



TO: Chief Business Officers

FROM: Wrenna Finche, Vice Chancellor, Fiscal Health and Accounting
College Finance and Facilities Planning
Office of Institutional Supports and Success

RE: Accounting Advisory: Spending Flexibility and Reductions to Physical Plant and Instructional Support and Retention and Enrollment Outreach Funds

The purpose of this accounting advisory is to provide information to districts related to flexibility in expenditures within certain funds and the reduction to 2022-23 physical plant and instructional support and retention and enrollment outreach allocations.

Flexibility in the Use of Funds

The 2023 enacted budget includes provisions to allow community college districts more flexibility in the use of remaining one-time funds for the COVID-19 recovery block grant, retention and enrollment outreach, and the physical plant and instructional support program (sometimes referred to as the deferred maintenance program). In the context of the material reduction in the physical plant and instructional support program, remaining one-time funds provided to districts for retention and enrollment outreach, the COVID-19 Recovery Block Grant, and physical plant and instructional support programs can be used for any of these purposes. The amount remaining is roughly \$1.1 billion.

Physical Plant and Instructional Support Reduction

The 2022 Budget Act included \$840.7 million in one-time funds for 2022-23 to address deferred maintenance and energy efficiency projects across the system. The 2023 Budget Act reduces that appropriation for 2022-23 by \$500 million to \$340.7 million but appropriates \$5.7 million one-time for the 2023-24 fiscal year, resulting in a total of \$346.4 million available across 2022-23 and 2023-24.

The reduction in 2022-23 funding and the 2023-24 allocation will be applied proportionally based on the district's share of the original total 2022-23 allocation. For details on the reduction for each district, see enclosed table: *Physical Plant and Instructional Support- Summary of Revised Allocation*.

July 24, 2023

Retention and Enrollment Outreach Fund Reduction

The 2022 Budget Act included \$150 million in one-time funds for student retention and recruitment activities, of which \$15 million is set-aside for systemwide efforts through a district agreement. The 2023 Budget Act reduces that appropriation for 2022-23 by \$55.4 million to \$94.6 million but appropriates \$50 million one-time for 2023-24 to continue college efforts to increase student retention rates and enrollment. The reduction in 2022-23 funding and the 2023-24 allocation will be applied proportionally based on the district's share of the original total 2022-23 allocation. For details on the reduction for each district, see enclosed table: *Retention and Enrollment Outreach - Summary of Revised Allocation*.

Financial Reporting Considerations

If a district determines that funds originally provided for the COVID-19 recovery block grant, physical plant and instructional support, or retention and enrollment outreach are to be expended for one of the other programs, a transfer between program funds should be made in the total amount of previous or intended spending, beginning with expenditures made on or after July 1, 2022. In this way, expenditures can be recorded and attributed to the program with which they most align. For example, if a district has COVID-19 recovery block grant funds remaining, they can transfer those funds for use for retention and enrollment efforts or for costs related to physical plant and instructional support.

Districts should consult their local accounting policies and confer with their contracted audit team to determine the appropriate treatment of the revenue reductions in their general ledger and for their 2022-23 financial statements. The net reduction in funds should be considered a payable to the Chancellor's Office.

2022-23 (Prior-Year) Allocation Reduction Methodology

The Chancellor's Office will adjust the 2022-23 program allocations to account for the reduction of 2022-23 funds and the additional funds from the 2023 enacted budget. The changes will be reflected in Apportionment Exhibit A as a Prior Year Categorical Adjustment at the revised 2023-24 Advance Apportionment in September or October 2023. We are currently working with the State Controller's Office to verify both the timing of the initial certification of the reductions and the number of months over which we can spread the resulting pull back of funds. Our goal is to reduce the burden on district cash flow as much as possible while working within state policy and operational parameters.

Accounting Advisory: Spending Flexibility and Reductions to Physical Plant and Instructional Support and Retention and Enrollment Outreach Funds

July 24, 2023

cc: Lizette Navarette, Ed.D, Executive Vice Chancellor, Institutional Supports and Success
Gina Browne, Assistant Vice Chancellor, ESLEI
Patricia Servin, Director of Fiscal Services
Lorena Romero, Director of Fiscal Standards and Accountability
Hoang Nguyen, Director of Facilities

Physical Plant and Instructional Support Statewide Totals

2022-23 Original Allocation **\$840,655,000** (a)
 2022-23 Reduction **(\$500,013,000)** (b)
 2023-24 Allocation **\$5,732,000** (c)

Physical Plant and Instructional Support - Summary of Revised Allocation

District	2022-23 Original Allocation (d)	2022-23 Reduction (e = (d/a) x b)	2022-23 Revised Allocation (f = d + e)	2023-24 Allocation (g = (d/a) x c)	Net Allocation (h = f + g)	Net Change (i = h - d)
Allan Hancock Joint CCD	\$ 8,380,347	\$ (4,984,545)	\$ 3,395,802	\$ 57,141	\$ 3,452,943	\$ (4,927,404)
Antelope Valley CCD	\$ 8,984,028	\$ (5,343,608)	\$ 3,640,420	\$ 61,258	\$ 3,701,678	\$ (5,282,350)
Barstow CCD	\$ 5,291,078	\$ (3,147,079)	\$ 2,143,999	\$ 36,077	\$ 2,180,076	\$ (3,111,002)
Butte-Glenn CCD	\$ 10,274,216	\$ (6,110,999)	\$ 4,163,217	\$ 70,055	\$ 4,233,272	\$ (6,040,944)
Cabrillo CCD	\$ 9,923,570	\$ (5,902,438)	\$ 4,021,132	\$ 67,664	\$ 4,088,796	\$ (5,834,774)
Cerritos CCD	\$ 13,037,268	\$ (7,754,434)	\$ 5,282,834	\$ 88,895	\$ 5,371,729	\$ (7,665,539)
Chabot-Las Positas CCD	\$ 12,015,397	\$ (7,146,635)	\$ 4,868,762	\$ 81,927	\$ 4,950,689	\$ (7,064,708)
Chaffey CCD	\$ 11,775,175	\$ (7,003,754)	\$ 4,771,421	\$ 80,289	\$ 4,851,710	\$ (6,923,465)
Citrus CCD	\$ 9,251,055	\$ (5,502,433)	\$ 3,748,622	\$ 63,078	\$ 3,811,700	\$ (5,439,355)
Coast CCD	\$ 18,808,037	\$ (11,186,828)	\$ 7,621,209	\$ 128,242	\$ 7,749,451	\$ (11,058,586)
Compton CCD	\$ 7,590,341	\$ (4,514,657)	\$ 3,075,684	\$ 51,755	\$ 3,127,439	\$ (4,462,902)
Contra Costa CCD	\$ 18,507,393	\$ (11,008,008)	\$ 7,499,385	\$ 126,193	\$ 7,625,578	\$ (10,881,815)
Copper Mountain CCD	\$ 4,651,710	\$ (2,766,790)	\$ 1,884,920	\$ 31,718	\$ 1,916,638	\$ (2,735,072)
Desert CCD	\$ 8,975,606	\$ (5,338,599)	\$ 3,637,007	\$ 61,200	\$ 3,698,207	\$ (5,277,399)
El Camino CCD	\$ 12,581,583	\$ (7,483,397)	\$ 5,098,186	\$ 85,787	\$ 5,183,973	\$ (7,397,610)
Feather River CCD	\$ 5,046,942	\$ (3,001,870)	\$ 2,045,072	\$ 34,413	\$ 2,079,485	\$ (2,967,457)
Foothill-DeAnza CCD	\$ 17,691,225	\$ (10,522,560)	\$ 7,168,665	\$ 120,627	\$ 7,289,292	\$ (10,401,933)
Gavilan Joint CCD	\$ 6,311,522	\$ (3,754,029)	\$ 2,557,493	\$ 43,035	\$ 2,600,528	\$ (3,710,994)
Glendale CCD	\$ 10,626,932	\$ (6,320,791)	\$ 4,306,141	\$ 72,460	\$ 4,378,601	\$ (6,248,331)
Grossmont-Cuyamaca CCD	\$ 11,601,629	\$ (6,900,530)	\$ 4,701,099	\$ 79,106	\$ 4,780,205	\$ (6,821,424)
Hartnell CCD	\$ 7,926,495	\$ (4,714,598)	\$ 3,211,897	\$ 54,047	\$ 3,265,944	\$ (4,660,551)
Imperial CCD	\$ 7,701,019	\$ (4,580,487)	\$ 3,120,532	\$ 52,509	\$ 3,173,041	\$ (4,527,978)
Kern CCD	\$ 17,023,018	\$ (10,125,117)	\$ 6,897,901	\$ 116,071	\$ 7,013,972	\$ (10,009,046)
Lake Tahoe CCD	\$ 5,038,992	\$ (2,997,141)	\$ 2,041,851	\$ 34,358	\$ 2,076,209	\$ (2,962,783)
Lassen CCD	\$ 4,759,753	\$ (2,831,052)	\$ 1,928,701	\$ 32,454	\$ 1,961,155	\$ (2,798,598)
Long Beach CCD	\$ 14,566,175	\$ (8,663,812)	\$ 5,902,363	\$ 99,319	\$ 6,001,682	\$ (8,564,493)
Los Angeles CCD	\$ 49,298,991	\$ (29,322,536)	\$ 19,976,455	\$ 336,145	\$ 20,312,600	\$ (28,986,391)
Los Rios CCD	\$ 27,898,484	\$ (16,593,733)	\$ 11,304,751	\$ 190,226	\$ 11,494,977	\$ (16,403,507)
Marin CCD	\$ 5,839,034	\$ (3,472,998)	\$ 2,366,036	\$ 39,813	\$ 2,405,849	\$ (3,433,185)
Mendocino-Lake CCD	\$ 5,214,200	\$ (3,101,353)	\$ 2,112,847	\$ 35,553	\$ 2,148,400	\$ (3,065,800)
Merced CCD	\$ 9,474,504	\$ (5,635,338)	\$ 3,839,166	\$ 64,602	\$ 3,903,768	\$ (5,570,736)
MiraCosta CCD	\$ 9,094,571	\$ (5,409,358)	\$ 3,685,213	\$ 62,011	\$ 3,747,224	\$ (5,347,347)
Monterey Peninsula CCD	\$ 6,751,046	\$ (4,015,453)	\$ 2,735,593	\$ 46,032	\$ 2,781,625	\$ (3,969,421)
Mt. San Antonio CCD	\$ 21,550,077	\$ (12,817,765)	\$ 8,732,312	\$ 146,939	\$ 8,879,251	\$ (12,670,826)
Mt. San Jacinto CCD	\$ 10,117,155	\$ (6,017,580)	\$ 4,099,575	\$ 68,984	\$ 4,168,559	\$ (5,948,596)
Napa Valley CCD	\$ 6,057,155	\$ (3,602,734)	\$ 2,454,421	\$ 41,301	\$ 2,495,722	\$ (3,561,433)
North Orange County CCD	\$ 19,205,568	\$ (11,423,276)	\$ 7,782,292	\$ 130,953	\$ 7,913,245	\$ (11,292,323)
Ohlone CCD	\$ 7,320,226	\$ (4,353,996)	\$ 2,966,230	\$ 49,913	\$ 3,016,143	\$ (4,304,083)
Palo Verde CCD	\$ 5,319,379	\$ (3,163,912)	\$ 2,155,467	\$ 36,270	\$ 2,191,737	\$ (3,127,642)
Palomar CCD	\$ 12,133,360	\$ (7,216,798)	\$ 4,916,562	\$ 82,731	\$ 4,999,293	\$ (7,134,067)
Pasadena Area CCD	\$ 12,498,582	\$ (7,434,029)	\$ 5,064,553	\$ 85,221	\$ 5,149,774	\$ (7,348,808)
Peralta CCD	\$ 11,517,915	\$ (6,850,738)	\$ 4,667,177	\$ 78,535	\$ 4,745,712	\$ (6,772,203)
Rancho Santiago CCD	\$ 18,882,875	\$ (11,231,341)	\$ 7,651,534	\$ 128,753	\$ 7,780,287	\$ (11,102,588)
Redwoods CCD	\$ 5,531,960	\$ (3,290,353)	\$ 2,241,607	\$ 37,720	\$ 2,279,327	\$ (3,252,633)
Rio Hondo CCD	\$ 9,986,114	\$ (5,939,639)	\$ 4,046,475	\$ 68,090	\$ 4,114,565	\$ (5,871,549)
Riverside CCD	\$ 18,987,495	\$ (11,293,568)	\$ 7,693,927	\$ 129,466	\$ 7,823,393	\$ (11,164,102)
San Bernardino CCD	\$ 11,227,885	\$ (6,678,231)	\$ 4,549,654	\$ 76,557	\$ 4,626,211	\$ (6,601,674)
San Diego CCD	\$ 24,069,489	\$ (14,316,286)	\$ 9,753,203	\$ 164,118	\$ 9,917,321	\$ (14,152,168)
San Francisco CCD	\$ 12,680,875	\$ (7,542,455)	\$ 5,138,420	\$ 86,464	\$ 5,224,884	\$ (7,455,991)
San Joaquin Delta CCD	\$ 11,582,793	\$ (6,889,327)	\$ 4,693,466	\$ 78,977	\$ 4,772,443	\$ (6,810,350)

Physical Plant and Instructional Support Statewide Totals

2022-23 Original Allocation **\$840,655,000** (a)
 2022-23 Reduction **(\$500,013,000)** (b)
 2023-24 Allocation **\$5,732,000** (c)

Physical Plant and Instructional Support - Summary of Revised Allocation

District	2022-23 Original Allocation (d)	2022-23 Reduction (e = (d/a) x b)	2022-23 Revised Allocation (f = d + e)	2023-24 Allocation (g = (d/a) x c)	Net Allocation (h = f + g)	Net Change (i = h - d)
San Jose-Evergreen CCD	\$ 9,708,172	\$ (5,774,321)	\$ 3,933,851	\$ 66,195	\$ 4,000,046	\$ (5,708,126)
San Luis Obispo County CCD	\$ 8,192,207	\$ (4,872,641)	\$ 3,319,566	\$ 55,859	\$ 3,375,425	\$ (4,816,782)
San Mateo County CCD	\$ 11,909,375	\$ (7,083,575)	\$ 4,825,800	\$ 81,204	\$ 4,907,004	\$ (7,002,371)
Santa Barbara CCD	\$ 10,447,008	\$ (6,213,774)	\$ 4,233,234	\$ 71,233	\$ 4,304,467	\$ (6,142,541)
Santa Clarita CCD	\$ 12,280,391	\$ (7,304,251)	\$ 4,976,140	\$ 83,734	\$ 5,059,874	\$ (7,220,517)
Santa Monica CCD	\$ 16,065,543	\$ (9,555,621)	\$ 6,509,922	\$ 109,543	\$ 6,619,465	\$ (9,446,078)
Sequoias CCD	\$ 9,118,759	\$ (5,423,745)	\$ 3,695,014	\$ 62,176	\$ 3,757,190	\$ (5,361,569)
Shasta-Tehama-Trinity CCD	\$ 7,331,489	\$ (4,360,695)	\$ 2,970,794	\$ 49,990	\$ 3,020,784	\$ (4,310,705)
Sierra Joint CCD	\$ 11,044,225	\$ (6,568,992)	\$ 4,475,233	\$ 75,305	\$ 4,550,538	\$ (6,493,687)
Siskiyou Joint CCD	\$ 4,797,467	\$ (2,853,484)	\$ 1,943,983	\$ 32,711	\$ 1,976,694	\$ (2,820,773)
Solano CCD	\$ 7,323,432	\$ (4,355,902)	\$ 2,967,530	\$ 49,935	\$ 3,017,465	\$ (4,305,967)
Sonoma County CCD	\$ 15,587,839	\$ (9,271,487)	\$ 6,316,352	\$ 106,286	\$ 6,422,638	\$ (9,165,201)
South Orange County CCD	\$ 18,515,974	\$ (11,013,112)	\$ 7,502,862	\$ 126,251	\$ 7,629,113	\$ (10,886,861)
Southwestern CCD	\$ 11,530,616	\$ (6,858,293)	\$ 4,672,323	\$ 78,621	\$ 4,750,944	\$ (6,779,672)
State Center CCD	\$ 19,136,235	\$ (11,382,037)	\$ 7,754,198	\$ 130,480	\$ 7,884,678	\$ (11,251,557)
Ventura County CCD	\$ 16,536,916	\$ (9,835,989)	\$ 6,700,927	\$ 112,757	\$ 6,813,684	\$ (9,723,232)
Victor Valley CCD	\$ 8,946,910	\$ (5,321,531)	\$ 3,625,379	\$ 61,004	\$ 3,686,383	\$ (5,260,527)
West Hills CCD	\$ 6,771,733	\$ (4,027,758)	\$ 2,743,975	\$ 46,173	\$ 2,790,148	\$ (3,981,585)
West Kern CCD	\$ 5,091,263	\$ (3,028,231)	\$ 2,063,032	\$ 34,715	\$ 2,097,747	\$ (2,993,516)
West Valley-Mission CCD	\$ 9,870,833	\$ (5,871,071)	\$ 3,999,762	\$ 67,304	\$ 4,067,066	\$ (5,803,767)
Yosemite CCD	\$ 12,123,806	\$ (7,211,116)	\$ 4,912,690	\$ 82,666	\$ 4,995,356	\$ (7,128,450)
Yuba CCD	\$ 7,744,568	\$ (4,606,390)	\$ 3,138,178	\$ 52,806	\$ 3,190,984	\$ (4,553,584)
Statewide Total	\$ 840,655,000	\$ (500,013,000)	\$ 340,642,000	\$ 5,732,000	\$ 346,374,000	\$ (494,281,000)

Retention and Enrollment Outreach Statewide Totals

2022-23 Original Allocation **\$135,000,000** (a)
 2022-23 Reduction **(\$55,357,000)** (b)
 2023-24 Allocation **\$50,000,000** (c)

Retention and Enrollment Outreach - Summary of Revised Allocation

District	2022-23 Original Allocation (d)	2022-23 Reduction (e = (d/a) x b)	2022-23 Revised Allocation (f = d + e)	2023-24 Allocation (g = (d/a) x c)	Net Allocation (h = f + g)	Net Change (i = h - d)
Allan Hancock Joint CCD	\$ 1,247,425	\$ (511,509)	\$ 735,916	\$ 462,009	\$ 1,197,925	\$ (49,500)
Antelope Valley CCD	\$ 1,428,036	\$ (585,569)	\$ 842,467	\$ 528,902	\$ 1,371,369	\$ (56,667)
Barstow CCD	\$ 430,903	\$ (176,693)	\$ 254,210	\$ 159,594	\$ 413,804	\$ (17,099)
Butte-Glenn CCD	\$ 1,744,199	\$ (715,212)	\$ 1,028,987	\$ 646,000	\$ 1,674,987	\$ (69,212)
Cabrillo CCD	\$ 1,187,100	\$ (486,773)	\$ 700,327	\$ 439,667	\$ 1,139,994	\$ (47,106)
Cerritos CCD	\$ 1,497,289	\$ (613,966)	\$ 883,323	\$ 554,551	\$ 1,437,874	\$ (59,415)
Chabot-Las Positas CCD	\$ 2,100,562	\$ (861,339)	\$ 1,239,223	\$ 777,986	\$ 2,017,209	\$ (83,353)
Chaffey CCD	\$ 2,848,076	\$ (1,167,859)	\$ 1,680,217	\$ 1,054,843	\$ 2,735,060	\$ (113,016)
Citrus CCD	\$ 1,422,510	\$ (583,303)	\$ 839,207	\$ 526,856	\$ 1,366,063	\$ (56,447)
Coast CCD	\$ 4,275,643	\$ (1,753,235)	\$ 2,522,408	\$ 1,583,571	\$ 4,105,979	\$ (169,664)
Compton CCD	\$ 1,260,803	\$ (516,995)	\$ 743,808	\$ 466,964	\$ 1,210,772	\$ (50,031)
Contra Costa CCD	\$ 3,089,431	\$ (1,266,827)	\$ 1,822,604	\$ 1,144,234	\$ 2,966,838	\$ (122,593)
Copper Mountain CCD	\$ 236,475	\$ (96,967)	\$ 139,508	\$ 87,583	\$ 227,091	\$ (9,384)
Desert CCD	\$ 1,414,518	\$ (580,026)	\$ 834,492	\$ 523,896	\$ 1,358,388	\$ (56,130)
El Camino CCD	\$ 2,674,017	\$ (1,096,486)	\$ 1,577,531	\$ 990,377	\$ 2,567,908	\$ (106,109)
Feather River CCD	\$ 224,608	\$ (92,101)	\$ 132,507	\$ 83,188	\$ 215,695	\$ (8,913)
Foothill-DeAnza CCD	\$ 2,151,918	\$ (882,398)	\$ 1,269,520	\$ 797,007	\$ 2,066,527	\$ (85,391)
Gavilan Joint CCD	\$ 763,431	\$ (313,046)	\$ 450,385	\$ 282,752	\$ 733,137	\$ (30,294)
Glendale CCD	\$ 1,467,286	\$ (601,663)	\$ 865,623	\$ 543,439	\$ 1,409,062	\$ (58,224)
Grossmont-Cuyamaca CCD	\$ 2,391,857	\$ (980,785)	\$ 1,411,072	\$ 885,873	\$ 2,296,945	\$ (94,912)
Hartnell CCD	\$ 705,890	\$ (289,452)	\$ 416,438	\$ 261,441	\$ 677,879	\$ (28,011)
Imperial CCD	\$ 962,701	\$ (394,757)	\$ 567,944	\$ 356,556	\$ 924,500	\$ (38,201)
Kern CCD	\$ 2,129,967	\$ (873,397)	\$ 1,256,570	\$ 788,877	\$ 2,045,447	\$ (84,520)
Lake Tahoe CCD	\$ 198,136	\$ (81,246)	\$ 116,890	\$ 73,384	\$ 190,274	\$ (7,862)
Lassen CCD	\$ 232,116	\$ (95,180)	\$ 136,936	\$ 85,969	\$ 222,905	\$ (9,211)
Long Beach CCD	\$ 1,740,405	\$ (713,656)	\$ 1,026,749	\$ 644,594	\$ 1,671,343	\$ (69,062)
Los Angeles CCD	\$ 12,141,166	\$ (4,978,508)	\$ 7,162,658	\$ 4,496,728	\$ 11,659,386	\$ (481,780)
Los Rios CCD	\$ 5,228,825	\$ (2,144,089)	\$ 3,084,736	\$ 1,936,602	\$ 5,021,338	\$ (207,487)
Marin CCD	\$ 398,197	\$ (163,281)	\$ 234,916	\$ 147,480	\$ 382,396	\$ (15,801)
Mendocino-Lake CCD	\$ 535,815	\$ (219,712)	\$ 316,103	\$ 198,450	\$ 514,553	\$ (21,262)
Merced CCD	\$ 1,243,229	\$ (509,788)	\$ 733,441	\$ 460,455	\$ 1,193,896	\$ (49,333)
MiraCosta CCD	\$ 1,042,130	\$ (427,327)	\$ 614,803	\$ 385,974	\$ 1,000,777	\$ (41,353)
Monterey Peninsula CCD	\$ 801,595	\$ (328,696)	\$ 472,899	\$ 296,887	\$ 769,786	\$ (31,809)
Mt. San Antonio CCD	\$ 3,419,539	\$ (1,402,188)	\$ 2,017,351	\$ 1,266,496	\$ 3,283,847	\$ (135,692)
Mt. San Jacinto CCD	\$ 1,244,955	\$ (510,496)	\$ 734,459	\$ 461,094	\$ 1,195,553	\$ (49,402)
Napa Valley CCD	\$ 684,398	\$ (280,639)	\$ 403,759	\$ 253,481	\$ 657,240	\$ (27,158)
North Orange County CCD	\$ 3,345,607	\$ (1,371,872)	\$ 1,973,735	\$ 1,239,114	\$ 3,212,849	\$ (132,758)
Ohlone CCD	\$ 663,947	\$ (272,253)	\$ 391,694	\$ 245,906	\$ 637,600	\$ (26,347)
Palo Verde CCD	\$ 269,100	\$ (110,345)	\$ 158,755	\$ 99,667	\$ 258,422	\$ (10,678)
Palomar CCD	\$ 2,491,776	\$ (1,021,757)	\$ 1,470,019	\$ 922,880	\$ 2,392,899	\$ (98,877)
Pasadena Area CCD	\$ 2,821,956	\$ (1,157,148)	\$ 1,664,808	\$ 1,045,169	\$ 2,709,977	\$ (111,979)
Peralta CCD	\$ 2,619,242	\$ (1,074,025)	\$ 1,545,217	\$ 970,090	\$ 2,515,307	\$ (103,935)
Rancho Santiago CCD	\$ 2,846,800	\$ (1,167,336)	\$ 1,679,464	\$ 1,054,370	\$ 2,733,834	\$ (112,966)
Redwoods CCD	\$ 634,814	\$ (260,307)	\$ 374,507	\$ 235,116	\$ 609,623	\$ (25,191)
Rio Hondo CCD	\$ 1,369,303	\$ (561,485)	\$ 807,818	\$ 507,149	\$ 1,314,967	\$ (54,336)
Riverside CCD	\$ 3,396,236	\$ (1,392,633)	\$ 2,003,603	\$ 1,257,865	\$ 3,261,468	\$ (134,768)
San Bernardino CCD	\$ 1,937,844	\$ (794,617)	\$ 1,143,227	\$ 717,720	\$ 1,860,947	\$ (76,897)
San Diego CCD	\$ 4,191,482	\$ (1,718,725)	\$ 2,472,757	\$ 1,552,401	\$ 4,025,158	\$ (166,324)
San Francisco CCD	\$ 3,621,619	\$ (1,485,052)	\$ 2,136,567	\$ 1,341,340	\$ 3,477,907	\$ (143,712)
San Joaquin Delta CCD	\$ 1,671,225	\$ (685,289)	\$ 985,936	\$ 618,972	\$ 1,604,908	\$ (66,317)

Retention and Enrollment Outreach Statewide Totals

2022-23 Original Allocation **\$135,000,000** (a)
 2022-23 Reduction **(\$55,357,000)** (b)
 2023-24 Allocation **\$50,000,000** (c)

Retention and Enrollment Outreach - Summary of Revised Allocation

District	2022-23 Original Allocation (d)	2022-23 Reduction (e = (d/a) x b)	2022-23 Revised Allocation (f = d + e)	2023-24 Allocation (g = (d/a) x c)	Net Allocation (h = f + g)	Net Change (i = h - d)
San Jose-Evergreen CCD	\$ 1,526,019	\$ (625,747)	\$ 900,272	\$ 565,192	\$ 1,465,464	\$ (60,555)
San Luis Obispo County CCD	\$ 930,914	\$ (381,723)	\$ 549,191	\$ 344,783	\$ 893,974	\$ (36,940)
San Mateo County CCD	\$ 1,755,284	\$ (719,757)	\$ 1,035,527	\$ 650,105	\$ 1,685,632	\$ (69,652)
Santa Barbara CCD	\$ 1,678,054	\$ (688,089)	\$ 989,965	\$ 621,501	\$ 1,611,466	\$ (66,588)
Santa Clarita CCD	\$ 2,286,007	\$ (937,381)	\$ 1,348,626	\$ 846,669	\$ 2,195,295	\$ (90,712)
Santa Monica CCD	\$ 1,763,393	\$ (723,083)	\$ 1,040,310	\$ 653,109	\$ 1,693,419	\$ (69,974)
Sequoias CCD	\$ 1,225,868	\$ (502,669)	\$ 723,199	\$ 454,025	\$ 1,177,224	\$ (48,644)
Shasta-Tehama-Trinity CCD	\$ 989,070	\$ (405,570)	\$ 583,500	\$ 366,322	\$ 949,822	\$ (39,248)
Sierra Joint CCD	\$ 1,553,846	\$ (637,157)	\$ 916,689	\$ 575,499	\$ 1,492,188	\$ (61,658)
Siskiyou Joint CCD	\$ 438,610	\$ (179,853)	\$ 258,757	\$ 162,448	\$ 421,205	\$ (17,405)
Solano CCD	\$ 786,512	\$ (322,511)	\$ 464,001	\$ 291,301	\$ 755,302	\$ (31,210)
Sonoma County CCD	\$ 3,220,033	\$ (1,320,380)	\$ 1,899,653	\$ 1,192,605	\$ 3,092,258	\$ (127,775)
South Orange County CCD	\$ 2,548,491	\$ (1,045,013)	\$ 1,503,478	\$ 943,886	\$ 2,447,364	\$ (101,127)
Southwestern CCD	\$ 1,380,442	\$ (566,053)	\$ 814,389	\$ 511,275	\$ 1,325,664	\$ (54,778)
State Center CCD	\$ 4,099,755	\$ (1,681,112)	\$ 2,418,643	\$ 1,518,428	\$ 3,937,071	\$ (162,684)
Ventura County CCD	\$ 3,168,414	\$ (1,299,214)	\$ 1,869,200	\$ 1,173,487	\$ 3,042,687	\$ (125,727)
Victor Valley CCD	\$ 1,334,796	\$ (547,336)	\$ 787,460	\$ 494,369	\$ 1,281,829	\$ (52,967)
West Hills CCD	\$ 878,203	\$ (360,109)	\$ 518,094	\$ 325,260	\$ 843,354	\$ (34,849)
West Kern CCD	\$ 492,381	\$ (201,902)	\$ 290,479	\$ 182,363	\$ 472,842	\$ (19,539)
West Valley-Mission CCD	\$ 1,310,450	\$ (537,352)	\$ 773,098	\$ 485,352	\$ 1,258,450	\$ (52,000)
Yosemite CCD	\$ 2,029,429	\$ (832,171)	\$ 1,197,258	\$ 751,640	\$ 1,948,898	\$ (80,531)
Yuba CCD	\$ 1,157,927	\$ (474,810)	\$ 683,117	\$ 428,862	\$ 1,111,979	\$ (45,948)
Statewide Total	\$ 135,000,000	\$ (55,357,000)	\$ 79,643,000	\$ 50,000,000	\$ 129,643,000	\$ (5,357,000)