433.8
NON-CREDIT		2.33%	170.0	30.64	5209	950	5.5
TOTAL		100.00%	7305.0	30.68	224111	510.2	439.3

40.596%

District Totals	FTES %	FTES TARGET	WSCH/ FTES	WSCH	WSCH/ FTEF	Allocated FTEF
CREDIT	97.91%	17349.0	30.70	532651	497.7	1070.1
NON-CREDIT	2.09%	370.0	30.87	11349	950.0	11.9
District TOTAL >>>	100.00%	17719.0	30.70	544000	502.7	1082.1

STATE 2008-09 FUNDED BASE (Pending approval) 17603

0.66% Growth over BASE

APPORTIONMENT SIMULATION WORKSHEET

Introduction: This simulation worksheet (version 4.0) revises and updates all previous versions with apportionment methodologies implemented subsequent to the 2006-07 P2 simulation worksheet. This post-P2 version of the worksheet is provided for the use of district administrative staff and their auditors.

Worksheet output is not official and may differ from those provided in upcoming apportionment.

This simulation worksheet does not attempt to calculate a system-wide general apportionment deficit coefficient or a growth-revenue deficit factor. Our intent is to provide an updated simulation worksheet reflecting recent adjustments to the apportionment model. An assumed general deficit factor can now be included in district calculations.

This worksheet includes data for a hypothetical system district. All entries associated with the example must be removed or replaced with actual data for your particular district. Please review all the yellow shaded areas below and enter your district specific data or insure the area is blank.

Please ensure you are using the most version of this worksheet. The simulation workbook can be downloaded at the following address. PLEASE SAVE ANY NEW DOWNLOADS TO YOUR LOCAL DRIVE BEFORE OPENING:

<http://www.cccco.edu/SystemOffice/Divisions/FinanceFacilities/FiscalServices/AllocationsSection/ApportionmentSimulators/tabid/>

PART A APPORTIONMENT INPUTS - UPDATE WITH DISTRICT SPECIFIC DATA:

		Enter Data																																					
1 Base FTES:	Enter the base FTES for credit, noncredit, and Career Development College Prep (CDCP) noncredit FTES. The base FTES each year is the funded FTES from the previous year's recalculation.	9,373.36	credit FTES																																				
		180.47	noncredit FTES																																				
		118.18	CDCP FTES																																				
Actual/Estimated FTES:	Enter the estimated actual credit, noncredit, and CDCP noncredit FTES for the current year. CDCP noncredit FTES is a subset of noncredit FTES.	10,143.44	credit FTES																																				
		237.41	noncredit FTES																																				
		112.85	CDCP FTES																																				
3 Property Taxes:	Enter total estimated property tax for the district as reported by each of the district's respective county auditors (see Tab #2):	52,327,570																																					
4 Enrollment Fees:	Enter 98 percent of the total student fees reported by the district on its most recent Enrollment Fee Revenue report (see tab #3). The amount included at tab #3 is 98% or the originally reported amount.	9,648,008																																					
5 Restoration/Growth Adjustment -	Enter the following data from the attached Tab #1: Unrestored Decline remaining since the previous Recalculation (see Tab #1):																																						
6 Estimated general deficit coefficient:		0.98463806																																					
7 Number of first-year State-Approved Centers not reported in a previous year having >= 1,000 FTES:		1																																					
8 Basic Allocation:	Enter the number of colleges and centers in each of the Basic Allocation FTES ranges for colleges and centers from the attached Tab #5:	<table border="1"> <thead> <tr> <th>FTES/Status</th> <th>Single Coll.</th> <th>Multi-College</th> </tr> </thead> <tbody> <tr> <td>FTES<10,000</td> <td align="center">0</td> <td align="center">0</td> </tr> <tr> <td>10,000<=FTES<20,000</td> <td align="center">1</td> <td align="center">0</td> </tr> <tr> <td>FTES>=20,000</td> <td align="center">0</td> <td align="center">0</td> </tr> <tr> <td>Rural</td> <td align="center">0</td> <td></td> </tr> </tbody> </table>	FTES/Status	Single Coll.	Multi-College	FTES<10,000	0	0	10,000<=FTES<20,000	1	0	FTES>=20,000	0	0	Rural	0		<table border="1"> <thead> <tr> <th>FTES/Center</th> <th>Status</th> <th>Centers</th> </tr> </thead> <tbody> <tr> <td>State/CPEC Appr.</td> <td></td> <td align="center">0</td> </tr> <tr> <td>FTES>=1,000</td> <td></td> <td align="center">0</td> </tr> <tr> <td>750<=FTES<1,000</td> <td></td> <td align="center">0</td> </tr> <tr> <td>500<=FTES<750</td> <td></td> <td align="center">0</td> </tr> <tr> <td>250<=FTES<500</td> <td></td> <td align="center">0</td> </tr> <tr> <td>100<=FTES<250</td> <td></td> <td align="center">0</td> </tr> </tbody> </table>	FTES/Center	Status	Centers	State/CPEC Appr.		0	FTES>=1,000		0	750<=FTES<1,000		0	500<=FTES<750		0	250<=FTES<500		0	100<=FTES<250		0
FTES/Status	Single Coll.	Multi-College																																					
FTES<10,000	0	0																																					
10,000<=FTES<20,000	1	0																																					
FTES>=20,000	0	0																																					
Rural	0																																						
FTES/Center	Status	Centers																																					
State/CPEC Appr.		0																																					
FTES>=1,000		0																																					
750<=FTES<1,000		0																																					
500<=FTES<750		0																																					
250<=FTES<500		0																																					
100<=FTES<250		0																																					
9 Growth Rate :	Enter the district's growth rate from Tab #2 in the format shown here:	0.02410																																					
10 "Program Based Funding" districts ONLY:	Enter the appropriate credit base funding rate for your district as shown in Tab #4 (enter to 5 decimal places):																																						
	District Credit Base Funding Rate:																																						

PART B

CALIFORNIA COMMUNITY COLLEGES
APPORTIONMENT SIMULATION WORKSHEET

(Worksheet Provided With Example District)

Workload Measures:	Base Funding Rate	Marginal Funding Rate	Base FTES	Restoration FTES	Growth FTES	Stability FTES	Actual FTES	Funded FTES
Credit FTES	4,367.000000	4,564.8251	9,373.36	0.00	770.08	0.00	10,143.44	10,143.44
Noncredit FTES	2,626.000000	2,744.9578	180.47	0.00	56.94	0.00	237.41	237.41
Noncredit - CDCP	3,092.000000	3,232.0676	118.18	0.00	-5.33	0.00	112.85	112.85
Total FTES:			9,672.01	0.00			10,493.70	10,493.70

I Base Revenues +/- Restore or Decline			V Other Revenue Adjustments		
A Basic Allocation		\$4,236,800	A Audit Adjustment		\$0
B Base Revenue		\$41,772,790	B CDCP Rate Adjustment		\$0
1 Credit Base Revenue	\$40,933,463		C Total Revenue Adjustments		\$0
2 Noncredit Base Revenue	\$473,914				
3 Career Development College Prep NonC	\$365,413		VI Stability Adjustment		\$0
C - Current Year Decline		\$0			
D Total Base Revenue less Decline		\$46,009,590	VII Total Computational Revenue (sum of II, III, IV, V & VI)		\$52,855,358
			Deficit Coefficient		0.98463806
			Adjusted Revenue Entitlement		\$52,043,397

II Inflation Adjustment			VIII District Revenue Sources		
A Statewide Inflation Adjustment	4.53%		A Property Taxes		\$52,327,570
B Inflation Adjustment Entitlement		\$2,084,234	B Student Enrollment Fees		\$9,648,008
C Current Year Base Revenue + Inflation Adjustment		\$48,093,824	C State General Apportionment		-\$9,932,181
			D Total Available General Revenue		\$52,043,397

III Basic Allocation & Restoration			IX Other Allowances and Total Apportionments		
Basic Allocation Adjustment		\$1,059,200	A State General Apportionment		-\$9,932,181
Basic Allocation Adjustment COLA		\$47,982	B Full-time Faculty Adjustment		
Restoration		\$0	Number of Faculty Not Hired		
		\$1,107,182	Statewide Average Replacement Cost		\$60,289
			C Net State General Apportionment		-\$9,932,181

IV Growth			Total Growth Revenue		
A Unadjusted Growth Rate	2.41%				\$3,654,351
B Unadjusted Growth Cap		\$1,043,123			
C Actual Growth		\$3,654,351			
D Funded Credit Growth Revenue		\$3,515,281			
E Funded Noncredit Growth Revenue		\$156,298			
F Funded Noncredit CDCP Revenue		-\$17,227			

PART C

Basic Allocation Calculation
College/Center Base Funding Rates:

Single College District Funding Rates: Total FTES				Multi-College District Funding Rates: Total FTES				
>=20,000	10,000<=x<20,000	x<10,000	Rural	>=20,000	10,000<=x<20,000	x<10,000		
\$5,296,000	\$4,236,800	\$3,177,600	\$529,600	\$4,236,800	\$3,707,200	\$3,177,600		
Single College District - College FTES				Multi-College District - College FTES				Total Colleges
>=20,000	10,000<=x<20,000	x<10,000	Rural	>=20,000	10,000<=x<20,000	x<10,000		1
0	1	0	0	0	0	0		1
Revenue:				Total College Revenue				
>=20,000	10,000<=x<20,000	x<10,000	Rural	>=20,000	10,000<=x<20,000	x<10,000		4,236,800
\$0	\$4,236,800	\$0	\$0	\$0	\$0	\$0		

CPEC		CPEC Center Revenue	
Approved Centers:	Funding Rate		
0	\$1,059,200		\$0

"Grandfathered" Centers: Funding Rates @ FTES Levels					CPEC Center Revenue	
>1,000	>750	>500	>250	250>FTES>100		
\$1,059,200	\$794,400	\$529,600	\$264,800	\$132,400		\$0

Number of Grandfathered Centers @ Total FTES					Grandfathered Center Revenue	
>1,000	>750	>500	>250	250>FTES>100		Total Center Revenue
0	0	0	0	0		\$0

Grandfathered Center Revenue:					Total Center Revenue	
>1,000	>750	>500	>250	250>FTES>100		
\$0	\$0	\$0	\$0	\$0		\$0

Total Centers: 0

Total Basic Allocation
\$4,236,800

Worksheet Calculations

Previous revenue decline not yet res \$	-			Potential Restore			
Avail. Growth/	Potential CDCP			From CDCP Growth			
Restoration Rev	Cr+NCr Offset	credit	NCr	Cr + NCr	Within Total NCr	CDCP	Total
	3,515,281		156,298	3,671,578	0	-17,227	3,654,351
Restoration: CDCP Base = 0; Potential Restoration (D153) > Growth/Restoration Available (F156+G156)							
Restored if Reg. NCr >= 0	0		0	0		0	0
Restored if Reg. NCr < 0	0		0	0		0	0
FTES Restored (NCR>=0)	0.00		0.00			0.00	
FTES Restored (NCR<0)	0.00		0.00			0.00	
Restoration: CDCP Base = 0; Growth/Restoration Available (F156+G156) >= Potential Restoration (D153)							
Restored if Reg. NCr >= 0	0		0	0		0	0
Restored if Reg. NCr < 0	0		0	0		0	0
FTES Restored (NCR>=0)	0.00		0.00			0.00	
FTES Restored (NCR<0)	0.00		0.00			0.00	
Restoration: CDCP Base > 0; Growth/Restoration Available (I156) >= Potential Restoration (D153)							
Restored if Reg. NCr >= 0	0		0			0	0
Restored if Reg. NCr < 0	0		0	0		0	0
FTES Restored (NCR>=0)	0.00		0.00			0.00	
FTES Restored (NCR<0)	0.00		0.00			0.00	
Restoration: CDCP Base > 0; Potential Restoration > Growth/Restoration Available							
Restored if Reg. NCr >= 0	0		0			0	0
Restored if Reg. NCr < 0	0		0	0		0	0
FTES Restored (NCR>=0)	0.00		0.00			0.00	
FTES Restored (NCR<0)	0.00		0.00			0.00	
Growth (net of restoration):							
"Growth" revenue	3,515,281		156,298			-17,227	3,654,351
Growth FTES	770.08		56.94			-5.33	
Growth NCr FTES net of cdcp			56.94				3,654,351
Stability FTES:	0.00		0.00			0.00	\$0
CDCP Funding Rate Adjustment					0		
(Applies only if CDCP Base =0)					0		
Temp - Output CHECKS	3,515,281		156,298			-17,227	3,654,351
				non-stability	-57,567		
					-2,596		
Temp - Input CHECKS	3,515,281		156,298		0	-17,227	3,654,351

Tab #1: 2007-08 Restoration Eligibility

District	2007-08 Restoration Eligibility
Allan Hancock	782,423
Antelope Valley	0
Barstow	64,085
Butte	4,578,417
Cabrillo	13,018
Cerritos	2,882,879
Chabot-Las Positas	0
Chaffey	0
Citrus	0
Coast	0
Compton	23,463,973
Contra Costa	24,432,430
Copper Mt.	866,925
Desert	0
El Camino	72,055
Feather River	428,913
Foothill-DeAnza	857,135
Gavilan	0
Glendale	5,697,267
Grossmont-Cuyamaca	0
Hartnell	2,127,571
Imperial	0
Kern	2,263,182
Lake Tahoe	547,545
Lassen	2,991,263
Long Beach	0
Los Angeles	0
Los Rios	0
Marin	4,409,531
Mendocino-Lake	0
Merced	92,954
Mira Costa	0
Monterey Peninsula	1,888,823
Mt. San Antonio	0
Mt. San Jacinto	0
Napa Valley	344,635
North Orange County	0
Ohlone	0
Palo Verde	0
Palomar	0
Pasadena Area	0
Peralta	0
Rancho Santiago	0
Redwoods	4,720,496

Tab #1: 2007-08 Restoration Eligibility

<u>District</u>	<u>2007-08 Restoration Eligibility</u>
Rio Hondo	0
Riverside	10,757,682
San Bernardino	1,490,152
San Diego	0
San Francisco	0
San Joaquin Delta	0
San Jose-Evergreen	0
San Luis Obispo	0
San Mateo	1,544,855
Santa Barbara	0
Santa Clarita	0
Santa Monica	0
Sequoias	0
Shasta-Tehama-Trinity	2,356,873
Sierra	0
Siskiyou	1,384,121
Solano	1,695,221
Sonoma	1,082,511
South Orange	0
Southwestern	159,941
State Center	426,483
Ventura	4,958,797
Victor Valley	1,974,405
West Hills	0
West Kern	86,656
West Valley-Mission	8,477,216
Yosemite	2,584,323
Yuba	0
Total	122,504,756

Tab #2: Property Tax (2007-08 P1); Growth Rates with Minimums

DistName	07-08 PTax (for 07-08 P1)	Revised Growth	DistName	07-08 PTax (for 07-08 P1)	Revised Growth
		Rates Constrained to the System's Growth Appropriation			Rates Constrained to the System's Growth Appropriation
Allan Hancock Joint CCD	11,602,492	1.43%	San Bernardino CCD	16,493,174	2.26%
Antelope Valley CCD	6,452,425	2.99%	San Diego CCD	72,472,159	1.45%
Barstow CCD	2,131,760	4.36%	San Francisco CCD	39,891,066	2.92%
Butte-Glenn CCD	10,802,082	0.91%	San Joaquin Delta CCD	28,196,724	3.98%
Cabrillo CCD	19,289,971	0.87%	San Jose-Evergreen CCD	66,078,151	1.89%
Cerritos CCD	7,256,976	1.44%	San Luis Obispo County CCD	28,821,921	1.08%
Chabot-Las Positas CCD	23,273,231	1.26%	San Mateo County CCD	65,755,551	1.41%
Chaffey CCD	18,242,065	2.54%	Santa Barbara CCD	19,975,576	1.23%
Citrus CCD	3,854,869	2.86%	Santa Clarita CCD	13,520,336	8.21%
Coast CCD	85,987,693	1.56%	Santa Monica CCD	10,639,894	2.09%
Compton CCD	3,872,269	2.32%	Sequoias CCD	11,217,749	1.96%
Contra Costa CCD	79,309,729	0.89%	Shasta-Tehama-Trinity CCD	11,995,678	1.38%
Copper Mountain CCD	1,378,608	7.43%	Sierra Joint CCD	62,906,431	2.37%
Desert CCD	21,724,952	3.50%	Siskiyou Joint CCD	3,188,337	6.33%
El Camino CCD	22,987,577	2.40%	Solano County CCD	11,484,902	1.14%
Feather River	4,826,034	7.49%	Sonoma County Jr. CCD	40,469,443	1.53%
Foothill-De Anza CCD	65,038,670	2.28%	South Orange County CCD	152,985,333	3.18%
Gavilan CCD	14,023,190	2.59%	Southwestern CCD	19,744,909	1.97%
Glendale CCD	8,103,943	0.83%	State Center CCD	29,544,574	2.07%
Grossmont-Cuyamaca CCD	31,648,252	2.19%	Ventura County CCD	49,863,095	1.80%
Hartnell CCD	14,837,417	1.54%	Victor Valley CCD	10,908,863	4.81%
Imperial CCD	5,981,865	2.09%	West Hills CCD	2,656,423	2.02%
Kern CCD	40,320,114	1.66%	West Kern CCD	8,461,876	4.38%
Lake Tahoe CCD	3,521,397	5.92%	West Valley-Mission CCD	63,143,429	0.81%
Lassen CCD	1,537,682	6.80%	Yosemite CCD	35,954,922	1.41%
Long Beach CCD	10,020,190	1.34%	Yuba CCD	19,869,815	1.52%
Los Angeles CCD	139,189,162	1.60%			
Los Rios CCD	58,945,043	2.08%	Total	2,075,264,994	187.909%
Marin CCD	37,619,550	2.30%			
Mendocino-Lake CCD	6,846,026	3.31%			
Merced CCD	8,670,642	9.44%			
Mira Costa CCD	73,118,828	3.80%			
Monterey Peninsula CCD	22,563,647	1.58%			
Mt. San Antonio CCD	16,279,230	1.32%			
Mt. San Jacinto CCD	22,684,888	5.12%			
Napa Valley CCD	21,117,395	1.69%			
North Orange County CCD	56,707,103	0.86%			
Ohlone CCD	13,135,334	1.21%			
Palo Verde CCD	1,041,574	5.52%			
Palomar CCD	54,468,506	1.09%			
Pasadena Area CCD	17,774,200	0.97%			
Peralta CCD	25,488,637	2.34%			
Rancho Santiago CCD	42,620,911	0.69%			
Redwoods CCD	8,252,724	2.22%			
Rio Hondo CCD	4,954,264	1.66%			
Riverside CCD	29,521,546	2.41%			

Tab #3: Enrollment Fees (98%) from the 2007-08 P1

Distname	Enrollment Fees (98 Percent)	Distname	Enrollment Fees (98 Percent)
ALLAN HANCOCK	\$2,097,388	SAN JOAQUIN DELTA	\$4,295,312
ANTELOPE VALLEY	\$2,286,985	SAN JOSE-EVERGREEN	\$3,503,500
BARSTOW	\$466,261	SAN LUIS OBISPO	\$2,907,253
BUTTE	\$1,920,169	SAN MATEO	\$5,084,273
CABRILLO	\$3,685,203	SANTA BARBARA	\$4,255,944
CERRITOS	\$3,471,111	SANTA CLARITA	\$4,900,000
CHABOT-LAS POSITAS	\$5,299,312	SANTA MONICA	\$7,804,747
CHAFFEY	\$4,802,000	SEQUOIAS	\$1,811,123
CITRUS	\$3,357,294	SHASTA-TEHEMA-TRINITY	\$1,826,682
COAST	\$9,800,000	SIERRA	\$4,100,559
COMPTON	\$514,792	SISKIYOU	\$450,800
CONTRA COSTA	\$8,993,566	SOLANO	\$3,363,801
COPPER MOUNTAIN	\$326,973	SONOMA	\$6,116,886
DESERT	\$2,246,514	SOUTH ORANGE	\$8,414,109
EL CAMINO	\$5,702,353	SOUTHWESTERN	\$3,923,763
FEATHER RIVER	\$351,011	STATE CENTER	\$4,898,527
FOOTHILL-DEANZA	\$9,751,000	VENTURA	\$8,559,687
GAVILAN	\$807,312	VICTOR VALLEY	\$1,882,772
GLENDALE	\$3,185,000	WEST HILLS	\$1,027,040
GROSSMONT	\$6,099,425	WEST KERN	\$439,910
HARTNELL	\$1,623,884	WEST VALLEY	\$4,079,348
IMPERIAL	\$1,241,518	YOSEMITE	\$4,214,000
KERN	\$3,739,857	YUBA	\$1,363,142
LAKE TAHOE	\$611,370		
LASSEN	\$377,300		
LONG BEACH	\$3,483,630		
LOS ANGELES	\$16,023,000		
LOS RIOS	\$12,369,556		
MARIN	\$749,077		
MENDOCINO-LAKE	\$543,765		
MERCED	\$1,781,247		
MIRACOSTA	\$3,330,188		
MONTEREY	\$1,592,136		
MT. SAN ANTONIO	\$6,660,324		
MT. SAN JACINTO	\$2,940,000		
NAPA	\$1,323,000		
NORTH ORANGE	\$8,512,305		
OHLONE	\$2,298,439		
PALO VERDE	\$64,963		
PALOMAR	\$5,999,297		
PASADENA	\$4,978,493		
PERALTA	\$3,704,929		
RANCHO SANTIAGO	\$5,458,682		
REDWOODS	\$834,490		
RIO HONDO	\$2,842,000		
RIVERSIDE	\$7,994,349		
SAN BERNARDINO	\$3,136,000		
SAN DIEGO	\$9,924,831		
SAN FRANCISCO	\$6,867,188		
		TOTAL	285,392,665