

Peralta Community College District

# Adopted Budget

Fiscal Year July 1, 2022 – June 30, 2023

DRAFT





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*Special Thanks to Faiza Ali for the photographs.*





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# Board of Trustees & Administrators

## Board of Trustees

|                                       |                 |
|---------------------------------------|-----------------|
| Cindi Napoli-Abella Reiss, Ph.D. .... | President       |
| Dyana Delfín Polk .....               | Vice President  |
| Kevin Jenkins .....                   | Trustee         |
| Linda Handy .....                     | Trustee         |
| Nicky González Yuen, Ph.D., JD .....  | Trustee         |
| Vacant .....                          | Trustee         |
| Bill Withrow .....                    | Trustee         |
| Leesa Hogan .....                     | Student Trustee |
| Sarah Latino .....                    | Student Trustee |
| Jannett N. Jackson, Ph.D. ....        | Board Secretary |

## District Office Administrators

|                                |   |
|--------------------------------|---|
| Jannett N. Jackson, Ph.D. .... | Interim Chancellor and Chief Executive Officer                    |
| Stephanie Droker, Ph.D. ....   | Interim Deputy Chancellor/Chief Operating Officer                 |
| Adil Ahmed .....               | Interim Vice Chancellor of Finance and Administration             |
| Atheria Smith, MBA .....       | Interim Vice Chancellor of General Services                       |
| Ronald McKinley, Ph.D. ....    | Interim Vice Chancellor of Human Resources & Employee Relations   |
| Royl L. Roberts JD, MBA .....  | Interim Chief of Staff  |
| Antoine Mehoulley .....        | Chief Technology & Information Systems Officer                    |
| Mark Johnson .....             | Executive Director of Marketing, Communication & Public Relations |

## College Administrators

|                                       |                                  |
|---------------------------------------|----------------------------------|
| Maria Angelica Garcia, Ph.D. ....     | President, Berkeley City College |
| Nathaniel Jones III, Ph.D., MBA ..... | President, College of Alameda    |
| Rudy Besikof, Ph.D. ....              | President, Laney College         |
| David M. Johnson, Ph.D. ....          | President, Merritt College       |





# Board of Trustees District Areas



**Bill Withrow**  
Area 1



**Kevin Jenkins**  
Area 2



**Linda Handy**  
Area 3



**Nicky González Yuen**  
Area 4



**Cynthia Napoli-Abella Reiss**  
Area 5



**Dyana Delfin Polk**  
Area 6



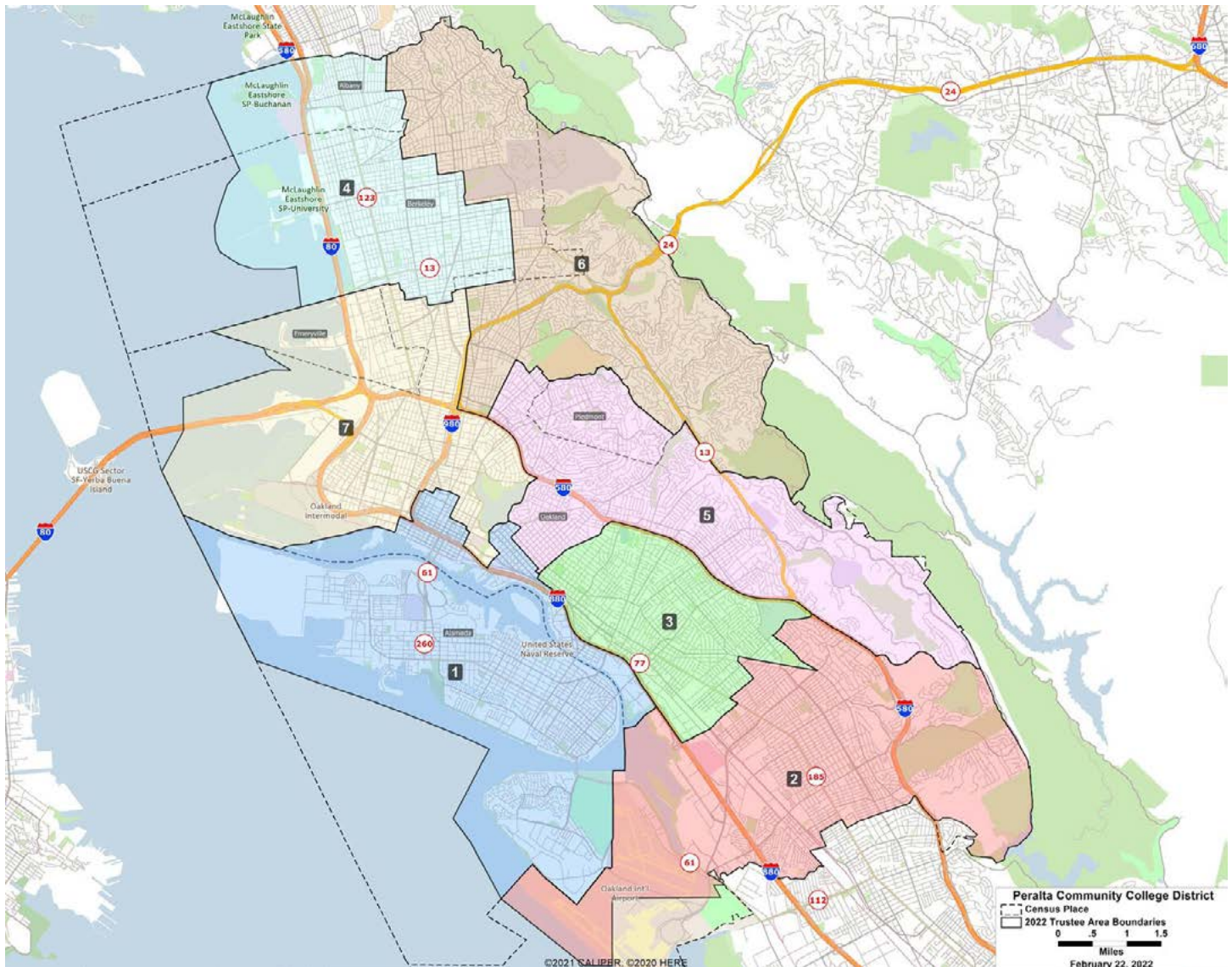
**Vacant**  
Area 7



**Leesa Hogan**  
Student Trustee



**Sarah Latino**  
Student Trustee







## Budget Development Calendar Fiscal Year 2022/23

| <b>Tentative Budget</b> |   |  |
|-------------------------|---|--|
| Date                    | Responsible   | Action Item  |
| January 10, 2022        | Vice Chancellor for Finance and Administration  | Governor Proposed Budget releases.   |
| January 17, 2022        | Vice Chancellor for Finance & Administration and Chancellor                                   | Review Budget Development Calendar with Chancellor.  |
| January XX, 2022        | Vice Chancellor for Finance & Administration and Budget Director                              | District Office Presentation at the Colleges Level Budget Committees meeting to present the Governor's Proposed Budget.  |
| January 24, 2022        | Vice Chancellor for Finance and Administration  | Projected Funds for 2022-23 fiscal year based upon Governor's budget proposal reviewed with the Planning and Budgeting Council and Chancellor's Cabinet.<br><br>Draft budget assumptions for the Tentative Budget.   |
| January 25, 2022        | Vice Chancellor for Finance and Administration  | Budget calendar to Board of Trustees for adoption (AP 6250).   |
| January 28, 2022        | Vice Chancellor for Finance & Administration and Chancellor                                   | Review Budget Development Calendar with Chancellor.  |
| February 03, 2022       | Budget Director   | Round 1 positions control for 2022-23 fiscal year distribution to colleges.  |
| February 04, 2022       | Chancellor<br>Vice Chancellors<br>College Presidents<br>Business Directors<br>Budget Director | Prior and current year line item budgets, instruction packets, and due dates are distributed to Campus Presidents, Business Directors, and Vice Chancellors for distribution to managers with budget responsibility.<br><br>Campus and DAC budget processes determine priorities, reallocation of funds (within college), and responsibility managers prepare budget forms for submittal to Budget Director. |
| February 18, 2022       | Planning and Budgeting Council  | Review Governor's 2022-23 Proposed Budget.<br><br>Review Tentative Budget Assumptions.<br><br>Review the Budget Allocation Model (Student Centered Funding Formula).   |
| February 25, 2022       | Vice Chancellor for Finance & Administration and Chancellor                                   | Review Tentative Budget Assumptions and Allocation.  |
| March 04, 2022          | College Presidents<br>Vice Chancellors<br>Business Directors                                  | Submit discretionary budget worksheets to Budget Director.<br><br>Submit round 1 positions control worksheets with any changes to the Budget Director.   |





## Budget Development Calendar Fiscal Year 2021-22 (Continued)

|                       |   |  |
|-----------------------|---|--|
| March 18, 2022*       | Vice Chancellor for Finance and Administration<br>Budget Director                                 | 2022-23 preliminary budgets submissions are presented to the Planning and Budgeting Council. *Estimated date.<br><br>Round 2 position control worksheets are sent to the College Presidents, Business Directors, and Vice Chancellors. |
| March 25, 2022        | Vice Chancellor for Finance and Administration<br>Budget Director<br>Planning & Budgeting Council | Discussion and review of the FTES allocation and enrollment numbers to make a recommendation for the Chancellor's Cabinet in the upcoming year. (Note: to be completed earlier in the future.)   |
| April 01, 2022        | College Presidents<br>Vice Chancellors<br>Business Directors                                      | Submit round 2 positions control worksheets revisions to Budget Director.  |
| April 04, 2022        | Budget Director   | Load positions control and discretionary budgets into Peoplesoft.  |
| April 18, 2022        | Vice Chancellor for Finance and Administration  | Chancellor's Cabinet updated on status of Preliminary Budget.<br><br>Review, discussion, and recommended adjustments brought forward.  |
| May 06, 2022*         | Vice Chancellor for Finance and Administration  | Governor May Revision releases. *Estimated date.   |
| May 27, 2022          | Vice Chancellor for Finance and Administration  | Finalizes budget assumptions for the Tentative Budget.<br><br>Preliminary budget is presented to the Planning and Budgeting Council.   |
| June XX, 2022         | Vice Chancellor for Finance & Administration and Budget Director                                  | District Office Presentation at the Colleges Level Budget Committees meeting to present the Governor's May Revised Budget.   |
| June 07, 2022         | Vice Chancellor for Finance and Administration  | Tentative Budget is presented to the Board of Trustees for the first read.   |
| June 21, 2022         | Vice Chancellor for Finance and Administration  | Tentative Budget is presented to the Board of Trustees for approval.   |
| <b>Adopted Budget</b> |   |  |
| August 22, 2022       | Vice Chancellor for Finance & Administration and Chancellor                                       | Review Adopted Budget Assumptions and Allocation.  |
| August XX, 2022       | Vice Chancellor for Finance & Administration and Budget Director                                  | District Office Presentation at the Colleges Level Budget Committees meeting to present the Adopted Budget/changes from the May Revise.  |
| August 29, 2022       | Planning and Budgeting Council  | Review draft of the Adopted Budget.  |
| September 13, 2022    | Vice Chancellor for Finance and Administration  | Present the Adopted Budget to the Board for approval.  |



## Chancellor's Adopted Budget Address



**September 13, 2022**

The Fiscal Year 2022/23 Adopted Budget presented to the Board of Trustees of the Peralta Community College District (PCCD) reflects our efforts to serve our students and improve our community. Our commitment to continue to provide high quality educational programs and services to our students within a safe environment continues to be our top priority.

The PCCD Fiscal Year (FY) Adopted Budget for 2022-23, is presented for final adoption in accordance with Board Policy and Administrative Procedure 6250 - Budget Management.

### **Governor's Enacted Budget**

The foundation for the Adopted Budget is based on fiscal resource allocations to the colleges and District, as well as the Governor's Enacted 2022-23 Budget approved by the legislature on June 27, 2022, at over \$300 billion, and reflects a projected surplus of \$37 billion.

In the area of higher education, the Governors' budget focuses on shared priorities benefitting students to include improving student success and advancing equity, increasing the affordability of higher education, increasing intersegmental collaboration to benefit students, and supporting workforce preparedness and high-demand career pipelines.

As it relates to the California Community Colleges, the Enacted Budget outlines specific areas of support, including an extension of the Hold Harmless provision through 2024-25 additionally the 2024-25 funding will represent it new floor, below which it cannot fall. Under this budget, the District will continue to earn at least the 2017-18 TCR (Total Compensation Revenue) adjusted by COLA each year. California Community Colleges will see an increase in funding adjustments to the Student-Centered Funding Formula (SCFF), which includes increased funding rates for base, supplemental and success allocations, an increase in the cost-of-living-adjustment (COLA), additional deferred maintenance funds, and new funding for discretionary block grants to districts. The summary of the key points of the proposal are provided below:



- Will provide about \$4 billion in Proposition 98 funds over the prior year, including \$1.9 billion in ongoing spending and \$2.1 billion in one-time funding.
- COLA of a 6.56% (for PCCD this equals \$6.8 million).
- Increased SCFF funding (\$600 million)
- Funding of \$200 million for Part-time Faculty Health Insurance Program
- One-time funding of \$840.7 million to be dedicated to deferred maintenance and energy efficiency projects.
- \$650 million for block grants addressing issues related to the pandemic.
- One-time funds of \$150 million dedicated to student retention and enrollment efforts.
- Capital Outlay funding from Proposition 51 totaling \$403 million.

It should also be noted, that although Peralta will see an increase in revenue, we must remain mindful that our Hold Harmless provision will end in FY 2024-25. Our efforts will be concentrated on continuous strategic assessments of the fiscal health of the District, so that we are collectively prepared to handle ongoing operational expenditures beyond the loss of funding protections, in the event enrollment trends are not reversed.

This Adopted Budget reflects that the District, as well as, the state, are on the road to recovery, even amidst growing concerns regarding a possible recession. The Board of Trustees, the Faculty, the Administrators, the Classified Professionals, the Student Leaders, our Bargaining Unions, and our Community Partners must continue to work together to ensure the District remains solvent so that we can continue to provide high-quality instructional programs and services that serve our community and our students now; as well as, position us for any future challenges.

Thank you for your continued support

Jannett N. Jackson, PhD  
Interim Chancellor

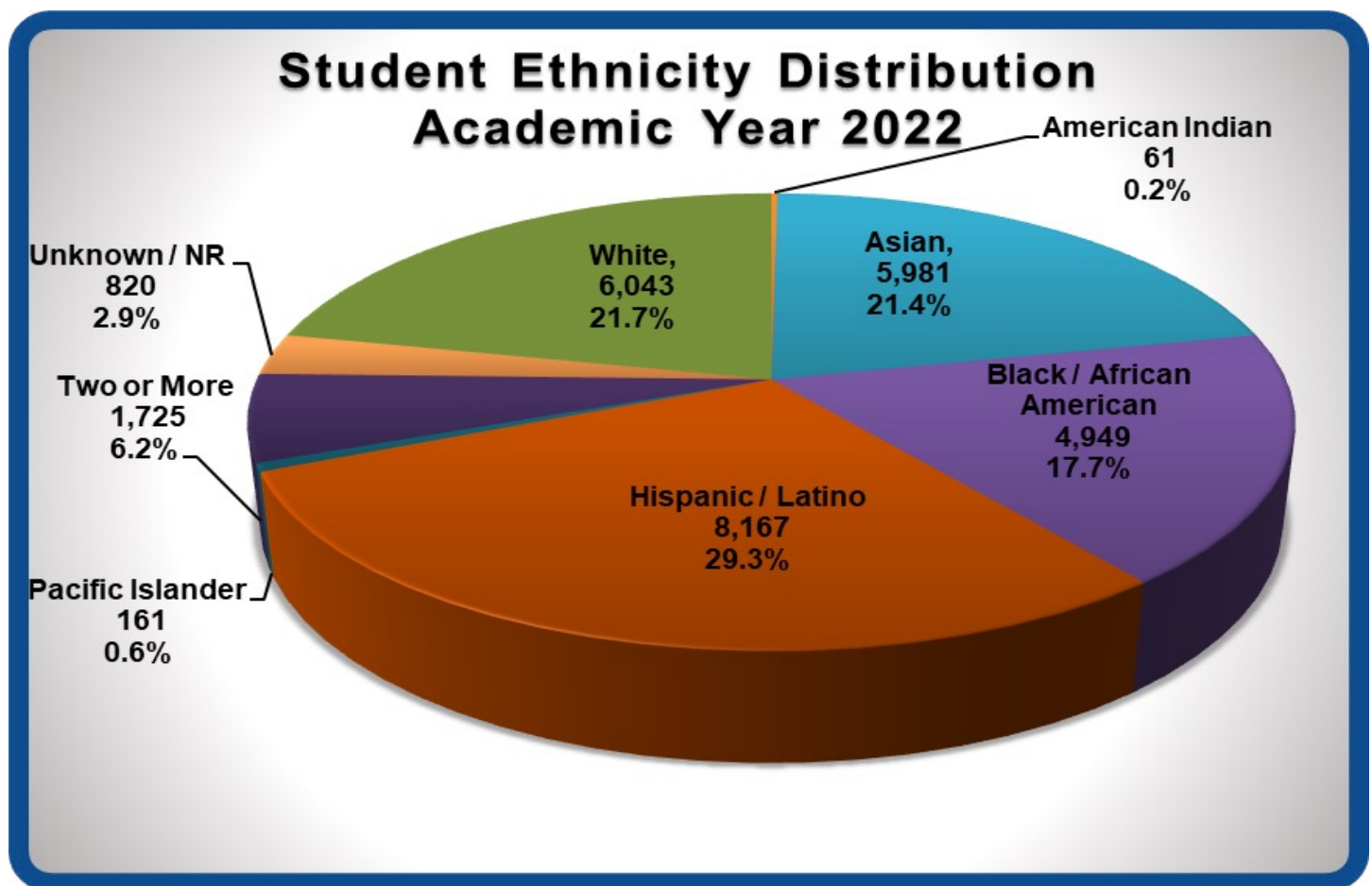


## About the District

The Peralta District colleges are located in the beautiful San Francisco/Oakland Bay Area, which, adjacent to Silicon Valley, is known for its technology and innovation.

The Peralta Community College District was founded in 1964, and serves six cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. The colleges are Berkeley City College, College of Alameda, Laney College, and Merritt College. The District has a reputation for developing effective approaches to serving the varied interests and needs of its vibrant community. The District serves over 30,000 students, and is one of the top community college districts in California in transferring students into the UC System. Currently, the District has about 963 full-time employees and over 1,422 part-time faculty and part-time staff.

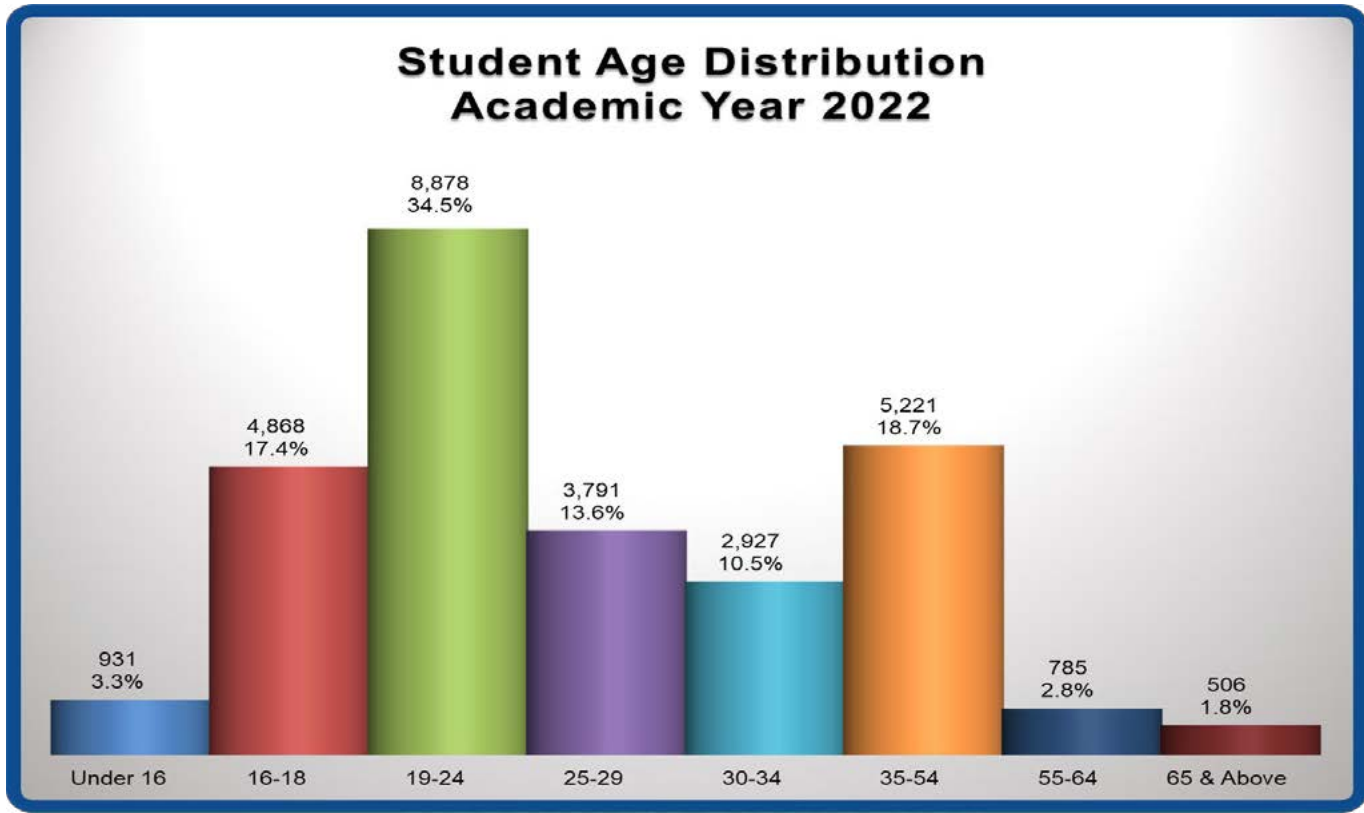
### Graph 1 – Student Ethnicity Distribution



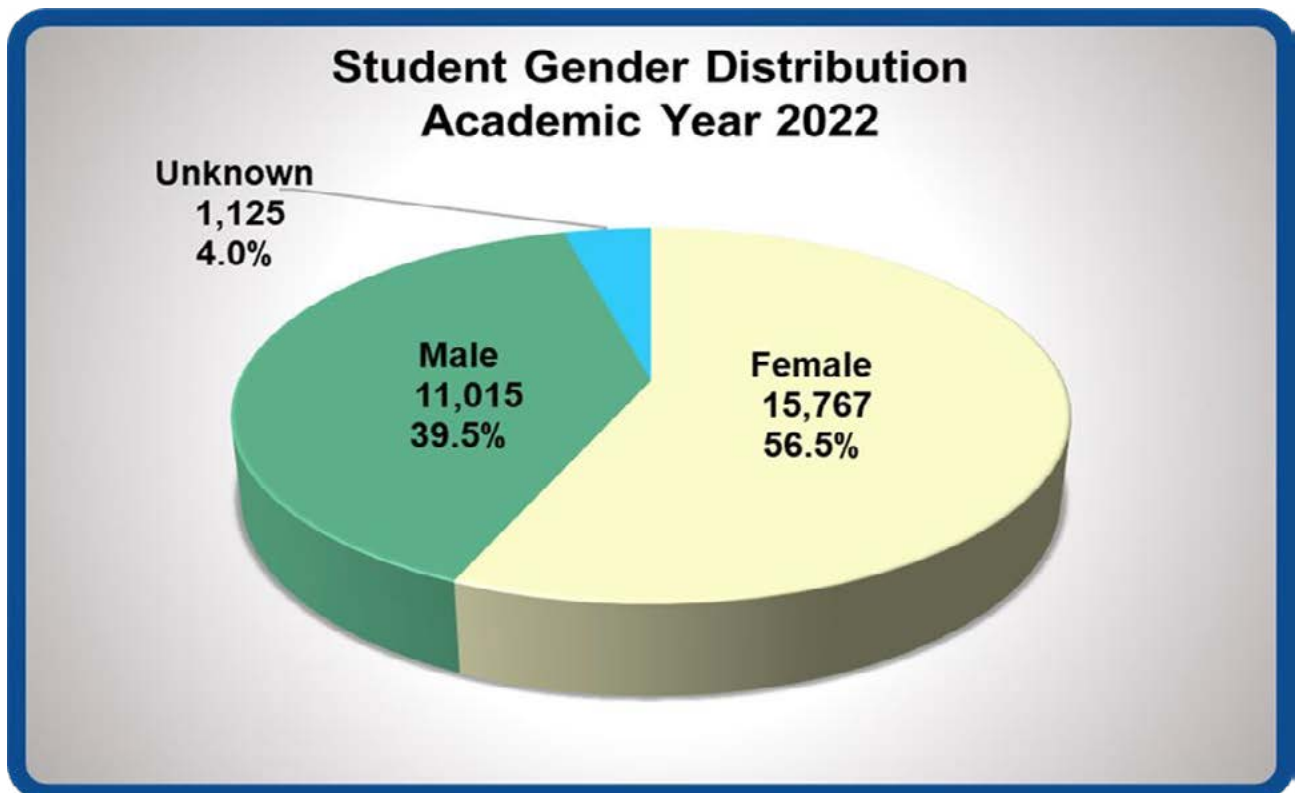




### Graph 2 – Student Age Distribution



### Graph 3 – Student Gender Distribution





# Assessed Value of the District

## Property Taxation System

Property tax revenues result from the application of the appropriate tax rate to the total assessed value of taxable property in the District. Community college districts levy property taxes for payment of voter-approved bonds and receive property taxes for general operating purposes as well.

Local property taxation is the responsibility of various county officers. For each taxing jurisdiction located in a county, the county assessor computes the value of locally assessed taxable property. Based on the assessed value of property and the scheduled debt service on outstanding bonds in each year, the county auditor-controller computes the rate of tax necessary to pay such debt service, and presents the tax rolls (including rates of tax for all taxing jurisdictions in the county) to the county board of supervisors for approval. The County Treasurer prepares and mails tax bills to taxpayers and collects the taxes. In addition, the treasurer-tax collector, as ex officio treasurer of each school and community college district located in the County, holds and invests community college district funds, including taxes collected for payment of community college district bonds, and is charged with payment of principal and interest on such bonds when due. Taxes on property in a community college district whose boundaries extend into more than one county are administered separately by each county in which the property is located. The State Board of Equalization also assesses certain special classes of property, as described later in this section.

## Assessed Valuation of Property Within the District

All property (real, personal and intangible) is taxable unless an exemption is granted by the California Constitution or United States law. Under the State Constitution, exempt classes of property include household and personal effects, intangible personal property (such as bank accounts, stocks and bonds), business inventories, and property used for religious, hospital, scientific and charitable purposes. The State Legislature may create additional exemptions for personal property, but not for real property. Most taxable property is assessed by the assessor of the county in which the property is located. Some special classes of property are assessed by the State Board of Equalization, as described below.

Taxes are levied for each fiscal year on taxable real and personal property assessed as of the preceding January 1, at which time the lien attaches. The assessed value is required to be adjusted during the course of the year when property changes ownership or new construction is completed. State law also affords an appeal procedure to taxpayers who disagree with the assessed value of any property. When necessitated by changes in assessed value during the course of a year, a supplemental assessment is prepared so that taxes can be levied on the new assessed value before the next regular assessment roll is completed. See "Appeals of Assessed Valuation; Blanket Reductions of Assessed Values" below.

**State-Assessed Property.** Under the State Constitution, the State Board of Equalization assesses property of State-regulated transportation and communications utilities, including railways, telephone and telegraph companies, and companies transmitting or selling gas or electricity. The Board of Equalization also is required to assess pipelines, flumes, canals and aqueducts lying within two or more counties. The value of property assessed by the Board of Equalization is allocated by a formula to local jurisdictions in the county, including school districts, and taxed by the local county tax officials in the same manner as for locally assessed property. Taxes on privately owned railway cars, however, are levied and collected directly by the Board of Equalization. Property used in the generation of electricity by a company that does not also transmit or sell that electricity is taxed locally instead of by the Board of Equalization. Thus, the reorganization of regulated utilities and the transfer of electricity-generating property to non-utility companies, as often occurred under electric power deregulation in California, affects how those assets are assessed, and which local agencies benefit from the property taxes derived. In general, the transfer of State-assessed property located in the District to non-utility companies will increase the assessed value of property in the District, since the property's value will no longer be divided among all taxing jurisdictions in the County. The transfer of property located and taxed in the District to a State-assessed utility will have the opposite effect: generally reducing the assessed value in the District, as the value is shared among the other jurisdictions in the County. The District is unable to predict future transfers





of State-assessed property in the District and the County, the impact of such transfers on its utility property tax revenues, or whether future legislation or litigation may affect ownership of utility assets, the State’s methods of assessing utility property, or the method by which tax revenues of utility property is allocated to local taxing agencies, including the District.

**Classification of Locally Taxed Property.** Locally taxed property is classified either as “secured” or “unsecured,” and is listed accordingly on separate parts of the assessment roll. The “secured roll” is that part of the assessment roll containing State-assessed property and property (real or personal) for which there is a lien on real property sufficient, in the opinion of the county assessor, to secure payment of the taxes. All other property is “unsecured,” and is assessed on the “unsecured roll.” Secured property assessed by the State Board of Equalization is commonly identified for taxation purposes as “utility” property.

The greater the assessed value of taxable property in the District, the lower the tax rate necessary to generate taxes sufficient to pay scheduled debt service on the Bonds. The following table shows a recent history of taxable property assessed valuation in the District.

**Peralta Community College District  
(County of Alameda, California)  
Assessed Valuations Fiscal Years 2010-11 through 2021-22**

| <b>Fiscal Year</b> | <b>Local Secured</b> | <b>Utility</b> | <b>Unsecured</b> | <b>Total</b>      | <b>Percentage Change</b> |
|--------------------|----------------------|----------------|------------------|-------------------|--------------------------|
| 2010-11            | \$ 64,961,922,759    | \$ 49,831,971  | \$ 4,245,887,076 | \$ 69,257,641,806 | (1.89)                   |
| 2011-12            | 65,548,458,111       | 31,270,530     | 4,334,868,799    | 69,914,597,440    | 0.95                     |
| 2012-13            | 66,742,474,319       | 28,615,467     | 4,443,884,956    | 71,214,974,742    | 1.86                     |
| 2013-14            | 69,789,419,382       | 27,949,445     | 4,361,357,894    | 74,178,726,721    | 4.16                     |
| 2014-15            | 73,985,949,500       | 22,987,555     | 4,273,489,768    | 78,282,426,823    | 5.53                     |
| 2015-16            | 80,710,599,201       | 28,192,160     | 4,345,957,069    | 85,084,748,430    | 8.69                     |
| 2016-17            | 86,103,639,014       | 31,992,636     | 4,566,140,888    | 90,701,772,538    | 6.60                     |
| 2017-18            | 92,458,985,736       | 26,406,112     | 4,459,381,415    | 96,944,773,263    | 6.89                     |
| 2018-19            | 98,838,168,874       | 23,041,153     | 4,617,432,845    | 103,478,642,872   | 6.74                     |
| 2019-20            | 106,173,617,290      | 23,040,996     | 5,051,227,443    | 111,247,885,729   | 7.51                     |
| 2020-21            | 115,507,239,434      | 22,739,282     | 5,437,541,097    | 120,967,509,813   | 8.73                     |
| 2021-22            | 121,828,483,301      | 54,672,138     | 5,727,044,286    | 127,610,199,725   | 5.49                     |

**Appeals of Assessed Valuation; Blanket Reductions of Assessed Values.** There are two basic types of property tax assessment appeals provided for under State law. The first type of appeal, commonly referred to as a base year assessment appeal, involves a dispute on the valuation assigned by the assessor immediately subsequent to an instance of a change in ownership or completion of new construction. If the base year value assigned by the assessor is reduced, the valuation of the property cannot increase in subsequent years more than 2% annually unless and until another change in ownership and/or additional new construction activity occurs.



## Our Mission

The Peralta Community College District is a collaborative of colleges advancing social and economic transformation for students and the community through quality education, rooted in equity, social justice, environmental sustainability, and partnerships.

## Values

Peralta Community College District's Brand Story can be summed up in these 11 values. Remembering these will enable you to tell our brand story in your own words whenever the opportunity arises.

1. **Student Success and Equity:** The colleges and service centers evaluate all decisions regarding how they will equitably support student and community success and empowerment.
2. **Diversity:** We recognize and celebrate the strengths of our diverse students, communities, and colleagues.
3. **Excellence:** We promote the highest level of quality in all programs and services.
4. **Innovation:** The colleges and service centers support creative approaches to meet our communities' changing demographic, economic, and educational needs.
5. **Financial Health:** We effectively manage resources.
6. **Environmental Sustainability:** We engage in model environmental sustainability practices.
7. **Collaboration:** The colleges and service centers use a consultative decision-making process based on trust, communication, and critical thinking.
8. **Trust:** We support one another's integrity, strength, and ability.
9. **Employee Development:** We promote the development of all employees.
10. **Communication:** We seek first to understand, then to be understood.
11. **Respect:** We treat one another with care and respect.





## Berkeley City College

*Berkeley City College transforms students' lives as an innovative, student-centered learning community dedicated to academic excellence, collaboration, equity, and social justice.*



## College of Alameda

*The mission of College of Alameda is to serve the educational needs of its diverse community by providing comprehensive and flexible programs and resources that empower students to achieve their goals.*



## Laney College

*Laney College educates, supports, and inspires students to excel in an inclusive and diverse learning environment rooted in social justice.*



## Merritt College

*The mission of Merritt College is to enhance the quality of life in the communities we serve by helping students to attain knowledge, master skills, and develop the appreciation, attitudes and values needed to succeed and participate responsibly in a democratic society and a global economy.*



## Office of Finance and Administration Executive Message

To: Dr. Jannett N. Jackson, Interim Chancellor  
From: Adil Ahmed, Interim Vice Chancellor for Finance & Administration  
Date: August 15, 2022  
Subject: Adopted Budget Summary Fiscal Year 2022/23

On June 30, 2022, Governor Newsome signed the 2022 Budget Bill Act. In total, the 2022/23 state budget reflects over \$300 billion in expenditures, including \$235 billion in General Fund expenditures and is projected to have a surplus of \$37 billion.

The Enacted 2021/22 Budget provides total additional resources of \$4 billion to California Community Colleges apportionments and categorical programs and continues the state's focused investments on relief, recovery, and infrastructure.

The 2022/23 budget includes a COLA of 6.56%; consideration for Hold Harmless funding through 2024-25 (after which a new funding floor will be generated beginning 2025-26). The budget includes about \$4 billion in Proposition 98 funds over the prior year, of which \$1.9 billion are provided as ongoing resources and \$2.1 billion as one-time funding.

The budget estimates that the state will remain \$11 billion under the Gann limit for 2022-23 but notes the need to reform the limit to avoid significant reductions to state programs in future years.

This presentation of the 2022/23 PCCD Adopted Budget is a balanced budget with a surplus of \$4.5 million, which does not account for the costs related to PCCD's compensation study. The Governor's Enacted Budget for 2022-23 fiscal year reflects an improved position over the prior year as expected at the time of the Governor's proposed budget on January 8th. Although funding has increased for the current fiscal year, it is important to not assume this to be the case in future years.

Adopted Budget for Fiscal Year 2022/23, submitted to the Peralta Community College District, the Chancellor and the Board of Trustees.

Adil Ahmed

Interim Vice Chancellor for Finance & Administration





# Principles of Sound Fiscal Management

## (California Code of Regulations, Title 5, Section 58311)

In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.

In addition, each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision-making processes. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.

Also, each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments.





## Description of Funds

The following is a brief discussion of the funds that are included in the District's 2021/22 Adopted Budget.

### Unrestricted General (Fund 01)

There are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are 1) general apportionment, 2) local property taxes, and 3) enrollment fees and tuition that account for approximately 86% of the revenue received.

The General Fund - Unrestricted accounts for all the revenues and expenditures used for financing the general operations of the District. General operations include areas such as Instruction, Student Services, Administration, Maintenance and Operations, and Information Technology.

The California Community Colleges (CCC) Chancellor's Office began implementation of the new Student Centered Funding Formula (SCFF) in 2018/19. The purpose of the SCFF is to allocate general purpose apportionments to CCCs based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, such as completion of a degree or certificate. For fiscal year 2022/23, the allocation of apportionment funding is based on 70% Full Time Equivalent Students (FTES), 20% Supplemental, and 10% Student Success. Peralta CCD will be held-harmless for fiscal year 2022/23 with our FTES funded at 15,524.

### Student Centered Funding Formula (SCFF)

This funding formula is an integral part of the California Community College State Chancellor's Office Vision for Success through Guided Pathways and was effective for the 2018-19 fiscal year retained the Basic Allocation established under Senate Bill 361 in 2006-07. The new formula, known as the Student Centered Funding Formula, or SCFF, retains funding per full-time equivalent students although at a rate significantly reduced from the SB 361 model.

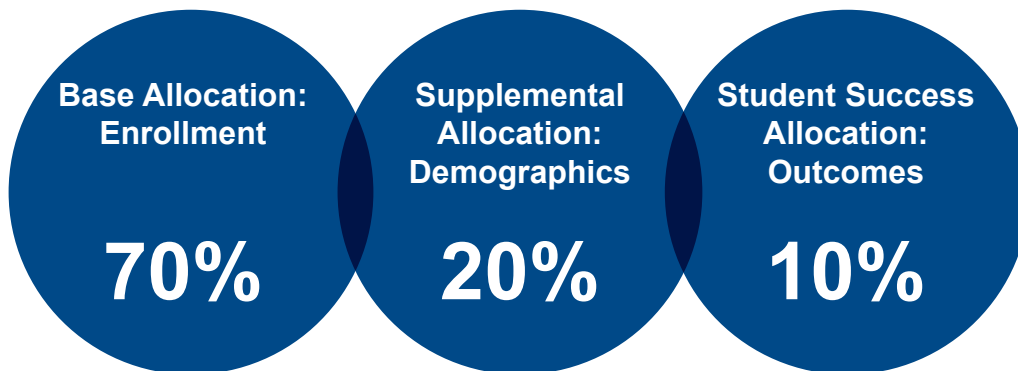
However, the formula funds districts for outcomes and demographics providing an incentive to improve success for students, especially students from economically disadvantaged backgrounds. The formula as implemented beginning in 2018-19, apportions funding to districts using a base allocation linked to enrollment, an allocation based on demographics designed to address historically unconsidered areas for impacted students, and an allocation based on each district's student academic achievements. The definitions of each of the metrics can be found here: [CCCCO Website/Finance and Facilities - Student Centered Funding Formula](#)

Under the planned three-year phase-in, the base allocation would have declined from about 70% of total funding to 65% in 2019-20, and 60% in 2020-21. The outcomes allocation, conversely, would increase from about 10% to 15% and 20% in the three years, respectively. However, due to changes and realizations about the funding formula in the 2019/20 2020/21 fiscal years, the allocation has remained the same.





## Description of Funds (Continued)



### Base Allocation

Based District wide enrollment. Formula considers number of colleges and centers within the District. Enrollment for credit, non-credit, and career development and college preparation (CDCP) noncredit courses and enrollment of special admit students and inmates in correctional facilities.

### Supplemental

Based on number of low-income students enrolled, determined by Pell grant recipients, College Promise grant recipients, and AB540 students.

### Student Success

A student success allocation based on outcomes that include the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level math and English within their first year, the number of students who complete nine or more career education units and the number of students who have attained the regional living wage.

The legislation enacted the SCFF and created a Student Centered Funding Formula Oversight Committee [SCFF Oversight Committee](#) consisting of 12 members appointed by the Senate Rules Committee, the Assembly Speaker, and the Governor. The Oversight Committee was charged with providing recommendations to the State Legislature and Department of Finance on the implementation of the Supplemental Allocation of the SCFF. The Final Report offered recommendations on Priority Area One [Recommendations on Priority Area One](#) relative to: (1) first-generation students: (2) definition of a low-income student relative to cost of living; and (3) inclusion of incoming students' level of academic proficiency in the SCFF.



## Description of Funds

### For Peralta, the SCFF for the FY 2022/23 year is as follows:

This Tentative Budget reflects the SCFF Allocations for FY 2022/23 based on the Governor's 2022/23 Budget Act. It should be noted that the allocations will change based on revenues received into the California Community College System as a whole as we move through the fiscal year. There are several aspects to the FY 2022/23 SCFF to keep in mind. First are the Hold Harmless provisions. The Budget Act of 2021/22 extended the hold harmless minimum revenue provisions to FY 2024/25.

### Hold Harmless

The Peralta District's hold harmless is based on the State Chancellor minimum guaranteed revenue. The minimum guaranteed revenue for FY 2022-23 is the Total Compensational Revenue of FY 2017-18 plus allocated COLA for the subsequent years. In this case, for FY 2022-23, our Total Compensational Revenue will be based on FY 2021-22. The minimum guaranteed Total Compensational Revenue amount from the State is \$127,788,142 (includes 5.07% proposed COLA) and the Peralta District's Total Compensational Revenue is \$147,836,926 including the hold harmless amount of \$21,038,543.





# Description of Funds

## Table 1 – SCFF Calculations

### Peralta Community College District SCFF Calculation

#### 2023 Adopted Budget

|  |  | June Enacted Cola FY 22-23          | 6.56%         |                    |
|--|--|-------------------------------------|---------------|--------------------|
|  |  | June Enacted Base Increase FY 22-23 | 5.89%         |                    |
|  |  | <b>Total</b>                        | <b>12.45%</b> | <b>2022-23</b>     |
|  |  | <b>FTEs</b>                         | <b>Rate</b>   | <b>Total</b>       |
| <b>Base Allocation</b>                     | Basic Allocation   |                                     |               | 23,258,400         |
|  | Credit FTEs: 3-Year Average Credit                         | 14,964.43                           | 4,737         | 70,881,812         |
|  | Special Admit  | 458                                 | 6,642         | 3,041,248          |
|  | CDCP   | 42                                  | 6,642         | 277,054            |
|  | Non Credit   | 60                                  | 3,994         | 236,134            |
|  | <b>Subtotal</b>  | <b>15,523.71</b>                    |               | <b>97,694,647</b>  |
| Non-Credit FTEs                            |  |                                     |               |                    |
|  | <b>Total</b>   | <b>15,523.71</b>                    |               | <b>97,694,647</b>  |
| <b>Supplemental Allocation</b>             |  | <b>Headcount</b>                    | <b>Rate</b>   |                    |
|  | Pell Grant Recipients                                      | 4,608.00                            | 1,120         | 5,161,280          |
|  | AB540 Students   | 641.00                              | 1,120         | 717,965            |
|  | California Promise Grant Recipients                        | 10,031.00                           | 1,120         | 11,235,417         |
|  | <b>Total</b>   | <b>15,280.00</b>                    |               | <b>17,114,662</b>  |
| <b>Student Success Allocation</b>          |  | <b>Outcomes</b>                     | <b>Rate</b>   |                    |
|  | All Students: Associate Degrees                            | 816.00                              | 1,981         | 1,616,815          |
|  | Associate Degrees for Transfer                             | 592.00                              | 2,642         | 1,563,985          |
|  | Credit Certificates  | 332.00                              | 1,321         | 439,348            |
|  | Nine or More CTE Units                                     | 2,528.00                            | 660           | 1,669,653          |
|  | Transfer   | 1,106.00                            | 991           | 1,095,709          |
|  | Transfer Level Math and English                            | 540.00                              | 1,321         | 713,301            |
|  | Achieved Regional Living Wage                              | 2,891.00                            | 660           | 1,910,206          |
|  | <b>Subtotal</b>  | <b>8,805.00</b>                     |               | <b>9,009,017</b>   |
|  | Pell Grant Recipients Bonus:                               | Associate Degrees                   | 490.00        | 750                |
|  | Associate Degrees for Transfer                             | 342.00                              | 1,000         | 341,848            |
|  | Credit Certificates  | 158.00                              | 500           | 78,966             |
|  | Nine or More CTE Units                                     | 1,095.00                            | 250           | 273,626            |
|  | Transfer   | 525.00                              | 375           | 196,786            |
|  | Transfer Level Math and English                            | 206.00                              | 500           | 102,956            |
|  | Achieved Regional Living Wage                              | 650.00                              | 250           | 162,426            |
|  | <b>Subtotal</b>  | <b>3,466.00</b>                     |               | <b>1,523,946</b>   |
| California Promise Grant Recipients Bonus: | Associate Degrees  | 630.00                              | 500           | 314,864            |
|  | Associate Degrees for Transfer                             | 459.00                              | 666           | 305,863            |
|  | Credit Certificates  | 222.00                              | 333           | 73,968             |
|  | Nine or More CTE Units                                     | 1,599.00                            | 167           | 266,385            |
|  | Transfer   | 719.00                              | 250           | 179,668            |
|  | Transfer Level Math and English                            | 315.00                              | 333           | 104,955            |
|  | Achieved Regional Living Wage                              | 1,263.00                            | 167           | 210,409            |
|  | <b>Subtotal</b>  | <b>5,207.00</b>                     |               | <b>1,456,112</b>   |
|  | <b>Total</b>   | <b>17,478.00</b>                    |               | <b>11,989,075</b>  |
|  | <b>Total SCFF before Hold Harmless</b>                     |                                     |               | <b>126,798,383</b> |
|  | Hold Harmless Funding                                      |                                     |               | <b>21,038,543</b>  |
|  | Stability Protection Adjustment                            |                                     |               | <b>0</b>           |
|  | Total TCR 2022-2023  |                                     |               | <b>147,836,926</b> |
|  | <b>Total SCFF FY 2022-2023 (Total Computation Revenue)</b> |                                     |               | <b>147,836,926</b> |



## Description of Funds

### Restricted General (Fund 11)

The General Restricted Fund accounts for the revenues and expenditures for the operation and support of programs that are specifically restricted by laws, regulations, donors', or other outside agencies' funding terms and conditions.

### Special Revenue Funds:

#### Community Service Fee-Based (Fund 03)

#### Bookstore Commission (Fund 07)

#### Measure E – Parcel Tax (Fund 08)

#### Facility Rental Fee (Fund 10)

#### Measure B – Parcel Tax (Fund 12)

#### Contract Education (Fund 30)

Special Revenue Funds are established in accordance with the State Budget and Accounting Manual for budgeting and accounting, revenue received, and expenditures in support of contractual services provided by the colleges that are not integral to the general operations of the district.

### Community Service Fee-Based (Fund 03)

The Community Service Fund is established in support of those instructional and enrichment offerings, not supported by state apportionment, that are designed for the physical, mental, moral, economic, or civic development of persons in attendance.

### Bookstore Commission (Fund 07)

The Bookstore Commission Fund is established from a portion of Book Store revenue received, and this revenue is not an integral to the general operations of the district.



## Description of Funds

### Measure E – Parcel Tax (Fund 08)

Measure E was a special parcel tax measure approved by the voters on November 6, 2018. The approval provided the District with an annual parcel tax on all parcels located within the District's boundaries of \$48 per parcel per year for the duration of 8 years. The funding is used for maintaining core academic programs, such as Math, Science, and English; training students for careers; and preparing students to transfer to four-year universities. Funds generated by the measure may only be used to augment (rather than substitute for) funds already allocated for supporting core academic programs.

An annual presentation on the parcel tax plans, expenditures, and progress toward student success and identified outcomes will be prepared by the four college Presidents of the Peralta District for review by the Board of Trustees annually at an October meeting. The report shall provide information regarding (1) the amount of Peralta Community Colleges Education Renewal Measure funds received and spent in that year, and (2) a listing and description of all courses and activities funded by this parcel tax. The report may relate to the calendar year, the fiscal year, or other appropriate annual period, as the Chancellor shall determine and should be incorporated into or filed with the annual budget, audit, or other appropriate reports to the Board of Trustees.

### Facility Rental Fee (Fund 10)

The Facility Rental Fund is established from District rental fees received by the District and/or College Offices and these revenues is not an integral to the general operations of the District.

### Measure B – Parcel Tax (Fund 12)

Measure B was a special parcel tax measure approved by the voters on June 5, 2012. The approval provided the District with an annual parcel tax on all parcels located within the District's boundaries of \$48 per parcel per year for the duration of 8 years. The funding results in \$8,000,000 annually for eight (8) more years benefiting students in maintaining core academic programs, such as Math, Science, and English; training students for careers; and preparing students to transfer to four-year universities. Under Administrative Procedure 6741, it may not be used for administrative salaries and requires internal and citizens' oversight.

The Parcel Tax is governed by [Board Policy 6741](#) and [Administrative Procedure 6741](#). An annual presentation on the parcel tax plans, expenditures, and progress toward student success and identified outcomes will be prepared by the four college Presidents of the Peralta Community College District for review by the Board of Trustees annually at an October meeting.

### Contract Education (Fund 30)

The Contract Education Fund is established in support of contract instructional classes offered at the request of public or private agencies or groups. These programs are normally closed to the general public and are therefore not eligible for apportionment in accordance with the Education Code.

### General Obligation Bond Fund – Measure G (Fund 43)

Bond Construction Funds are used to account for the proceeds from the sale of bonds and to be used for the acquisition or construction and all expenditures of authorized projects.

General Obligation Bond fund 43 is used to account for revenues and expenditures related to 2018 Measure G. 2018 Measure G was an \$800 million bond measure approved by District voters on November 6, 2018. Proceeds of bonds issued under such authorization are deposited in Fund 43 pending their expenditure on authorized projects. The District's most recent bond issue under 2018 Measure G, \$50 million of Series A Bonds, were sold on May 5, 2020. After such issuance, the District has \$750 million of remaining bond authorization to be issued under 2018 Measure G.





## Description of Funds

### Table 2 – Measure G Fund 43

|                               | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|------------------------------|---------------------------|
| <b>Beginning Fund Balance</b> | <b>28,080,995</b>            | <b>14,054,336</b>         |
| Audit Adjustment              | -                            | -                         |
| Net Increase (Decrease)       | (14,026,659)                 | (14,000,000)              |
| <b>Ending Fund Balance</b>    | <b>14,054,336</b>            | <b>54,336</b>             |

#### Faculty Professional Development (Fund 58)

The Faculty Professional Development Fund is used to account for faculty continuing education, career training and to help develop new skills.

#### Parking Services (Fund 59)

The Parking Services Fund is used to account for the revenues received from parking fees collected as authorized by Education Code Section 76360 and expenditures in support of parking services provided to students and employees.

#### Capital Outlay (Fund 61)

The Capital Outlay Fund is used to account for receipt and expenditures of State Funded Capital Projects, Scheduled Maintenance projects, and Redevelopment Agency (RDA) funds.

#### Parking Mitigation (Fund 62)

The Parking Mitigation is used for parking mitigation with the City of Berkeley regarding the construction of the Berkeley City Colleges building on 2050 Center Street, Berkeley, CA.







## Description of Funds

### General Obligation Bond Fund – Measures A (Fund 63)

Bond Construction Funds are used to account for the proceeds from the sale of bonds and to be used for the acquisition or construction and all expenditures of authorized projects.

General Obligation Bond fund 63 is used to account for revenues and expenditures related to 2006 Measure A Bond. 2006 Measure A was a \$390 million bond measure approved by District voters on June 6, 2006. Proceeds of bonds issued under such authorization are deposited in Fund 63 pending their expenditure on authorized projects. The District’s most recent bond issue under 2006 Measure A, \$65 million of Series E Bonds, were sold on May 5, 2020. After such issuance, the District has no remaining bond authorization to be issued under 2006 Measure A.

**Table 3 – Measure A Fund 63**

|                               | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|------------------------------|---------------------------|
| <b>Beginning Fund Balance</b> | <b>43,049,189</b>            | <b>33,433,111</b>         |
| Audit Adjustment              | -                            | -                         |
| Net Increase (Decrease)       | (9,616,079)                  | (32,812,486)              |
| <b>Ending Fund Balance</b>    | <b>33,433,111</b>            | <b>620,625</b>            |

### Child Development Fund (Fund 68)

The Child Development Fund accounts for the revenues and expenditures for the operations and support of child care and development services. Sources of revenue within this fund include grants from the state and parent fees.





## Other Post-Employment Benefits Reserve (Fund 69)

The Retiree Health Benefit Trust Fund accounts for resources and expenditures towards current and future liabilities related to health benefits for retirees.

For budgeting purposes, we use the term the “OPEB Bond Program” to refer to the total sources and uses of funds related to those pre-2004 employees eligible for benefits paid by the District, including payments for retiree health benefits and bond related costs and all sources of funds used to cover such costs. The purpose of this section is to provide a complete picture of the OPEB Bond Program across all the District’s funds, including the trust fund from which the District pays retiree health benefit costs.

OPEB Bond Program Sources include three specific funding streams:

- A dedicated OPEB appropriation (formerly the OPEB Charge)
- A supplemental general fund appropriation
- Fund balance in Trust I

OPEB Bond Program Uses include retiree health benefits, bond debt service, interest rate swaps, and ancillary and professional fees.

## Background

In 2005, the District issued and sold its Taxable 2005 Limited Obligation Other Post-Employment Benefits Bonds (the “**OPEB Bonds**”), pursuant and subject to an Indenture of Trust, dated as of December 1, 2005 (the “Indenture”), to provide certain health care benefits for eligible District employees, and certain of their dependents, who were hired on or before June 30, 2004. Net bond proceeds from the sale of the OPEB Bonds were transferred to a separate fund, known as the “Retiree Health Benefit Program Fund” or “Trust I”, to be held in trust and invested, subject to the terms of the Indenture.

The District has restructured and deferred bond principal three times after the initial issuance of the OPEB Bonds (in 2006, 2009, and 2011), that provided near-term cash flow relief for the District at the cost of increasing long-term debt service.

In 2015 and 2020, the District converted the B-2 and B-3 Tranches respectively from auction rate mode to variable rate mode. These conversions did not extend or alter the existing maturity of the bonds.

## Sources of Funds

### **Dedicated OPEB Appropriation (formerly the OPEB Charge) & OPEB Special Reserve Fund (District Fund 69)**

In fiscal year 2010-11, the District implemented an “OPEB Charge” to provide additional revenue to supplement funds available in the OPEB Trust to pay for Other Post-Employment Benefits in response to specific findings outlined in an ACCJC letter dated June 30, 2011.

The OPEB Charge is a District-paid appropriation dedicated to making OPEB Bond related payments. The OPEB Charge is fully paid for by the District’s funds and is not an amount that is collected from any employee. As such, funds are not related to any specific benefit to any specific employee or groups of employees nor is it an off set to negotiated salary.

Dedicated OPEB Appropriations are typically transferred to the OPEB Special Reserve Fund (Fund 69).

The budgeted source of funds from Fund 69, inclusive of the Dedicated OPEB Appropriation for budget year 2022-23 is \$6,582,128.



## Description of Funds

### Supplemental General Fund Appropriation (District Fund 01)

In addition to the Dedicated OPEB Appropriation, the District has made supplemental appropriations of general fund monies to cover OPEB Bond Program Uses. In fiscal year 2021/22, the amount of such apportionment is \$2.3 million.

### Uses of Funds

#### Bond Debt Service, Fees, and Interest Rate Swaps

The District is currently paying principal and interest on three outstanding series of bonds. The B-3 Tranche is currently in weekly variable rate mode. As such, the District is paying Barclays Bank a fee to provide a letter of credit, which is required for variable rate bonds. The District is also paying a remarketing agent fee to Barclays to market the securities and reset the interest rate on a weekly basis.

In 2006, the District entered into six forward starting interest rate swaps corresponding with the six series of convertible zero coupon securities, B-1 through B-6. On August 5, 2020, the third swap related to the B-3 tranche became effective. The District is paying a fixed rate of 5.279% and receiving one-month LIBOR. Historically, the fixed rate that the District has paid on its outstanding swaps exceeded its receipts. This negative spread is projected to continue in 2021/22 and is included in the OPEB Bond Program Uses.

In addition, the District has associated fixed costs of issuance with the conversion and remarketing of the 2005 B-3 Bonds.

The total budgeted amount for bond debt service, fees, and interest rate swaps is \$15.2 million (\$6.0 million, fund reserve 69; \$2.3 million, fund 01; and \$6.9million, fund 94).

**Table 4 – OPEB Reserve Fund 69**

|   | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|---|------------------------------|---------------------------|
| <b>Sources</b>                          |                              |                           |
| OPEB 7.5% Contribution for General Fund | 6,081,334                    | 6,612,128                 |
| <b>Total</b>                            | <b>6,081,334</b>             | <b>6,612,128</b>          |
| <b>Uses</b>                             |                              |                           |
| Services                                | 14,317                       | 20,000                    |
| Pre-2004 Retiree Benefits               | -                            | -                         |
| Debt Services                           | 8,154,106                    | 6,572,128                 |
| <b>Total</b>                            | <b>8,168,423</b>             | <b>6,592,128</b>          |
| Beginning Balance                       | 5,672,660                    | 3,585,570                 |
| Audit Adjustment                        | -                            | -                         |
| Net Increase (Decrease)                 | (2,087,089)                  | 20,000                    |
| <b>Ending Fund Balance</b>              | <b>3,585,570</b>             | <b>3,605,570</b>          |



## Description of Funds

### Trust and Agency (Fund 71)

The Trust and Agency Fund is used to account for assets held by the district in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds.

### Student Representation Fees (Fund 72)

The Student Representation Fee is a voluntary donation collected at the time of registration for each enrolled student for purposes of providing student governmental affairs representatives the means to state their positions and viewpoints before city, county, district, state, and federal government as well as other public agencies. Any student wishing not to pay the Student Representation Fee for any political, religious, financial, or moral reason should not have to.

### Project Trust (Fund 75)

The Project Trust Fund is a restricted fund to account for miscellaneous revenues that each college receives.

### Self-Insurance (Fund 80)

The Self-Insurance Fund accounts for the resources and expenditures of the District's self-insured property and liability and workers' compensation programs.

### Student Body Center Fee Funds:

#### College of Alameda (Fund 81)

#### Laney College (Fund 82)

#### Merritt College (Fund 83)

#### Berkeley City College (Fund 84)

The Student Body Center Fee Trust Fund is used to account for funds collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, remodel, refurbish, and operate the student center.

### Student Financial Aid (Fund 89)

The Student Financial Aid Fund is used to account for the deposit and direct payment of government- funded student financial aid, including grants and loans or other funds intended for student support and aid.





## 2022/23 Adopted Budget Assumptions

The following assumptions shall be utilized in developing the 2021/22 District and College's Adopted Budgets. These assumptions are estimates and are based, on the Governor's Enacted Budget, and current year-to-date actuals. These assumptions may/will be adjusted accordingly.

### General Assumptions

1. The 2022/23 General Fund Unrestricted Ending Fund Balance is projected at approximately \$2.7 million with a reserve of 17.12%, meeting the Board's policy of maintaining at least a 10% reserve level.
2. The district will use plans, planning documents, and planning as a basis for the development of expenditure budgets through the participatory governance process.
3. Recommendations from the Budget Allocation Model Task Force will be presented to the Chancellor during the fiscal year with an expectation of adopting a model that incorporates the needs of the district and the colleges to serve students.

### Revenue Assumptions

1. Enrollment: 3 Year Average (FTES) of 15,524 based on a Hold Harmless mechanism.
2. Enrollment growth funds of .5%.
3. Peralta has 0% growth budgeted in 2022/23.
4. The Cost of Living Adjustment (COLA) is 6.56%.
5. The SCFF Base has increased to 5.89%.
6. There is a Basic Increase of \$200 million.
7. Unrestricted lottery estimated at \$228.00 per FTES, approximately \$2.7 million for PCCD.
8. First Year of Parcel Tax - Measure E is estimated to be \$8,000,000.





# 2022/23 Adopted Budget Assumptions Table

## 2022/23 Adopted Budget Assumptions

| 2022-23 Budget Highlights in Proposition 98 Funding for the System (In Millions)            | CCC              |               |
|---|------------------|---------------|
|   | System           | PCCD          |
| TECHNICAL ADJUSTMENTS   | (In Millions)    | (In Millions) |
| Student Centered Funding Formula (SCFF) other base adjustments (aside from COLA and Growth) | -\$312.6         | -\$4.4        |
| <b>Subtotal Technical Adjustments</b>   | <b>-\$312.6</b>  | <b>-\$4.4</b> |
| POLICY ADJUSTMENTS  |                  |               |
| <b>Ongoing (Proposition 98)</b>   |                  |               |
| Provide 6.56% COLA for SCFF   | \$493.0          | \$8.4         |
| SCFF Basic Allocation Increase  | \$200.0          | \$6.4         |
| SCFF Base Funding Increase  | \$400.0          | \$7.5         |
| Ongoing (Proposition 98)  |                  |               |
| Augment Part-Time Faculty Health Insurance Program  | \$200.0          | \$2.8         |
| Augment Student Success Completion Grants   | \$250.1          | \$3.5         |
| Provide 6.56% COLA for Adult Ed   | \$36.8           | \$0.5         |
| Increase support for NextUp Program   | \$30.0           | \$0.4         |
| Modernize CCC technology and protect sensitive data   | \$24.0           | \$0.3         |
| Fund 0.5% enrollment growth for SCFF  | \$26.7           | \$0.0         |
| Increase support for financial aid administration   | \$10.0           | \$0.1         |
| Implement Equal Employment Opportunity best practices                                       | \$10.0           | \$0.1         |
| Provide 6.56% COLA for Extended Opportunity Programs and Services (EOPS)                    | \$8.9            | \$0.1         |
| Provide 6.56% COLA for Disabled Students Programs and Services (DSPS)                       | \$8.3            | \$0.1         |
| Provide 6.56% COLA for Apprenticeship   | \$1.6            | \$0.0         |
| Provide 6.56% COLA for CalWORKs Student Services  | \$3.1            | \$0.0         |
| Provide 6.56% COLA for Mandates Block Grant and Reimbursements                              | \$2.4            | \$0.0         |
| Expand African American Male Education Network and Development (A2MEND) student charters    | \$1.1            | \$0.0         |
| Provide 6.56% COLA for Childcare Tax Bailout  | \$0.2            | \$0.0         |
| <b>Subtotal Ongoing (Proposition 98) Policy Adjustments</b>                                 | <b>\$1,706.2</b> | <b>\$30.3</b> |
| <b>One-Time (Proposition 98)</b>  |                  |               |
| Address deferred maintenance  | \$840.7          | \$11.8        |
| Support retention and enrollment strategies   | \$150.0          | \$2.1         |
| Support healthcare focused vocational pathways in Adult Ed                                  | \$130.0          | \$1.8         |
| Implement common course numbering systemwide  | \$105.0          | \$1.5         |
| Modernize CCC technology and protect sensitive data   | \$75.0           | \$1.0         |
| Implement transfer reforms of AB 928  | \$65.0           | \$0.9         |
| Implement program pathways mapping technology   | \$25.0           | \$0.4         |
| Provide emergency financial assistance grants to AB 540 students                            | \$20.0           | \$0.3         |
| <b>Subtotal One-Time Policy Adjustments</b>   | <b>\$1,410.7</b> | <b>\$19.8</b> |
| <b>TOTAL CHANGES</b>  | <b>\$2,804.3</b> | <b>\$45.7</b> |



## SCCF Funding Rate Including the COLA

| Proposed 2022-23 Student Centered Funding Formula Rates (rounded) |               |                               |   |                              |                |
|---|---------------|-------------------------------|---|------------------------------|----------------|
| Allocations   | 2021-22 Rates | 2022-23 Rates with 6.56% COLA | 2022-23 Rates with 6.56% COLA + Base Increase | Change from 2021-22 (Amount) | Percent Change |
| Base Credit <sup>a</sup>  | 4,212         | 4,488                         | 4,737   | 524                          | 12.45%         |
| Incarcerated Credit <sup>a</sup>                                  | 5,907         | 6,294                         | 6,642   | 735                          | 12.45%         |
| Special Admit Credit <sup>a</sup>                                 | 5,907         | 6,294                         | 6,642   | 735                          | 12.45%         |
| CDCP  | 5,907         | 6,294                         | 6,642   | 735                          | 12.45%         |
| Noncredit   | 3,552         | 3,785                         | 3,994   | 442                          | 12.45%         |
| Supplemental Point Value  | 996           | 1,061                         | 1,120   | 124                          | 12.45%         |
| Student Success Main Point Value                                  | 587           | 625                           | 660   | 73                           | 12.45%         |
| Student Success Equity Point Value                                | 148           | 157                           | 167   | 18                           | 12.45%         |

## Pension and Other Rates

(STRS & PERS no increase in rate from fiscal 2021-22):

| Planning Factors for Proposed 2022-23 Budget                              |         |         |         |
|---|---------|---------|---------|
| Factor  | 2020-21 | 2021-22 | 2022-23 |
| Cost-of-living adjustment (COLA)  | 0.00%   | 5.07%   | 6.56%   |
| State Lottery funding per FTESa   | \$238   | \$228   | TBD     |
| Mandated Costs Block Grant funding per FTES                               | \$30.16 | \$30.16 | \$32.68 |
| RSI reimbursement per hour  | \$6.44  | \$6.44  | \$8.82  |
| Financial aid administration per College Promise Grant                    | \$0.91  | \$0.91  | \$0.91  |
| Public Employees' Retirement System (CalPERS) employer contribution rates | 20.70%  | 22.91%  | 25.37%  |
| State Teachers' Retirement System (CalSTRS) employer contribution rates   | 16.15%  | 16.92%  | 19.10%  |





## Expenditure Assumptions

1. Step and column salary increases are included: estimated at \$0.9 Million.
2. COLA budgeted for salaries 5.56%.
3. Maintain District contribution to DSPS program of approximately \$1.2 million.
4. OPEB Debt Service Payment of approximately \$3.0 million due to bond program restructuring.
5. Contribute to the new Irrevocable Trust for \$.25 million as per OPEB long term funding plan.
6. Contribute \$1.55 million to Self-Insurance Fund to cover costs of Property and Liability insurance.
7. Any restricted funding cuts or cost increases must be borne by the respective program.
8. OPEB payroll charge 7.50%.
9. Contribute \$.12 million for Faculty Professional Development.
10. Utilities to be budgeted at the campus level based on prior year actuals plus 5% increase.
11. The total budgeted amount for bond debt service, fees, and interest rate swaps is \$17.6 million. (\$6.6 million, fund reserve 69; \$3.0 million, fund 01; and \$8.0 million, fund 94)







## Facilities - Capital Outlay

Bond Funding for Continuing and New Projects: the Governor provides \$373 million in capital outlay funding from Proposition 51, approved by voters in 2016. The funding is to support the construction phase for 18 continuing projects. State approved preliminary plans and working drawings will be included as continuing projects.

PCCD has the following projects that have state funding:

- Merritt College – Child Development Center
- Merritt College – Horticulture Building Replacement
- Laney College – Learning Resource Center
- Laney College – Modernize the Theater Building
- College of Alameda – Replacement of Buildings B and E (Auto and Diesel Technologies)





# Budget Allocation Model (BAM)

## BAM History and Partnership between the District Office & the Colleges

The Chancellor, under the direction of the Governing Board, is responsible for the successful operation, reputation, and fiscal integrity of the entire Peralta Community College District. This is based on Board Policy 3250 and Administrative Procedure 3250 (Institutional Planning) which defines and clarifies district-wide processes for developing recommendations leading to decision-making.

Historically, the move from an expenditure-based funding method to a revenue-based allocation model was a culture shift. The transition the PCCD Budget Allocation Model required changes in many areas including: accountability, autonomy, transparency, regulatory compliance, and expenditures.

On the broadest level, the purpose of this partnership is to encourage and support collaboration between the colleges and the district office. The colleges have broad oversight of institutional responsibilities while the district office primarily ensures compliance with applicable statute and regulatory compliance, as well as, essential support functions. With the understanding that the colleges have primary authority over educational programs and student services functions each college develops autonomous and individualized processes to meet state and accreditation standards. The college president shall be responsible for the successful operation and performance of the college.

## BAM Oversight

The Budget Allocation Model does not diminish the role of the Chancellor nor does it reduce the responsibility of the college or district office staff to fulfill their fiduciary role of providing appropriate oversight of operations. Instead, it opens communication for further inclusion throughout the colleges and district in the form of shared governance with respect in the decision-making process.

## BAM Calculation

The BAM model is calculated based on three-year averages FTES for each college. Once the three-year average for each College is calculated, the Total Computation Revenue is added to other revenues to determine the total revenues. Districtwide costs are excluded from the total revenues. Then, the Full-Time and Part-

Time Faculty salaries and benefits are removed. The remaining available revenues are allocated to the colleges based on the three-year average percentages after the District Office costs and Centralized Costs are subtracted. This will determine the net revenues for each college. See summary.

### Table 5 – BAM Allocation Summary

| BAM Allocation Summary                        |                   |
|---|-------------------|
| Total Computation Revenue (TCR)               | 147,836,926       |
| Other Revenues                                | 19,973,435        |
| Total Revenues                                | 167,810,361       |
| District-wide Costs (minus)                   | 13,218,797        |
| Applicable Revenues                           | 154,591,564       |
| Full Time Faculty Salary and Benefits (minus) | 43,236,359        |
| Part Time Faculty Salary and Benefits (minus) | 6,134,100         |
| Available Revenues                            | 105,221,105       |
| District Offices Cost (minus)                 | 10,665,906        |
| Centralized Costs (minus)                     | 35,618,727        |
| <b>Net Revenues</b>                           | <b>58,936,472</b> |



**Table 6 – Budget Allocation Model**

| <b>Budget Allocation Model</b>             |                    |
|--|--------------------|
| Total Computation Revenue (TCR)            | 147,836,926        |
| Mandated Cost                              | 535,805            |
| Unrestricted Lottery                       | 2,699,748          |
| Faculty Hiring and Parity                  | 2,605,499          |
| Non Resident Student Revenue               | 5,582,943          |
| Student Health Fees                        | 894,002            |
| Application Fees (Int'l)/Student records   | 11,000             |
| Other Student Fees and Miscellaneous       | 668,580            |
| Capital Outlay                             | 153,590            |
| Faculty Compensation                       | 4,000,000          |
| Part Time Faculty Health Care              | 2,822,268          |
| <b>Total Revenue</b>                       | <b>167,810,361</b> |
| <b>Less District Wide Cost</b>             |                    |
| OPEB                                       | 3,000,000          |
| Bad Debt Allowance                         | 2,000,000          |
| Contribution Trust 2                       | 1,200,000          |
| Properties liabilities                     | 1,550,000          |
| DSPS Contribution                          | 250,000            |
| District Utilities                         | 737,741            |
| College Utilities                          | 4,481,056          |
| <b>Total Exclusions</b>                    | <b>13,218,797</b>  |
| <b>Applicable Revenues</b>                 | <b>154,591,564</b> |
| Less Full Time Faculty Salary and Benefits | 45,334,937         |
| Less Part Time Faculty Salary and Benefits | 6,039,409          |
| <b>Available Revenues</b>                  | <b>103,217,218</b> |



**Table 7 – Three year FTE Rolling Averages**

| <b>Three Year FTE Rolling Averages</b> |                           |                      |                        |                              |               |
|--|---------------------------|----------------------|------------------------|------------------------------|---------------|
|  | <b>College of Alameda</b> | <b>Laney College</b> | <b>Merritt College</b> | <b>Berkeley City College</b> | <b>Total</b>  |
| 2019-2020 Recal                        | 2,990                     | 6,028                | 3,834                  | 3,266                        | 16,118        |
| 2020-2021 Recal                        | 2,463                     | 4,553                | 3,210                  | 2,958                        | 13,184        |
| 2021-2022 P2                           | 2,380                     | 4,061                | 2,987                  | 2,413                        | 11,841        |
| <b>Average</b>                         | <b>2,611</b>              | <b>4,881</b>         | <b>3,344</b>           | <b>2,879</b>                 | <b>13,714</b> |
| Percentage                             | 19.04%                    | 35.59%               | 24.38%                 | 20.99%                       | 100.00%       |

**Table 8 – Revenue Allocations**

| <b>Revenue Allocations</b>                        |                           |                      |                        |                              |                        |
|---|---------------------------|----------------------|------------------------|------------------------------|------------------------|
|   | <b>College of Alameda</b> | <b>Laney College</b> | <b>Merritt College</b> | <b>Berkeley City College</b> | <b>District Office</b> |
| Revenue Allocation By College                     | 19,651,100                | 36,733,797           | 25,164,964             | 21,667,357                   | 103,217,218            |
| DO Service Center Budget                          | (2,030,638)               | (3,795,871)          | (2,600,410)            | (2,238,987)                  | (10,665,906)           |
| Centralized Service Budgets                       | (6,781,302)               | (12,676,287)         | (8,684,055)            | (7,477,083)                  | (35,618,727)           |
| <b>Net College Revenue</b>                        | <b>10,839,160</b>         | <b>20,261,639</b>    | <b>13,880,498</b>      | <b>11,951,288</b>            |                        |
| <b>Unrestricted Expenditure Budget by College</b> |                           |                      |                        |                              |                        |
| Full Time Academic                                | -                         | -                    | -                      | -                            | -                      |
| Academic Admin                                    | 1,357,539                 | 1,830,359            | 1,387,590              | 1,140,539                    | 1,139,487              |
| Other Faculty                                     | 1,439,735                 | 2,368,857            | 1,373,275              | 1,232,543                    | 976,762                |
| Part Time Academic                                | 4,139,060                 | 6,892,111            | 4,378,378              | 3,699,914                    | 16,060,990             |
| Classified Salary                                 | 4,284,264                 | 6,792,641            | 4,559,433              | 3,481,558                    | 10,894,701             |
| Benefits  | -                         | -                    | -                      | -                            | -                      |
| Books, Supplies, Services                         | -                         | -                    | -                      | -                            | -                      |
| Equipment Capital Outlay                          | -                         | -                    | -                      | -                            | -                      |
| <b>Expenditure Totals</b>                         | <b>11,220,598</b>         | <b>17,883,968</b>    | <b>11,698,676</b>      | <b>9,554,554</b>             | <b>29,071,940</b>      |
| <b>Surplus (Deficit)</b>                          | <b>(381,438)</b>          | <b>2,377,671</b>     | <b>2,181,822</b>       | <b>2,396,734</b>             |                        |





**Table 9 – District Office Service Centers Budgets**

| <b>District Office Service Centers Budgets</b> |                   |
|--|-------------------|
| Chancellor's Office                            | 2,990,527         |
| Board of Trustees                              | 306,252           |
| General Counsel                                | 507,375           |
| Information Technology (DP)                    | 1,063,259         |
| Public Information                             | 160,671           |
| Risk Management                                | 127,929           |
| Employee Relations                             | 348,156           |
| Human Resources                                | 520,297           |
| Financial Services                             | 1,435,284         |
| General Services                               | 1,295,533         |
| Facilities Operations                          | 1,397,106         |
| Purchasing Division                            | 375,159           |
| Financial Aid                                  | 138,359           |
| <b>Total</b>                                   | <b>10,665,906</b> |

**Table 10 – Centralized Services Budgets**

| <b>Centralized Services Budgets</b> |                   |
|-------------------------------------|-------------------|
| General Counsel                     | 507,375           |
| Information Technology(DP)          | 4,253,035         |
| Public Information                  | 1,446,035         |
| Risk Management                     | 511,715           |
| Academic Affairs Ed Svcs            | 2,744,533         |
| Admissions and Records              | 725,867           |
| Academic Affairs Student Svcs       | 404,381           |
| International Educ. Program         | 1,634,126         |
| Institutional Dev and Research      | 1,352,084         |
| Employee Relations                  | 1,392,622         |
| Human Resources                     | 2,081,187         |
| Financial Services                  | 5,741,136         |
| General Services                    | 5,182,132         |
| Facilities Operations               | 5,588,426         |
| Purchasing Division                 | 1,500,637         |
| Financial Aid                       | 553,437           |
| <b>Total</b>                        | <b>35,618,727</b> |



**Table 11 – District Wide Costs**

| <b>District-wide Costs</b>              |                   |
|---|-------------------|
| OPEB                                    | 3,000,000         |
| BAD DEBT                                | 2,000,000         |
| Irrevocable Trust                       | 250,000           |
| Properties Liabilities & Self Insurance | 1,550,000         |
| DSPS Contribution                       | 1,200,000         |
| District Utilities                      | 737,741           |
| College Utilities                       | 4,481,056         |
| <b>Total</b>                            | <b>13,218,797</b> |





## Table 12 – District Wide Funds - Revenue

| <b>All Funds - (Excluding General Obligation Bonds) - Revenues \$338.6 million</b> |                    |
|--|--------------------|
| Unrestricted General Funds (includes funds: 01, 03, 07, 10, 30, 58, and 59)        | 169,542,617        |
| Restricted General Funds   | 119,649,501        |
| Parcel Tax Funds   | 8,000,000          |
| Child Development Funds  | 1,862,370          |
| Other Post Employment Benefits Reserve Fund  | 6,612,128          |
| Trust Funds  | 32,898,273         |
|  | <b>338,564,889</b> |

## Table 13 – District Wide Funds - Expenditures

| <b>All Funds - (Excluding General Obligation Bonds) - Expenditures \$345.8 million</b> |                    |
|--|--------------------|
| Unrestricted General Funds   | 166,995,205        |
| Restricted General Funds   | 129,123,637        |
| Parcel Tax Funds   | 8,157,929          |
| Child Development Funds  | 1,958,699          |
| Other Post Employment Benefits Reserve Fund  | 6,592,128          |
| Trust Funds  | 32,931,373         |
|  | <b>345,758,971</b> |

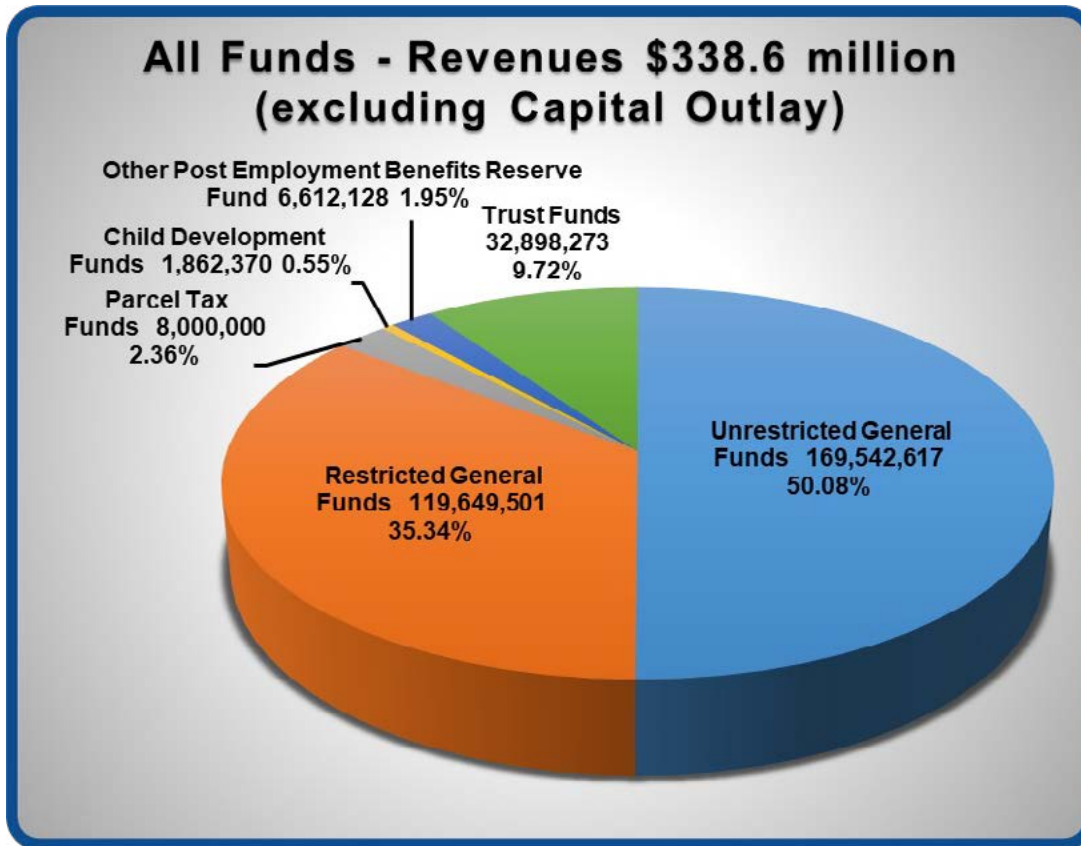
### **Capital Outlay Funds - Revenue & Expenditures**

|              |            |
|--------------|------------|
| Revenue      | 5,525,000  |
| Expenditures | 47,812,486 |

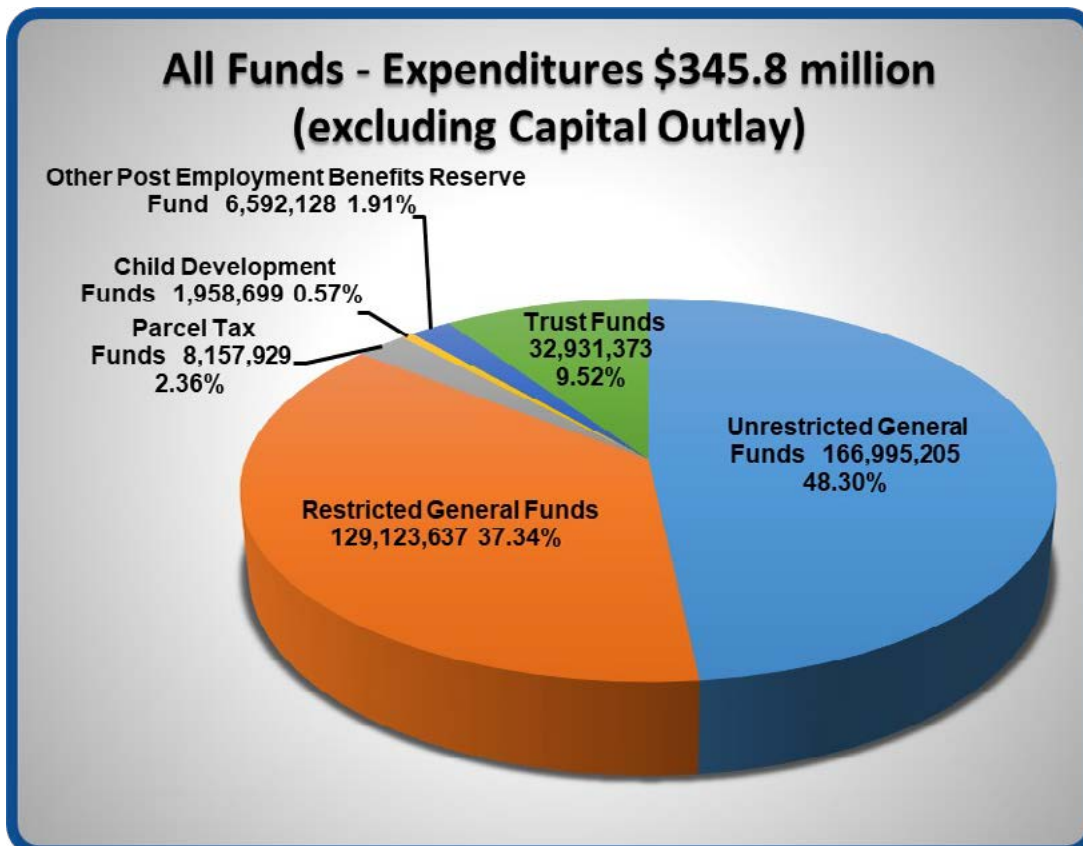
The General Obligation Bonds Funds (Sale of the Bonds) revenue was received/earned in prior fiscal year(s) (2019/20). The only revenue outside of the sale is Interest on the funds received. The carry over in the fund balance covers any expenditures that occurred after the sale(s).



**Graph 4 – All Funds - Revenues**



**Graph 5 – All Funds - Expenditures**







# Table 14 – Five Year Projection

| Adopted Budget FY 2022/23 Unrestricted General Fund 5 Year Projection |                              |                                 |                              |                           |                           |                           |
|---|------------------------------|---------------------------------|------------------------------|---------------------------|---------------------------|---------------------------|
|   | Adopted Budget<br>FY 2021/22 | Unaudited Actuals<br>FY 2021/22 | Adopted Budget<br>FY 2022/23 | Projections<br>FY 2023/24 | Projections<br>FY 2024/25 | Projections<br>FY 2025/26 |
|   | With<br>Hold Harmless        |                                 | With<br>Hold Harmless        | With<br>Hold Harmless     | With<br>Hold Harmless     | With Out<br>Hold Harmless |
| <b>Revenues:</b>  |                              |                                 |                              |                           |                           |                           |
| Federal Revenue   | -                            | -                               | -                            | -                         | -                         | -                         |
| State Revenue <sup>1</sup>  | 76,530,675                   | 77,349,246                      | 98,872,673                   | 100,529,424               | 105,097,585               | 105,097,585               |
| Local Revenue <sup>2</sup>  | 72,205,810                   | 69,019,624                      | 68,937,688                   | 69,222,205                | 69,336,097                | 69,452,267                |
| <b>Total Revenues:</b>  | <b>148,736,485</b>           | <b>146,368,870</b>              | <b>167,810,361</b>           | <b>169,751,629</b>        | <b>174,433,682</b>        | <b>174,549,852</b>        |
| <b>Expenditures:</b>  |                              |                                 |                              |                           |                           |                           |
| Full Time Academic <sup>3</sup>                                       | 25,740,117                   | 24,407,728                      | 28,306,815                   | 29,439,088                | 30,616,651                | 31,228,984                |
| Academic Administration   | 6,167,997                    | 5,779,597                       | 6,657,638                    | 6,923,944                 | 7,200,901                 | 7,344,919                 |
| Other Faculty   | 6,949,694                    | 6,474,025                       | 6,827,771                    | 7,100,882                 | 7,384,917                 | 7,532,615                 |
| Part Time Academic  | 5,261,820                    | 13,320,837                      | 6,721,803                    | 6,990,675                 | 7,270,302                 | 7,415,708                 |
| Classified Salary   | 33,107,442                   | 29,574,186                      | 35,960,410                   | 37,398,826                | 38,894,779                | 39,672,675                |
| Fringe Benefits   | 43,267,476                   | 41,130,396                      | 48,747,969                   | 49,722,928                | 50,717,387                | 51,731,735                |
| Bad Debts   | 850,000                      | 850,000                         | 2,000,000                    | 2,000,000                 | 1,000,000                 | 850,000                   |
| Books Supplies, SVcs  | 22,304,944                   | 15,843,853                      | 23,254,916                   | 23,720,014                | 24,194,415                | 24,194,415                |
| Equipment Outlay  | 268,751                      | 326,080                         | 308,982                      | 315,162                   | 321,465                   | 321,465                   |
| Debt Services-Bonds <sup>4</sup>                                      | 2,334,000                    | 121,704                         | 3,000,000                    | 3,500,000                 | 4,000,000                 | 2,334,000                 |
| Other Outgo (General Fund Contribution) <sup>5</sup>                  | 1,850,000                    | 6,680,465                       | 3,000,000                    | 1,850,000                 | 1,850,000                 | 1,850,000                 |
| Contingency Reserve <sup>6</sup>                                      | 406,950                      | 0                               | 283,000                      | -                         | -                         | -                         |
| <b>Total Expenses:</b>  | <b>148,509,191</b>           | <b>144,508,871</b>              | <b>165,069,304</b>           | <b>168,961,519</b>        | <b>173,450,817</b>        | <b>174,476,516</b>        |
| <b>Beginning Fund Balance:<sup>7</sup></b>                            | <b>23,666,687</b>            | <b>23,666,687</b>               | <b>25,526,686</b>            | <b>28,267,743</b>         | <b>29,057,853</b>         | <b>30,040,718</b>         |
| Net Increase (Decrease)   | 227,294                      | 1,859,999                       | 2,741,057                    | 790,111                   | 982,865                   | 73,336                    |
| Audit Adjustment  | -                            | -                               | -                            | -                         | -                         | -                         |
| <b>Ending Fund Balance:</b>   | <b>23,893,980</b>            | <b>25,526,686</b>               | <b>28,267,743</b>            | <b>29,057,853</b>         | <b>30,040,718</b>         | <b>30,114,054</b>         |
| <b>Fund Balance %</b>   | <b>16.09%</b>                | <b>17.66%</b>                   | <b>17.12%</b>                | <b>17.20%</b>             | <b>17.32%</b>             | <b>17.26%</b>             |

### Revenue Assumptions

<sup>1</sup> State revenue for 22-23 includes a 6.56% COLA and 5.89% SCFF Base increase (12.45%) & Hold Harmless (through 2025); years 23-24 and 24-25 reflect a 3% COLA. Beginning in 25-26 the State Revenue will be flat, there will be no COLA. \$200 million basic increase (increase of \$1.6 from \$4.2 to \$5.8 per college)

<sup>2</sup> Local revenue (Out of State Student, International Student and miscellaneous Revenues) 2% increase annually starting 23-24. \$200 million part-time health cost increase is reflected in the 5 year projection-PCCD \$2.8 million

### Expenditure Assumptions

<sup>3</sup> Full Time Academic includes a 5.56% COLA and hiring of 11 new faculty positions. All others personnel costs include a 5.56% COLA. After 25-26 no COLA is budgeted for salary costs (no COLA awarded by the State.)

<sup>4</sup> Debt services, increase in annual bond payment beginning 22-23. Debt payment from the General Fund will decrease in 26-27 to 2.3m. Difference will be paid from Fund 69 reserve.

<sup>5</sup> Other Outgo - Includes DSPS contribution \$1.2m, Property Insurance \$1.5m and Post Retiree contribution \$.3m and will decrease in 23-24 to \$1.85m. Self insurance is becoming costly and requires encroachment on the General Fund for support.

<sup>6</sup> Contingency reserve for unforeseen expenses

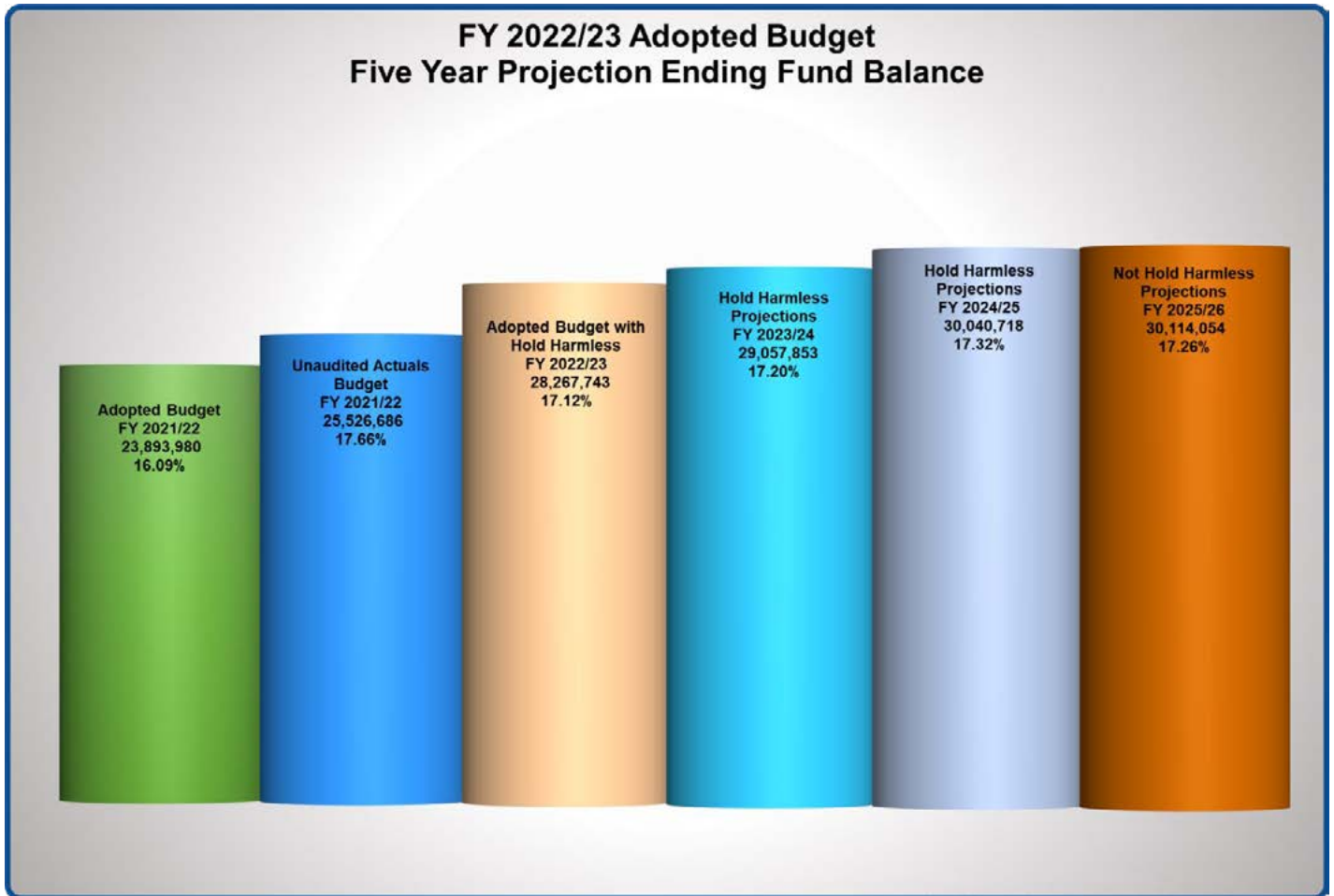
<sup>7</sup> Beginning Fund Balance for Fiscal Year 2022/23 is the Unaudited Actuals Ending Fund Balance for 2021/22

In 27-28 PCCD will be in deficit if the district does not increase its enrollment and other revenue sources (parking, facilities) that support the General Fund. In 27-28 PCCD will be in deficit if the district does not increase its enrollment and other revenue sources (parking, facilities) that support the General Fund.

All expenditures increase 4% every year from 23-24 which represent 2% COLA and 2% step increase. After 24-25 only a 2% step and column increase is budgeted, no COLA is applied. Fund Balance is committed for two months operations, PERS/STRS and step and column increase.



# Graph 6 – All Five Year Projections Ending Fund Balance





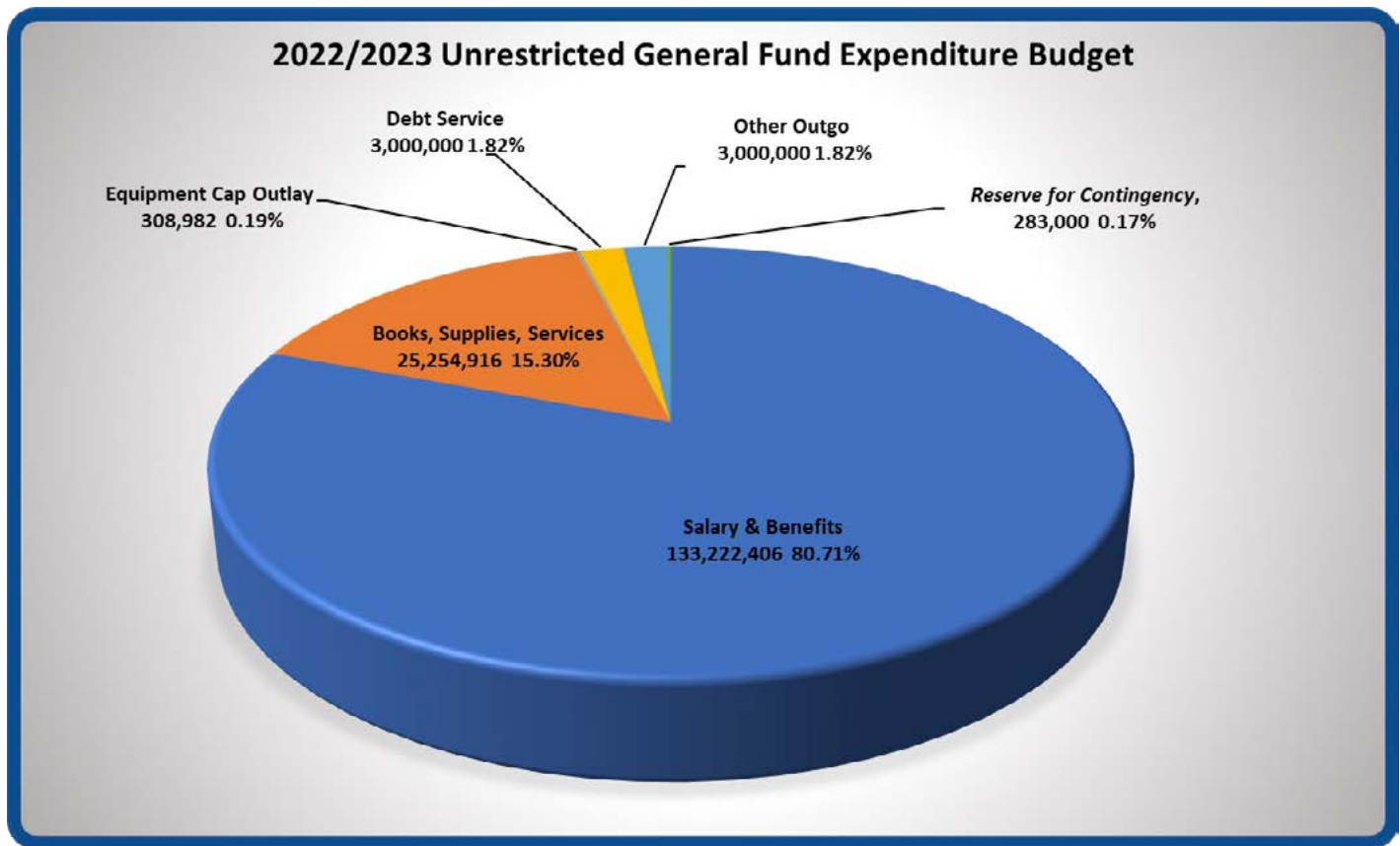
# Table 15 – Unrestricted General Fund Summary (Fund 01)

## Unrestricted General Fund Summary (Fund 01) 2022/23 Adopted Budget

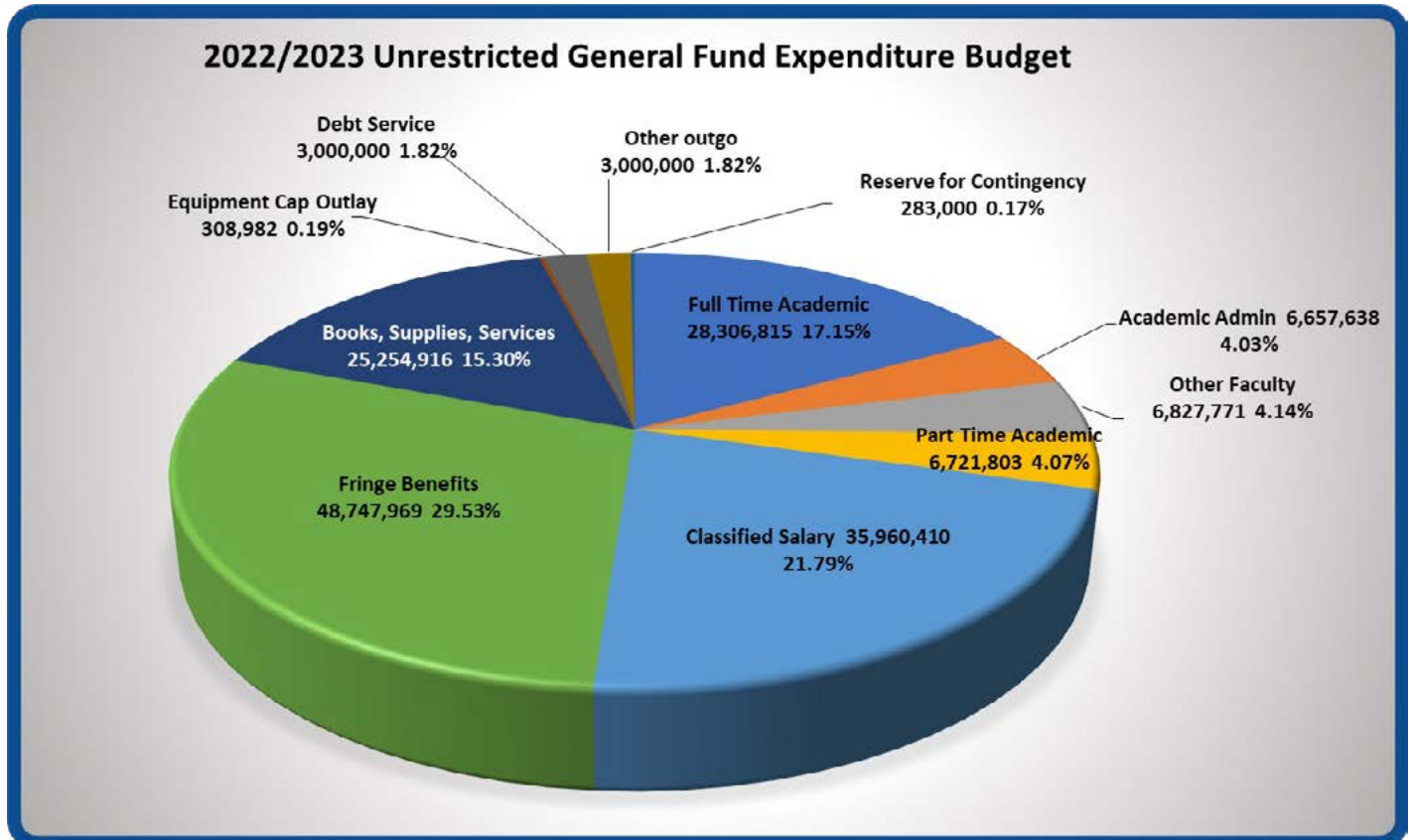
| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                |                            |                           |                              |                           |
| Federal Revenue               | 19,305                     | -                         | -                            | -                         |
| State Revenue                 | 68,872,443                 | 76,530,675                | 77,349,246                   | 98,872,673                |
| Local Revenue                 | 74,404,396                 | 72,205,810                | 69,019,624                   | 68,937,688                |
| Other Financing Sources       | -                          | -                         | -                            | -                         |
| <b>Total Revenue</b>          | <b>143,296,144</b>         | <b>148,736,485</b>        | <b>146,368,870</b>           | <b>167,810,361</b>        |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Full Time Academic            | 22,660,509                 | 25,740,117                | 24,407,728                   | 28,306,815                |
| Academic Admin                | 5,356,877                  | 6,019,497                 | 5,779,597                    | 6,657,638                 |
| Other Faculty                 | 2,905,667                  | 6,226,218                 | 6,474,025                    | 6,827,771                 |
| Part Time Academic            | 17,875,262                 | 5,985,296                 | 13,320,837                   | 6,721,803                 |
| Classified Salary             | 27,614,560                 | 33,107,442                | 29,574,186                   | 35,960,410                |
| Fringe Benefits               | 36,706,776                 | 43,222,925                | 41,130,396                   | 48,747,969                |
| Books, Supplies, Services     | 10,385,489                 | 23,154,944                | 16,693,853                   | 25,254,916                |
| Equipment Cap Outlay          | 326,222                    | 268,751                   | 326,080                      | 308,982                   |
| Debt Service                  | 1,401,001                  | 2,334,000                 | 121,704                      | 3,000,000                 |
| Other Outgo                   | 16,783,417                 | 1,850,000                 | 6,680,465                    | 3,000,000                 |
| Reserve for Contingency       | -                          | 600,000                   | -                            | 283,000                   |
| <b>Total Expenses</b>         | <b>142,015,781</b>         | <b>148,509,191</b>        | <b>144,508,871</b>           | <b>165,069,304</b>        |
| <b>Beginning Fund Balance</b> | <b>23,195,266</b>          | <b>23,666,687</b>         | <b>23,666,687</b>            | <b>25,526,685</b>         |
| Audit Adjustment              | (808,943)                  | -                         | -                            | -                         |
| Net Increase (Decrease)       | 1,280,364                  | 227,294                   | 1,859,998                    | 2,741,057                 |
| <b>Ending Fund Balance</b>    | <b>23,666,687</b>          | <b>23,893,981</b>         | <b>25,526,685</b>            | <b>28,267,743</b>         |
| <b>Ending Fund Balance %</b>  | <b>16.66%</b>              | <b>16.09%</b>             | <b>17.66%</b>                | <b>17.12%</b>             |



## Graph 7 – Unrestricted General Fund Expenditures (Summary)



## Graph 8 – Unrestricted General Fund Expenditures (Detail)







# Table 16 – Unrestricted General Fund Detail (Fund 01)

## Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget

| Description                       | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-----------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                    |                            |                           |                              |                           |
| 8121 Higher Education Act of 1965 | -                          | -                         | -                            | -                         |
| 8195 Department of Education      | 19,305                     | -                         | -                            | -                         |
| 8199 Other Federal Income         | -                          | -                         | -                            | -                         |
| <b>Federal Revenue</b>            | <b>19,305</b>              | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| 8611 State General Apportionment  | 36,959,855                 | 48,876,385                | 34,858,861                   | 54,907,646                |
| 8613 2% Enrollment Fees           | 220,984                    | -                         | 159,446                      | -                         |
| 8618 Apprenticeship Apportionment | -                          | -                         | -                            | -                         |
| 8630 Education Protection Account | 22,308,957                 | 17,185,869                | 30,895,493                   | 31,128,849                |
| 8659 PT Health Benefits Rev       | -                          | -                         | -                            | -                         |
| 8660 PT Office Hrs Rev            | -                          | -                         | -                            | -                         |
| 8661 PT Faculty Parity Pay        | 489,894                    | 353,807                   | 330,369                      | 334,473                   |
| 8672 Homeowners Prop Tax Relief   | 171,911                    | 172,858                   | 173,110                      | 172,858                   |
| 8681 State Lottery Proceeds       | 2,681,366                  | 2,870,808                 | 2,504,068                    | 2,699,748                 |
| 8682 State Mandated Cost          | 507,255                    | 535,805                   | 478,183                      | 535,805                   |
| 8699 Other State Revenue          | 5,532,221                  | 6,535,143                 | 7,949,716                    | 9,093,294                 |
| <b>State Revenue</b>              | <b>68,872,443</b>          | <b>76,530,675</b>         | <b>77,349,246</b>            | <b>98,872,673</b>         |
| 8811 Tax Secured Roll             | 27,369,794                 | 21,190,188                | 26,848,032                   | 22,613,933                |
| 8812 Tax Supplement Roll          | 161,131                    | 429,577                   | 790,825                      | 429,577                   |
| 8813 Tax Unsecured                | 1,510,927                  | 1,859,388                 | 1,568,579                    | 1,859,388                 |
| 8814 PY Tax Secured Roll          | (112,752)                  | -                         | (55,230)                     | -                         |
| 8817 Redevelopment Property Tax   | 2,574,103                  | -                         | 5,089,536                    | -                         |
| 8818 ERAF                         | 23,034,971                 | 29,737,525                | 23,002,431                   | 32,080,668                |
| 8846 Commission                   | -                          | -                         | 10,000                       | -                         |
| 8861 Interest/Investment Income   | 11,043                     | -                         | 101,638                      | -                         |
| 8872 Community Services Classes   | -                          | -                         | 1,793                        | -                         |
| 8874 Enrollment                   | 10,396,889                 | 8,406,113                 | 5,299,290                    | 4,644,008                 |
| 8879 Student Records              | 12,596                     | -                         | 10,478                       | -                         |
| 8880 Tuition Out of St            | 3,513,603                  | 3,285,950                 | 2,309,475                    | 2,309,474                 |
| 8881 Parking Services             | 31                         | -                         | -                            | -                         |
| 8882 F-1 VisaTuition              | 4,204,893                  | 5,806,747                 | 3,273,468                    | 3,273,468                 |
| 8883 Student Center               | (4)                        | -                         | 144                          | -                         |
| 8884 Student AC Transit           | (3,257)                    | -                         | (626)                        | -                         |
| 8886 Application Fee              | 11,000                     | 5,850                     | 15,100                       | 11,000                    |
| 8887 Capital Outlay Fee           | 153,590                    | 136,359                   | 101,757                      | 153,590                   |
| 8895 St Drop Fees                 | 1,530                      | -                         | 1,570                        | -                         |
| 8896 Student Health Fees          | 894,002                    | 680,416                   | 605,251                      | 894,002                   |
| 8897 Indirect Income              | -                          | -                         | -                            | -                         |
| 8898 Student Representation Fee   | (30)                       | -                         | (15)                         | -                         |
| 8899 Miscellaneous                | 670,337                    | 667,697                   | 46,129                       | 668,580                   |
| <b>Local Revenue</b>              | <b>74,404,396</b>          | <b>72,205,810</b>         | <b>69,019,624</b>            | <b>68,937,688</b>         |
| 8982 Interfund Transfers-In       | -                          | -                         | -                            | -                         |
| 8983 Intrafund Transfer In        | -                          | -                         | -                            | -                         |
| <b>Other Financing Sources</b>    | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Revenue</b>              | <b>143,296,144</b>         | <b>148,736,485</b>        | <b>146,368,870</b>           | <b>167,810,361</b>        |



## Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Expenses</b>                     |                            |                           |                              |                           |
| 1101 Instructor                     | 22,484,541                 | 25,633,721                | 24,307,937                   | 28,191,690                |
| 1102 Instructor -Subs               | -                          | -                         | -                            | -                         |
| 1103 Instructor - Sabbatical        | 175,968                    | 106,396                   | 99,792                       | 115,125                   |
| <b>Full Time Academic</b>           | <b>22,660,509</b>          | <b>25,740,117</b>         | <b>24,407,728</b>            | <b>28,306,815</b>         |
| 1201 Administrators                 | 5,356,877                  | 6,019,497                 | 5,779,597                    | 6,657,638                 |
| <b>Academic Admin</b>               | <b>5,356,877</b>           | <b>6,019,497</b>          | <b>5,779,597</b>             | <b>6,657,638</b>          |
| 1202 Department Chair               | 1,302,607                  | 1,088,915                 | 1,416,644                    | 1,174,935                 |
| 1203 Counselors                     | 247,568                    | 264,962                   | 2,516,736                    | 288,724                   |
| 1204 Librarians                     | 1,425                      | 982,208                   | 1,078,212                    | 1,273,593                 |
| 1205 Faculty-Reassign               | 1,104,335                  | 1,201,784                 | 1,117,762                    | 1,233,451                 |
| 1206 Nurse                          | 143,490                    | 226,597                   | 231,840                      | 258,546                   |
| 1207 Faculty Sabbatical             | -                          | -                         | 34,102                       | -                         |
| 1209 Counselors-Lts                 | 35,358                     | -                         | -                            | -                         |
| 1210 Librarians-Lts                 | 70,885                     | 77,094                    | 78,730                       | -                         |
| <b>Other Faculty</b>                | <b>2,905,667</b>           | <b>6,226,218</b>          | <b>6,474,025</b>             | <b>6,827,771</b>          |
| 1351 Instructor-PTIME & Ext-Se      | 15,174,139                 | 5,261,820                 | 10,814,613                   | 6,131,274                 |
| 1352 Instructor-Sub-Daily/Sick      | 37,034                     | -                         | 48,095                       | 1,943                     |
| 1353 Instructor - Retiree           | 278,017                    | -                         | 62,494                       | -                         |
| 1356 Instructor-Pt-Office Hour      | 1,456,776                  | -                         | 1,500,861                    | -                         |
| 1357 Instructor-Parity              | -                          | -                         | -                            | -                         |
| 1452 Department Chairs              | 107,845                    | 35,000                    | 81,824                       | 40,000                    |
| 1453 Counselors                     | 81,209                     | 100,341                   | 104,638                      | 100,341                   |
| 1454 Librarians                     | 68,254                     | 144,803                   | 145,547                      | 143,403                   |
| 1455 Coaches                        | 128,791                    | 34,297                    | 89,435                       | 42,742                    |
| 1456 Other Non-Teaching             | 543,196                    | 402,135                   | 473,329                      | 260,600                   |
| 1457 Non-Teaching Retirees          | -                          | 5,000                     | -                            | -                         |
| 1458 Parity Pay for Non-Teaching Fa | -                          | -                         | -                            | -                         |
| 1459 Staff Developing Training Fac  | -                          | 1,900                     | -                            | 1,500                     |
| <b>Part Time Academic</b>           | <b>17,875,262</b>          | <b>5,985,296</b>          | <b>13,320,837</b>            | <b>6,721,803</b>          |
| 2101 Administrators                 | 4,336,079                  | 6,061,809                 | 5,236,676                    | 7,263,904                 |
| 2102 Clerical Tech & Sup Staff      | 20,625,103                 | 24,076,502                | 21,275,903                   | 25,682,705                |
| 2201 Instructional Aides            | 1,566,037                  | 1,764,758                 | 1,717,591                    | 1,886,116                 |
| 2351 Trustee Members - Board        | 83,529                     | 45,450                    | 82,649                       | 48,300                    |
| 2352 Cler Tech & Sup Sff            | 235,154                    | 182,905                   | 456,796                      | 141,318                   |
| 2353 Student Employee Asst.         | 138,919                    | 296,499                   | 120,147                      | 295,808                   |
| 2354 Overtime                       | 425,623                    | 236,257                   | 389,387                      | 270,807                   |
| 2357 Classified Retirees            | -                          | -                         | -                            | -                         |
| 2359 Instruct Aides(non-classroom)  | -                          | -                         | 52,689                       | -                         |
| 2451 Instructional Aides            | 9,618                      | 123,094                   | 3,250                        | 96,760                    |
| 2452 Inst. Aides - Student          | 194,375                    | 316,158                   | 231,600                      | 270,682                   |
| 2453 Inst. Aides-O/T/Perm           | 124                        | 4,010                     | 7,498                        | 4,010                     |
| 2454 Instruct Aides-Tutorial Assist | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>            | <b>27,614,560</b>          | <b>33,107,442</b>         | <b>29,574,186</b>            | <b>35,960,410</b>         |
| 3110 STRS - Academic                | 10,757,083                 | 6,428,373                 | 12,549,796                   | 7,502,333                 |
| 3140 STRS Cash Balance              | 334,494                    | 402,011                   | 245,660                      | 322,907                   |
| 3220 PERS                           | 5,629,808                  | 7,283,565                 | 6,800,347                    | 9,462,328                 |
| 3310 OASDHI (FICA) Academic         | 122,716                    | 294,147                   | 154,233                      | 346,951                   |
| 3320 OASDHI Classified              | 1,657,833                  | 1,966,715                 | 1,749,139                    | 2,133,742                 |
| 3340 Medicare - Academic            | 694,169                    | 621,687                   | 720,027                      | 662,978                   |
| 3350 Medicare - Classified          | 400,485                    | 462,798                   | 421,719                      | 504,896                   |
| 3411 Medical -Academic              | 8,501,023                  | 9,249,603                 | 9,454,222                    | 10,051,447                |



## Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 3412 Dental - Academic              | 375,010                    | 456,416                   | 409,878                      | 456,639                   |
| 3415 Life Ins. -Academic            | 77,411                     | 92,842                    | 88,541                       | 98,041                    |
| 3421 Medical -Classified            | 7,008,963                  | 8,792,060                 | 7,237,866                    | 9,245,010                 |
| 3422 Dental -Classified             | 429,690                    | 527,673                   | 416,630                      | 520,289                   |
| 3425 Life Insurance-Class           | 86,262                     | 99,405                    | 88,141                       | 104,830                   |
| 3431 Medical reimbursement          | (692,020)                  | -                         | (948,078)                    | -                         |
| 3435 Life ins. reimbursement        | -                          | -                         | -                            | -                         |
| 3510 Unemployment Ins.-Aca          | 33,820                     | 6,885                     | 256,959                      | 32,263                    |
| 3520 Unemployment Ins -Class        | 19,398                     | 22,404                    | 154,228                      | 179,162                   |
| 3530 Unemployment insurance reimbur | -                          | -                         | -                            | -                         |
| 3610 Work Comp-Academic             | 826,811                    | 731,703                   | 851,957                      | 780,322                   |
| 3620 Work Comp-Classfd              | 443,819                    | 542,534                   | 479,594                      | 593,142                   |
| 3712 OPEB Instructional             | (3,830,698)                | 2,849,168                 | -                            | 3,134,637                 |
| 3720 Apple Ret.                     | 3,383                      | -                         | (0)                          | -                         |
| 3722 OPEB Classified                | 3,827,316                  | 2,392,936                 | (464)                        | 2,616,052                 |
| 3912 Retiree Benefits               | (1,245,292)                | -                         | -                            | -                         |
| 3922 Retiree Benefit - Classified   | 1,245,292                  | -                         | -                            | -                         |
| <b>Fringe Benefits</b>              | <b>36,706,776</b>          | <b>43,222,925</b>         | <b>41,130,396</b>            | <b>48,747,969</b>         |
| 4101 Classroom-Books                | 7,717                      | 11,350                    | 8,218                        | 11,350                    |
| 4102 Book for Student Program       | -                          | -                         | -                            | -                         |
| 4103 Office Refer/Dict              | -                          | -                         | -                            | -                         |
| 4301 Instructional Supplies         | 62,897                     | 42,556                    | 53,192                       | 49,859                    |
| 4302 Supplies Outreach recruitment  | 2,044                      | 8,000                     | 5,000                        | 4,754                     |
| 4303 Subs Periodicals               | 14,140                     | 19,550                    | 7,695                        | 16,650                    |
| 4304 Supplies-office                | 371,181                    | 652,353                   | 391,331                      | 559,764                   |
| 4305 Fuel - gasoline/petroleum      | 16,544                     | 17,820                    | 31,827                       | 9,120                     |
| 4306 Computer software/site lic.-cl | 79,629                     | 43,319                    | 91,645                       | 61,975                    |
| 4307 Computer software/site lic.-ad | 62,386                     | 64,653                    | 62,574                       | 76,453                    |
| 5102 Guest Speakers Lectures-Non    | 1,595                      | 500                       | 300                          | 17,600                    |
| 5103 Legal                          | 973,923                    | 906,000                   | 765,658                      | 1,140,000                 |
| 5104 Audit                          | 273,248                    | 200,000                   | 216,075                      | 200,000                   |
| 5105 Independent Contractor/Consult | 29                         | 7,688,671                 | 6,717,453                    | 8,066,632                 |
| 5106 Events/Programs-Outside Prod   | 20,116                     | 52,848                    | 36,974                       | 52,900                    |
| 5107 Election Cost                  | 212,028                    | -                         | -                            | -                         |
| 5109 Legal Settlements              | 217,992                    | 75,000                    | 115,000                      | 75,000                    |
| 5110 Instructor Events-Personal Svs | -                          | 2,000                     | 398                          | -                         |
| 5202 Travel Non-Local               | 3,795                      | 211,936                   | 106,989                      | 256,186                   |
| 5203 Travel Local                   | 2,058                      | 29,586                    | 2,350                        | 51,166                    |
| 5204 Student Transportation         | -                          | 4,500                     | -                            | 4,500                     |
| 5205 Conference/Seminar Reg         | 66,743                     | 156,468                   | 94,036                       | 159,317                   |
| 5206 Internal Training- Staff Dev   | 1,150                      | 24,033                    | 117,000                      | 24,033                    |
| 5301 Dues and Membership            | 285,389                    | 379,996                   | 341,861                      | 369,291                   |
| 5406 Other Insurance                | -                          | -                         | -                            | -                         |
| 5407 Student Accident Insurance     | 142,577                    | 201,224                   | 125,203                      | 192,224                   |
| 5501 Garbage and Trash              | 278,542                    | 504,729                   | 285,311                      | 341,479                   |
| 5502 Gas                            | 296,734                    | 1,032,116                 | 658,811                      | 857,116                   |
| 5503 Light and Power (Electricity)  | 1,903,155                  | 2,787,520                 | 2,177,295                    | 2,673,320                 |
| 5504 Sewer Use                      | 252,845                    | 241,677                   | 209,408                      | 241,677                   |
| 5505 Telephone Services             | 269,979                    | 403,927                   | 106,361                      | 408,769                   |
| 5506 Main Water System              | 654,636                    | 684,369                   | 552,173                      | 684,369                   |
| 5507 Pest Control                   | 25,432                     | 71,067                    | 29,064                       | 74,067                    |
| 5602 Facility/Building Leases - Ann | 306,162                    | 549,784                   | 511,753                      | 803,784                   |
| 5603 Facility/Building Rentals-Mont | 76,441                     | 106,000                   | 85,185                       | 102,900                   |
| 5604 Equipment Lease - Annual       | 27,385                     | 89,514                    | 11,718                       | 122,284                   |
| 5605 Equipment Rentals - Mon-Mon    | 23,834                     | 48,500                    | 23,483                       | 176,400                   |
| 5607 Print & Dup. Equip Leases/Rent | 32,021                     | 61,257                    | 39,521                       | 57,357                    |



## Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 5701 Athletics Meals and Lodging    | 1,719                      | 30,550                    | 51,350                       | 53,250                    |
| 5702 Graduation Expenses            | 17,917                     | 60,000                    | 45,030                       | 60,000                    |
| 5704 Health Services                | -                          | -                         | 380                          | 210                       |
| 5706 Misc. Student Services         | -                          | -                         | -                            | -                         |
| 5708 Athletic Transportation        | 1,124                      | 52,250                    | 49,113                       | 38,636                    |
| 5865 Publishing/ Doc Publication    | 44,897                     | 118,533                   | 38,809                       | 79,500                    |
| 5866 Testing License and Material   | 484                        | 400                       | 484                          | 484                       |
| 5867 Postage                        | 65,994                     | 88,050                    | 71,127                       | 84,850                    |
| 5870 Cross Enrollment Waiver        | 644                        | 150                       | (434)                        | 150                       |
| 5875 Employee Waiver                | 38,755                     | 5,000                     | (544)                        | 5,000                     |
| 5877 Payment of Fines -OSHA & Misc  | -                          | 26,500                    | 72,639                       | 26,500                    |
| 5879 Site Repair and Services       | 101,616                    | 150,000                   | 39,213                       | -                         |
| 5880 Radio Licensing                | 2,558                      | 5,350                     | 2,913                        | 9,650                     |
| 5881 Building Repairs & Services    | 476,993                    | 360,404                   | 403,868                      | 1,425,839                 |
| 5882 Equip Repairs Maint. & Svc     | 154,869                    | 201,285                   | 80,236                       | 168,411                   |
| 5883 Net Internet Fees and Subs.    | 137,066                    | 127,241                   | 144,180                      | 204,048                   |
| 5884 Laundry Services               | 4,895                      | 5,500                     | 7,276                        | 5,500                     |
| 5885 Misc. Operational Exp.         | 306,141                    | 1,442,665                 | 23,041                       | 926,168                   |
| 5886 Program TV License             | 17,396                     | 30,000                    | 29,868                       | 30,000                    |
| 5887 Advertising/Radio/TV           | 13,480                     | 3,000                     | 6,629                        | 13,000                    |
| 5888 Advertising Print/ADS          | 105,432                    | 286,420                   | 259,566                      | 243,893                   |
| 5889 Grounds Maintenance            | 36,581                     | 30,000                    | 63,900                       | -                         |
| 5890 Service Contract-Equipment     | 52,765                     | 165,863                   | 61,750                       | 149,076                   |
| 5891 Service Contract-Software-DP   | 1,225,293                  | 1,630,960                 | 1,635,006                    | 1,676,455                 |
| 5892 Service Contract-Hardware-DP   | 8,566                      | 100,000                   | 100,502                      | 100,000                   |
| 5893 Permits & Fees - Risk Mgmt     | 15,323                     | 12,000                    | 11,129                       | 12,000                    |
| 5894 Moving/Relocation Expenses     | -                          | -                         | -                            | -                         |
| 5895 Indirect Costs                 | (259,367)                  | -                         | (1,919,942)                  | -                         |
| 5896 Prior Year Audit Adjustments   | -                          | -                         | -                            | -                         |
| 5899 Bad Debt Expense               | 850,000                    | 850,000                   | 1,435,902                    | 2,000,000                 |
| <b>Books, Supplies, Services</b>    | <b>10,385,489</b>          | <b>23,154,944</b>         | <b>16,693,853</b>            | <b>25,254,916</b>         |
| 6130 Special Assessments            | -                          | -                         | -                            | -                         |
| 6206 Building Improvement           | -                          | -                         | -                            | -                         |
| 6301 College Library Books          | 31,444                     | 30,207                    | 30,668                       | 20,718                    |
| 6302 Library Software (CD DVD etc)  | 4,333                      | 4,316                     | 4,228                        | 727                       |
| 6303 College Library Periodicals    | -                          | -                         | 722                          | -                         |
| 6305 Library Textbooks              | -                          | 6,425                     | 6,521                        | 8,000                     |
| 6306 Library Databases              | 64,239                     | 50,749                    | 17,749                       | 53,050                    |
| 6401 Software                       | 31,931                     | 8,400                     | 11,709                       | 8,400                     |
| 6402 Inst Equipment and Furn        | 32,705                     | 7,900                     | 71,618                       | 7,900                     |
| 6403 Non-Instructional Equip & Furn | 42,357                     | 97,054                    | 129,588                      | 110,985                   |
| 6406 Laptop Computers               | 61,314                     | 26,700                    | 22,512                       | 30,234                    |
| 6407 PC,SERV, Other Comput,Peripher | 57,899                     | 37,000                    | 30,764                       | 68,968                    |
| <b>Equipment Cap Outlay</b>         | <b>326,222</b>             | <b>268,751</b>            | <b>326,080</b>               | <b>308,982</b>            |
| 7120 Debt Interest - Bonds          | 1,401,001                  | 2,334,000                 | 121,704                      | 3,000,000                 |
| <b>Debt Service</b>                 | <b>1,401,001</b>           | <b>2,334,000</b>          | <b>121,704</b>               | <b>3,000,000</b>          |
| 7301 Interfund Transfers            | 16,783,417                 | 1,850,000                 | 6,678,365                    | 3,000,000                 |
| 7535 OPD Payment for Academy        | -                          | -                         | -                            | -                         |
| 7640 Supply Vouchers (Surv Kits)    | -                          | -                         | 100                          | -                         |
| 7641 Student Vouchers               | -                          | -                         | 2,000                        | -                         |
| 7920 PFT Leave Banking              | -                          | -                         | -                            | -                         |
| 7515 FINAIDEOPG                     | -                          | -                         | -                            | -                         |
| 7516 FINAIDCARE                     | -                          | -                         | -                            | -                         |
| <b>Other Outgo</b>                  | <b>16,783,417</b>          | <b>1,850,000</b>          | <b>6,680,465</b>             | <b>3,000,000</b>          |
| 7930 Reserve for Contingency        | -                          | 600,000                   | -                            | 283,000                   |
| <b>Reserve for Contingecy</b>       | <b>-</b>                   | <b>600,000</b>            | <b>-</b>                     | <b>283,000</b>            |
| <b>Total Expenses</b>               | <b>142,015,781</b>         | <b>148,509,191</b>        | <b>144,508,871</b>           | <b>165,069,304</b>        |





## Table 17 – Unrestricted General Fund Summary (Fund 01) District Office – Central Services (Location 1)

### Unrestricted General Fund Summary (Fund 01) 2022/23 Adopted Budget

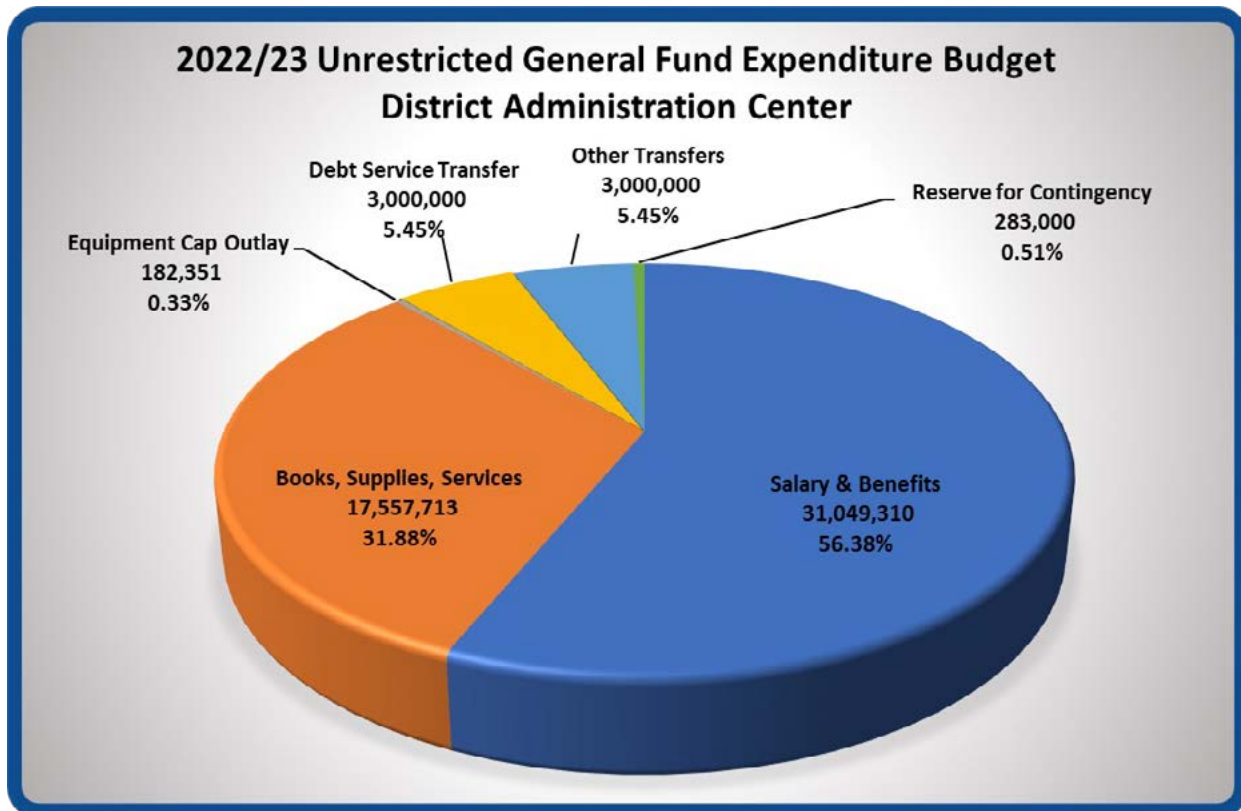
#### District Office - Central Services (Location 1)

| Description               | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|---------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Expenses</b>           |                            |                           |                              |                           |
| Academic Admin            | 623,091                    | 880,323                   | 708,680                      | 941,611                   |
| Other Faculty             | 641,442                    | 717,815                   | 762,841                      | 883,606                   |
| Part Time Academic        | 273,211                    | 277,876                   | 240,885                      | 116,441                   |
| Classified Salary         | 12,069,457                 | 15,104,572                | 13,027,012                   | 16,850,947                |
| Fringe Benefits           | 8,459,575                  | 10,409,970                | 9,105,185                    | 12,256,705                |
| Books, Supplies, Services | 5,692,408                  | 15,707,883                | 11,552,781                   | 17,557,713                |
| Equipment Cap Outlay      | 152,239                    | 167,849                   | 58,820                       | 182,351                   |
| Debt Service Transfer     | 1,401,001                  | 2,334,000                 | 121,704                      | 3,000,000                 |
| Other Transfers           | 16,783,417                 | 1,850,000                 | 6,678,365                    | 3,000,000                 |
| Reserve for Contingency   | -                          | 600,000                   | -                            | 283,000                   |
| <b>Total Expense</b>      | <b>46,095,841</b>          | <b>48,050,288</b>         | <b>42,256,272</b>            | <b>55,072,374</b>         |

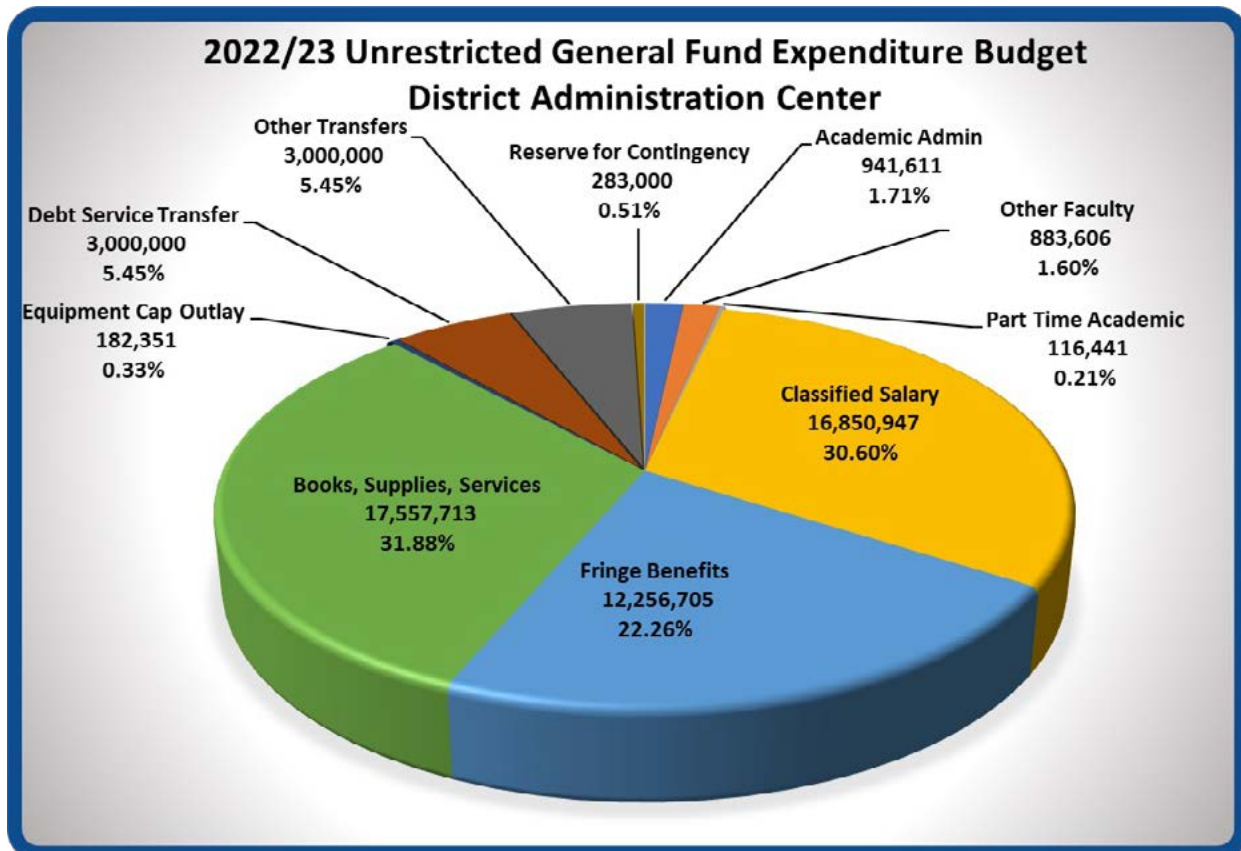




### Graph 9 – District Administration Center (Summary)



### Graph 10 – District Administration Center (Detail)





**Table 18 – Unrestricted General Fund Detail (Fund 01)  
District Office – Central Services (Location 1)**

| <b>Unrestricted General Fund Detail (Fund 01)<br/>2022/23 Adopted Budget</b> |                                    |                                   |                                      |                                   |
|--|------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| <b>District Office - Central Services (Location 1)</b>                       |                                    |                                   |                                      |                                   |
| <b>Description</b>   | <b>2020/21<br/>Audited Actuals</b> | <b>2021/22<br/>Adopted Budget</b> | <b>2021/22<br/>Unaudited Actuals</b> | <b>2022/23<br/>Adopted Budget</b> |
| <b>Expenses</b>  |                                    |                                   |                                      |                                   |
| 1201 Administrators  | 623,091                            | 880,323                           | 708,680                              | 941,611                           |
| <b>Academic Admin</b>  | <b>623,091</b>                     | <b>880,323</b>                    | <b>708,680</b>                       | <b>941,611</b>                    |
| 1205 Faculty-Reassign  | 641,442                            | 717,815                           | 762,841                              | 883,606                           |
| <b>Other Faculty</b>   | <b>641,442</b>                     | <b>717,815</b>                    | <b>762,841</b>                       | <b>883,606</b>                    |
| 1351 Instructor-Temp/PTime   | 1,867                              | -                                 | -                                    | -                                 |
| 1357 Instructor-Parity   | -                                  | -                                 | -                                    | -                                 |
| 1453 Counselors  | 57,091                             | 61,841                            | 69,333                               | 61,841                            |
| 1456 Other Non-Teaching  | 214,252                            | 216,035                           | 171,553                              | 54,600                            |
| 1458 Parity Pay for Non-Teaching Fa  | -                                  | -                                 | -                                    | -                                 |
| <b>Part Time Academic</b>  | <b>273,211</b>                     | <b>277,876</b>                    | <b>240,885</b>                       | <b>116,441</b>                    |
| 2101 Administrators  | 2,568,926                          | 3,877,741                         | 3,290,165                            | 4,856,822                         |
| 2102 Clerical Tech & Sup Staff   | 9,081,269                          | 10,906,783                        | 9,020,028                            | 11,664,667                        |
| 2351 Trustee Members - Board   | 83,529                             | 45,450                            | 82,649                               | 48,300                            |
| 2352 Cler Tech & Sup Stf   | 36,266                             | 41,025                            | 361,938                              | 39,585                            |
| 2353 Student Employee Asst.  | 30,917                             | 80,000                            | 39,118                               | 80,000                            |
| 2354 Overtime  | 268,550                            | 153,573                           | 233,113                              | 161,573                           |
| 2359 Instruct Aides(non-classroom)   | -                                  | -                                 | -                                    | -                                 |
| <b>Classified Salary</b>   | <b>12,069,457</b>                  | <b>15,104,572</b>                 | <b>13,027,012</b>                    | <b>16,850,947</b>                 |
| 3110 STRS - Academic   | 4,943,783                          | 271,376                           | 5,952,088                            | 326,954                           |
| 3140 STRS Cash Balance   | 2,279                              | 560                               | 1,342                                | 560                               |
| 3220 PERS  | 2,311,994                          | 3,368,337                         | 2,730,574                            | 4,199,601                         |
| 3310 OASDHI (FICA) Academic  | 10,709                             | 29,472                            | 6,895                                | 29,673                            |
| 3320 OASDHI Classified   | 730,654                            | 916,715                           | 758,513                              | 1,022,757                         |
| 3340 Medicare - Academic   | 19,403                             | 23,466                            | 24,871                               | 26,761                            |
| 3350 Medicare - Classified   | 178,003                            | 214,453                           | 187,516                              | 239,270                           |
| 3411 Medical -Academic   | 982,127                            | 237,365                           | 855,690                              | 405,152                           |
| 3412 Dental - Academic   | 9,641                              | 12,964                            | 10,182                               | 18,912                            |
| 3415 Life Ins. -Academic   | 2,631                              | 3,751                             | 3,335                                | 4,831                             |
| 3421 Medical -Classified   | 2,830,774                          | 3,568,242                         | 2,804,587                            | 3,943,151                         |
| 3422 Dental -Classified  | 161,397                            | 204,121                           | 150,534                              | 213,519                           |
| 3425 Life Insurance-Class  | 35,161                             | 40,662                            | 34,999                               | 44,624                            |
| 3431 Medical reimbursement   | (692,020)                          | -                                 | (948,078)                            | -                                 |
| 3435 Life ins. reimbursement   | -                                  | -                                 | -                                    | -                                 |
| 3510 Unemployment Ins.-Aca   | 941                                | 351                               | 8,965                                | 2,506                             |
| 3520 Unemployment Ins -Class   | 8,622                              | 10,428                            | 68,353                               | 85,861                            |
| 3530 Unemployment insurance reimbur  | -                                  | -                                 | -                                    | -                                 |
| 3610 Work Comp-Academic  | 25,246                             | 27,511                            | 28,587                               | 31,373                            |
| 3620 Work Comp-Classfd   | 195,005                            | 251,404                           | 214,937                              | 281,713                           |
| 3712 OPEB Instructional  | (6,044,990)                        | 119,872                           | (2,632,417)                          | 136,904                           |
| 3720 Apple Ret.  | 560                                | -                                 | (2,546)                              | -                                 |
| 3722 OPEB Classified   | 2,747,655                          | 1,108,920                         | (1,153,743)                          | 1,242,583                         |
| 3912 Retiree Benefits  | (1,245,292)                        | -                                 | -                                    | -                                 |
| 3922 Retiree Benefit - Classified  | 1,245,292                          | -                                 | -                                    | -                                 |
| <b>Fringe Benefits</b>   | <b>8,459,575</b>                   | <b>10,409,970</b>                 | <b>9,105,185</b>                     | <b>12,256,705</b>                 |



## Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget

### District Office - Central Services (Location 1)

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 4101 Classroom-Books                | -                          | -                         | -                            | -                         |
| 4103 Office Refer/Dict              | -                          | -                         | -                            | -                         |
| 4301 Instructional - (Classroom)    | -                          | -                         | -                            | -                         |
| 4302 Supplies Outreach recruitment  | -                          | 5,000                     | 5,000                        | -                         |
| 4303 Subs Periodicals               | 7,549                      | 3,750                     | -                            | 3,750                     |
| 4304 Supplies-office                | 117,291                    | 260,767                   | 149,005                      | 167,138                   |
| 4305 Fuel - gasoline/petroleum      | 16,544                     | 17,620                    | 31,827                       | 8,620                     |
| 4306 Computer software/site lic.-cl | 62,573                     | 41,759                    | 80,391                       | 35,050                    |
| 4307 Computer software/site lic.-ad | 54,484                     | 58,283                    | 57,570                       | 72,283                    |
| 5103 Legal                          | 973,923                    | 906,000                   | 765,658                      | 1,140,000                 |
| 5104 Audit                          | 273,248                    | 200,000                   | 216,075                      | 200,000                   |
| 5105 Independent Contractor/Consult | (177,219)                  | 7,433,025                 | 6,504,778                    | 7,849,277                 |
| 5106 Events/Programs-Outside Prod   | 4,000                      | 8,800                     | 1,221                        | 8,800                     |
| 5107 Election Cost                  | 212,028                    | -                         | -                            | -                         |
| 5109 Legal Settlements              | 217,992                    | 75,000                    | 115,000                      | 75,000                    |
| 5202 Travel Non-Local               | 7,161                      | 155,888                   | 53,842                       | 176,888                   |
| 5203 Travel Local                   | 1,763                      | 19,600                    | 1,030                        | 21,600                    |
| 5204 Student Transportation         | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg         | 29,322                     | 92,798                    | 54,071                       | 92,798                    |
| 5206 Internal Training- Staff Dev   | -                          | 16,593                    | 117,000                      | 16,593                    |
| 5301 Dues and Membership            | 75,602                     | 105,192                   | 70,887                       | 89,717                    |
| 5406 Other Insurance                | -                          | -                         | -                            | -                         |
| 5407 Student Accident Insurance     | 142,577                    | 201,224                   | 125,203                      | 192,224                   |
| 5501 Garbage and Trash              | 51,529                     | 219,813                   | 73,288                       | 56,563                    |
| 5502 Gas                            | 23,003                     | 199,091                   | 8,148                        | 24,091                    |
| 5503 Light and Power (Electricity)  | 200,557                    | 411,304                   | 126,081                      | 297,104                   |
| 5504 Sewer Use                      | 29,865                     | 22,002                    | 17,272                       | 22,002                    |
| 5505 Telephone Services             | 200,889                    | 332,326                   | 28,655                       | 337,168                   |
| 5506 Main Water System              | 39,051                     | 51,451                    | 26,306                       | 51,451                    |
| 5507 Pest Control                   | 2,775                      | 4,362                     | 4,393                        | 4,362                     |
| 5602 Facility/Building Leases - Ann | -                          | -                         | -                            | -                         |
| 5603 Facility/Building Rentals-Mont | 56,947                     | 56,000                    | 53,185                       | 52,900                    |
| 5604 Equipment Lease - Annual       | 19,597                     | 59,514                    | 9,276                        | 69,084                    |
| 5605 Equipment Rentals - Mon-Mon    | 4,577                      | 2,000                     | 5,550                        | 141,900                   |
| 5607 Print & Dup. Equip Leases/Rent | 7,768                      | 21,830                    | 2,406                        | 17,930                    |
| 5702 Graduation Expenses            | -                          | -                         | 568                          | -                         |
| 5706 Misc. Student Services         | -                          | -                         | -                            | -                         |
| 5865 Publishing/ Doc Publication    | 2,575                      | 29,500                    | 5,680                        | 18,700                    |
| 5867 Postage                        | 42,855                     | 63,850                    | 60,362                       | 63,850                    |
| 5875 Employee Waiver                | 414                        | -                         | -                            | -                         |
| 5877 Payment of Fines -OSHA & Misc  | -                          | 26,500                    | 72,639                       | 26,500                    |
| 5879 Site Repair and Services       | 101,616                    | 150,000                   | 39,213                       | -                         |
| 5880 Radio Licensing                | 1,966                      | 4,700                     | 1,965                        | 9,000                     |
| 5881 Building Repairs & Services    | 422,435                    | 352,404                   | 374,789                      | 1,419,404                 |
| 5882 Equip Repairs Maint. & Svc     | 121,091                    | 148,652                   | 50,794                       | 110,191                   |
| 5883 Net Internet Fees and Subs.    | 101,267                    | 98,512                    | 98,352                       | 148,512                   |
| 5885 Misc. Operational Exp.         | 247,744                    | 886,418                   | 525,647                      | 470,993                   |
| 5886 Program TV License             | 17,396                     | 30,000                    | 29,868                       | 30,000                    |
| 5887 Advertising/Radio/TV           | -                          | -                         | -                            | -                         |
| 5888 Advertising Print/ADS          | 101,786                    | 283,920                   | 256,860                      | 231,393                   |





## Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget

### District Office - Central Services (Location 1)

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 5889 Grounds Maintenance            | 34,156                     | 30,000                    | 63,900                       | -                         |
| 5890 Service Contract-Equipment     | 1,895                      | 29,475                    | 14,382                       | 19,475                    |
| 5891 Service Contract-Software-DP   | 1,225,293                  | 1,630,960                 | 1,627,052                    | 1,673,402                 |
| 5892 Service Contract-Hardware-DP   | 8,566                      | 100,000                   | 100,502                      | 100,000                   |
| 5893 Permits & Fees - Risk Mgmt     | 15,323                     | 12,000                    | 11,129                       | 12,000                    |
| 5894 Moving/Relocation Expenses     | -                          | -                         | -                            | -                         |
| 5895 Indirect Costs                 | (259,367)                  | -                         | (1,919,942)                  | -                         |
| 5896 Prior Year Audit Adjustments   | -                          | -                         | -                            | -                         |
| 5899 Bad Debt Expense               | 850,000                    | 850,000                   | 1,435,902                    | 2,000,000                 |
| <b>Books, Supplies, Services</b>    | <b>5,692,408</b>           | <b>15,707,883</b>         | <b>11,552,781</b>            | <b>17,557,713</b>         |
| 6120 Site Improvement               | -                          | -                         | -                            | -                         |
| 6130 Special Assessments            | -                          | -                         | -                            | -                         |
| 6201 New Building Construction      | -                          | -                         | -                            | -                         |
| 6206 Building Improvement           | -                          | -                         | -                            | -                         |
| 6306 Library Databases              | 52,215                     | 50,449                    | -                            | 50,449                    |
| 6401 Software                       | 8,446                      | 8,400                     | 6,709                        | 8,400                     |
| 6402 Inst Equipment and Furn        | -                          | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn | 30,432                     | 55,500                    | 40,668                       | 62,500                    |
| 6406 Laptop Computers               | 18,628                     | 19,500                    | (3,604)                      | 18,034                    |
| 6407 PC,SERV, Other Comput,Peripher | 42,518                     | 34,000                    | 15,047                       | 42,968                    |
| <b>Equipment Cap Outlay</b>         | <b>152,239</b>             | <b>167,849</b>            | <b>58,820</b>                | <b>182,351</b>            |
| 7120 Debt Interest - Bonds          | 1,401,001                  | 2,334,000                 | 121,704                      | 3,000,000                 |
| <b>Debt Service</b>                 | <b>1,401,001</b>           | <b>2,334,000</b>          | <b>121,704</b>               | <b>3,000,000</b>          |
| 7301 Transfer Out to General Fund   | 16,783,417                 | 1,850,000                 | 6,678,365                    | 3,000,000                 |
| 7302 Special Reserve #1             | -                          | -                         | -                            | -                         |
| 7400 Other Transfers                | -                          | -                         | -                            | -                         |
| 7535 OPD Payment for Academy        | -                          | -                         | -                            | -                         |
| <b>Other Outgo</b>                  | <b>16,783,417</b>          | <b>1,850,000</b>          | <b>6,678,365</b>             | <b>3,000,000</b>          |
| 7930 Reserve for Contingency        | -                          | 600,000                   | -                            | 283,000                   |
| <b>Reserve for Contingecy</b>       | <b>-</b>                   | <b>600,000</b>            | <b>-</b>                     | <b>283,000</b>            |
| <b>Expense Total</b>                | <b>46,095,841</b>          | <b>48,050,288</b>         | <b>42,256,272</b>            | <b>55,072,374</b>         |



**Table 19 – Unrestricted General Fund Summary (Fund 01)  
College Of Alameda (Location 2)**

**Unrestricted General Fund Summary (Fund 01)  
2022/23 Adopted Budget**

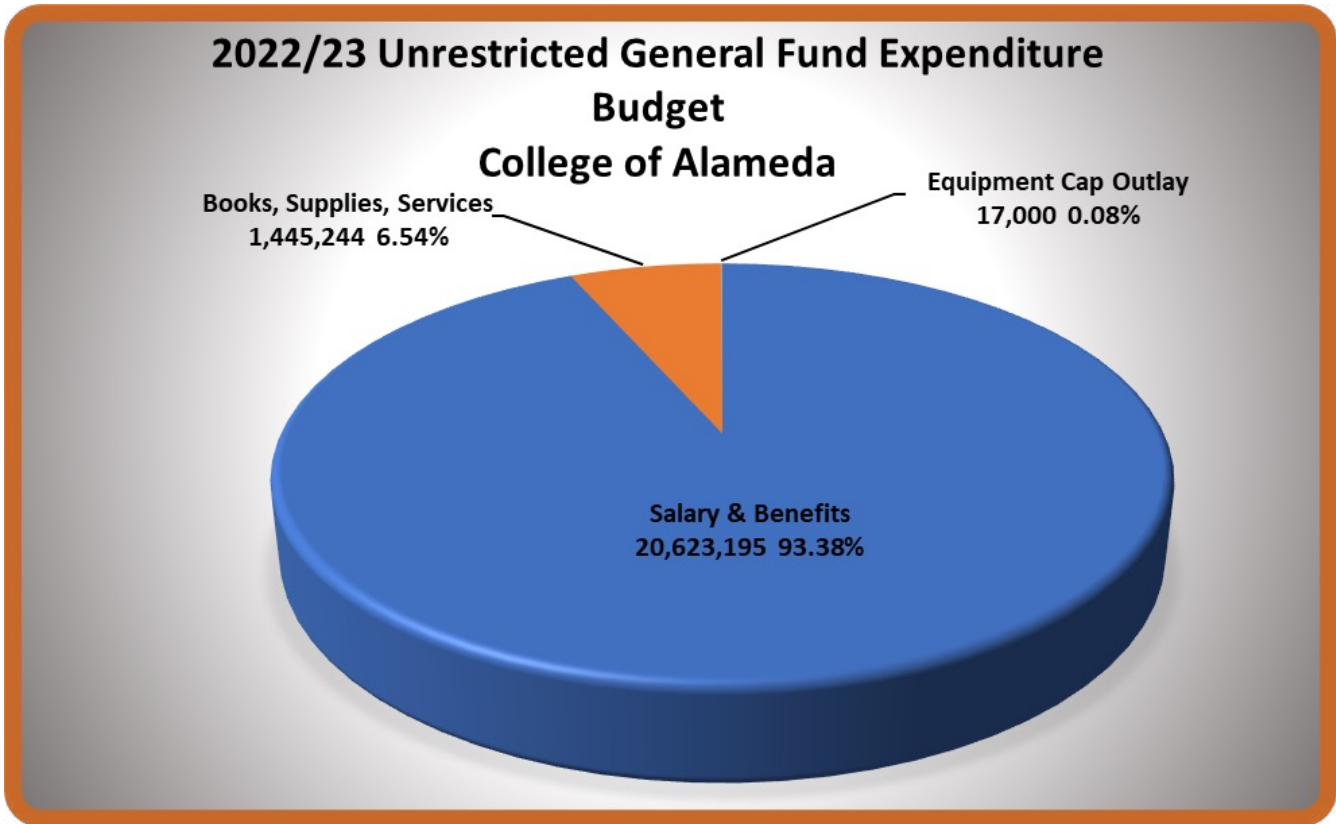
**College of Alameda (Location 2)**

| Description               | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|---------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Expenses</b>           |                            |                           |                              |                           |
| Full Time Academic        | 4,090,667                  | 4,597,220                 | 4,313,983                    | 5,237,503                 |
| Academic Admin            | 1,267,289                  | 1,274,687                 | 1,251,589                    | 1,357,539                 |
| Other Faculty             | 644,415                    | 1,207,582                 | 1,197,886                    | 1,360,943                 |
| Part Time Academic        | 2,777,119                  | 902,771                   | 2,025,155                    | 1,067,214                 |
| Classified Salary         | 3,459,304                  | 3,884,490                 | 3,349,833                    | 4,139,060                 |
| Fringe Benefits           | 5,597,001                  | 6,610,830                 | 6,077,222                    | 7,460,936                 |
| Books, Supplies, Services | 1,187,341                  | 1,476,484                 | 1,223,198                    | 1,445,244                 |
| Equipment Cap Outlay      | 20,025                     | 8,000                     | 34,436                       | 17,000                    |
| <b>Total Expense</b>      | <b>19,043,161</b>          | <b>19,962,064</b>         | <b>19,473,302</b>            | <b>22,085,439</b>         |

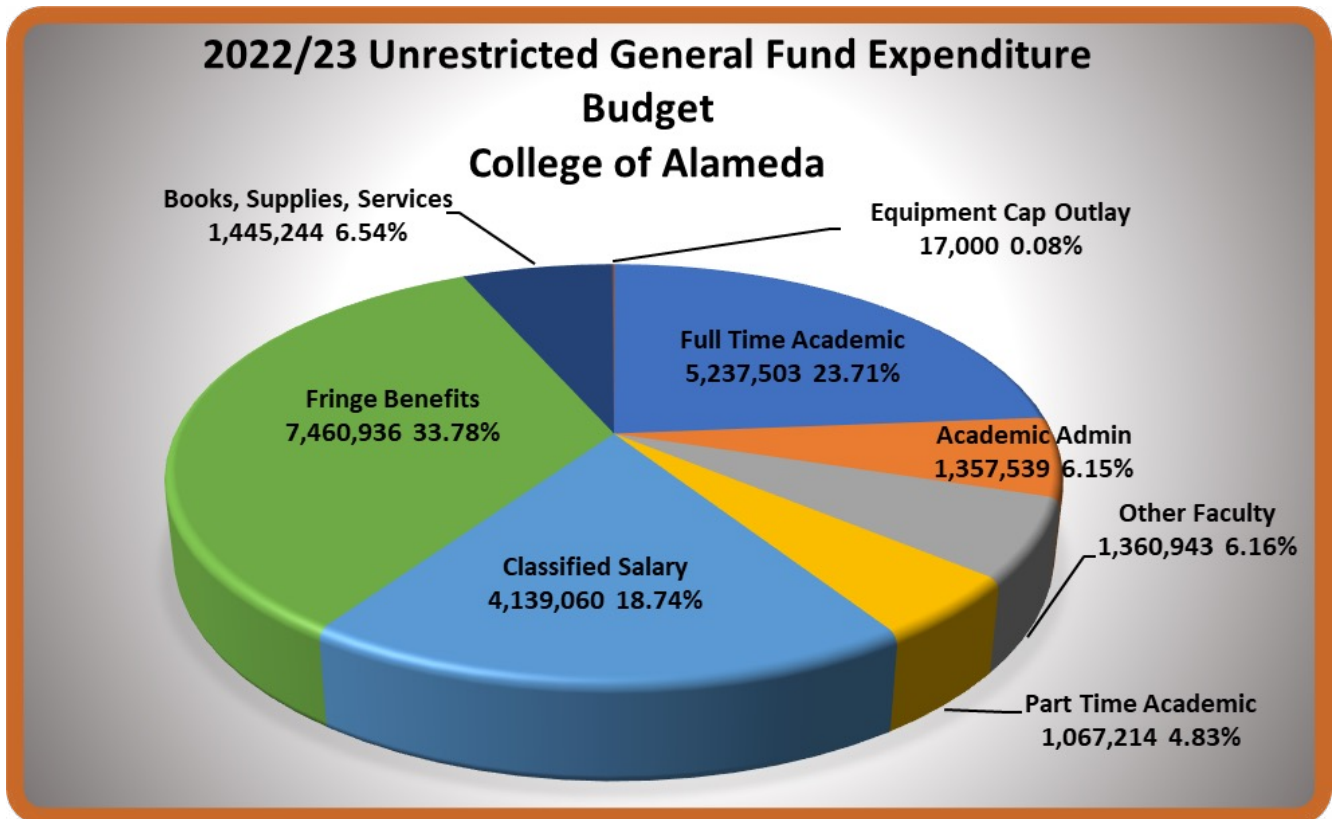




Graph 11 – College Of Alameda (Summary)



Graph 12 – College Of Alameda (Detail)







**Table 20 – Unrestricted General Fund Detail (Fund 01)  
College Of Alameda (Location 2)**

| Unrestricted General Fund Detail (Fund 01) |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| College of Alameda (Location 2)            |                            |                           |                              |                           |
| Description                                | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Expenses</b>                            |                            |                           |                              |                           |
| 1101 Instructor                            | 4,090,667                  | 4,597,220                 | 4,313,983                    | 5,237,503                 |
| 1102 Instructor - Long Term Subs           | -                          | -                         | -                            | -                         |
| <b>Full Time Academic</b>                  | <b>4,090,667</b>           | <b>4,597,220</b>          | <b>4,313,983</b>             | <b>5,237,503</b>          |
| 1201 Administrators                        | 1,267,289                  | 1,274,687                 | 1,251,589                    | 1,357,539                 |
| <b>Academic Admin</b>                      | <b>1,267,289</b>           | <b>1,274,687</b>          | <b>1,251,589</b>             | <b>1,357,539</b>          |
| 1202 Department Chair                      | 304,131                    | 336,428                   | 346,570                      | 356,405                   |
| 1203 Counselors                            | 167,514                    | 470,033                   | 391,978                      | 492,253                   |
| 1204 Librarians                            | -                          | 224,374                   | 282,545                      | 321,846                   |
| 1205 Faculty - Special - Assigned          | 85,594                     | 91,016                    | 91,063                       | 97,281                    |
| 1206 Nurse                                 | 87,176                     | 85,731                    | 85,730                       | 93,158                    |
| <b>Other Faculty</b>                       | <b>644,415</b>             | <b>1,207,582</b>          | <b>1,197,886</b>             | <b>1,360,943</b>          |
| 1351 Instructor-PTIME & Ext-Se             | 2,418,601                  | 842,179                   | 1,718,840                    | 988,422                   |
| 1352 Instructor-Sub-Daily/Sick             | 1,127                      | -                         | 3,427                        | -                         |
| 1353 Instructor - Retiree                  | 43,288                     | -                         | 13,276                       | -                         |
| 1356 Instructor-Pt-Office Hour             | 208,469                    | -                         | 204,365                      | -                         |
| 1357 Instructor-PT/Extra Serv Parit        | -                          | -                         | -                            | -                         |
| 1452 Department Chairs                     | 12,265                     | -                         | 8,945                        | 5,000                     |
| 1453 Counselors                            | -                          | -                         | -                            | -                         |
| 1454 Librarians                            | 15,441                     | 12,000                    | 12,929                       | 12,000                    |
| 1455 Coaches                               | 11,268                     | 10,592                    | 8,682                        | 10,592                    |
| 1456 Other Non-Teaching                    | 66,661                     | 38,000                    | 54,691                       | 51,200                    |
| 1457 Non-Teaching Retirees                 | -                          | -                         | -                            | -                         |
| 1458 Parity Pay for Non-Teaching Fa        | -                          | -                         | -                            | -                         |
| <b>Part Time Academic</b>                  | <b>2,777,119</b>           | <b>902,771</b>            | <b>2,025,155</b>             | <b>1,067,214</b>          |
| 2101 Administrators                        | 429,481                    | 486,601                   | 408,063                      | 567,587                   |
| 2102 Clerical Tech & Sup Staff             | 2,689,351                  | 3,011,217                 | 2,529,173                    | 3,161,614                 |
| 2201 Instructional Aides                   | 227,916                    | 256,522                   | 253,515                      | 274,709                   |
| 2352 Cler Tech & Sup Stf                   | 232                        | 15,000                    | 12,961                       | 15,000                    |
| 2353 Student Employee Asst.                | 1,035                      | 4,500                     | -                            | 4,000                     |
| 2354 Overtime                              | 29,521                     | 13,500                    | 67,869                       | 19,000                    |
| 2359 Instruct Aides(non-classroom)         | -                          | -                         | -                            | -                         |
| 2451 Instructional Aides (Relace)          | 9,386                      | 10,150                    | -                            | 10,150                    |
| 2452 Inst. Aides - Student                 | 72,259                     | 87,000                    | 77,198                       | 87,000                    |
| 2453 Instruct Aides-O/T/Perm & Non         | 124                        | -                         | 1,055                        | -                         |
| <b>Classified Salary</b>                   | <b>3,459,304</b>           | <b>3,884,490</b>          | <b>3,349,833</b>             | <b>4,139,060</b>          |
| 3110 STRS - Academic                       | 1,127,600                  | 1,197,895                 | 1,294,095                    | 1,436,163                 |
| 3140 STRS Cash Balance                     | 34,008                     | 64,716                    | 22,054                       | 71,439                    |
| 3220 PERS                                  | 765,887                    | 860,144                   | 795,474                      | 1,126,701                 |
| 3310 OASDHI (FICA) Academic                | 29,347                     | 61,319                    | 29,483                       | 70,157                    |
| 3320 OASDHI Classified                     | 208,644                    | 232,798                   | 202,101                      | 237,312                   |
| 3340 Medicare - Academic                   | 124,122                    | 114,539                   | 128,252                      | 128,368                   |
| 3350 Medicare - Classified                 | 51,065                     | 54,461                    | 47,589                       | 58,078                    |
| 3411 Medical -Academic                     | 1,419,949                  | 1,695,738                 | 1,610,349                    | 1,901,839                 |
| 3412 Dental - Academic                     | 68,615                     | 84,082                    | 73,666                       | 86,063                    |
| 3415 Life Ins. -Academic                   | 14,655                     | 17,226                    | 16,124                       | 18,252                    |
| 3421 Medical -Classified                   | 791,744                    | 1,125,502                 | 793,979                      | 1,104,994                 |
| 3422 Dental -Classified                    | 54,520                     | 75,199                    | 51,166                       | 66,580                    |





## Unrestricted General Fund Detail (Fund 01)

### College of Alameda (Location 2)

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 3425 Life Insurance-Class           | 10,469                     | 12,592                    | 10,035                       | 12,902                    |
| 3510 Unemployment Ins.-Aca          | 6,040                      | 1,272                     | 46,366                       | 6,512                     |
| 3520 Unemployment Ins -Class        | 2,469                      | 2,654                     | 16,771                       | 19,925                    |
| 3610 Work Comp-Academic             | 147,423                    | 134,235                   | 151,373                      | 150,487                   |
| 3620 Work Comp-Classfd              | 55,639                     | 63,848                    | 51,985                       | 68,096                    |
| 3712 OPEB Instructional             | 439,690                    | 531,012                   | 509,007                      | 596,745                   |
| 3720 Apple Ret.                     | 352                        | -                         | 486                          | -                         |
| 3722 OPEB Classified                | 244,761                    | 281,598                   | 226,866                      | 300,323                   |
| <b>Fringe Benefits</b>              | <b>5,597,001</b>           | <b>6,610,830</b>          | <b>6,077,222</b>             | <b>7,460,936</b>          |
| 4301 Instructional Supplies         | -                          | 1,000                     | 309                          | 1,000                     |
| 4302 Supplies Outreach recruitment  | -                          | -                         | -                            | -                         |
| 4303 Subs Periodicals - Other       | -                          | -                         | 200                          | -                         |
| 4304 Supplies-office                | 56,913                     | 77,895                    | 55,858                       | 78,895                    |
| 4306 Computer software/site lic.-cl | -                          | -                         | 299                          | -                         |
| 4307 Computer software/site lic.-ad | 119                        | 120                       | 2,304                        | 120                       |
| 5102 Guest Speakers Lectures-Non    | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult | 29,845                     | 59,098                    | 88,545                       | 60,000                    |
| 5106 Events/Programs-Outside Prod   | -                          | 12,400                    | 2,137                        | 12,400                    |
| 5202 Travel Non-Local               | (622)                      | 13,950                    | 8,741                        | 21,500                    |
| 5203 Travel Local                   | 61                         | 200                       | -                            | 200                       |
| 5204 Student Transportation         | -                          | 1,000                     | -                            | 1,000                     |
| 5205 Conference/Seminar Reg         | 5,763                      | 8,000                     | 4,569                        | 10,348                    |
| 5206 Internal Training- Staff Dev   | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership            | 45,078                     | 60,250                    | 72,821                       | 67,650                    |
| 5501 Garbage and Trash              | 47,365                     | 52,323                    | 62,152                       | 52,323                    |
| 5502 Gas                            | 127,075                    | 187,734                   | 187,566                      | 187,734                   |
| 5503 Light and Power (Electricity)  | 464,374                    | 519,123                   | 470,835                      | 519,123                   |
| 5504 Sewer Use                      | 136,933                    | 79,123                    | 92,559                       | 79,123                    |
| 5505 Telephone Services             | 11,943                     | 10,312                    | 12,668                       | 10,312                    |
| 5506 Main Water System              | 176,667                    | 132,652                   | 152,976                      | 132,652                   |
| 5507 Pest Control                   | 4,767                      | 4,903                     | 4,712                        | 4,903                     |
| 5603 Facility/Building Rentals-Mont | -                          | -                         | -                            | -                         |
| 5605 Equipment Rentals - Mon-Mon    | -                          | -                         | -                            | -                         |
| 5607 Print & Dup. Equip Leases/Rent | 17,352                     | 33,000                    | 23,630                       | 33,000                    |
| 5701 Athletics Meals and Lodging    | -                          | -                         | 5,861                        | 8,000                     |
| 5702 Graduation Expenses            | 11,477                     | 15,000                    | 4,196                        | 15,000                    |
| 5708 Athletic Transportation        | -                          | -                         | 4,871                        | 6,000                     |
| 5865 Publishing/ Doc Publication    | 9,166                      | 30,000                    | 6,089                        | 18,000                    |
| 5867 Postage                        | 10,082                     | 11,000                    | 3,075                        | 8,000                     |
| 5870 CROSS ENROLLMENT WAIVER        | -                          | -                         | -                            | -                         |
| 5875 Employee Waiver                | 4,876                      | -                         | (253)                        | -                         |
| 5879 Site Repair and Services       | -                          | -                         | -                            | -                         |
| 5880 Radio Licensing                | 283                        | -                         | 301                          | -                         |
| 5881 Building Repairs & Services    | -                          | -                         | 5,580                        | -                         |
| 5882 Equip Repairs Maint. & Svc     | 521                        | 6,500                     | 1,992                        | 6,500                     |
| 5883 Net Internet Fees and Subs.    | 11,095                     | 10,000                    | 5,841                        | 12,636                    |
| 5884 Laundry Services               | 4,895                      | 5,500                     | 7,276                        | 5,500                     |
| 5885 Misc. Operational Exp.         | 2,400                      | 130,801                   | (70,632)                     | 78,725                    |
| 5887 Advertising/Radio/TV           | -                          | 1,000                     | -                            | 1,000                     |
| 5888 Advertising Print/ADS          | 206                        | 2,500                     | 1,300                        | 2,500                     |
| 5889 Grounds Maintenance            | -                          | -                         | -                            | -                         |



## Unrestricted General Fund Detail (Fund 01)

### College of Alameda (Location 2)

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 5890 Service Contract-Equipment     | 8,704                      | 11,100                    | 4,820                        | 11,100                    |
| 5891 Service Contract-Software-DP   | -                          | -                         | -                            | -                         |
| 5893 Permits & Fees - Risk Mgmt     | -                          | -                         | -                            | -                         |
| 5894 Moving/Relocation Expenses     | -                          | -                         | -                            | -                         |
| 5895 Indirect Costs                 | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>    | <b>1,187,341</b>           | <b>1,476,484</b>          | <b>1,223,198</b>             | <b>1,445,244</b>          |
| 6206 Building Improvement           | -                          | -                         | -                            | -                         |
| 6302 Library Software (CD DVD etc)  | 1,043                      | -                         | -                            | -                         |
| 6401 Software                       | -                          | -                         | 5,000                        | -                         |
| 6402 Inst Equipment and Furn        | 1,073                      | 2,000                     | 1,130                        | 2,000                     |
| 6403 Non-Instructional Equip & Furn | 643                        | 5,000                     | 19,253                       | 6,000                     |
| 6406 Laptop Computers               | 8,267                      | 1,000                     | 9,136                        | 6,000                     |
| 6407 PC,SERV, Other Comput,Peripher | 8,998                      | -                         | (84)                         | 3,000                     |
| <b>Equipment Cap Outlay</b>         | <b>20,025</b>              | <b>8,000</b>              | <b>34,436</b>                | <b>17,000</b>             |
| 7301 Transfer Out to General Fund   | -                          | -                         | -                            | -                         |
| <b>Other Outgo</b>                  | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Expense</b>                | <b>19,043,161</b>          | <b>19,962,064</b>         | <b>19,473,302</b>            | <b>22,085,439</b>         |



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## Table 21 – Unrestricted General Fund Summary (Fund 01) Laney College (Location 5)

### Unrestricted General Fund Summary (Fund 01) 2022/23 Adopted Budget

#### Laney (Location 5)

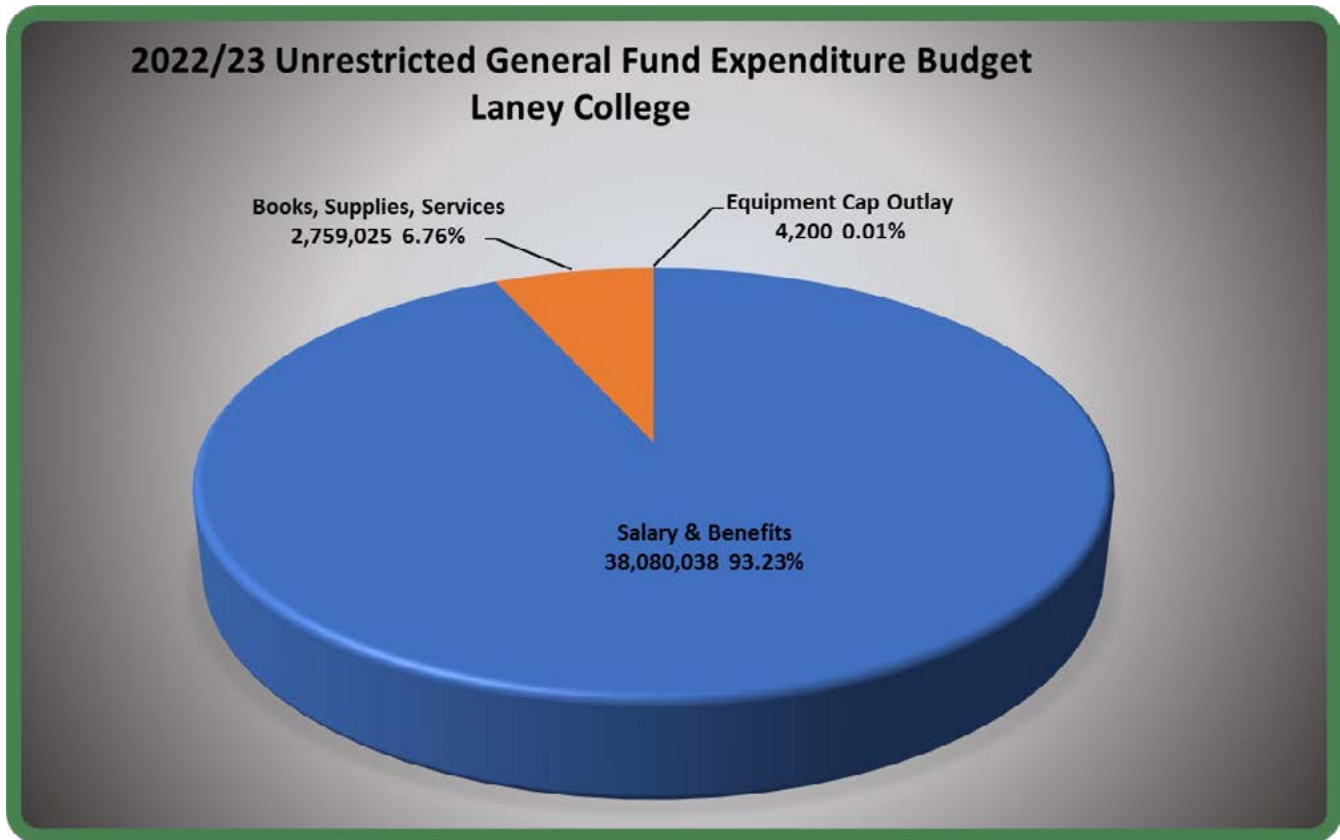
| Description               | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|---------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Expenses</b>           |                            |                           |                              |                           |
| Full Time Academic        | 9,447,128                  | 10,646,293                | 10,322,244                   | 11,635,627                |
| Academic Admin            | 1,411,651                  | 1,513,435                 | 1,465,310                    | 1,830,359                 |
| Other Faculty             | 688,977                    | 1,984,260                 | 2,061,046                    | 2,211,202                 |
| Part Time Academic        | 6,582,534                  | 1,608,260                 | 4,275,811                    | 1,514,596                 |
| Classified Salary         | 5,747,818                  | 6,470,311                 | 6,174,403                    | 6,892,111                 |
| Fringe Benefits           | 11,051,125                 | 12,456,037                | 12,486,283                   | 13,996,143                |
| Books, Supplies, Services | 1,379,270                  | 2,743,454                 | 1,734,626                    | 2,759,025                 |
| Equipment Cap Outlay      | 33,745                     | 3,973                     | 94,696                       | 4,200                     |
| Debt Service              | -                          | -                         | 100                          | -                         |
| <b>Total Expense</b>      | <b>36,342,249</b>          | <b>37,426,024</b>         | <b>38,614,518</b>            | <b>40,843,263</b>         |



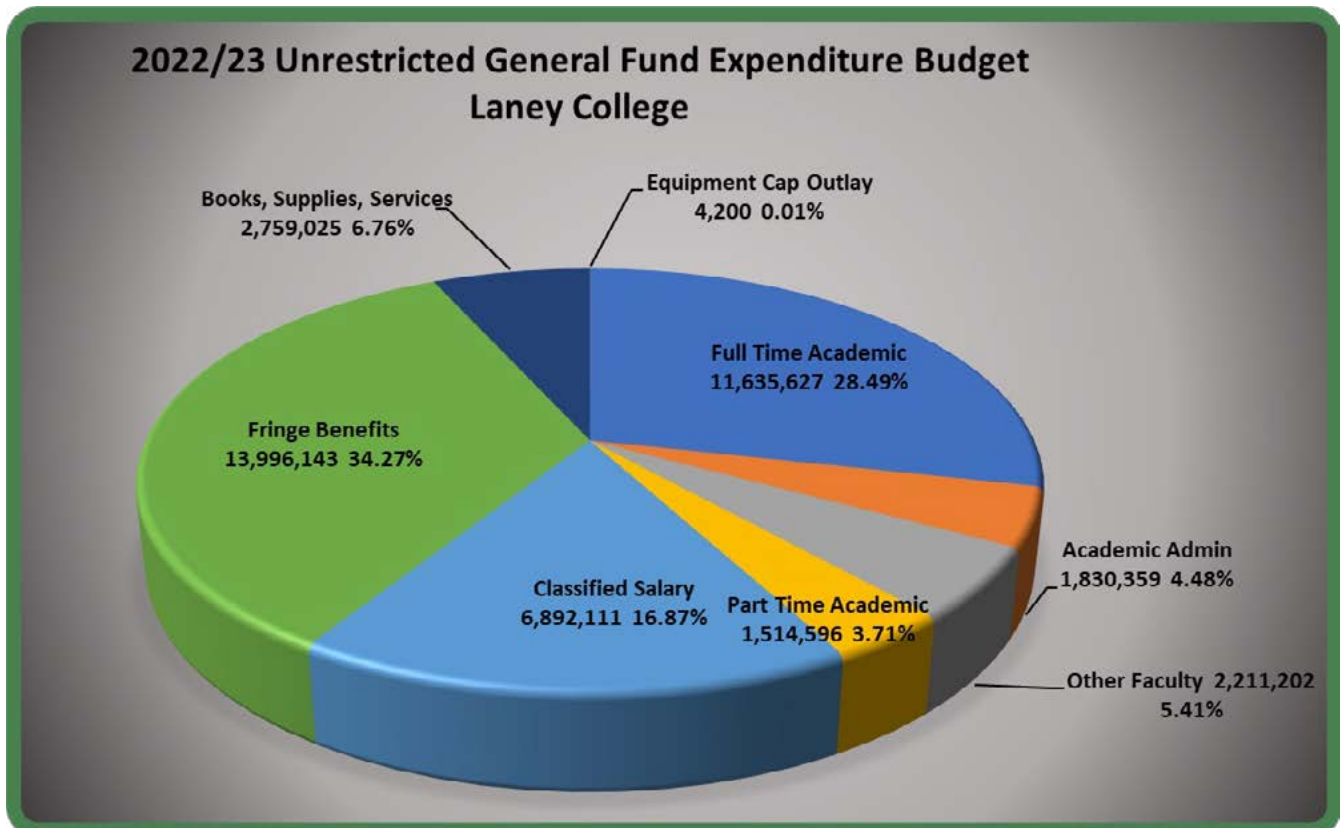




## Graph 13 – Laney College (Summary)



## Graph 14 – Laney College (Detail)







**Table 22 – Unrestricted General Fund Detail (Fund 01)  
Laney College (Location 5)**

| Unrestricted General Fund Detail (Fund 01) |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Laney (Location 5)                         |                            |                           |                              |                           |
| Description                                | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Expenses</b>                            |                            |                           |                              |                           |
| 1101 Instructor                            | 9,369,952                  | 10,646,293                | 10,322,244                   | 11,635,627                |
| 1102 Instructor - Long Term Subs           | -                          | -                         | -                            | -                         |
| 1103 Instructor - Sabbatical               | 77,176                     | -                         | -                            | -                         |
| <b>Full Time Academic</b>                  | <b>9,447,128</b>           | <b>10,646,293</b>         | <b>10,322,244</b>            | <b>11,635,627</b>         |
| 1201 Administrators                        | 1,411,651                  | 1,513,435                 | 1,465,310                    | 1,830,359                 |
| <b>Academic Admin</b>                      | <b>1,411,651</b>           | <b>1,513,435</b>          | <b>1,465,310</b>             | <b>1,830,359</b>          |
| 1202 Department Chair                      | 469,085                    | 456,611                   | 455,493                      | 520,736                   |
| 1203 Counselors                            | -                          | 985,018                   | 1,002,876                    | 1,091,948                 |
| 1204 Librarians                            | 1,425                      | 310,146                   | 334,455                      | 446,283                   |
| 1205 Faculty - Special - Assigned          | 91,268                     | 96,261                    | 96,259                       | 89,817                    |
| 1206 Nurse                                 | 56,314                     | 59,130                    | 59,130                       | 62,418                    |
| 1207 Faculty Sabbatical                    | -                          | -                         | 34,102                       | -                         |
| 1209 Counselors-Lts                        | -                          | -                         | -                            | -                         |
| 1210 Librarians-Lts                        | 70,885                     | 77,094                    | 78,730                       | -                         |
| <b>Other Faculty</b>                       | <b>688,977</b>             | <b>1,984,260</b>          | <b>2,061,046</b>             | <b>2,211,202</b>          |
| 1351 Instructor-PTIME & Ext-Se             | 5,661,800                  | 1,464,550                 | 3,431,225                    | 1,354,998                 |
| 1352 Instructor-Sub-Daily/Sick             | 31,782                     | -                         | 29,343                       | 1,943                     |
| 1353 Instructor - Retiree                  | 125,737                    | -                         | 27,859                       | -                         |
| 1356 Instructor-Pt-Office Hour             | 512,770                    | -                         | 517,767                      | -                         |
| 1357 Instructor-PT/Extra Serv Parit        | -                          | -                         | -                            | -                         |
| 1452 Department Chairs                     | 60,806                     | 27,000                    | 52,350                       | 27,000                    |
| 1453 Counselors                            | 9,431                      | 3,500                     | 23,887                       | 3,500                     |
| 1454 Librarians                            | 4,337                      | 35,305                    | 4,640                        | 35,305                    |
| 1455 Coaches                               | 72,917                     | 23,705                    | 80,753                       | 32,150                    |
| 1456 Other Non-Teaching                    | 102,953                    | 54,200                    | 107,986                      | 59,700                    |
| 1457 Non-Teaching Retirees                 | -                          | -                         | -                            | -                         |
| 1458 Parity Pay for Non-Teaching Fa        | -                          | -                         | -                            | -                         |
| 1459 Staff-Developing Training Fac         | -                          | -                         | -                            | -                         |
| <b>Part Time Academic</b>                  | <b>6,582,534</b>           | <b>1,608,260</b>          | <b>4,275,811</b>             | <b>1,514,596</b>          |
| 2101 Administrators                        | 735,826                    | 877,471                   | 818,114                      | 931,648                   |
| 2102 Clerical Tech & Sup Staff             | 3,776,205                  | 4,154,044                 | 4,079,861                    | 4,476,560                 |
| 2201 Instructional Aides                   | 957,762                    | 1,046,817                 | 1,039,290                    | 1,122,540                 |
| 2352 Cler Tech & Sup Sff                   | 93,380                     | 68,080                    | 54,842                       | 55,833                    |
| 2353 Student Employee Asst.                | 65,130                     | 88,658                    | 44,517                       | 85,467                    |
| 2354 Overtime                              | 57,338                     | 46,284                    | 53,233                       | 46,916                    |
| 2357 Classified Retirees                   | -                          | -                         | -                            | -                         |
| 2359 Instruct Aides(non-classroom)         | -                          | -                         | -                            | -                         |
| 2451 Instructional Aides (Relace)          | 232                        | 89,989                    | 3,250                        | 77,555                    |
| 2452 Inst. Aides - Student                 | 61,945                     | 94,958                    | 78,331                       | 91,582                    |
| 2453 Inst. Aides-O/T/Perm                  | -                          | 4,010                     | 2,964                        | 4,010                     |
| <b>Classified Salary</b>                   | <b>5,747,818</b>           | <b>6,470,311</b>          | <b>6,174,403</b>             | <b>6,892,111</b>          |
| 3110 STRS - Academic                       | 2,256,142                  | 2,393,242                 | 2,561,621                    | 2,811,821                 |
| 3140 STRS Cash Balance                     | 116,364                    | 111,585                   | 68,658                       | 101,042                   |
| 3220 PERS                                  | 1,254,776                  | 1,392,599                 | 1,534,807                    | 1,899,820                 |
| 3310 OASDHI (FICA) Academic                | 61,417                     | 108,320                   | 65,081                       | 119,150                   |
| 3320 OASDHI Classified                     | 336,413                    | 365,426                   | 362,231                      | 393,239                   |



## Unrestricted General Fund Detail (Fund 01)

### Laney (Location 5)

| Description                             | 2020/21           | 2021/22           | 2021/22           | 2022/23           |
|---|-------------------|-------------------|-------------------|-------------------|
|   | Audited Actuals   | Adopted Budget    | Unaudited Actuals | Adopted Budget    |
| 3340 Medicare - Academic                | 261,166           | 225,401           | 262,164           | 245,808           |
| 3350 Medicare - Classified              | 80,475            | 88,181            | 86,828            | 94,739            |
| 3411 Medical -Academic                  | 3,118,777         | 3,707,176         | 3,511,794         | 3,981,087         |
| 3412 Dental - Academic                  | 147,177           | 175,511           | 159,920           | 174,267           |
| 3415 Life Ins. -Academic                | 30,110            | 35,613            | 34,492            | 37,413            |
| 3421 Medical -Classified                | 1,591,242         | 1,826,384         | 1,706,761         | 1,892,406         |
| 3422 Dental -Classified                 | 104,676           | 114,668           | 106,164           | 114,473           |
| 3425 Life Insurance-Class               | 19,520            | 21,127            | 20,729            | 21,991            |
| 3510 Unemployment Ins.-Aca              | 12,684            | 2,210             | 92,215            | 10,890            |
| 3520 Unemployment Ins -Class            | 3,901             | 4,169             | 32,301            | 33,031            |
| 3610 Work Comp-Academic                 | 308,745           | 264,244           | 309,862           | 288,168           |
| 3620 Work Comp-Classfd                  | 90,030            | 103,374           | 98,094            | 111,074           |
| 3712 OPEB Instructional                 | 868,493           | 1,060,885         | 1,043,893         | 1,175,876         |
| 3720 Apple Ret.                         | 1,238             | -                 | 2,013             | -                 |
| 3722 OPEB Classified                    | 387,782           | 455,922           | 426,653           | 489,848           |
| <b>Fringe Benefits</b>                  | <b>11,051,125</b> | <b>12,456,037</b> | <b>12,486,283</b> | <b>13,996,143</b> |
| 4101 Classroom-Books                    | 666               | -                 | -                 | -                 |
| 4103 Office Professional Refer/Dict     | -                 | -                 | -                 | -                 |
| 4301 Instructional Supplies (Classroom) | 48,123            | 26,876            | 28,286            | 29,159            |
| 4302 Supplies Outreach recruitment      | 322               | 3,000             | -                 | 4,754             |
| 4303 Subs Periodicals - Other           | -                 | 1,800             | -                 | 1,800             |
| 4304 Supplies-office                    | 116,938           | 168,782           | 116,279           | 166,907           |
| 4305 Fuel - gasoline/petroleum          | -                 | -                 | -                 | -                 |
| 4306 Computer software/site lic.-cl     | 1,000             | 1,560             | 10,385            | 1,560             |
| 4307 Computer software/site lic.-ad     | 7,782             | 4,050             | 2,700             | 4,050             |
| 5102 Guest Speakers Lectures-Non        | 720               | -                 | -                 | -                 |
| 5105 Independent Contractor/Consult     | 39,996            | 55,098            | 77,827            | 58,435            |
| 5106 Events/Programs-Outside Prod       | 12,824            | 13,248            | 18,648            | 17,400            |
| 5202 Travel Non-Local                   | 75                | 12,348            | 13,950            | 12,348            |
| 5203 Travel Local                       | -                 | 9,286             | 761               | 12,786            |
| 5205 Conference/Seminar Reg             | 8,661             | 10,601            | 12,400            | 15,327            |
| 5206 Internal Training- Staff Dev       | 1,000             | 7,290             | -                 | 7,290             |
| 5301 Dues and Membership                | 50,440            | 87,347            | 51,257            | 84,337            |
| 5501 Garbage and Trash                  | 66,028            | 108,864           | 44,302            | 108,864           |
| 5502 Gas                                | 65,841            | 431,714           | 265,525           | 431,714           |
| 5503 Light and Power (Electricity)      | 602,449           | 1,046,930         | 834,836           | 1,046,930         |
| 5504 Sewer Use                          | 53,236            | 60,974            | 40,792            | 60,974            |
| 5505 Telephone Services                 | 18,084            | 19,819            | 21,443            | 19,819            |
| 5506 Main Water System                  | 110,107           | 133,636           | 110,588           | 133,636           |
| 5507 Pest Control                       | 10,960            | 60,646            | 13,859            | 63,646            |
| 5605 Equipment Rentals - Mon-Mon        | 1,268             | 2,500             | 5,005             | 2,500             |
| 5607 Print & Dup. Equip Leases/Rent     | 6,901             | 6,427             | 13,486            | 6,427             |
| 5701 Athletics Meals and Lodging        | 180               | 22,250            | 24,827            | 39,250            |
| 5702 Graduation Exprens                 | -                 | -                 | 1,312             | -                 |
| 5708 Athletic Transportation            | 66                | 30,250            | 31,318            | 31,886            |
| 5865 Publishing/ Doc Publication        | 445               | 27,507            | 3,300             | 21,500            |
| 5867 Postage                            | 5,072             | 5,000             | -                 | 5,000             |
| 5870 CROSS ENROLLMENT WAIVER            | 368               | -                 | -                 | -                 |
| 5875 Employee Waiver                    | 13,524            | -                 | (437)             | -                 |



## Unrestricted General Fund Detail (Fund 01)

### Laney (Location 5)

| Description                         | 2020/21           | 2021/22           | 2021/22           | 2022/23           |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                     | Audited Actuals   | Adopted Budget    | Unaudited Actuals | Adopted Budget    |
| 5881 Building Repairs & Services    | 40,188            | 8,000             | 23,499            | 6,435             |
| 5882 Equip Repairs Maint. & Svc     | 8,096             | 14,987            | 13,382            | 17,361            |
| 5883 Net Internet Fees and Subs.    | 9,310             | 9,200             | 8,152             | 9,200             |
| 5885 Misc. Operational Exp.         | 32,254            | 234,751           | (101,079)         | 222,751           |
| 5887 Advertising/Radio/TV           | 740               | -                 | 6,629             | -                 |
| 5888 Advertising Print/ADS          | 3,440             | -                 | 1,159             | -                 |
| 5890 Service Contract-Equipment     | 42,166            | 118,713           | 40,234            | 111,926           |
| 5891 Service Contract-Software-DP   | -                 | -                 | -                 | 3,053             |
| 5894 Moving/Relocation Expenses     | -                 | -                 | -                 | -                 |
| 5895 Indirect Costs                 | -                 | -                 | -                 | -                 |
| <b>Books, Supplies, Services</b>    | <b>1,379,270</b>  | <b>2,743,454</b>  | <b>1,734,626</b>  | <b>2,759,025</b>  |
| 6301 College Library Books          | 7,396             | -                 | 1,769             | -                 |
| 6302 Library Software (CD DVD etc)  | -                 | 973               | 886               | -                 |
| 6303 College Library Periodicals    | -                 | -                 | 722               | -                 |
| 6305 Library Textbooks              | -                 | -                 | -                 | -                 |
| 6306 Library Databases              | -                 | -                 | 16,500            | -                 |
| 6401 Software                       | 21,935            | -                 | -                 | -                 |
| 6402 Inst Equipment and Furn        | -                 | -                 | 62,099            | -                 |
| 6403 Non-Instructional Equip & Furn | 4,415             | -                 | 4,828             | -                 |
| 5604 Equipment Lease - Annual       | -                 | -                 | -                 | 1,200             |
| 6406 Laptop Computers               | -                 | -                 | 7,891             | -                 |
| 6407 PC,SERV, Other Comput,Peripher | -                 | 3,000             | -                 | 3,000             |
| <b>Equipment Cap Outlay</b>         | <b>33,745</b>     | <b>3,973</b>      | <b>94,696</b>     | <b>4,200</b>      |
| 7515 FINAIDEOPG                     | -                 | -                 | -                 | -                 |
| 7516 FINAIDCARE                     | -                 | -                 | -                 | -                 |
| 7640 Supply Vouchers (Surv Kits)    | -                 | -                 | 100               | -                 |
| <b>Debt Service</b>                 | -                 | -                 | <b>100</b>        | -                 |
| <b>Expense Total</b>                | <b>36,342,249</b> | <b>37,426,024</b> | <b>38,614,518</b> | <b>40,843,263</b> |





**Table 23 – Unrestricted General Fund Summary (Fund 01)  
Merritt College (Location 6)**

**Unrestricted General Fund Summary (Fund 01)  
2022/23 Adopted Budget**

**Merritt (Location 6)**

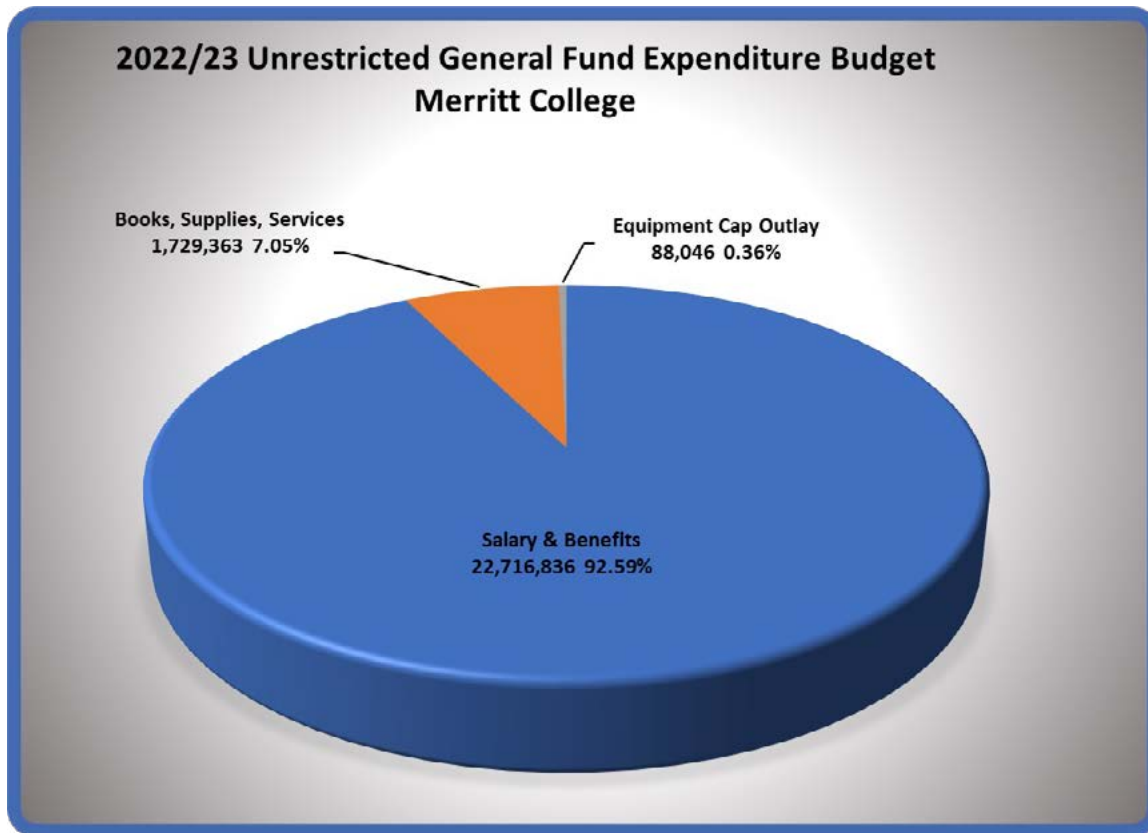
| Description               | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|---------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Expenses</b>           |                            |                           |                              |                           |
| Full Time Academic        | 4,567,592                  | 5,006,015                 | 4,805,392                    | 5,547,970                 |
| Academic Admin            | 1,049,963                  | 1,275,458                 | 1,268,204                    | 1,387,590                 |
| Other Faculty             | 490,009                    | 1,311,064                 | 1,117,189                    | 1,308,975                 |
| Part Time Academic        | 4,188,288                  | 1,418,700                 | 3,634,587                    | 2,132,812                 |
| Classified Salary         | 3,188,150                  | 4,136,034                 | 3,758,956                    | 4,378,378                 |
| Fringe Benefits           | 5,785,408                  | 7,112,062                 | 6,832,455                    | 7,961,111                 |
| Books, Supplies, Services | 1,219,018                  | 1,731,252                 | 1,166,143                    | 1,729,363                 |
| Equipment Cap Outlay      | 70,484                     | 70,775                    | 101,028                      | 88,046                    |
| <b>Total Expense</b>      | <b>20,558,912</b>          | <b>22,061,360</b>         | <b>22,683,952</b>            | <b>24,534,245</b>         |



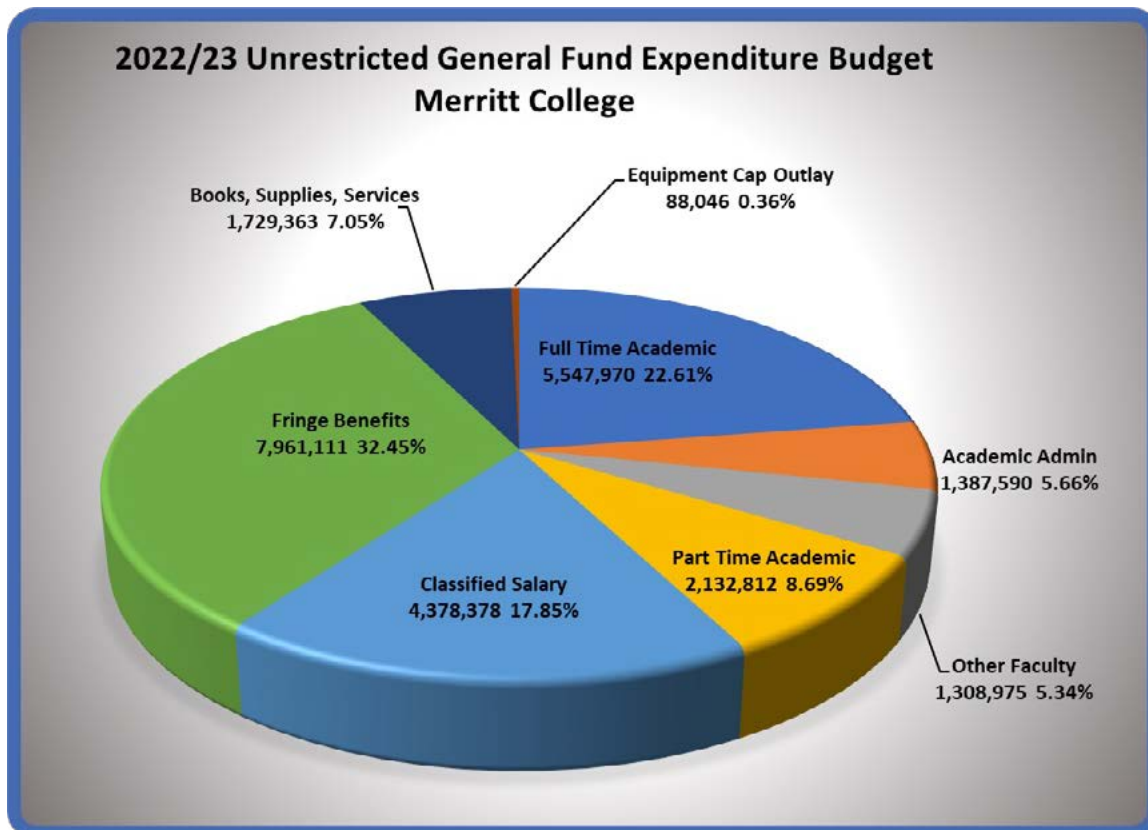




## Graph 15 – Merritt College (Summary)



## Graph 16 – Merritt College (Detail)





**Table 24 – Unrestricted General Fund Detail (Fund 01)  
Merritt College (Location 6)**

**Unrestricted General Fund Detail (Fund 01)**

**Merritt (Location 6)**

| Description | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------|----------------------------|---------------------------|------------------------------|---------------------------|
|-------------|----------------------------|---------------------------|------------------------------|---------------------------|

| <b>Expenses</b>                     |                  |                  |                  |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|
| 1101 Instructor                     | 4,567,592        | 5,006,015        | 4,805,392        | 5,547,970        |
| 1102 Instructor - Long Term Subs    | -                | -                | -                | -                |
| <b>Full Time Academic</b>           | <b>4,567,592</b> | <b>5,006,015</b> | <b>4,805,392</b> | <b>5,547,970</b> |
| 1201 Administrators                 | 1,049,963        | 1,275,458        | 1,268,204        | 1,387,590        |
| <b>Academic Admin</b>               | <b>1,049,963</b> | <b>1,275,458</b> | <b>1,268,204</b> | <b>1,387,590</b> |
| 1202 Department Chair               | 222,567          | 283,721          | 262,432          | 297,794          |
| 1203 Counselors                     | -                | 520,787          | 451,748          | 565,251          |
| 1204 Librarians                     | -                | 165,843          | 168,479          | 180,213          |
| 1205 Faculty - Special - Assigned   | 267,443          | 258,977          | 147,550          | 162,747          |
| 1206 Nurse                          | -                | 81,736           | 86,979           | 102,970          |
| <b>Other Faculty</b>                | <b>490,009</b>   | <b>1,311,064</b> | <b>1,117,189</b> | <b>1,308,975</b> |
| 1351 Instructor-PTime & Ext-Se      | 3,503,396        | 1,346,900        | 2,998,096        | 2,068,512        |
| 1352 Instructor-Sub-Daily/Sick      | 1,970            | -                | 5,944            | -                |
| 1353 Instructor - Retiree           | 75,623           | -                | 21,359           | -                |
| 1356 Instructor-Pt-Office Hour      | 379,787          | -                | 417,692          | -                |
| 1357 Instructor-PT/Extra Serv Parit | -                | -                | -                | -                |
| 1452 Department Chairs              | 29,057           | -                | 13,812           | -                |
| 1453 Counselors                     | 14,686           | -                | 11,418           | -                |
| 1454 Librarians                     | 56,399           | 38,800           | 42,993           | 37,400           |
| 1455 Coaches                        | 44,606           | -                | -                | -                |
| 1456 Other Non-Teaching             | 82,764           | 26,100           | 123,272          | 25,400           |
| 1457 Non-Teaching Retirees          | -                | 5,000            | -                | -                |
| 1458 Parity Pay for Non-Teaching Fa | -                | -                | -                | -                |
| 1459 Staff Developing Training Fac  | -                | 1,900            | -                | 1,500            |
| <b>Part Time Academic</b>           | <b>4,188,288</b> | <b>1,418,700</b> | <b>3,634,587</b> | <b>2,132,812</b> |
| 2101 Administrators                 | 341,875          | 430,883          | 341,207          | 456,408          |
| 2102 Clerical Tech & Sup Staff      | 2,324,084        | 3,168,325        | 2,892,810        | 3,406,031        |
| 2201 Instructional Aides            | 327,455          | 404,726          | 368,093          | 429,021          |
| 2352 Cler Tech & Sup Stf            | 105,052          | 28,500           | 27,055           | 6,400            |
| 2353 Student Employee Asst.         | 13,783           | 53,600           | 11,616           | 36,100           |
| 2354 Overtime                       | 55,841           | 10,400           | 24,908           | 32,818           |
| 2359 Instruct Aides(non-classroom)  | -                | -                | 52,689           | -                |
| 2451 Instructional Aides (Relace)   | -                | 5,900            | -                | -                |
| 2452 Inst. Aides - Student          | 20,060           | 33,700           | 37,100           | 11,600           |
| 2453 Instruct Aides-O/T/Perm & Non  | -                | -                | 3,478            | -                |
| <b>Classified Salary</b>            | <b>3,188,150</b> | <b>4,136,034</b> | <b>3,758,956</b> | <b>4,378,378</b> |
| 3110 STRS - Academic                | 1,249,102        | 1,284,701        | 1,356,888        | 1,454,088        |
| 3140 STRS Cash Balance              | 77,630           | 102,621          | 76,542           | 147,446          |
| 3220 PERS                           | 669,351          | 910,566          | 948,138          | 1,242,258        |
| 3310 OASDHI (FICA) Academic         | 15,789           | 56,602           | 28,881           | 79,748           |
| 3320 OASDHI Classified              | 192,654          | 248,276          | 229,259          | 264,334          |
| 3340 Medicare - Academic            | 145,887          | 126,246          | 153,474          | 143,830          |
| 3350 Medicare - Classified          | 46,259           | 58,091           | 53,693           | 62,255           |



## Unrestricted General Fund Detail (Fund 01)

### Merritt (Location 6)

| Description                             | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| 3411 Medical -Academic                  | 1,380,131                  | 1,739,227                 | 1,626,689                    | 1,851,696                 |
| 3412 Dental - Academic                  | 74,270                     | 90,341                    | 78,578                       | 86,795                    |
| 3415 Life Ins. -Academic                | 15,104                     | 18,263                    | 17,067                       | 18,789                    |
| 3421 Medical -Classified                | 929,835                    | 1,289,094                 | 1,062,538                    | 1,307,724                 |
| 3422 Dental -Classified                 | 58,947                     | 80,879                    | 63,372                       | 72,756                    |
| 3425 Life Insurance-Classified          | 10,953                     | 13,944                    | 12,455                       | 14,226                    |
| 3510 Unemployment Ins.-Academic         | 7,119                      | 1,543                     | 55,379                       | 7,992                     |
| 3520 Unemployment Ins -Classified       | 2,238                      | 2,835                     | 19,926                       | 22,202                    |
| 3610 Work Comp-Academic                 | 174,408                    | 150,922                   | 183,560                      | 171,709                   |
| 3620 Work Comp-Classfd                  | 52,511                     | 68,096                    | 61,823                       | 72,989                    |
| 3712 OPEB Instructional                 | 458,209                    | 569,488                   | 537,119                      | 618,382                   |
| 3720 Apple Ret.                         | 1,224                      | -                         | 48                           | -                         |
| 3722 OPEB Classified                    | 223,786                    | 300,327                   | 267,025                      | 321,892                   |
| <b>Fringe Benefits</b>                  | <b>5,785,408</b>           | <b>7,112,062</b>          | <b>6,832,455</b>             | <b>7,961,111</b>          |
| 4102 Book for Student Program           | -                          | -                         | -                            | -                         |
| 4301 Instructional Supplies (Classroom) | 6,243                      | 14,180                    | 6,179                        | 19,200                    |
| 4302 Supplies Outreach recruitment      | 1,722                      | -                         | -                            | -                         |
| 4303 Subs Periodicals - Other           | 6,591                      | 13,500                    | 7,495                        | 10,000                    |
| 4304 Supplies-office                    | 44,557                     | 38,359                    | 30,516                       | 40,530                    |
| 4305 Fuel - gasoline/petroleum          | -                          | 200                       | -                            | 500                       |
| 4306 Computer software/site lic.-cl     | 5,494                      | -                         | 570                          | 1,500                     |
| 4307 Computer software/site lic.-ad     | -                          | 2,200                     | -                            | -                         |
| 5102 Guest Speakers Lectures-Non        | 875                        | 500                       | -                            | 17,600                    |
| 5105 Independent Contractor/Consult     | 74,567                     | 84,100                    | 31,041                       | 39,570                    |
| 5106 Events/Programs-Outside Prod       | 3,292                      | 17,900                    | 14,968                       | 13,800                    |
| 5110 Instructor Events-Personal Svs     | -                          | -                         | 398                          | -                         |
| 5202 Travel Non-Local                   | (1,219)                    | 18,800                    | 15,911                       | 23,000                    |
| 5203 Travel Local                       | 180                        | 500                       | 558                          | 10,580                    |
| 5204 Student Transportation             | -                          | 3,500                     | -                            | 3,500                     |
| 5205 Conference/Seminar Reg             | 9,398                      | 24,900                    | 11,665                       | 17,625                    |
| 5206 Internal Training- Staff Dev       | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership                | 46,444                     | 58,850                    | 71,532                       | 57,120                    |
| 5407 Student Accident Insurance         | -                          | -                         | -                            | -                         |
| 5501 Garbage and Trash                  | 62,285                     | 58,583                    | 53,914                       | 58,583                    |
| 5502 Gas                                | 70,738                     | 171,075                   | 108,794                      | 171,075                   |
| 5503 Light and Power (Electricity)      | 360,533                    | 501,863                   | 433,016                      | 501,863                   |
| 5504 Sewer Use                          | 25,952                     | 58,403                    | 49,967                       | 58,403                    |
| 5505 Telephone Services                 | 22,694                     | 24,570                    | 26,739                       | 24,570                    |
| 5506 Main Water System                  | 317,823                    | 347,525                   | 249,106                      | 347,525                   |
| 5507 Pest Control                       | 6,929                      | 1,156                     | 6,099                        | 1,156                     |
| 5603 Facility/Building Rentals-Mont     | 19,494                     | 50,000                    | 32,000                       | 50,000                    |
| 5604 Equipment Lease - Annual           | 7,789                      | 30,000                    | 1,242                        | 52,000                    |
| 5605 Equipment Rentals - Mon-Mon        | 17,989                     | 42,000                    | 12,927                       | 30,000                    |
| 5607 Print & Dup. Equip Leases/Rent     | -                          | -                         | -                            | -                         |
| 5701 Athletics Meals and Lodging        | 1,539                      | 8,300                     | 20,662                       | 6,000                     |
| 5702 Graduation Expenses                | 6,440                      | 30,000                    | 22,690                       | 30,000                    |
| 5704 Health Services                    | -                          | -                         | 380                          | 210                       |
| 5706 Misc. Student Services             | -                          | -                         | -                            | -                         |
| 5708 Athletic Transportation            | 1,058                      | 22,000                    | 12,924                       | 750                       |



## Unrestricted General Fund Detail (Fund 01)

### Merritt (Location 6)

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 5865 Publishing/ Doc Publication    | 25,899                     | 19,026                    | 22,416                       | 10,800                    |
| 5866 Testing License and Material   | 484                        | 400                       | 484                          | 484                       |
| 5867 Postage                        | -                          | 200                       | -                            | -                         |
| 5870 Cross Enrollment Waiver        | 138                        | -                         | (434)                        | -                         |
| 5875 Employee Waiver                | 9,982                      | -                         | 1,848                        | -                         |
| 5880 Radio Licensing                | -                          | -                         | -                            | -                         |
| 5881 Building Repairs & Services    | 14,370                     | -                         | -                            | -                         |
| 5882 Equip Repairs Maint. & Svc     | 14,560                     | 20,446                    | 12,295                       | 23,659                    |
| 5883 Net Internet Fees and Subs.    | 9,687                      | 7,500                     | 14,079                       | 26,900                    |
| 5885 Misc. Operational Exp.         | 22,067                     | 59,141                    | (107,662)                    | 79,285                    |
| 5887 Advertising/Radio/TV           | -                          | -                         | -                            | -                         |
| 5888 Advertising Print/ADS          | -                          | -                         | 247                          | -                         |
| 5889 Grounds Maintenance            | 2,425                      | -                         | -                            | -                         |
| 5890 Service Contract-Equipment     | -                          | 1,575                     | 1,575                        | 1,575                     |
| 5894 Moving/Relocation Expenses     | -                          | -                         | -                            | -                         |
| 5895 Indirect Costs                 | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>    | <b>1,219,018</b>           | <b>1,731,252</b>          | <b>1,166,143</b>             | <b>1,729,363</b>          |
| 6301 College Library Books          | 24,049                     | 30,207                    | 28,900                       | 20,718                    |
| 6302 Library Software (CD DVD etc)  | 3,291                      | 3,343                     | 3,342                        | 727                       |
| 6303 College Library Periodicals    | -                          | -                         | -                            | -                         |
| 6305 Library Textbooks              | -                          | 6,425                     | 6,521                        | 8,000                     |
| 6306 Library Databases              | 12,024                     | 300                       | 1,249                        | 2,601                     |
| 6401 Software                       | 1,550                      | -                         | -                            | -                         |
| 6402 Inst Equipment and Furn        | 4,435                      | 1,000                     | 2,124                        | 1,000                     |
| 6403 Non-Instructional Equip & Furn | 5,522                      | 29,500                    | 49,121                       | 35,000                    |
| 6406 Laptop Computers               | 16,051                     | -                         | 2,054                        | -                         |
| 6407 PC,SERV, Other Comput,Peripher | 3,562                      | -                         | 7,718                        | 20,000                    |
| <b>Equipment Cap Outlay</b>         | <b>70,484</b>              | <b>70,775</b>             | <b>101,028</b>               | <b>88,046</b>             |
| <b>Total Expense</b>                | <b>20,558,912</b>          | <b>22,061,360</b>         | <b>22,683,952</b>            | <b>24,534,245</b>         |





## Table 25 – Unrestricted General Fund Summary (Fund 01) Berkeley City College (Location 8)

### Unrestricted General Fund Summary (Fund 01) 2022/23 Adopted Budget

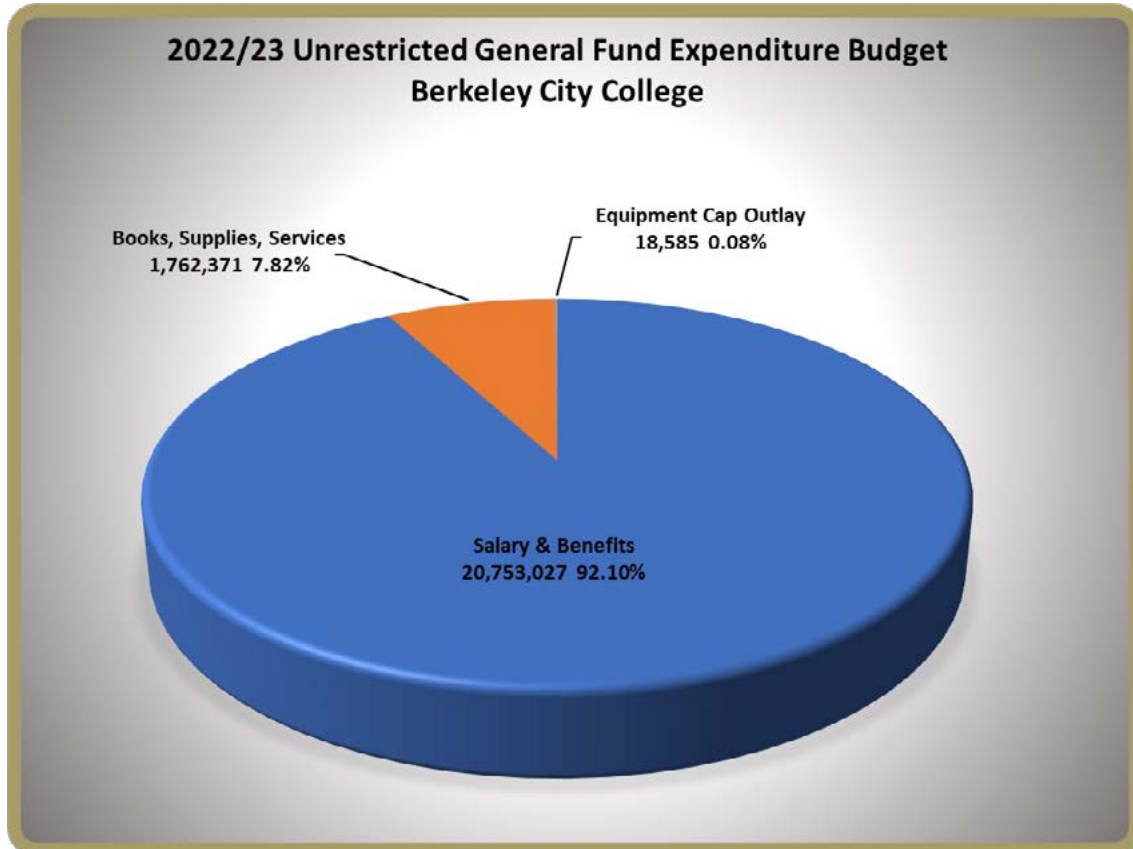
#### Berkeley City College (Location 8)

| Description               | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|---------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Expenses</b>           |                            |                           |                              |                           |
| Full Time Academic        | 4,555,122                  | 5,490,589                 | 4,966,110                    | 5,885,715                 |
| Academic Admin            | 1,004,883                  | 1,075,594                 | 1,085,815                    | 1,140,539                 |
| Other Faculty             | 440,824                    | 1,005,497                 | 1,335,064                    | 1,063,045                 |
| Part Time Academic        | 4,054,110                  | 1,777,689                 | 3,144,399                    | 1,890,740                 |
| Classified Salary         | 3,149,831                  | 3,512,035                 | 3,263,983                    | 3,699,914                 |
| Fringe Benefits           | 5,813,667                  | 6,634,026                 | 6,629,252                    | 7,073,074                 |
| Books, Supplies, Services | 907,451                    | 1,495,871                 | 1,012,852                    | 1,762,371                 |
| Equipment Cap Outlay      | 49,729                     | 18,154                    | 37,100                       | 18,585                    |
| Other Outgo               | -                          | -                         | 2,000                        | -                         |
| <b>Total Expense</b>      | <b>19,975,617</b>          | <b>21,009,455</b>         | <b>21,476,574</b>            | <b>22,533,983</b>         |

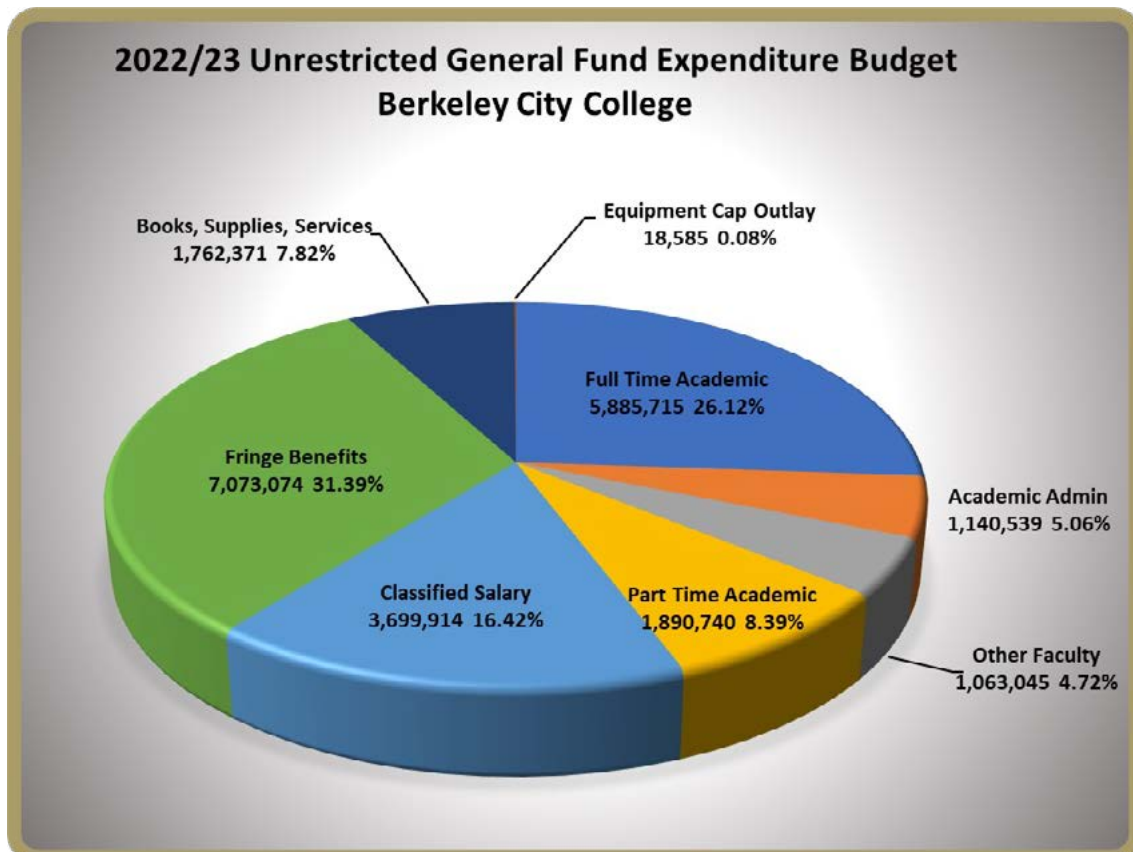




## Graph 17 – Berkeley City College (Summary)



## Graph 18 – Berkeley City College (Detail)





**Table 26 – Unrestricted General Fund Detail (Fund 01)  
Berkeley City College (Location 8)**

| Unrestricted General Fund Detail (Fund 01) |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Berkeley City College (Location 8)         |                            |                           |                              |                           |
| Description                                | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Expenses</b>                            |                            |                           |                              |                           |
| 1101 Instructor                            | 4,456,330                  | 5,384,193                 | 4,866,318                    | 5,770,590                 |
| 1102 Instructor - Long Term Subs           | -                          | -                         | -                            | -                         |
| 1103 Instructor - Sabbatical               | 98,792                     | 106,396                   | 99,792                       | 115,125                   |
| <b>Full Time Academic</b>                  | <b>4,555,122</b>           | <b>5,490,589</b>          | <b>4,966,110</b>             | <b>5,885,715</b>          |
| 1201 Administrators                        | 1,004,883                  | 1,075,594                 | 1,085,815                    | 1,140,539                 |
| <b>Academic Admin</b>                      | <b>1,004,883</b>           | <b>1,075,594</b>          | <b>1,085,815</b>             | <b>1,140,539</b>          |
| 1202 Department Chair                      | 306,824                    | 12,155                    | 352,149                      | -                         |
| 1203 Counselors                            | 80,054                     | 673,782                   | 670,133                      | 737,794                   |
| 1204 Librarians                            | -                          | 281,845                   | 292,733                      | 325,251                   |
| 1205 Faculty-Reassign                      | 18,588                     | 37,715                    | 20,048                       | -                         |
| 1209 Counselors-Lts                        | 35,358                     | -                         | -                            | -                         |
| <b>Other Faculty</b>                       | <b>440,824</b>             | <b>1,005,497</b>          | <b>1,335,064</b>             | <b>1,063,045</b>          |
| 1351 Instructor-PTime & Ext-Se             | 3,588,474                  | 1,608,191                 | 2,666,453                    | 1,719,342                 |
| 1352 Instructor-Sub-Daily/Sick             | 2,157                      | -                         | 9,381                        | -                         |
| 1353 Instructor - Retiree                  | 33,369                     | -                         | -                            | -                         |
| 1356 Instructor-Pt-Office Hour             | 355,750                    | -                         | 361,038                      | -                         |
| 1357 Instructor-PT/Extra Serv Parit        | -                          | -                         | -                            | -                         |
| 1452 Department Chairs                     | 5,717                      | 8,000                     | 6,717                        | 8,000                     |
| 1453 Counselors                            | -                          | 35,000                    | -                            | 35,000                    |
| 1454 Librarians                            | (7,923)                    | 58,698                    | 84,984                       | 58,698                    |
| 1456 Other Non-Teaching                    | 76,566                     | 67,800                    | 15,827                       | 69,700                    |
| 1458 Parity Pay for Non-Teaching Fa        | -                          | -                         | -                            | -                         |
| <b>Part Time Academic</b>                  | <b>4,054,110</b>           | <b>1,777,689</b>          | <b>3,144,399</b>             | <b>1,890,740</b>          |
| 2101 Administrators                        | 259,971                    | 389,113                   | 379,127                      | 451,439                   |
| 2102 Clerical Tech & Sup Staff             | 2,754,194                  | 2,836,133                 | 2,754,030                    | 2,973,833                 |
| 2201 Instructional Aides                   | 52,904                     | 56,693                    | 56,693                       | 59,846                    |
| 2352 Cler Tech & Sup Stf                   | 224                        | 30,300                    | -                            | 24,500                    |
| 2353 Student Employee Asst.                | 28,054                     | 69,741                    | 24,896                       | 90,241                    |
| 2354 Overtime                              | 14,373                     | 12,500                    | 10,264                       | 10,500                    |
| 2359 Instruct Aides(non-classroom)         | -                          | -                         | -                            | -                         |
| 2451 Instructional Aides                   | -                          | 17,055                    | -                            | 9,055                     |
| 2452 Inst. Aides - Student                 | 40,111                     | 100,500                   | 38,972                       | 80,500                    |
| <b>Classified Salary</b>                   | <b>3,149,831</b>           | <b>3,512,035</b>          | <b>3,263,983</b>             | <b>3,699,914</b>          |
| 3110 STRS - Academic                       | 1,180,456                  | 1,281,159                 | 1,385,103                    | 1,473,307                 |
| 3140 STRS Cash Balance                     | 104,214                    | 122,529                   | 77,065                       | 2,420                     |
| 3220 PERS                                  | 627,801                    | 751,919                   | 791,354                      | 993,948                   |
| 3310 OASDHI (FICA) Academic                | 5,455                      | 38,434                    | 23,893                       | 48,223                    |
| 3320 OASDHI Classified                     | 189,467                    | 203,500                   | 197,034                      | 216,100                   |
| 3340 Medicare - Academic                   | 143,590                    | 132,035                   | 151,266                      | 118,211                   |
| 3350 Medicare - Classified                 | 44,684                     | 47,612                    | 46,093                       | 50,554                    |
| 3411 Medical -Academic                     | 1,600,039                  | 1,870,097                 | 1,849,701                    | 1,911,673                 |
| 3412 Dental - Academic                     | 75,307                     | 93,518                    | 87,532                       | 90,602                    |
| 3415 Life Ins. -Academic                   | 14,911                     | 17,989                    | 17,522                       | 18,756                    |
| 3421 Medical -Classified                   | 865,368                    | 982,838                   | 870,001                      | 996,735                   |



## Unrestricted General Fund Detail (Fund 01)

### Berkeley City College (Location 8)

| Description                         | 2020/21          | 2021/22          | 2021/22           | 2022/23          |
|-------------------------------------|------------------|------------------|-------------------|------------------|
|                                     | Audited Actuals  | Adopted Budget   | Unaudited Actuals | Adopted Budget   |
| 3422 Dental -Classified             | 50,149           | 52,806           | 45,394            | 52,961           |
| 3425 Life Insurance-Class           | 10,159           | 11,080           | 9,922             | 11,087           |
| 3510 Unemployment Ins.-Aca          | 7,036            | 1,509            | 54,034            | 4,363            |
| 3520 Unemployment Ins -Class        | 2,169            | 2,318            | 16,877            | 18,143           |
| 3610 Work Comp-Academic             | 170,989          | 154,791          | 178,575           | 138,585          |
| 3620 Work Comp-Classfd              | 50,635           | 55,812           | 52,753            | 59,270           |
| 3712 OPEB Instructional             | 447,899          | 567,911          | 542,397           | 606,730          |
| 3720 Apple Ret.                     | 8                | -                | -                 | -                |
| 3722 OPEB Classified                | 223,331          | 246,169          | 232,735           | 261,406          |
| <b>Fringe Benefits</b>              | <b>5,813,667</b> | <b>6,634,026</b> | <b>6,629,252</b>  | <b>7,073,074</b> |
| 4101 Classroom-Books                | 7,052            | 11,350           | 8,218             | 11,350           |
| 4103 Office Refer/Dict              | -                | -                | -                 | -                |
| 4301 Instructional Supplies         | 8,531            | 500              | 18,418            | 500              |
| 4303 Subs Periodicals               | -                | 500              | -                 | 1,100            |
| 4304 Supplies-office                | 35,483           | 106,550          | 39,672            | 106,294          |
| 4306 Computer software/site lic.-cl | 10,562           | -                | -                 | 23,865           |
| 4307 Computer software/site lic.-ad | -                | -                | -                 | -                |
| 5102 Guest Speakers Lectures-Non    | -                | -                | 300               | -                |
| 5105 Independent Contractor/Consult | 32,840           | 57,350           | 15,262            | 59,350           |
| 5106 Events/Programs-Outside Prod   | -                | 500              | -                 | 500              |
| 5110 Instructor Events-Personal Svs | -                | 2,000            | -                 | -                |
| 5202 Travel Non-Local               | (1,600)          | 10,950           | 14,545            | 22,450           |
| 5203 Travel Local                   | 54               | -                | -                 | 6,000            |
| 5205 Conference/Seminar Reg         | 13,599           | 20,169           | 11,331            | 23,219           |
| 5206 Internal Training- Staff Dev   | 150              | 150              | -                 | 150              |
| 5301 Dues and Membership            | 67,824           | 68,357           | 75,364            | 70,467           |
| 5501 Garbage and Trash              | 51,335           | 65,146           | 51,657            | 65,146           |
| 5502 Gas                            | 10,076           | 42,502           | 88,778            | 42,502           |
| 5503 Light and Power (Electricity)  | 275,242          | 308,300          | 312,527           | 308,300          |
| 5504 Sewer Use                      | 6,858            | 21,175           | 8,818             | 21,175           |
| 5505 Telephone Services             | 16,368           | 16,900           | 16,856            | 16,900           |
| 5506 Main Water System              | 10,989           | 19,105           | 13,196            | 19,105           |
| 5507 Pest Control                   | -                | -                | -                 | -                |
| 5602 Facility/Building Leases - Ann | 306,162          | 549,784          | 511,753           | 803,784          |
| 5605 Equipment Rentals - Mon-Mon    | -                | 2,000            | -                 | 2,000            |
| 5702 Graduation Expenses            | -                | 15,000           | 16,265            | 15,000           |
| 5865 Publishing/ Doc Publication    | 6,812            | 12,500           | 1,325             | 10,500           |
| 5866 Testing License and Material   | -                | -                | -                 | -                |
| 5867 Postage                        | 7,985            | 8,000            | 7,690             | 8,000            |
| 5870 Cross Enrollment Waiver        | 138              | 150              | -                 | 150              |
| 5875 Employee Waiver                | 9,959            | 5,000            | (1,702)           | 5,000            |
| 5880 Radio Licensing                | 309              | 650              | 647               | 650              |
| 5881 Building Repairs & Services    | -                | -                | -                 | -                |
| 5882 Equip Repairs Maint. & Svc     | 10,601           | 10,700           | 1,772             | 10,700           |
| 5883 Net Internet Fees and Subs.    | 5,706            | 2,029            | 17,755            | 6,800            |
| 5885 Misc. Operational Exp.         | 1,677            | 131,554          | (223,234)         | 74,414           |





## Unrestricted General Fund Detail (Fund 01)

### Berkeley City College (Location 8)

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 5886 Program TV License             | -                          | -                         | -                            | -                         |
| 5887 Advertising/Radio/TV           | 12,740                     | 2,000                     | -                            | 12,000                    |
| 5888 Advertising Print/ADS          | -                          | -                         | -                            | 10,000                    |
| 5890 Service Contract-Equipment     | -                          | 5,000                     | 739                          | 5,000                     |
| 5891 Service Contract-Software-DP   | -                          | -                         | 4,902                        | -                         |
| 5894 Moving/Relocation Expenses     | -                          | -                         | -                            | -                         |
| 5895 Indirect Costs                 | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>    | <b>907,451</b>             | <b>1,495,871</b>          | <b>1,012,852</b>             | <b>1,762,371</b>          |
| 6302 Library Software (CD DVD etc)  | -                          | -                         | -                            | -                         |
| 6303 College Library Periodicals    | -                          | -                         | -                            | -                         |
| 6402 Inst Equipment and Furn        | 27,197                     | 4,900                     | 6,264                        | 4,900                     |
| 6403 Non-Instructional Equip & Furn | 1,344                      | 7,054                     | 15,717                       | 7,485                     |
| 6406 Laptop Computers               | 18,368                     | 6,200                     | 7,034                        | 6,200                     |
| 6407 PC,SERV, Other Comput,Peripher | 2,820                      | -                         | 8,084                        | -                         |
| <b>Equipment Cap Outlay</b>         | <b>49,729</b>              | <b>18,154</b>             | <b>37,100</b>                | <b>18,585</b>             |
| 7301 Interfund Transfers            | -                          | -                         | -                            | -                         |
| 7640 Supply Vouchers (Surv Kits)    | -                          | -                         | -                            | -                         |
| 7641 Student Vouchers               | -                          | -                         | 2,000                        | -                         |
| 7920 PFT Leave Banking              | -                          | -                         | -                            | -                         |
| <b>Other Outgo</b>                  | <b>-</b>                   | <b>-</b>                  | <b>2,000</b>                 | <b>-</b>                  |
| <b>Total Expense</b>                | <b>19,975,617</b>          | <b>21,009,455</b>         | <b>21,476,574</b>            | <b>22,533,983</b>         |



**Table 27 – Unrestricted General Fund FTE (Fund 01)**

| Unrestricted General Fund FTE (Fund 01) |          |      |       |         |      |             |
|---|----------|------|-------|---------|------|-------------|
| Full Time Equivalent                    |          |      |       |         |      |             |
| Position/Title                          | District | COA  | Laney | Merritt | BCC  | Grand Total |
| Account Clerk I                         |          | 1.00 |       |         |      | 1.00        |
| Account Clerk II                        |          |      |       |         | 1.00 | 1.00        |
| Accounting Technician                   |          |      | 1.00  |         |      | 1.00        |
| Accounts Payable Specialist I           | 3.00     |      |       |         |      | 3.00        |
| Accounts Payable Specialist II          | 2.00     |      |       |         |      | 2.00        |
| Adm & Rcds Sys Technol Analyst          | 1.00     |      |       |         |      | 1.00        |
| Admin of Justice Instructor             |          |      |       | 1.00    |      | 1.00        |
| Admissions & Records Clerk              | 1.00     | 1.00 | 2.00  | 2.00    |      | 6.00        |
| Admissions & Records Specialist         |          |      | 2.00  | 1.80    |      | 3.80        |
| Admissions & Records Technicia          |          | 2.00 |       |         | 2.00 | 4.00        |
| AFRAM Instructor                        |          |      | 1.00  |         |      | 1.00        |
| African American Studies Instr          |          |      |       | 1.00    |      | 1.00        |
| Apprentice Engineer                     | 1.00     |      |       |         |      | 1.00        |
| Art History Instructor                  |          |      |       |         | 1.00 | 1.00        |
| Art Instructor                          |          | 1.00 | 1.00  | 1.00    |      | 3.00        |
| Articulation Officer                    |          | 1.00 | 1.02  |         | 1.00 | 3.02        |
| ASL Instructor                          |          |      |       |         | 1.00 | 1.00        |
| Assoc VC for Planning & IR              | 1.00     |      |       |         |      | 1.00        |
| Asst Chief Stationary Engineer          | 4.00     |      |       |         |      | 4.00        |
| Asst Grounds Supervisor                 | 1.00     |      |       |         |      | 1.00        |
| Asst To The Chancellor                  | 2.00     |      |       |         |      | 2.00        |
| Asst Warehouse Supervisor               | 1.00     |      |       |         |      | 1.00        |
| Astronomy/Physics Instructor            |          |      |       | 1.00    |      | 1.00        |
| Athletic Trainer-Equipment Mgr          |          |      |       | 1.00    |      | 1.00        |
| Auto Body Instructor                    |          | 1.00 |       |         |      | 1.00        |
| Aviation Maint Tech Instructor          |          | 1.00 |       |         |      | 1.00        |
| Aviation Maint Tech Supervisor          |          | 1.00 |       |         |      | 1.00        |
| Aviation Maintenance                    |          | 1.00 |       |         |      | 1.00        |
| Banking & Finance Instructor            |          |      | 1.00  |         |      | 1.00        |
| Benefits Manager                        | 1.00     |      |       |         |      | 1.00        |
| Benefits Specialist (C)                 | 1.00     |      |       |         |      | 1.00        |
| Biology Instructor                      |          | 1.00 | 2.00  | 1.00    | 1.00 | 5.00        |
| Bio-Manufacturing Instructor            |          |      | 1.00  |         |      | 1.00        |
| Board President                         | 0.00     |      |       |         |      | 0.00        |
| Budget Director                         | 1.00     |      |       |         |      | 1.00        |
| Bursar                                  |          | 1.00 | 1.00  | 1.00    | 1.00 | 4.00        |
| Bus/Economics Instructor                |          |      |       |         | 1.00 | 1.00        |
| Business (Acctng & Bus Law)             |          |      | 1.00  |         |      | 1.00        |
| Business Econ Instructor                |          |      | 1.00  |         |      | 1.00        |
| Business/CIS Instructor                 |          | 1.00 |       |         |      | 1.00        |



## Unrestricted General Fund FTE (Fund 01)

### Full Time Equivalent

| Position/Title                 | District | COA  | Laney | Merritt | BCC  | Grand Total |
|--------------------------------|----------|------|-------|---------|------|-------------|
| Business/Gen Bus. Instructor   |          | 1.00 |       |         |      | 1.00        |
| Buyer                          | 1.00     |      |       |         |      | 1.00        |
| Buyer/Contract Specialist      | 1.00     |      |       |         |      | 1.00        |
| Campus Warehouse Supervisor    |          | 1.00 | 1.00  |         |      | 2.00        |
| Carpentry Instructor           |          |      | 1.00  |         |      | 1.00        |
| Cashier                        |          |      | 2.60  |         |      | 2.60        |
| Chancellor                     | 1.00     |      |       |         |      | 1.00        |
| Chemistry Instructor           |          |      | 1.00  |         |      | 1.00        |
| Chief Stationary Engineer      | 1.00     |      |       |         |      | 1.00        |
| Chief Technology & IS Officer  | 1.00     |      |       |         |      | 1.00        |
| Child Development Instructor   |          |      |       | 1.00    |      | 1.00        |
| Chinese Instructor             |          |      | 1.00  |         |      | 1.00        |
| CIS Instructor                 |          |      | 1.00  | 1.00    |      | 2.00        |
| Clerical Assistant II          | 1.00     |      |       |         |      | 1.00        |
| College Dir of Financial Aid   |          | 1.00 | 1.00  | 1.00    | 1.00 | 4.00        |
| College President              |          | 1.00 | 1.00  | 1.00    | 1.00 | 4.00        |
| Communication Instructor       |          |      |       |         | 1.00 | 1.00        |
| Computer (CIS) Instructor      |          |      | 1.00  |         |      | 1.00        |
| Computer Network Technician    |          | 1.00 | 1.00  |         |      | 2.00        |
| Computer Science Instructor    |          |      |       |         | 1.00 | 1.00        |
| Construction Mgmt Instructor   |          |      | 1.00  |         |      | 1.00        |
| Contract Ed & Comm Service Prg |          |      |       |         | 0.54 | 0.54        |
| Coord/Career & Transfer Center |          |      |       |         | 1.00 | 1.00        |
| Coord/Learning Resource Center |          | 1.00 |       | 1.00    |      | 2.00        |
| Coordinator                    |          | 1.00 |       |         |      | 1.00        |
| Coordinator - Fruitvale        |          |      |       | 1.00    |      | 1.00        |
| Coordinator/Academic Supt Svcs |          |      | 1.00  |         |      | 1.00        |
| Coordinator/Art Department     |          |      | 1.00  |         |      | 1.00        |
| Coordinator/Biology & Science  |          | 1.00 | 2.00  | 1.00    | 1.00 | 5.00        |
| Coordinator/Grants & Spec Pgms | 1.50     |      |       |         |      | 1.50        |
| Coordinator/Landscape-Horticul |          |      |       | 1.00    |      | 1.00        |
| Coordinator/Learning Resources |          |      |       |         | 1.00 | 1.00        |
| Coordinator/Risk Management    | 1.00     |      |       |         |      | 1.00        |
| Coordinator/Veteran Affairs    |          |      | 1.00  |         | 1.00 | 2.00        |
| Cord Contract and Legal Affair | 1.00     |      |       |         |      | 1.00        |
| Counselor                      |          | 2.91 | 7.22  | 4.30    | 2.00 | 16.43       |
| Counselor - Veterans           |          | 1.00 |       |         |      | 1.00        |
| Counselor (General)            |          |      | 1.00  | 1.00    | 3.20 | 5.20        |
| Counselor (Mental Health)      |          |      |       |         | 1.00 | 1.00        |
| Culinary Arts Instructor       |          |      | 1.00  |         |      | 1.00        |
| Culinary Arts/Baking           |          |      | 1.00  |         |      | 1.00        |





Full Time Equivalent

| Position/Title                 | District | COA  | Laney | Merritt | BCC  | Grand Total |
|--------------------------------|----------|------|-------|---------|------|-------------|
| Curric & Systems Tech Analyst  | 1.00     |      |       |         |      | 1.00        |
| Curriculum & Assess Specialist |          |      |       |         | 1.00 | 1.00        |
| Curriculum Specialist          |          |      |       | 1.00    |      | 1.00        |
| Curriculum Stu Outcome Assess  |          | 1.00 |       |         |      | 1.00        |
| Custodian                      | 4.00     | 7.00 | 13.00 | 8.00    | 4.00 | 36.00       |
| Dance Instructor               |          |      | 1.00  |         |      | 1.00        |
| DAS President                  | 0.70     |      |       |         |      | 0.70        |
| Dean Allied Health Pub Safety  |          |      |       | 0.75    |      | 0.75        |
| Dean Math, Sci, CE & App Tech  |          |      |       |         | 1.00 | 1.00        |
| Dean of Career and Tech Edu    |          |      | 1.00  |         |      | 1.00        |
| Dean of Counseling             |          |      |       | 0.70    |      | 0.70        |
| Dean of Enrollment Services    |          | 0.60 | 1.00  | 1.00    |      | 2.60        |
| Dean of Humanities and Soc Sci |          |      | 1.00  |         |      | 1.00        |
| Dean of Lib Art & Soc Science  |          |      |       | 1.00    |      | 1.00        |
| Dean of Liberal Arts           |          |      | 1.00  |         |      | 1.00        |
| Dean of Liberal Arts & Social  |          | 1.00 |       |         |      | 1.00        |
| Dean of Liberal Arts Social Sc |          |      |       |         | 1.00 | 1.00        |
| Dean of Math, Sci and Tech     |          |      |       | 1.00    |      | 1.00        |
| Dean of Mathematics & Sciences |          |      | 1.00  |         |      | 1.00        |
| Dean of STEAM                  |          | 1.00 |       |         |      | 1.00        |
| Dean of Student Services       |          |      | 1.00  |         |      | 1.00        |
| Dean of Student Support Servic |          |      |       |         | 1.00 | 1.00        |
| Dean, Career Tech Ed           |          | 0.68 |       |         |      | 0.68        |
| Dean, Special Programs & Grant |          | 1.00 |       |         |      | 1.00        |
| Department Network Coordinator |          |      | 1.00  | 1.00    |      | 2.00        |
| Deputy Chancellor & COO        | 1.00     |      |       |         |      | 1.00        |
| Design Manager                 | 1.00     |      |       |         |      | 1.00        |
| Dir of College IT Services     |          |      | 1.00  |         |      | 1.00        |
| Dir of College Research & Plan |          | 0.85 |       |         |      | 0.85        |
| Dir Of Empl Rel & Diversity    | 1.00     |      |       |         |      | 1.00        |
| Dir of Facilities and Operatns | 1.00     |      | 1.00  |         |      | 2.00        |
| Dir Of Human Resources         | 1.00     |      |       |         |      | 1.00        |
| Dir of Studt Activit Campus Li |          | 1.00 | 1.00  | 1.00    | 1.00 | 4.00        |
| Dir, Intn'l Svcs & Studt Supt  | 1.00     |      |       |         |      | 1.00        |
| Director of Financial Aid      | 1.00     |      |       |         |      | 1.00        |
| Director of Grants Management  | 1.00     |      |       |         |      | 1.00        |
| Director of Payroll Services   | 1.00     |      |       |         |      | 1.00        |
| Director of Public Safety      | 0.10     |      |       |         |      | 0.10        |
| Director of Purchasing Svcs    | 1.00     |      |       |         |      | 1.00        |
| Distance Ed. Coord/BCC         | 0.50     |      |       |         |      | 0.50        |
| Distance Ed. Coordinator       | 0.40     |      |       |         |      | 0.40        |
| District Accounting Tech       | 3.00     |      |       |         |      | 3.00        |
| District Admissions Officer    | 1.00     |      |       |         |      | 1.00        |





## Unrestricted General Fund FTE (Fund 01)

### Full Time Equivalent

| Position/Title                   | District | COA  | Laney | Merritt | BCC  | Grand Total |
|----------------------------------|----------|------|-------|---------|------|-------------|
| District Student Support Servi   | 1.00     |      |       |         |      | 1.00        |
| District Telecom Systms Admin    | 1.00     |      |       |         |      | 1.00        |
| District Trustee                 | 0.00     |      |       |         |      | 0.00        |
| DSPS Adapted Comp Learnng Tech   |          | 0.25 |       |         |      | 0.25        |
| DSPS Instructor                  |          |      |       | 0.25    |      | 0.25        |
| Duplicating Services Technicia   |          |      | 2.00  |         |      | 2.00        |
| Educ. Web Technology Analyst     | 1.00     |      |       |         |      | 1.00        |
| Education Instructor             |          |      |       |         | 1.00 | 1.00        |
| Electricity Instructor           |          |      | 1.00  |         |      | 1.00        |
| Electricity/Electronics Instr    |          |      | 1.00  |         |      | 1.00        |
| Engineering Instructor           |          |      | 1.00  |         |      | 1.00        |
| English Instructor               |          | 2.00 | 3.67  | 1.00    | 1.00 | 7.67        |
| Enlish Instructor                |          |      | 1.00  |         |      | 1.00        |
| Enterprise Business Analyst      | 1.00     |      |       |         |      | 1.00        |
| Env Cont Techn Instructor        |          |      | 1.00  |         |      | 1.00        |
| EOPS Coordinator                 |          |      | 0.70  |         |      | 0.70        |
| EOPS Counselor                   |          |      | 0.22  |         |      | 0.22        |
| ESL Instructor                   |          | 1.00 | 2.00  |         |      | 3.00        |
| ESOL Instructor                  |          |      | 1.00  |         |      | 1.00        |
| Ethnic Studies Instructor        |          |      | 0.60  |         | 0.50 | 1.10        |
| Exec Asst/Employee Relatio (C)   | 1.00     |      |       |         |      | 1.00        |
| Exec Asst/Finance & Accounting   | 1.00     |      |       |         |      | 1.00        |
| Exec Asst/General Services (C)   | 1.00     |      |       |         |      | 1.00        |
| Exec Asst/President's Office     |          | 1.00 | 1.00  | 1.00    | 1.00 | 4.00        |
| Exec Dir of Fiscal Services      | 1.00     |      |       |         |      | 1.00        |
| Exec. Asst., Vice Chan. Office   | 1.00     |      |       |         |      | 1.00        |
| Exec.Dir, Marketing, Pub Rel.    | 1.00     |      |       |         |      | 1.00        |
| Executive Assistant              |          | 3.00 | 2.00  | 1.00    | 1.00 | 7.00        |
| Executive Asst/Chancellor's Of   | 1.00     |      |       |         |      | 1.00        |
| Executive Director of Operations | 1.00     |      |       |         |      | 1.00        |
| Facilities Project Coord         | 2.00     |      |       | 0.29    |      | 2.29        |
| Facilities Project Manager       | 1.00     |      |       |         |      | 1.00        |
| Facilities Services Specialist   |          | 1.00 | 1.00  |         |      | 2.00        |
| Faculty Diversity Officer        | 0.50     |      |       |         |      | 0.50        |
| Faculty Release/Negotiator       | 2.50     |      |       |         |      | 2.50        |
| Faculty/Staff Development        | 1.00     |      |       |         |      | 1.00        |
| Financial Aid Officer            |          | 1.00 | 1.00  | 1.00    | 1.00 | 4.00        |
| Financial Aid Specialist         |          | 2.00 | 3.50  | 3.03    | 2.00 | 10.53       |
| Financial Aid Systems Tech Ana   | 2.00     |      |       |         |      | 2.00        |
| Food Service Manager             |          |      | 1.00  |         |      | 1.00        |
| Food Service Supervisor          |          |      | 1.00  |         |      | 1.00        |
| Food Services Worker             |          |      | 1.00  |         |      | 1.00        |
| Gen Counsel & Chief of Staff     | 1.00     |      |       |         |      | 1.00        |
| Geography Instructor             |          | 1.00 |       |         |      | 1.00        |



Full Time Equivalent

| Position/Title                 | District | COA   | Laney | Merritt | BCC   | Grand Total |
|--------------------------------|----------|-------|-------|---------|-------|-------------|
| Grant Financial Analyst        | 1.00     |       |       |         |       | 1.00        |
| Graphic Arts Instructor        |          |       | 1.00  |         |       | 1.00        |
| Graphic Design Specialist      | 2.00     |       |       |         |       | 2.00        |
| Grounds Supervisor             | 1.00     |       |       |         |       | 1.00        |
| Groundswoker-Gardener          | 7.00     |       |       |         |       | 7.00        |
| Head Custodian                 | 1.00     | 1.00  |       | 1.00    | 1.00  | 4.00        |
| Health Services Coordinator    |          | 1.00  |       | 1.07    |       | 2.07        |
| Health Services Director       | 0.50     |       |       |         |       | 0.50        |
| Help Desk Spt Tech I (Trainee) | 1.00     |       |       |         |       | 1.00        |
| Help Desk Tech I (Trainee)     | 1.00     |       |       |         |       | 1.00        |
| History Instructor             |          | 0.70  | 2.00  |         |       | 2.70        |
| HR Analyst (Leaves & Benefits) | 1.00     |       |       |         |       | 1.00        |
| Human Resources Analyst (C)    | 3.00     |       |       |         |       | 3.00        |
| Human Resources Generalist     | 4.00     |       |       |         |       | 4.00        |
| HVACR Instructor               |          |       | 1.00  |         |       | 1.00        |
| Information Tech Supp Spec I   |          |       | 1.00  |         |       | 1.00        |
| Instr Asst/Comput Assist Instr |          |       |       | 1.00    |       | 1.00        |
| Instr Asst/Tech Center         |          |       | 1.00  |         |       | 1.00        |
| Instruct Asst./Child Developme |          |       |       | 0.50    |       | 0.50        |
| Instruct Asst/Computer Info Sy |          |       | 1.00  |         |       | 1.00        |
| Instructional Asst./Culinary A |          |       | 4.00  |         |       | 4.00        |
| Instructional Asst/Accompanist |          |       | 0.75  |         |       | 0.75        |
| Instructional Asst/Art         |          |       |       | 0.50    |       | 0.50        |
| Instructional Asst/LRC         |          |       | 1.40  |         |       | 1.40        |
| Instructional Asst/Mathematics |          |       | 1.00  |         |       | 1.00        |
| Instructional Asst/Writing Ctr |          |       | 1.00  |         |       | 1.00        |
| Instructor                     |          | 34.52 | 59.44 | 41.01   | 30.09 | 165.06      |
| Instructor - AFRAM             |          |       |       | 2.00    |       | 2.00        |
| Instructor - Automotive        |          | 0.90  |       |         |       | 0.90        |
| Instructor - Automotive Tech   |          | 1.00  |       |         |       | 1.00        |
| Instructor - Diesel            |          | 1.00  |       |         |       | 1.00        |
| Instructor - Diesel Mechanics  |          | 1.00  |       |         |       | 1.00        |
| Instructor (English)           |          |       | 1.00  |         |       | 1.00        |
| Instructor (Political Science) |          |       |       |         | 1.00  | 1.00        |
| Instructor/Anthropology        |          |       | 0.51  |         |       | 0.51        |
| Instructor/Business            |          |       | 3.00  |         |       | 3.00        |
| Instructor/Econ                |          |       | 1.00  |         |       | 1.00        |
| Instructor/Mathematics         |          |       |       | 0.67    |       | 0.67        |
| Instructor/MEDAS               |          |       |       | 1.00    |       | 1.00        |
| Instructor/Multimedia          |          |       | 1.00  |         |       | 1.00        |
| Instructor/NHS                 |          |       |       | 1.00    |       | 1.00        |
| Instructor/RADSCI              |          |       |       | 1.00    |       | 1.00        |
| Internal Auditor               | 1.00     |       |       |         |       | 1.00        |
| International Admissions Spec  | 2.00     |       |       |         |       | 2.00        |





## Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

| Position/Title                  | District | COA  | Laney | Merritt | BCC  | Grand Total |
|---------------------------------|----------|------|-------|---------|------|-------------|
| International Services Manager  | 1.00     |      |       |         |      | 1.00        |
| International Student Support   | 3.00     |      |       |         |      | 3.00        |
| Kinesiology Instructor          |          |      | 1.07  |         |      | 1.07        |
| Lead Custodian (B)              |          | 1.00 | 1.00  |         | 1.00 | 3.00        |
| Lead Groundsworker-Gardener     | 1.00     |      |       |         |      | 1.00        |
| Librarian                       |          | 3.00 | 3.20  | 2.02    | 3.00 | 11.22       |
| Library Network Coordinator     |          |      | 1.00  |         |      | 1.00        |
| Library Technician II           |          | 1.00 | 3.00  |         |      | 4.00        |
| MLAT Instructor                 |          |      | 1.00  |         |      | 1.00        |
| Machine Tech Instructor         |          |      | 1.00  |         |      | 1.00        |
| Machine Technology Instructor   |          |      | 1.00  |         |      | 1.00        |
| Math Instructor                 |          |      | 2.00  | 1.00    |      | 3.00        |
| Mathematics Instr               |          |      |       |         | 1.00 | 1.00        |
| Mathematics Instructor          |          |      | 1.00  |         | 3.00 | 4.00        |
| Mental Health Specialist        |          |      | 0.40  |         |      | 0.40        |
| Multimedia Arts Instructor      |          |      |       |         | 1.00 | 1.00        |
| Multimedia Instructor           |          |      |       |         | 2.00 | 2.00        |
| Multimedia Services Specialist  |          |      |       |         | 1.00 | 1.00        |
| Music Instructor                |          |      |       |         | 1.00 | 1.00        |
| Network Support Svcs Specialist |          |      |       |         | 1.00 | 1.00        |
| Network Suppt Svcs Specialist   |          | 1.00 | 2.00  | 1.00    | 2.00 | 6.00        |
| Nurse                           |          |      | 0.50  |         |      | 0.50        |
| Organic Chemistry Instructor    |          |      |       |         | 1.00 | 1.00        |
| P.E. Instructor/Assist Coach    |          |      | 1.05  |         |      | 1.05        |
| Payroll Coordinator (C)         | 1.00     |      |       |         |      | 1.00        |
| Payroll Manager                 | 1.00     |      |       |         |      | 1.00        |
| Payroll Specialist              | 3.00     |      |       |         |      | 3.00        |
| PE Instr/Asst Football Coach    |          |      | 1.05  |         |      | 1.05        |
| Philosophy Instructor           |          |      |       |         | 1.00 | 1.00        |
| Physical Education Attendant    |          |      | 2.00  |         |      | 2.00        |
| Physics Instructor              |          |      |       |         | 1.00 | 1.00        |
| Physics-Astronomy Instructor    |          | 1.00 |       |         |      | 1.00        |
| Political Science Instructor    |          |      | 1.00  |         |      | 1.00        |
| Poly-Sci Instructor             |          |      |       |         | 1.00 | 1.00        |
| Prin Budget Finance Analyst     | 1.00     |      |       |         |      | 1.00        |
| Principal Accounting Technicia  | 1.00     |      |       | 2.00    |      | 3.00        |
| Principal Clerk                 |          |      | 1.00  |         |      | 1.00        |
| Principal Financial Analyst     |          |      | 1.00  | 0.70    |      | 1.70        |
| Principal Library Tech          |          | 1.00 | 2.00  | 1.00    | 1.00 | 5.00        |
| Pro Specialist/Enrollment Serv  |          |      | 1.00  |         |      | 1.00        |
| Program Specialist Radio        | 0.50     |      |       |         |      | 0.50        |
| Program Specialist/ADN          |          |      |       | 0.50    |      | 0.50        |
| Program Specialist/Athletics    |          |      | 1.00  |         |      | 1.00        |
| Program Specialist/PCTV         | 1.00     |      |       |         |      | 1.00        |



## Unrestricted General Fund FTE (Fund 01)

### Full Time Equivalent

| Position/Title                  | District | COA  | Laney | Merritt | BCC  | Grand Total |
|---------------------------------|----------|------|-------|---------|------|-------------|
| Project Manager                 | 2.00     |      |       |         |      | 2.00        |
| Project Manager, M & O          | 1.00     |      |       |         |      | 1.00        |
| Project Manager/IT Budget       | 1.00     |      |       |         |      | 1.00        |
| Psychology Instructor           |          |      | 1.00  |         | 1.00 | 2.00        |
| Public Information Officer      |          |      | 0.60  |         | 1.00 | 1.60        |
| Research Data Specialist        | 1.00     |      |       |         |      | 1.00        |
| Risk & Safety Programs Manager  | 1.00     |      |       |         |      | 1.00        |
| Scien Lab Tech/Landscape Horti  |          |      |       | 0.50    |      | 0.50        |
| Science Lab Tech/Biological Sc  |          |      |       | 1.00    |      | 1.00        |
| Science Lab Tech/Chemistry      |          |      | 1.00  | 1.00    |      | 2.00        |
| Senior A & R Specialist         |          | 1.00 |       |         | 1.00 | 2.00        |
| Senior District Accountant      | 3.00     |      |       |         |      | 3.00        |
| Sociology Instructor            |          |      | 1.00  | 1.00    | 1.00 | 3.00        |
| Sr Admissions & Records Clerk   | 1.00     |      |       |         |      | 1.00        |
| Sr Appl Software Prog/Analyst   | 7.00     |      |       |         |      | 7.00        |
| Sr Athletic Trainer Equip Mang  |          |      | 1.00  |         |      | 1.00        |
| Sr Clerical Assist, Typing (C)  | 1.00     |      |       |         |      | 1.00        |
| Sr Clerical Assistant           |          | 1.00 |       | 1.00    |      | 2.00        |
| Sr College Info Sys Analyst     |          |      |       | 1.00    | 1.00 | 2.00        |
| Sr Duplicating & Supp Svcs Tec  | 1.00     |      |       |         | 1.00 | 2.00        |
| Sr Duplicating Services Techni  |          | 1.00 |       | 1.00    |      | 2.00        |
| Sr Employ Relatn Analyst II (C) | 1.00     |      |       |         |      | 1.00        |
| Sr Library Technician           |          | 2.00 | 1.00  | 2.00    |      | 5.00        |
| SR NETWORK & SYS ADMIN          | 4.00     | 1.00 |       |         |      | 5.00        |
| SR Ntwrk Spprt Srvc Specialist  |          | 1.00 |       |         |      | 1.00        |
| Sr PeopleSoft Database Admin    | 1.00     |      |       |         |      | 1.00        |
| Sr Research & Planning Analyst  | 1.00     |      |       |         |      | 1.00        |
| Sr Storesworker                 |          |      |       | 1.00    | 1.00 | 2.00        |
| Sr System Analyst Pay/Std/Fin   | 1.00     |      |       |         |      | 1.00        |
| Sr. Academic Support Serv Spec  |          | 1.00 | 1.00  | 1.00    | 1.00 | 4.00        |
| Sr. Buyer/Cap Projects-Bonds    | 2.00     |      |       |         |      | 2.00        |
| Sr. Human Resources Analyst (C) | 1.00     |      |       |         |      | 1.00        |
| Sr. Human Resources Analyst II  | 1.00     |      |       |         |      | 1.00        |
| Sr. Instl Lab Tech/Cosmetolog   |          |      | 1.00  |         |      | 1.00        |
| Sr. Staff Services Spec/CTE     |          |      | 1.00  |         |      | 1.00        |
| Sr. Staff Services Specialist   |          |      |       |         | 1.00 | 1.00        |
| Sr. Supervisor Admin & Bus Sup  |          | 1.00 |       |         | 1.00 | 2.00        |
| Staff Assistant/Benefits (C)    | 1.00     |      |       |         |      | 1.00        |
| Staff Assistant/Instruction     |          | 3.00 | 3.00  | 3.00    | 1.00 | 10.00       |
| Staff Assistant/Student Financ  | 1.00     |      |       |         |      | 1.00        |
| Staff Asst,Vice President's Of  |          |      | 0.50  | 1.00    | 2.00 | 3.50        |
| Staff Asst/AC Transit EasyPas   | 1.00     |      |       |         |      | 1.00        |
| Staff Asst/Admin (General)      | 1.00     |      |       |         |      | 1.00        |
| Staff Asst/Admin (Pub Info)     | 1.00     |      |       |         |      | 1.00        |





## Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

| Position/Title                 | District      | COA           | Laney         | Merritt       | BCC           | Grand Total   |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Staff Asst/ASL & English       |               |               |               |               | 1.00          | 1.00          |
| Staff Asst/Business Office     |               |               |               | 1.00          |               | 1.00          |
| Staff Asst/Business Svcs       | 1.00          |               | 1.00          |               | 1.00          | 3.00          |
| Staff Asst/Chanc Office (C)    | 1.00          |               |               |               |               | 1.00          |
| Staff Asst/Communication Svcs  |               |               |               | 0.29          |               | 0.29          |
| Staff Asst/Educational Service | 1.00          |               |               |               |               | 1.00          |
| Staff Asst/Landscape Horticult |               |               |               | 1.00          |               | 1.00          |
| STAFF ASST/PRESIDENT'S OFFICE  |               |               | 1.00          |               | 0.20          | 1.20          |
| Staff Asst/Purchasing          | 1.00          |               |               |               |               | 1.00          |
| Staff Asst/Stud Life & Career  |               | 1.00          |               |               |               | 1.00          |
| Staff Asst/Student Services    |               |               | 0.75          | 1.50          |               | 2.25          |
| Staff Services Specialist M&O  | 1.00          |               |               |               |               | 1.00          |
| Staff Svcs Special/Pres offic  |               | 1.00          |               | 1.00          |               | 2.00          |
| Staff Svcs Spec                |               |               | 1.00          |               |               | 1.00          |
| Staff Svcs Spec/Fiscal         |               |               | 2.00          | 1.00          | 1.00          | 4.00          |
| Stage & Production Supervisor  |               |               | 1.00          |               |               | 1.00          |
| Stationary Engineer            | 6.00          |               |               |               |               | 6.00          |
| Student Employment Specialist  |               |               | 1.00          |               |               | 1.00          |
| Student Personnel Services Spe |               |               |               | 0.50          |               | 0.50          |
| Student Services Specialist    |               |               |               | 1.00          |               | 1.00          |
| Student Trustee                | 1.00          |               |               |               |               | 1.00          |
| Systems Analyst(Stdt/Fin Apps) | 1.00          |               |               |               |               | 1.00          |
| Tech Svcs Access Librarian     |               |               | 1.00          |               |               | 1.00          |
| Toolroom Keeper I/Welding      |               |               | 1.00          |               |               | 1.00          |
| TV Broadcast Coordinator       | 1.00          |               |               |               |               | 1.00          |
| Utility Engineer               | 3.00          |               |               |               |               | 3.00          |
| Vice Chanc For General Svcs    | 1.00          |               |               |               |               | 1.00          |
| Vice Chancellor For Human Reso | 1.00          |               |               |               |               | 1.00          |
| Vice Chancellor Student Affair | 1.00          |               |               |               |               | 1.00          |
| Vice Chancellor/Finance & Admi | 1.00          |               |               |               |               | 1.00          |
| Vice President of Admin Servic |               | 1.00          | 1.00          | 1.00          | 1.00          | 4.00          |
| Vice President Of Instruction  |               | 1.00          | 1.00          | 1.00          | 1.00          | 4.00          |
| Vice President Of Student Serv |               | 1.00          | 1.00          | 1.00          | 1.00          | 4.00          |
| Warehouse Supervisor (B)       | 1.00          | 1.00          |               |               |               | 2.00          |
| Warehouse Worker-Driver (B)    | 3.00          |               |               |               |               | 3.00          |
| Web Content Developer          | 2.00          | 1.00          |               | 1.00          | 0.50          | 4.50          |
| Welding Instructor             |               |               | 1.00          |               |               | 1.00          |
| Wood Technology Instructor     |               |               | 2.00          |               |               | 2.00          |
| <b>Grand Total</b>             | <b>174.20</b> | <b>119.41</b> | <b>231.75</b> | <b>131.88</b> | <b>113.03</b> | <b>770.27</b> |



**Table 28 – Restricted General Fund Summary (Fund 11)**

| <b>Restricted General Fund Summary (Fund 11)</b> |                                    |                                   |                                      |                                   |
|--|------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| <b>2022/23 Adopted Budget</b>                    |                                    |                                   |                                      |                                   |
| <b>Description</b>                               | <b>2020/21<br/>Audited Actuals</b> | <b>2021/22<br/>Adopted Budget</b> | <b>2021/22<br/>Unaudited Actuals</b> | <b>2022/23<br/>Adopted Budget</b> |
| <b>Revenues</b>                                  |                                    |                                   |                                      |                                   |
| Federal Revenue                                  | 14,819,671                         | 63,289,946                        | 32,365,914                           | 29,905,744                        |
| State Revenue                                    | 26,977,163                         | 59,772,741                        | 50,033,603                           | 67,282,421                        |
| Local Revenue                                    | 1,094,640                          | 735,348                           | 1,018,912                            | 1,009,774                         |
| Other Funding Sources                            | 9,148,939                          | -                                 | 9,734,001                            | 8,733,647                         |
| <b>Total Revenue</b>                             | <b>52,040,413</b>                  | <b>123,798,035</b>                | <b>93,152,431</b>                    | <b>106,931,586</b>                |
| <b>Expenses</b>                                  |                                    |                                   |                                      |                                   |
| Full Time Academic                               | 151,378                            | 408,812                           | 264,807                              | 413,152                           |
| Academic Admin                                   | 659,342                            | 905,648                           | 746,182                              | 597,652                           |
| Other Faculty                                    | 3,633,687                          | 4,207,772                         | 4,075,527                            | 4,591,351                         |
| Part Time Academic                               | 4,660,056                          | 1,719,825                         | 3,199,272                            | 984,221                           |
| Classified Salary                                | 9,534,058                          | 12,459,857                        | 13,653,033                           | 11,591,844                        |
| Fringe Benefits                                  | 7,496,138                          | 9,278,352                         | 8,214,925                            | 10,534,144                        |
| Books, Supplies, Services                        | 6,348,529                          | 66,340,936                        | 15,789,268                           | 61,396,108                        |
| Equipment Cap Outlay                             | 2,065,214                          | 2,950,955                         | 5,042,562                            | 562,504                           |
| Debt Service Transfers                           | -                                  | -                                 | 2,151,735                            | -                                 |
| Financial Aid                                    | 18,147,443                         | 26,334,416                        | 24,416,251                           | 17,373,564                        |
| Unallocated                                      | -                                  | -                                 | -                                    | -                                 |
| Reserve for Contingency                          | -                                  | -                                 | -                                    | -                                 |
| <b>Total Expense</b>                             | <b>52,695,846</b>                  | <b>124,606,574</b>                | <b>77,553,562</b>                    | <b>108,044,540</b>                |
| <b>Beginning Fund Balance</b>                    | <b>7,242,346</b>                   | <b>6,586,913</b>                  | <b>6,586,913</b>                     | <b>22,185,782</b>                 |
| Audit Adjustment                                 | -                                  | -                                 | -                                    | -                                 |
| Net Increase (Decrease)                          | (655,433)                          | (808,539)                         | 15,598,869                           | (1,112,954)                       |
| <b>Ending Fund Balance</b>                       | <b>6,586,913</b>                   | <b>5,778,374</b>                  | <b>22,185,782</b>                    | <b>21,072,828</b>                 |



# Table 29 – Restricted General Fund Detail (Fund 11)

## Restricted General Fund Detail (Fund 11) 2022/23 Adopted Budget

| Description                          | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|--------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>                      |                            |                           |                              |                           |
| 8121 Higher Education Act of 1965    | 715,128                    | 1,179,279                 | 768,459                      | 910,948                   |
| 8130 Workforce Investment Act        | -                          | -                         | -                            | -                         |
| 8153 Fin Adm. Ad. Allow. SEOG,PELL   | -                          | 225,060                   | -                            | 220,871                   |
| 8170 Vocational Tech. Educ. Act      | -                          | 836,049                   | -                            | 930,317                   |
| 8191 Temp Assist Needy Families      | 133,933                    | -                         | 102,272                      | 619,769                   |
| 8195 Department of Education         | 887,977                    | 2,310,904                 | 990,655                      | 2,303,277                 |
| 8199 CARES Act - Institutional       | -                          | -                         | -                            | -                         |
| 8199 CARES Act - Student Aid         | -                          | -                         | -                            | -                         |
| 8199 CARE MSI                        | -                          | -                         | -                            | -                         |
| 8199 COVID - 19 Block Grant          | 13,082,633                 | -                         | -                            | -                         |
| 8199 Other Federal Income            | -                          | 58,738,653                | 30,504,528                   | 24,920,562                |
| <b>Federal Revenue</b>               | <b>14,819,671</b>          | <b>63,289,946</b>         | <b>32,365,914</b>            | <b>29,905,744</b>         |
| 8612 Partnership for Excellence      | -                          | -                         | -                            | -                         |
| 8615 Board of Finan Assist Program   | 1,080,005                  | 1,433,228                 | 1,006,714                    | 1,493,855                 |
| 8617 Basic Skills                    | -                          | -                         | -                            | -                         |
| 8620 General Categorical Programs    | -                          | 623,257                   | -                            | 1,498,208                 |
| 8621 Disabled Student Prg & Serv     | 2,597,628                  | 3,798,973                 | 2,590,251                    | 2,984,728                 |
| 8623 Student Success & Support Prog  | -                          | 4,248,990                 | -                            | 4,960,031                 |
| 8625 Extended Opport. Program & Svc  | 4,306,855                  | 4,309,454                 | 4,632,855                    | 5,287,726                 |
| 8626 Coop Agencies Resources Educ    | 555,047                    | 593,570                   | 643,540                      | 751,811                   |
| 8629 CalWorks                        | 885,288                    | 1,208,513                 | 855,905                      | 862,151                   |
| 8654 Staff Diversity                 | 50,000                     | -                         | 50,000                       | -                         |
| 8656 Instruct. Equipit & Library Mat | -                          | 122,550                   | -                            | 258,350                   |
| 8657 WorkAbility 2/3                 | -                          | 229,541                   | -                            | 335,497                   |
| 8681 State Lottery Proceeds          | 1,351,267                  | 1,196,588                 | 1,918,906                    | 1,183,323                 |
| 8689 Other State Non-Tax Revenue     | -                          | -                         | -                            | 83,682                    |
| 8699 COVID - 19 Block Grant          | -                          | -                         | -                            | -                         |
| 8699 Other State Revenue             | 16,151,073                 | 42,008,078                | 38,335,432                   | 47,583,058                |
| <b>State Revenue</b>                 | <b>26,977,163</b>          | <b>59,772,741</b>         | <b>50,033,603</b>            | <b>67,282,421</b>         |
| 8831 Contract Instructional Service  | 405,546                    | 434,361                   | 312,049                      | 470,697                   |
| 8835 Other Contract Services         | -                          | -                         | -                            | -                         |
| 8861 Interest/Investment Income      | -                          | -                         | -                            | -                         |
| 8876 Health Services                 | -                          | -                         | -                            | -                         |
| 8896 Student Health Fees             | -                          | -                         | -                            | -                         |
| 8897 Indirect Income                 | -                          | 119,064                   | -                            | -                         |
| 8899 Miscellaneous                   | 689,094                    | 181,923                   | 706,863                      | 539,077                   |
| <b>Local Revenue</b>                 | <b>1,094,640</b>           | <b>735,348</b>            | <b>1,018,912</b>             | <b>1,009,774</b>          |
| 8970 Fiscal Agent Pass Through       | 8,201,826                  | -                         | 8,534,001                    | 7,533,647                 |
| 8982 Interfund Transfers-In          | 947,113                    | -                         | 1,200,000                    | 1,200,000                 |
| 8983 Intrafund Transfers-In          | -                          | -                         | -                            | -                         |
| <b>Other Funding Sources</b>         | <b>9,148,939</b>           | <b>-</b>                  | <b>9,734,001</b>             | <b>8,733,647</b>          |
| <b>Total Revenue</b>                 | <b>52,040,413</b>          | <b>123,798,035</b>        | <b>93,152,431</b>            | <b>106,931,586</b>        |
| <b>Expenses</b>                      |                            |                           |                              |                           |
| 1101 Instructor                      | 151,378                    | 327,076                   | 194,927                      | 333,914                   |
| 1102 Instructor - Long Term Subs     | -                          | 81,736                    | 69,880                       | 79,238                    |
| <b>Full Time Academic</b>            | <b>151,378</b>             | <b>408,812</b>            | <b>264,807</b>               | <b>413,152</b>            |





## Restricted General Fund Detail (Fund 11) 2022/23 Adopted Budget

| Description                               | 2020/21          | 2021/22           | 2021/22           | 2022/23           |
|---|------------------|-------------------|-------------------|-------------------|
|   | Audited Actuals  | Adopted Budget    | Unaudited Actuals | Adopted Budget    |
| 1201 Administrators                       | 659,342          | 905,648           | 746,182           | 597,652           |
| <b>Academic Admin</b>                     | <b>659,342</b>   | <b>905,648</b>    | <b>746,182</b>    | <b>597,652</b>    |
| 1202 Department Chairs                    | -                | -                 | 17,787            | -                 |
| 1203 Counselors                           | 3,023,782        | 3,659,140         | 3,574,189         | 3,960,643         |
| 1205 Faculty - Special-Assigned           | 609,906          | 531,058           | 442,393           | 617,275           |
| 1206 Nurse                                | -                | 17,574            | 8,573             | 9,317             |
| 1209 Counselors-Lts                       | -                | -                 | 32,584            | 4,116             |
| <b>Other Faculty</b>                      | <b>3,633,687</b> | <b>4,207,772</b>  | <b>4,075,527</b>  | <b>4,591,351</b>  |
| 1351 Instructor-Temp/PTime & Ext-Se       | 1,496,611        | 14,523            | 233,530           | 45,322            |
| 1352 Instructor-Sub-Daily/Sick            | -                | -                 | 2,905             | -                 |
| 1353 Instructor - Retiree                 | -                | 10,224            | 25,632            | -                 |
| 1356 Instructor-Temp/Pt-Office Hour       | -                | -                 | 11,133            | -                 |
| 1452 Department Chairs                    | 8,005            | 9,000             | 23,169            | -                 |
| 1453 Counselors                           | 1,213,091        | 826,543           | 1,293,698         | 690,116           |
| 1454 Librarians                           | 40,410           | -                 | -                 | -                 |
| 1455 Coaches                              | 9,490            | -                 | -                 | -                 |
| 1456 Other Non-Teaching Assignments       | 1,817,087        | 827,035           | 1,542,949         | 212,783           |
| 1457 Non-Teaching Retirees                | 75,362           | 32,500            | 66,255            | 36,000            |
| 1458 Parity Pay for Non-Teaching Faculty  | -                | -                 | -                 | -                 |
| 1459 Staff-Developing Training Fac        | -                | -                 | -                 | -                 |
| <b>Part Time Academic</b>                 | <b>4,660,056</b> | <b>1,719,825</b>  | <b>3,199,272</b>  | <b>984,221</b>    |
| 2101 Administrators                       | 745,260          | 1,203,483         | 1,056,523         | 1,336,126         |
| 2102 Clerical Tech & Support Staff        | 5,576,734        | 7,046,826         | 5,657,870         | 8,150,005         |
| 2201 Instructional Aides                  | 149,805          | 216,943           | 198,283           | 337,986           |
| 2352 Cler Tech & Sup Stf (Repl)           | 26,065           | 213,741           | 183,670           | 46,000            |
| 2353 Student Employee Assistants          | 1,475,465        | 1,494,513         | 1,613,891         | 1,356,504         |
| 2354 Overtime for perm & non-perm         | 301,906          | 35,393            | 403,962           | 145,335           |
| 2357 Classified Retirees                  | -                | -                 | 6,214             | -                 |
| 2359 Instruct Aides(non-classroom)        | -                | -                 | -                 | -                 |
| 2399 NonInstructional Class Stipend       | -                | -                 | 3,382,215         | -                 |
| 2451 Instructional Aides (Replace)        | 617,115          | 86,700            | 521,696           | 79,804            |
| 2452 Instructional Aides - Student        | 641,708          | 335,958           | 628,710           | 132,000           |
| 2453 Instruct Aides-O/T/Perm & Non        | -                | -                 | -                 | -                 |
| 2454 Instructional Aides - Tutorial Asst  | -                | -                 | -                 | 8,084             |
| 2499 Instructional Class Stipend          | -                | 1,826,301         | -                 | -                 |
| <b>Classified Salary</b>                  | <b>9,534,058</b> | <b>12,459,857</b> | <b>13,653,033</b> | <b>11,591,844</b> |
| 3110 STRS - Academic                      | 1,050,290        | 1,019,083         | 1,043,948         | 1,073,356         |
| 3140 STRS Cash Balance                    | 64,687           | 39,095            | 48,423            | 16,158            |
| 3220 PERS                                 | 1,559,970        | 2,006,138         | 1,804,825         | 2,615,169         |
| 3310 OASDHI (FICA) Academic               | 56,507           | 109,243           | 67,767            | 81,848            |
| 3320 OASDHI (FICA) Classified             | 434,960          | 531,163           | 539,428           | 589,919           |
| 3340 Medicare - Academic                  | 132,612          | 93,654            | 150,925           | 89,758            |
| 3350 Medicare - Classified                | 107,113          | 127,169           | 132,976           | 142,811           |
| 3411 Medical Coverage-Academic            | 908,354          | 1,129,725         | 1,025,842         | 1,193,139         |
| 3412 Dental Coverage-Academic             | 49,692           | 65,705            | 54,287            | 63,158            |
| 3415 Life Insurance-Academic              | 12,351           | 14,679            | 13,663            | 15,301            |
| 3421 Medical Coverage-Classified          | 1,878,776        | 2,618,361         | 1,937,012         | 2,971,841         |
| 3422 Dental Coverage-Classified           | 110,284          | 162,523           | 108,063           | 166,898           |
| 3425 Life Insurance-CLASS                 | 21,862           | 29,401            | 22,519            | 31,543            |
| 3510 Unemployment Ins.-Academic           | 6,377            | 2,941             | 53,766            | 8,477             |
| 3520 Unemployment Ins -Classified         | 5,173            | 6,026             | 44,914            | 48,326            |
| 3530 Unemployment Insurance Reimbursement | -                | -                 | -                 | -                 |
| 3610 Worker's Compensation-Academic       | 156,666          | 110,202           | 144,315           | 105,342           |
| 3620 Worker's Compensation-Classfd        | 118,122          | 149,255           | 123,425           | 167,422           |
| 3712 OPEB Instructional                   | 342,408          | 407,019           | 394,522           | 420,300           |
| 3720 Apple-Transamerica NonPerm-CI        | 5,465            | 453               | 8,411             | 2,299             |
| 3722 OPEB Classified                      | 474,467          | 656,517           | 495,892           | 731,080           |
| <b>Fringe Benefits</b>                    | <b>7,496,138</b> | <b>9,278,352</b>  | <b>8,214,925</b>  | <b>10,534,144</b> |





## Restricted General Fund Detail (Fund 11) 2022/23 Adopted Budget

| Description                         | 2020/21          | 2021/22           | 2021/22           | 2022/23           |
|-------------------------------------|------------------|-------------------|-------------------|-------------------|
|                                     | Audited Actuals  | Adopted Budget    | Unaudited Actuals | Adopted Budget    |
| 4101 Classroom-Books                | 14,294           | 685,757           | 28,252            | 11,000            |
| 4102 Book for Loan Student Program  | 102,675          | 3,000             | 38,765            | 6,000             |
| 4103 Office Professional Refer/Dict | -                | 4,090             | 4,127             | -                 |
| 4301 Instructional - (Classroom)    | 858,411          | 332,444           | 899,912           | 520,468           |
| 4302 Supplies Outreach recruitment  | 72,578           | 70,000            | 143,307           | 115,900           |
| 4303 Subs Periodicals - Other       | 19,812           | -                 | 18,014            | -                 |
| 4304 Supplies-office                | 321,935          | 202,525           | 725,289           | 129,350           |
| 4305 Fuel - gasoline/petroleum      | -                | -                 | 128               | -                 |
| 4306 Computer software/site lic.-cl | 176,128          | 199,427           | 273,408           | 12,195            |
| 4307 Computer software/site lic.-ad | 131,808          | 120,485           | 81,776            | 98,013            |
| 5102 Guest Speakers Lectures-Non    | 42,321           | 2,000             | 9,748             | 34,000            |
| 5103 Legal                          | 8,608            | -                 | 5,583             | -                 |
| 5105 Independent Contractor/Consult | 3,322,450        | 2,305,533         | 7,004,345         | 2,143,435         |
| 5106 Events/Programs-Outside Prod   | 53,587           | 35,940            | 135,377           | 188,990           |
| 5202 Travel Non-Local               | (2,659)          | 25,869            | 105,359           | 58,567            |
| 5203 Travel Local                   | 173              | 500               | 937               | 24,900            |
| 5204 Student Transportation         | 1,828            | 3,000             | 30,482            | 125,800           |
| 5205 Conference/Seminar Reg         | 86,370           | 185,389           | 95,368            | 65,105            |
| 5206 Internal Training- Staff Dev   | 10,500           | -                 | 112               | 9,999             |
| 5301 Dues and Membership            | 47,894           | 5,000             | 36,727            | 16,648            |
| 5505 Telephone Services             | 9,878            | 3,258             | 2,969             | 2,500             |
| 5602 Facility/Building Leases - Ann | -                | -                 | -                 | -                 |
| 5603 Facility/Building Rentals-Mont | -                | -                 | -                 | -                 |
| 5604 Equipment Lease - Annual       | 301              | 7,275             | 13,574            | 7,616             |
| 5605 Equipment Rentals - Mon-Mon    | 1,650            | -                 | -                 | -                 |
| 5607 Print & Dup. Equip Leases/Rent | 1,937            | 3,500             | 5,542             | -                 |
| 5701 Athletics Meals and Lodging    | 3,696            | -                 | -                 | -                 |
| 5702 Graduation Expenses            | 2,215            | 1,200             | 20,686            | -                 |
| 5703 Meals for Needy Students       | 1,799            | -                 | 8,075             | 12,670            |
| 5704 Health Services                | 260              | -                 | 11,010            | 7,500             |
| 5706 Miscellaneous Student Services | 316              | -                 | -                 | -                 |
| 5708 Athletic Transportation        | 10,624           | -                 | 7,818             | -                 |
| 5865 Publishing/ Doc Publication    | 4,364            | -                 | 8,824             | 1,500             |
| 5866 Testing License and Material   | -                | -                 | 600               | -                 |
| 5867 Postage                        | -                | 100               | 10,969            | 2,000             |
| 5870 Cross Enrollment Waiver        | -                | -                 | -                 | -                 |
| 5871 Misc Fee Waivers               | -                | -                 | -                 | -                 |
| 5881 Building Repairs & Services    | 22,250           | -                 | 130,165           | 104,100           |
| 5882 Equip Repairs Maint. & Svc     | 25,271           | 23,000            | 96,930            | 31,460            |
| 5883 Net Internet Fees and Subs.    | 242,670          | 215,775           | 272,990           | 37,150            |
| 5884 Laundry Services               | -                | -                 | 1,504             | -                 |
| 5885 Misc. Operational Exp.         | 111,147          | 61,680,503        | 2,406,405         | 57,105,938        |
| 5886 Program TV License             | -                | -                 | -                 | -                 |
| 5887 Advertising/Radio/TV           | 114,755          | -                 | 253,016           | 20,000            |
| 5888 Advertising Print/ADS          | 64,650           | 31,977            | 115,995           | 166,600           |
| 5890 Service Contract-Equipment     | 1,693            | 240               | 55,135            | 500               |
| 5891 Service Contract-Software-DP   | 230,762          | 131,010           | 178,461           | 11,159            |
| 5892 Service Contract-Hardware-DP   | 702              | -                 | 1,306             | -                 |
| 5894 Moving/Relocation Expenses     | -                | -                 | -                 | -                 |
| 5895 Indirect Costs                 | 228,879          | 62,140            | 1,932,011         | 325,046           |
| 5899 Bad Debt Expense               | -                | -                 | 618,266           | -                 |
| <b>Books, Supplies, Services</b>    | <b>6,348,529</b> | <b>66,340,936</b> | <b>15,789,268</b> | <b>61,396,108</b> |
| 6120 Site Improvement               | -                | -                 | -                 | -                 |
| 6201 New Building Construction      | -                | -                 | -                 | -                 |
| 6206 Building Improvement           | -                | -                 | -                 | -                 |
| 6301 College Library Books          | 27,555           | 2,500             | 84,112            | 20,254            |
| 6302 Library Software (CD DVD etc)  | 8,050            | 1,064             | (7,791)           | -                 |
| 6303 College Library Periodicals    | 5,399            | 5,800             | 5,801             | 5,600             |
| 6304 Library Videos and DVD's       | -                | -                 | -                 | -                 |
| 6305 Library Textbooks              | 919              | 1,500             | 10,000            | -                 |
| 6306 Library Databases              | 189,778          | 55,297            | 276,703           | 34,957            |
| 6401 Software                       | 5,000            | -                 | 14,766            | 1,056             |
| 6402 Inst Equipment and Furn        | 846,508          | 255,818           | 1,455,652         | 275,995           |



## Restricted General Fund Detail (Fund 11) 2022/23 Adopted Budget

| Description                         | 2020/21           | 2021/22            | 2021/22           | 2022/23            |
|-------------------------------------|-------------------|--------------------|-------------------|--------------------|
|                                     | Audited Actuals   | Adopted Budget     | Unaudited Actuals | Adopted Budget     |
| 6403 Non-Instructional Equip & Furn | 192,261           | 726,723            | 739,397           | 173,638            |
| 6404 Telephone System Purchase      | 6,482             | -                  | -                 | -                  |
| 6406 Laptop Computers               | 543,738           | 324,852            | 412,265           | 1,000              |
| 6407 PC,SERV, Other Comput,Peripher | 239,524           | 1,577,401          | 2,051,659         | 50,004             |
| 6408 Licensed Vehicles (Low Value)  | -                 | -                  | -                 | -                  |
| 6430 Inst Eq & Furn >\$49,999.99    | -                 | -                  | -                 | -                  |
| <b>Equipment Cap Outlay</b>         | <b>2,065,214</b>  | <b>2,950,955</b>   | <b>5,042,562</b>  | <b>562,504</b>     |
| 7301 Interfund Transfers            | -                 | -                  | 2,151,735         | -                  |
| <b>Debt Service Transfers</b>       | -                 | -                  | <b>2,151,735</b>  | -                  |
| 7400 Other Transfers                | 6,951,037         | 6,895,629          | 5,381,177         | 7,533,647          |
| 7510 Grants                         | 7,626,440         | 12,599,081         | 12,018,560        | 6,409,802          |
| 7514 FINAIDCALC                     | -                 | -                  | -                 | -                  |
| 7515 FINAIDEOPG                     | 574,069           | 271,071            | 370,705           | 110,000            |
| 7516 FINAIDCARE                     | 138,386           | 29,376             | 139,905           | 15,809             |
| 7521 Scholarships                   | -                 | -                  | -                 | -                  |
| 7523 FINAID CC Completion Grant     | 1,749,221         | 769,568            | 1,660,187         | 2,350,835          |
| 7524 AB19 - Cal. Coll Promise 735   | 247,351           | -                  | 100,400           | -                  |
| 7530 Tuition Reduction              | 11,441            | 840,001            | 9,184             | -                  |
| 7536 CARE - Institutional           | -                 | 3,594,947          | 2,744,956         | -                  |
| 7610 Transportation Vouchers        | 11,127            | -                  | 116,602           | 116,612            |
| 7620 Child Care Vchrs or Child Care | -                 | -                  | -                 | 35,000             |
| 7630 Book Vouchers                  | 418,640           | 502,900            | 453,621           | 379,214            |
| 7640 Supply Vouchers (Surv Kits)    | 122,473           | 110,594            | 305,173           | 183,000            |
| 7641 Student Vouchers               | 262,091           | 410,768            | 1,013,590         | 179,645            |
| 7650 Meals for Students             | 15,567            | 5,000              | 32,881            | 35,000             |
| 7660 EOPS/CARE Auto Repair          | -                 | -                  | -                 | -                  |
| 7661 CARE Student Honor Society     | -                 | -                  | -                 | -                  |
| 7662 EOPS Graduation/Education Item | -                 | 5,900              | 21,951            | 5,000              |
| 7670 Direct Aid for Graduates       | 1,830             | 12,000             | 20,705            | 20,000             |
| 7680 Health Services                | -                 | -                  | -                 | -                  |
| 7681 Parking Permits                | -                 | -                  | -                 | -                  |
| 7699 Other Student Aid              | 17,769            | 287,581            | 26,654            | -                  |
| <b>Financial Aid</b>                | <b>18,147,443</b> | <b>26,334,416</b>  | <b>24,416,251</b> | <b>17,373,564</b>  |
| 7902 Undistributed Allocations      | -                 | -                  | -                 | -                  |
| <b>Unallocated</b>                  | -                 | -                  | -                 | -                  |
| 7930 Reserve for Contingency        | -                 | -                  | -                 | -                  |
| <b>Reserve for Contingency</b>      | -                 | -                  | -                 | -                  |
| <b>Total Expense</b>                | <b>52,695,846</b> | <b>124,606,574</b> | <b>75,401,827</b> | <b>108,044,540</b> |



### Table 30 – Restricted General Fund FTE (Fund 11)

| Restricted General Fund FTE (Fund 11) |          |      |       |         |      |             |
|---------------------------------------|----------|------|-------|---------|------|-------------|
| Full Time Equivalent                  |          |      |       |         |      |             |
| Position/Title                        | District | CoA  | Laney | Merritt | BCC  | Grand Total |
| Acad Support Services Special         |          |      | 1.00  |         |      | 1.00        |
| Admissions & Records Specialis        |          |      |       | 0.20    | 1.00 | 1.20        |
| Admissions & Records Technicia        |          |      | 1.00  | 1.00    |      | 2.00        |
| Admns & Outrch Sys Tech Anlyst        | 1.00     |      |       |         |      | 1.00        |
| Alternate Media Technology Spe        |          |      | 1.00  | 1.00    | 1.00 | 3.00        |
| Aquired Brain Injury Spec             |          | 0.50 |       |         |      | 0.50        |
| Articulation Officer                  |          |      | 0.08  |         |      | 0.08        |
| Assessment Specialist                 |          |      |       |         | 1.00 | 1.00        |
| Assessment Specialist/StuAcces        |          |      | 1.00  | 1.00    |      | 2.00        |
| Assoc Dean of Educational Succ        |          | 1.00 | 1.00  | 1.00    | 1.00 | 4.00        |
| Clerical Assistant II                 |          |      | 1.00  |         | 2.75 | 3.75        |
| College to Career Coordinator         |          | 1.10 |       |         |      | 1.10        |
| Consortium Director (NAAEC)           | 1.00     |      |       |         |      | 1.00        |
| Coordinator - CalWORKs                |          |      | 1.00  |         |      | 1.00        |
| Coordinator (Enrollment Svcs)         |          |      |       |         | 1.00 | 1.00        |
| Coordinator (SEA)                     |          | 1.00 |       |         |      | 1.00        |
| Coordinator//CARE                     |          |      | 1.00  |         |      | 1.00        |
| Coordinator/Admissions&Records        | 1.00     |      |       |         |      | 1.00        |
| Coordinator/Basic Needs               |          | 1.00 |       |         |      | 1.00        |
| Coordinator/CalWORKs                  |          |      |       | 1.00    |      | 1.00        |
| Coordinator/CTE                       |          | 1.00 |       |         |      | 1.00        |
| Coordinator/Enrollment Svcs           |          |      | 1.00  |         |      | 1.00        |
| Coordinator/EOPS                      |          |      | 1.00  | 1.00    | 1.00 | 3.00        |
| Coordinator/Grants & Spec Pgms        | 0.50     |      |       |         |      | 0.50        |
| Coordinator/SEA                       |          |      |       |         | 1.00 | 1.00        |
| Coordinator/Workability III           |          | 2.00 |       |         |      | 2.00        |
| Counselor                             |          | 0.19 | 0.47  |         | 4.20 | 4.86        |
| Counselor - Veterans                  |          | 0.10 |       |         |      | 0.10        |
| Counselor (DSPS) - SSSP               |          |      | 1.00  |         |      | 1.00        |
| Counselor (Early Alert)               |          | 1.10 |       |         |      | 1.10        |
| Counselor (Early Alert) SSSP          |          |      | 1.06  |         |      | 1.06        |
| Counselor (EOPS/CARE)                 |          |      |       |         | 1.00 | 1.00        |
| Counselor (General)                   |          | 1.10 | 0.10  | 2.20    |      | 3.40        |
| Counselor (General) SSSP              |          |      | 1.10  |         |      | 1.10        |
| Counselor (SSSP Coordinator)          |          |      | 1.00  |         |      | 1.00        |
| Counselor (Student Success)           |          | 1.00 |       |         |      | 1.00        |
| Counselor (Transition) SSSP           |          |      | 1.10  |         |      | 1.10        |
| Counselor (Veterans) SSSP             |          |      | 1.10  |         |      | 1.10        |
| Counselor- ACCESO PROJ/PUENTE         |          | 1.00 |       |         |      | 1.00        |
| Counselor(Tenured-Categorical)        |          | 1.10 |       |         |      | 1.10        |
| Counselor-HSI Conocimiento LC         |          |      |       |         | 1.00 | 1.00        |
| Curr & Sys Tech Anlst Meas E          | 1.00     |      |       |         |      | 1.00        |



## Restricted General Fund FTE (Fund 11)

### Full Time Equivalent

| Position/Title                 | District | CoA  | Laney | Merritt | BCC  | Grand Total |
|--------------------------------|----------|------|-------|---------|------|-------------|
| Dean Allied Health Pub Safety  |          |      |       | 0.25    |      | 0.25        |
| Dean of Counseling             |          |      |       | 0.30    |      | 0.30        |
| Dean of Enrollment Services    |          | 0.40 |       |         |      | 0.40        |
| Dean, Career Tech Ed           |          | 0.32 |       |         |      | 0.32        |
| Dir of College Research & Plan |          | 0.15 |       | 1.00    |      | 1.15        |
| Director of AANAPISI           |          |      | 1.00  |         |      | 1.00        |
| Director of Academic Affairs   | 1.00     |      |       |         |      | 1.00        |
| Director of HSI Program        |          | 1.00 |       |         | 1.00 | 2.00        |
| Director of Workforce Systems  |          | 1.00 |       |         |      | 1.00        |
| Director, DSN Program          | 1.00     |      |       |         |      | 1.00        |
| Director, Gateway To College P |          |      | 1.00  |         |      | 1.00        |
| District Interpreting Svcs Sup | 1.00     |      |       |         |      | 1.00        |
| DSPS Adapted Comm Spec         |          | 0.50 |       |         |      | 0.50        |
| DSPS Adapted Comp Learnng Tech |          | 0.75 | 0.88  |         |      | 1.63        |
| DSPS Coordinator               |          |      | 1.10  | 1.00    |      | 2.10        |
| DSPS Counselor                 |          | 2.13 |       | 1.00    |      | 3.13        |
| DSPS Counselor/Coordinator     |          |      |       |         | 1.00 | 1.00        |
| DSPS Instructor                |          | 1.10 |       | 0.75    |      | 1.85        |
| EOPS Coordinator               |          |      | 0.30  |         |      | 0.30        |
| EOPS Counselor                 |          | 2.00 | 1.98  | 1.10    |      | 5.08        |
| EOPS/CALWORKs/CARE Counselor   |          |      | 1.10  |         |      | 1.10        |
| EOPS/CARE/CalWORKS Counselor   |          | 1.00 |       |         |      | 1.00        |
| Ethnic Studies Instructor      |          |      | 0.40  |         |      | 0.40        |
| Financial Aid Specialist       |          | 1.00 | 2.50  | 2.97    | 1.00 | 7.47        |
| Financial Aids & Placemt Asst  |          | 1.00 | 2.00  |         |      | 3.00        |
| Gateway to College Counselor   |          |      | 1.00  |         |      | 1.00        |
| Health Services Coordinator    |          | 0.10 |       |         |      | 0.10        |
| HSI Program Spcl/Outreach      |          |      |       |         | 1.00 | 1.00        |
| Inst Asst/DSPS (AltMedia)      |          |      |       |         | 1.00 | 1.00        |
| Instructional Asst (MATH/GP)   |          |      | 1.00  |         |      | 1.00        |
| Instructional Asst/English     |          |      | 1.00  |         | 0.50 | 1.50        |
| Instructional Asst/LRC         |          |      | 0.60  |         |      | 0.60        |
| Instructor                     |          |      | 1.45  | 0.75    |      | 2.20        |
| Laney Instructor/LTS           |          |      | 1.00  |         |      | 1.00        |
| Learning Disabilities Speciali |          | 1.00 | 1.00  |         | 1.00 | 3.00        |
| Manager of Special Projects    | 1.00     |      |       |         |      | 1.00        |
| Mental Health Specialist       |          |      | 0.60  |         |      | 0.60        |
| Merritt Instructor/LTS         |          |      |       | 1.00    |      | 1.00        |
| Network Suppt Svcs Spec SSSP   |          |      | 1.00  |         |      | 1.00        |
| Network Suppt Svcs Specialist  |          |      | 1.00  |         |      | 1.00        |
| Prog Spec/Stdnt Svcs Coun Ret  |          |      | 1.00  |         |      | 1.00        |
| Prog Specialist/Student Servic |          |      | 1.00  |         |      | 1.00        |





## Restricted General Fund FTE (Fund 11)

### Full Time Equivalent

| Position/Title                 | District     | CoA          | Laney        | Merritt      | BCC          | Grand Total   |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Prog Specialist/Transfer Cente |              |              | 1.00         |              |              | 1.00          |
| Program Specialist Radio       | 0.50         |              |              |              |              | 0.50          |
| Program Specialist/ADN         |              |              |              | 0.50         |              | 0.50          |
| Program Specialist/C.A.R.E.    |              |              |              | 1.00         |              | 1.00          |
| Program Specialist/Guided Path |              |              | 1.00         |              |              | 1.00          |
| Program Specialist/Outreach    |              | 2.00         | 2.75         |              |              | 4.75          |
| Project Manager                |              |              | 1.00         | 1.00         | 1.00         | 3.00          |
| Project Manager - Umoja Progr  |              |              |              | 1.00         |              | 1.00          |
| Project Manager/CAFYES         |              |              | 1.00         |              |              | 1.00          |
| Project Manager/CTE            |              |              |              |              | 1.00         | 1.00          |
| Project Manager/EOPS           |              | 1.00         |              |              |              | 1.00          |
| Project Manager/MESA           |              | 1.00         |              |              |              | 1.00          |
| Project Mgr/Employment Srvcs   |              |              | 1.00         |              |              | 1.00          |
| Project Mgr/Transition Liaison |              | 1.00         |              | 1.00         | 1.00         | 3.00          |
| Public Information Officer     |              |              | 0.40         |              |              | 0.40          |
| Res Data Splcls/Guided Pathway |              |              |              |              | 0.50         | 0.50          |
| Scien Lab Tech/Landscape Horti |              |              |              | 0.50         |              | 0.50          |
| Science Lab Tech/Biological Sc |              |              | 1.00         |              |              | 1.00          |
| Sr Clerical Assistant          |              | 1.00         | 1.00         | 1.00         |              | 3.00          |
| Sr Research & Planning Analyst |              |              | 1.00         |              | 1.00         | 2.00          |
| Staff Assistant/CHDEV Program  |              |              |              | 0.63         |              | 0.63          |
| Staff Assistant/COSER Program  |              |              |              | 0.50         |              | 0.50          |
| Staff Assistant/Dist SS Ofc    | 1.00         |              |              |              |              | 1.00          |
| Staff Assistant/Instruction    |              |              |              | 1.00         |              | 1.00          |
| Staff Asst (EOPS/CARE/NU/CalW) |              | 1.00         |              |              |              | 1.00          |
| Staff Asst/Admin (General)     |              |              | 1.01         |              |              | 1.01          |
| Staff Asst/Admin (Grants)      | 0.63         |              | 1.50         |              |              | 2.13          |
| Staff Asst/DSPS                |              |              | 1.00         | 1.00         | 1.00         | 3.00          |
| Staff Asst/EOPS                |              |              | 1.01         | 1.00         |              | 2.01          |
| Staff Asst/Instr Guided Pathw  |              |              |              |              | 0.50         | 0.50          |
| STAFF ASST/PRESIDENT'S OFFICE  |              |              |              |              | 0.80         | 0.80          |
| Staff Asst/Program (Enabler)   |              | 1.00         |              |              |              | 1.00          |
| Staff Asst/Stu Serv Counseling |              |              |              |              | 1.00         | 1.00          |
| Staff Asst/Student Services    |              | 1.00         | 1.00         | 2.00         |              | 4.00          |
| Staff Asst/Student Srvcs E Suc |              |              | 1.00         |              |              | 1.00          |
| Staff Asst/Studt Svcs (UCRC)   |              |              |              |              | 1.00         | 1.00          |
| Stu Pers Svs Spec (Assessment) |              | 1.00         |              |              |              | 1.00          |
| Student Pers Svcs Spec/Outreac |              |              |              |              | 1.00         | 1.00          |
| Student Personnel Services Spe |              | 1.00         | 1.00         | 1.50         |              | 3.50          |
| Student Ser Spec- ACCESO PROJ  |              | 1.00         |              |              |              | 1.00          |
| Student Services Specialist    |              |              | 2.00         |              |              | 2.00          |
| Television Production Technici | 2.00         |              |              |              |              | 2.00          |
| Video Production Specialist    | 2.00         |              |              |              |              | 2.00          |
| Web Content Developer          |              |              |              |              | 0.20         | 0.20          |
| <b>Grand Total</b>             | <b>14.63</b> | <b>38.64</b> | <b>61.59</b> | <b>32.15</b> | <b>32.45</b> | <b>179.46</b> |



**Table 31 – Community Service (Fee Based) Fund Summary (Fund 03)**

| <b>Community Service (Fee Based) Fund Summary (Fund 03)</b> |                                    |                                   |                                      |                                   |
|---|------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| <b>2022/23 Adopted Budget</b>                               |                                    |                                   |                                      |                                   |
| <b>Description</b>  | <b>2020/21<br/>Audited Actuals</b> | <b>2021/22<br/>Adopted Budget</b> | <b>2021/22<br/>Unaudited Actuals</b> | <b>2022/23<br/>Adopted Budget</b> |
| <b>Revenue</b>  |                                    |                                   |                                      |                                   |
| Local Revenue   | 67,079                             | 34,149                            | 71,655                               | 42,765                            |
| Other Financing Sources                                     | -                                  | -                                 | -                                    | -                                 |
| <b>Total Revenue</b>  | <b>67,079</b>                      | <b>34,149</b>                     | <b>71,655</b>                        | <b>42,765</b>                     |
| <b>Expenses</b>   |                                    |                                   |                                      |                                   |
| Part Time Academic  | 29,146                             | 63,924                            | 30,816                               | 22,000                            |
| Classified Salary   | 6,632                              | 5,000                             | 3,877                                | -                                 |
| Fringe Benefits   | 939                                | 2,945                             | 2,315                                | 4,470                             |
| Books, Supplies, Services                                   | 675                                | -                                 | 14,764                               | 13,058                            |
| Equipment Cap Outlay  | 1,497                              | -                                 | -                                    | 3,237                             |
| <b>Total Expense</b>  | <b>38,888</b>                      | <b>71,869</b>                     | <b>51,772</b>                        | <b>42,765</b>                     |
| <b>Beginning Fund Balance</b>                               | <b>9,654</b>                       | <b>37,844</b>                     | <b>37,844</b>                        | <b>57,727</b>                     |
| Audit Adjustment  | -                                  | -                                 | -                                    | -                                 |
| Net Increase (Decrease)                                     | 28,190                             | (37,720)                          | 19,883                               | -                                 |
| <b>Ending Fund Balance</b>                                  | <b>37,844</b>                      | <b>124</b>                        | <b>57,727</b>                        | <b>57,727</b>                     |



**Table 32 – Community Service (Fee Based) Fund Detail (Fund 03)**

**Community Service (Fee Based) Fund Detail (Fund 03)  
2022/23 Adopted Budget**

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                      |                            |                           |                              |                           |
| 8872 Community Services Classes     | 67,079                     | 34,149                    | 71,655                       | 42,765                    |
| 8899 Miscellaneous                  | -                          | -                         | -                            | -                         |
| 8851 Facility & Athletic Field Ren  | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>                | <b>67,079</b>              | <b>34,149</b>             | <b>71,655</b>                | <b>42,765</b>             |
| 8982 Interfund Transfers-In         | -                          | -                         | -                            | -                         |
| <b>Other Financing Sources</b>      | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Revenue</b>                | <b>67,079</b>              | <b>34,149</b>             | <b>71,655</b>                | <b>42,765</b>             |
| <b>Expenses</b>                     |                            |                           |                              |                           |
| 1351 Instructor-Temp/PTime & Ext-Se | -                          | -                         | -                            | -                         |
| 1355 Instructor-Fee Based/Contract  | 29,146                     | 63,924                    | 30,816                       | 22,000                    |
| 1455 Coaches                        | -                          | -                         | -                            | -                         |
| 1456 Other Non-Teaching Assignments | -                          | -                         | -                            | -                         |
| 1457 Non-Teaching Retirees          | -                          | -                         | -                            | -                         |
| <b>Part Time Academic</b>           | <b>29,146</b>              | <b>63,924</b>             | <b>30,816</b>                | <b>22,000</b>             |
| 2102 Clerical Tech & Support Staff  | -                          | -                         | -                            | -                         |
| 2352 Cler Tech & Sup Stf (Repl)     | -                          | -                         | -                            | -                         |
| 2353 Student Employee Assistants    | -                          | -                         | -                            | -                         |
| 2354 Overtime for perm & non-perm   | -                          | -                         | -                            | -                         |
| 2451 Instructional Aides (Replace)  | -                          | -                         | -                            | -                         |
| 2452 Instructional Aides - Student  | 6,632                      | 5,000                     | 3,877                        | -                         |
| <b>Classified Salary</b>            | <b>6,632</b>               | <b>5,000</b>              | <b>3,877</b>                 | <b>-</b>                  |
| 3110 STRS - Academic                | -                          | -                         | 1,000                        | 3,762                     |
| 3140 STRS Cash Balance              | -                          | -                         | -                            | -                         |
| 3220 PERS                           | -                          | -                         | 158                          | -                         |
| 3310 OASDHI (FICA) Academic         | -                          | -                         | 43                           | -                         |
| 3320 OASDHI (FICA) Classified       | -                          | -                         | -                            | -                         |
| 3340 Medicare - Academic            | 423                        | 1,324                     | 468                          | 319                       |
| 3350 Medicare - Classified          | -                          | -                         | -                            | -                         |
| 3411 Medical Coverage-Academic      | -                          | -                         | -                            | -                         |
| 3421 Medical Coverage-Classified    | -                          | -                         | -                            | -                         |
| 3422 Dental Coverage-Classified     | -                          | -                         | -                            | -                         |
| 3425 Life Insurance-CLASS           | -                          | -                         | -                            | -                         |
| 3510 Unemployment Ins.-Academic     | 20                         | 67                        | 122                          | 15                        |
| 3520 Unemployment Ins -Classified   | -                          | -                         | -                            | -                         |
| 3610 Worker's Compensation-Academic | 495                        | 1,554                     | 524                          | 374                       |
| 3620 Worker's Compensation-Classfd  | -                          | -                         | -                            | -                         |
| 3720 Apple-Transamerica NonPerm-CI  | -                          | -                         | -                            | -                         |
| 3722 OPEB Classified                | -                          | -                         | -                            | -                         |
| <b>Fringe Benefits</b>              | <b>939</b>                 | <b>2,945</b>              | <b>2,315</b>                 | <b>4,470</b>              |
| 4101 Classroom-Books                | -                          | -                         | 2,886                        | -                         |
| 4301 Instructional - (Classroom)    | -                          | -                         | 878                          | 2,500                     |
| 4304 Supplies-office                | -                          | -                         | -                            | 3,400                     |
| 4306 Computer software/site lic.-cl | -                          | -                         | 1,300                        | -                         |
| 5105 Independent Contractor/Consult | -                          | -                         | 6,200                        | -                         |
| 5106 Events/Programs-Outside Prod   | -                          | -                         | -                            | 3,100                     |





## Community Service (Fee Based) Fund Detail (Fund 03) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 5202 Travel Non-Local               | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg         | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership            | -                          | -                         | -                            | -                         |
| 5505 Telephone Services             | -                          | -                         | -                            | -                         |
| 5708 Athletic Transportation        | -                          | -                         | -                            | -                         |
| 5865 Publishing/ Doc Publication    | -                          | -                         | -                            | -                         |
| 5866 Testing License and Material   | -                          | -                         | 3,500                        | -                         |
| 5882 Equip Repairs Maint. & Svc     | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.         | 675                        | -                         | -                            | 4,058                     |
| 5890 Service Contract-Equipment     | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>    | <b>675</b>                 | <b>-</b>                  | <b>14,764</b>                | <b>13,058</b>             |
| 6402 Inst Equipment and Furn        | -                          | -                         | -                            | 3,237                     |
| 6403 Non-Instructional Equip & Furn | -                          | -                         | -                            | -                         |
| 6406 Laptop Computers               | 1,497                      | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>         | <b>1,497</b>               | <b>-</b>                  | <b>-</b>                     | <b>3,237</b>              |
| <b>Total Expense</b>                | <b>38,888</b>              | <b>71,869</b>             | <b>51,772</b>                | <b>42,765</b>             |







**Table 33 – Bookstore Commission Fee Fund Summary (Fund 07)**

**Bookstore Commission Fee Fund Summary (Fund 07)  
2022/23 Adopted Budget**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                |                            |                           |                              |                           |
| Local Revenue                 | -                          | 40,000                    | 515                          | 16,290                    |
| Other Financing Sources       | -                          | -                         | 10,038                       | -                         |
| <b>Total Revenue</b>          | <b>-</b>                   | <b>40,000</b>             | <b>10,553</b>                | <b>16,290</b>             |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Classified Salary             | -                          | -                         | -                            | -                         |
| Fringe Benefits               | -                          | -                         | -                            | -                         |
| Books, Supplies, Services     | 20,964                     | 37,570                    | 22,327                       | 14,790                    |
| Equipment Cap Outlay          | -                          | -                         | -                            | -                         |
| Financial Aid                 | 2,429                      | 2,430                     | -                            | 1,500                     |
| <b>Total Expense</b>          | <b>23,393</b>              | <b>40,000</b>             | <b>22,327</b>                | <b>16,290</b>             |
| <b>Beginning Fund Balance</b> | <b>82,759</b>              | <b>59,366</b>             | <b>59,366</b>                | <b>47,593</b>             |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | (23,393)                   | -                         | (11,774)                     | -                         |
| <b>Ending Fund Balance</b>    | <b>59,366</b>              | <b>59,366</b>             | <b>47,593</b>                | <b>47,593</b>             |





### Table 34 – Bookstore Commission Fee Fund Detail (Fund 07)

## Bookstore Commission Fee Fund Detail (Fund 07) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                      |                            |                           |                              |                           |
| 8846 Commission                     | -                          | 40,000                    | 515                          | 16,290                    |
| 8861 Interest/Investment Income     | -                          | -                         | -                            | -                         |
| 8872 Community Services Classes     | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>                | <b>-</b>                   | <b>40,000</b>             | <b>515</b>                   | <b>16,290</b>             |
| 8982 Interfund Transfers-In         | -                          | -                         | 10,038                       | -                         |
| <b>Other Financing Sources</b>      | <b>-</b>                   | <b>-</b>                  | <b>10,038</b>                | <b>-</b>                  |
| <b>Total Revenue</b>                | <b>-</b>                   | <b>40,000</b>             | <b>10,553</b>                | <b>16,290</b>             |
| <b>Expenses</b>                     |                            |                           |                              |                           |
| 2353 Student Employee Assistants    | -                          | -                         | -                            | -                         |
| 2354 Overtime for perm & non-perm   | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>            | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| 3220 PERS                           | -                          | -                         | -                            | -                         |
| 3520 Unemployment Ins -Classified   | -                          | -                         | -                            | -                         |
| 3610 Worker's Compensation-Academic | -                          | -                         | -                            | -                         |
| 3620 Worker's Compensation-Classfd  | -                          | -                         | -                            | -                         |
| 3720 Apple-Transamerica NonPerm-CI  | -                          | -                         | -                            | -                         |
| <b>Fringe Benefits</b>              | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| 4304 Supplies-office                | -                          | 2,800                     | 5,018                        | 4,379                     |
| 4307 Computer software/site lic.-ad | -                          | -                         | -                            | -                         |
| 5102 Guest Speakers Lectures-Non    | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult | 2,000                      | -                         | 1,065                        | -                         |
| 5106 Events/Programs-Outside Prod   | -                          | -                         | -                            | -                         |
| 5202 Travel Non-Local               | -                          | -                         | -                            | -                         |
| 5203 Travel Local                   | -                          | -                         | -                            | -                         |
| 5204 Student Transportation         | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg         | 3,200                      | 6,700                     | -                            | 2,400                     |
| 5206 Internal Training-Staff Dev    | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership            | 26                         | 2,000                     | 700                          | 1,350                     |
| 5604 Equipment Lease - Annual       | -                          | -                         | -                            | -                         |
| 5701 Athletics Meals and Lodging    | -                          | 3,000                     | -                            | 2,000                     |
| 5702 Graduation Expenses            | 15,875                     | 2,500                     | 14,544                       | 300                       |
| 5708 Athletic Transportation        | -                          | 9,700                     | -                            | 1,630                     |
| 5865 Publishing/ Doc Publication    | -                          | -                         | -                            | -                         |
| 5882 Equip Repairs Maint. & Svc     | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.         | (138)                      | 10,870                    | 1,000                        | 2,731                     |
| 5887 Advertising/Radio/TV           | -                          | -                         | -                            | -                         |
| 5888 Advertising Print/Ads          | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>    | <b>20,964</b>              | <b>37,570</b>             | <b>22,327</b>                | <b>14,790</b>             |
| 6403 Non-Instructional Equip & Furn | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| 7641 Student Vouchers               | 2,429                      | 2,430                     | -                            | 1,500                     |
| 7699 Other Student Aid              | -                          | -                         | -                            | -                         |
| 7610 Transportation Vouchers        | -                          | -                         | -                            | -                         |
| <b>Financial Aid</b>                | <b>2,429</b>               | <b>2,430</b>              | <b>-</b>                     | <b>1,500</b>              |
| <b>Total Expense</b>                | <b>23,393</b>              | <b>40,000</b>             | <b>22,327</b>                | <b>16,290</b>             |



### Table 35 – Measure E – Parcel Tax Fund Summary (Fund 08)

| Measure E - Parcel Tax Summary (Fund 08)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenue</b>   |                            |                           |                              |                           |
| Local Revenue  | 7,683,828                  | 8,000,000                 | 8,070,569                    | 8,000,000                 |
| Other Financing Sources  | 331,000                    | 129,362                   | -                            | -                         |
| <b>Total Revenue</b>   | <b>8,014,828</b>           | <b>8,129,362</b>          | <b>8,070,569</b>             | <b>8,000,000</b>          |
| <b>Expenses</b>  |                            |                           |                              |                           |
| Full Time Academic   | -                          | -                         | -                            | -                         |
| Other Faculty  | 3,255,745                  | 1,081,212                 | 121,272                      | 131,897                   |
| Part Time Academic   | 1,912,724                  | 5,626,947                 | 6,452,433                    | 6,933,011                 |
| Classified Salary  | 398,806                    | 155,725                   | 212,061                      | 558,071                   |
| Fringe Benefits  | 2,091,117                  | 667,152                   | 1,118,203                    | 258,685                   |
| Books, Supplies, Services  | 302,396                    | 268,399                   | 127,072                      | 118,336                   |
| Equipment Cap Outlay   | 12,640                     | -                         | -                            | -                         |
| Financial Aid  | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>   | <b>7,973,428</b>           | <b>7,799,435</b>          | <b>8,031,041</b>             | <b>8,000,000</b>          |
| <b>Beginning Fund Balance</b>                                      | <b>(13,755)</b>            | <b>27,645</b>             | <b>27,645</b>                | <b>67,173</b>             |
| Audit Adjustment   | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)  | 41,400                     | 329,927                   | 39,528                       | -                         |
| <b>Ending Fund Balance</b>   | <b>27,645</b>              | <b>357,572</b>            | <b>67,173</b>                | <b>67,173</b>             |



# Table 36 – Measure E – Parcel Tax Fund Detail (Fund 08)

## Measure E - Parcel Tax Detail (Fund 08) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                      |                            |                           |                              |                           |
| 8811 Tax Allocation Secured Roll    | 7,683,828                  | 8,000,000                 | 8,054,942                    | 8,000,000                 |
| 8814 PY Tax Alloc Secured Roll      | -                          | -                         | 2,998                        | -                         |
| 8861 Interest/Investment Income     | -                          | -                         | 12,629                       | -                         |
| <b>Local Revenue</b>                | <b>7,683,828</b>           | <b>8,000,000</b>          | <b>8,070,569</b>             | <b>8,000,000</b>          |
| 8982 Interfund Transfer-In          | 331,000                    | 129,362                   | -                            | -                         |
| 8983 Intrafund Transfer-In          | -                          | -                         | -                            | -                         |
| <b>Other Financing Sources</b>      | <b>331,000</b>             | <b>129,362</b>            | -                            | -                         |
| <b>Total Revenue</b>                | <b>8,014,828</b>           | <b>8,129,362</b>          | <b>8,070,569</b>             | <b>8,000,000</b>          |
| <b>Expenses</b>                     |                            |                           |                              |                           |
| 1101 Instructor                     | -                          | -                         | -                            | -                         |
| <b>Full Time Academic</b>           | -                          | -                         | -                            | -                         |
| 1203 Counselors                     | 2,203,882                  | 1,052,731                 | 92,792                       | 100,991                   |
| 1204 Librarians                     | 950,377                    | -                         | -                            | -                         |
| 1205 Faculty - Special Assignment   | 75,335                     | 28,481                    | 28,480                       | 30,906                    |
| 1206 Nurse                          | -                          | -                         | -                            | -                         |
| 1209 Counselors-Lts                 | 26,151                     | -                         | -                            | -                         |
| 1210 Librarians-Lts                 | -                          | -                         | -                            | -                         |
| <b>Other Faculty</b>                | <b>3,255,745</b>           | <b>1,081,212</b>          | <b>121,272</b>               | <b>131,897</b>            |
| 1351 Instructor-Temp/PTime & Ext-Se | 1,111,212                  | 5,424,921                 | 5,897,328                    | 6,714,185                 |
| 1352 Instructor-Sub-Daily/Sick      | -                          | -                         | 7,117                        | -                         |
| 1353 Instructor - Retiree           | 91,390                     | -                         | 27,712                       | -                         |
| 1452 Department Chairs              | 16,252                     | -                         | -                            | -                         |
| 1453 Counselors                     | 327,137                    | 202,026                   | 355,432                      | 129,695                   |
| 1454 Librarians                     | 354,382                    | -                         | 154,896                      | -                         |
| 1456 Other Non-Teaching Assignments | 12,351                     | -                         | 9,948                        | 89,131                    |
| 1457 Non-Teaching Retirees          | -                          | -                         | -                            | -                         |
| <b>Part Time Academic</b>           | <b>1,912,724</b>           | <b>5,626,947</b>          | <b>6,452,433</b>             | <b>6,933,011</b>          |
| 2102 Clerical Tech & Support Staff  | 26,071                     | 94,496                    | 34,791                       | 180,600                   |
| 2201 Instructional Aides            | 90,093                     | 61,229                    | 8,658                        | 117,258                   |
| 2352 Cler Tech & Sup Stf (Repl)     | -                          | -                         | -                            | -                         |
| 2353 Student Employee Assistants    | 42,711                     | -                         | 35,716                       | 170,228                   |
| 2354 Overtime for perm & non-perm   | -                          | -                         | -                            | -                         |
| 2451 Instructional Aides (Replace)  | 307                        | -                         | -                            | -                         |
| 2452 Instructional Aides - Student  | 239,625                    | -                         | 132,896                      | 89,985                    |
| 2453 Instruct Aides-O/T/Perm & Non  | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>            | <b>398,806</b>             | <b>155,725</b>            | <b>212,061</b>               | <b>558,071</b>            |
| 3110 STRS - Academic                | 568,665                    | 28,260                    | 503,482                      | 51,857                    |
| 3140 STRS Cash Balance              | 36,768                     | 217,567                   | 129,328                      | 6,304                     |
| 3220 PERS                           | 153,584                    | 35,678                    | 8,474                        | 36,076                    |
| 3310 OASDHI (FICA) Academic         | 33,090                     | -                         | 4,006                        | -                         |
| 3320 OASDHI (FICA) Classified       | 7,414                      | 9,657                     | 2,694                        | 9,134                     |
| 3340 Medicare - Academic            | 74,159                     | 104,347                   | 93,135                       | 4,204                     |
| 3350 Medicare - Classified          | 1,739                      | 2,259                     | 630                          | 2,137                     |
| 3411 Medical Coverage-Academic      | 782,170                    | 50,206                    | 201,964                      | 29,248                    |
| 3412 Dental Coverage-Academic       | 44,185                     | 976                       | 975                          | 959                       |
| 3415 Life Insurance-Academic        | 8,603                      | 360                       | 355                          | 360                       |
| 3421 Medical Coverage-Classified    | 33,635                     | 61,411                    | 9,747                        | 82,106                    |





## Measure E - Parcel Tax Detail (Fund 08) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 3422 Dental Coverage-Classified     | 2,042                      | 4,707                     | 759                          | 5,751                     |
| 3425 Life Insurance-CLASS           | 480                        | 635                       | 145                          | 584                       |
| 3510 Unemployment Ins.-Academic     | 3,614                      | 4,962                     | 38,365                       | 823                       |
| 3520 Unemployment Ins -Classified   | 79                         | 110                       | 194                          | 768                       |
| 3610 Worker's Compensation-Academic | 87,795                     | 122,589                   | 111,423                      | 4,927                     |
| 3620 Worker's Compensation-Classfd  | 1,980                      | 2,648                     | 604                          | 2,505                     |
| 3712 OPEB Instructional             | 242,390                    | 9,098                     | 9,259                        | 9,894                     |
| 3720 Apple-Transamerica NonPerm-CI  | 12                         | -                         | -                            | -                         |
| 3722 OPEB Classified                | 8,712                      | 11,681                    | 2,664                        | 11,048                    |
| <b>Fringe Benefits</b>              | <b>2,091,117</b>           | <b>667,152</b>            | <b>1,118,203</b>             | <b>258,685</b>            |
| 4102 Book for Loan Student Program  | -                          | -                         | -                            | -                         |
| 4301 Instructional - (Classroom)    | -                          | -                         | 398                          | -                         |
| 4302 Supplies Outreach recruitment  | 5,418                      | -                         | -                            | -                         |
| 4304 Supplies-office                | 4,799                      | -                         | -                            | -                         |
| 4306 Computer software/site lic.-cl | -                          | -                         | -                            | -                         |
| 5102 Guest Speakers Lectures-Non    | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult | 292,180                    | 138,579                   | 126,674                      | 25,800                    |
| 5106 Events/Programs-Outside Prod   | -                          | -                         | -                            | -                         |
| 5107 Election Cost                  | -                          | -                         | -                            | -                         |
| 5202 Travel Non-Local               | -                          | -                         | -                            | -                         |
| 5203 Travel Local                   | -                          | -                         | -                            | -                         |
| 5204 Student Transportation         | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg         | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership            | -                          | -                         | -                            | -                         |
| 5866 Testing License and Material   | -                          | -                         | -                            | -                         |
| 5883 Net Internet Fees and Subs.    | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.         | -                          | 129,820                   | -                            | 92,536                    |
| 5888 Advertising Print/ADS          | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>    | <b>302,396</b>             | <b>268,399</b>            | <b>127,072</b>               | <b>118,336</b>            |
| 6402 Inst Equipment and Furn        | -                          | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn | -                          | -                         | -                            | -                         |
| 6406 Laptop Computers               | 9,049                      | -                         | -                            | -                         |
| 6407 PC,SERV, Other Comput,Peripher | 3,591                      | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>         | <b>12,640</b>              | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| 7610 Transportion Vouchers          | -                          | -                         | -                            | -                         |
| 7630 Book Vouchers                  | -                          | -                         | -                            | -                         |
| <b>Financial Aid</b>                | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Expense</b>                | <b>7,973,428</b>           | <b>7,799,435</b>          | <b>8,031,041</b>             | <b>8,000,000</b>          |



**Table 37 – Measure E - Parcel Tax Fund FTE (Fund 08)**

| Measure E - Parcel Tax FTE (Fund 08)<br>2022/23 Adopted Budget |             |             |             |             |
|--|-------------|-------------|-------------|-------------|
| Full Time Equivalent   |             |             |             |             |
| Row Labels   | District    | CoA         | Merritt     | Grand Total |
| Counselor (Career)/Job Plcmt                                   |             |             | 1.10        | 1.10        |
| Instructor   |             | 0.30        |             | 0.30        |
| Library Technician II  |             |             | 0.60        | 0.60        |
| Research Data Specialist                                       | 1.00        |             |             | 1.00        |
| Science Laboratory Specialist                                  |             | 1.00        |             | 1.00        |
| <b>Grand Total</b>   | <b>1.00</b> | <b>1.30</b> | <b>1.70</b> | <b>4.00</b> |





### Table 38 – Facility Rental Fee Fund Summary (Fund 10)

| Facility Rental Fee Fund Summary (Fund 10)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| Federal Revenue  | 2,608                      | -                         | 1,744                        | -                         |
| State Revenue  | -                          | -                         | -                            | -                         |
| Local Revenue  | 599,082                    | 527,974                   | 1,208,348                    | 998,393                   |
| Other Financing Sources  | 6,328,167                  | -                         | 8,496,312                    | -                         |
| <b>Total Revenue</b>   | <b>6,929,857</b>           | <b>527,974</b>            | <b>9,706,404</b>             | <b>998,393</b>            |
| <b>Expenses</b>  |                            |                           |                              |                           |
| Part Time Academic   | 25,537                     | 300                       | 154,575                      | 5,000                     |
| Classified Salary  | 234,543                    | 139,599                   | 238,350                      | 274,168                   |
| Fringe Benefits  | 120,576                    | 83,070                    | 111,673                      | 155,190                   |
| Books, Supplies, Services  | 6,485,776                  | 527,674                   | 6,820,231                    | 811,680                   |
| Equipment Cap Outlay   | -                          | -                         | 46,717                       | 5,000                     |
| Financial Aid  | -                          | -                         | -                            | -                         |
| <b>Expense Total</b>   | <b>6,866,431</b>           | <b>750,643</b>            | <b>7,371,547</b>             | <b>1,251,038</b>          |
| <b>Beginning Fund Balance</b>  | <b>1,135,728</b>           | <b>1,199,154</b>          | <b>1,199,154</b>             | <b>3,534,011</b>          |
| <b>Audit Adjustment</b>  | -                          | -                         | -                            | -                         |
| <b>Net Increase (Decrease)</b>                                       | <b>63,426</b>              | <b>(222,669)</b>          | <b>2,334,857</b>             | <b>(252,645)</b>          |
| <b>Ending Fund Balance</b>   | <b>1,199,154</b>           | <b>976,485</b>            | <b>3,534,011</b>             | <b>3,281,366</b>          |



### Table 39 – Facility Rental Fee Fund Detail (Fund 10)

## Facility Rental Fee Fund Detail (Fund 10) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>                     |                            |                           |                              |                           |
| 8199 Other Federal Income           | 2,608                      | -                         | 1,744                        | -                         |
| <b>Federal Revenue</b>              | <b>2,608</b>               | <b>-</b>                  | <b>1,744</b>                 | <b>-</b>                  |
| 8699 Other State Revenue            | -                          | -                         | -                            | -                         |
| <b>State Revenue</b>                | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| 8831 Contract Instructional Service | -                          | -                         | -                            | -                         |
| 8835 Other Contract Services        | 42,077                     | 7,500                     | 47,750                       | 80,000                    |
| 8846 Commission                     | -                          | -                         | -                            | -                         |
| 8851 Facility & Athletic Field Rent | 363,595                    | 482,962                   | 828,772                      | 745,798                   |
| 8861 Interest/Investment Income     | -                          | -                         | -                            | -                         |
| 8879 Student Records                | -                          | -                         | -                            | -                         |
| 8891 Food Service Revenue           | 30,165                     | -                         | 113,985                      | -                         |
| 8899 Miscellaneous                  | 163,246                    | 37,512                    | 217,841                      | 172,595                   |
| <b>Local Revenue</b>                | <b>599,082</b>             | <b>527,974</b>            | <b>1,208,348</b>             | <b>998,393</b>            |
| 8982 Interfund Transfers-In         | 6,328,167                  | -                         | 8,496,312                    | -                         |
| <b>Other Financing Sources</b>      | <b>6,328,167</b>           | <b>-</b>                  | <b>8,496,312</b>             | <b>-</b>                  |
| <b>Revenue</b>                      | <b>6,929,857</b>           | <b>527,974</b>            | <b>9,706,404</b>             | <b>998,393</b>            |
| <b>Expenses</b>                     |                            |                           |                              |                           |
| 1351 Instructor-Temp/Ptime & Ext-Se | -                          | -                         | 2,953                        | -                         |
| 1453 Counselors                     | -                          | -                         | -                            | -                         |
| 1455 Coaches                        | 3,542                      | -                         | 53,202                       | 5,000                     |
| 1456 Other Non-Teaching Assignments | 21,544                     | 300                       | 98,420                       | -                         |
| 1457 Non-Teaching Retirees          | 451                        | -                         | -                            | -                         |
| <b>Part Time Academic</b>           | <b>25,537</b>              | <b>300</b>                | <b>154,575</b>               | <b>5,000</b>              |
| 2101 Administrators                 | -                          | -                         | -                            | -                         |
| 2102 Clerical Tech & Support Staff  | 203,524                    | 139,599                   | 140,155                      | 152,602                   |
| 2201 Instructional Aides            | -                          | -                         | -                            | 58,566                    |
| 2352 Cler Tech & Sup Stf (Repl)     | -                          | -                         | 31,260                       | 10,000                    |
| 2353 Student Employee Assistants    | 17,979                     | -                         | 8,760                        | -                         |
| 2354 Overtime for perm & non-perm   | 13,040                     | -                         | 58,176                       | 53,000                    |
| 2357 Classified Retirees            | -                          | -                         | -                            | -                         |
| 2451 Instructional Aides (Replace)  | -                          | -                         | -                            | -                         |
| 2452 Instructional Aides - Students | -                          | -                         | -                            | -                         |
| 2453 Student Employee Assistants    | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>            | <b>234,543</b>             | <b>139,599</b>            | <b>238,350</b>               | <b>274,168</b>            |
| 3110 STRS - Academic                | 1,796                      | -                         | 5,227                        | 10,179                    |
| 3140 STRS Cash Balance              | 535                        | -                         | 4,948                        | 200                       |
| 3220 PERS                           | 41,607                     | 31,984                    | 32,938                       | 38,716                    |
| 3310 OASDHI (FICA) Academic         | -                          | -                         | -                            | -                         |
| 3320 OASDHI (FICA) Classified       | 13,408                     | 8,656                     | 12,033                       | 17,001                    |
| 3340 Medicare - Academic            | 370                        | -                         | 2,241                        | 923                       |
| 3350 Medicare - Classified          | 3,143                      | 2,026                     | 3,324                        | 3,128                     |
| 3411 Meical Coverage-Academic       | -                          | -                         | -                            | 26,747                    |
| 3412 Denta Coverage-Academic        | -                          | -                         | -                            | 1,974                     |
| 3415 Life Insurance-Academic        | -                          | -                         | -                            | 219                       |
| 3421 Medical Coverage-Classified    | 36,956                     | 25,174                    | 29,701                       | 32,102                    |
| 3422 Dental Coverage-Classified     | 2,808                      | 1,842                     | 2,246                        | 2,261                     |





## Facility Rental Fee Fund Detail (Fund 10) 2022/23 Adopted Budget

| Description                          | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|--------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 3425 Life Insurance-CLASS            | 631                        | 442                       | 446                          | 449                       |
| 3510 Unemployment Ins.-Academic      | 18                         | -                         | 668                          | 45                        |
| 3520 Unemployment Ins -Classified    | 152                        | 99                        | 1,168                        | 1,644                     |
| 3610 Worker's Compensation-Academic  | 424                        | -                         | 2,628                        | 1,081                     |
| 3620 Worker's Compensation-Classfd   | 3,460                      | 2,375                     | 2,861                        | 2,681                     |
| 3712 OPEB Instructional              | -                          | -                         | 15                           | 4,393                     |
| 3720 Apple-Transamerica NonPerm-CI   | -                          | -                         | 930                          | -                         |
| 3722 OPEB Classified                 | 15,267                     | 10,472                    | 10,299                       | 11,447                    |
| <b>Fringe Benefits</b>               | <b>120,576</b>             | <b>83,070</b>             | <b>111,673</b>               | <b>155,190</b>            |
| 4101 Classroom-Books                 | -                          | -                         | -                            | -                         |
| 4102 Book for Loan Student Program   | -                          | -                         | -                            | -                         |
| 4301 Instructional - (Classroom)     | 91,341                     | -                         | 6,173                        | -                         |
| 4302 Supplies Outreach recruitment   | -                          | -                         | -                            | -                         |
| 4303 Subs Periodicals - Other        | -                          | -                         | -                            | -                         |
| 4304 Supplies-office                 | 8,392                      | -                         | 16,154                       | 15,512                    |
| 4306 Computer software/site lic.-cl  | -                          | -                         | -                            | -                         |
| 4305 Fuel Gasoline/Petroleum         | -                          | -                         | -                            | -                         |
| 4307 Computer software/site lic.-ad  | -                          | -                         | 11,150                       | 3,000                     |
| 5102 Guest Speakers Lectures-Non     | -                          | -                         | -                            | -                         |
| 5103 Legal                           | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult  | 6,367,755                  | -                         | 6,510,778                    | 54,995                    |
| 5106 Events/Programs-Outside Prod    | 3,193                      | -                         | 12,853                       | 4,011                     |
| 5110 Instructor Events-Personal Svs  | -                          | -                         | -                            | -                         |
| 5202 Travel Non-Local                | (299)                      | -                         | -                            | 3,000                     |
| 5203 Travel Local                    | -                          | -                         | -                            | -                         |
| 5204 Student Transportation          | -                          | -                         | 2,465                        | -                         |
| 5205 Conference/Seminar Reg          | 250                        | -                         | -                            | 3,000                     |
| 5206 Internal Training- Staff Dev    | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership             | -                          | -                         | -                            | -                         |
| 5501 Garbage and Trash               | -                          | -                         | 26,154                       | -                         |
| 5502 Gas                             | 7,598                      | 10,000                    | 5,353                        | 10,000                    |
| 5503 Light and Power (Electricity)   | -                          | -                         | 61,820                       | -                         |
| 5505 Telephone Services              | -                          | -                         | -                            | -                         |
| 5507 Pest Control                    | -                          | -                         | -                            | -                         |
| 5603 Facility/Building Rentals-Month | -                          | -                         | -                            | -                         |
| 5604 Equipment Lease - Annual        | -                          | -                         | -                            | -                         |
| 5605 Equipment Rentals - Mon-Mon     | -                          | -                         | -                            | -                         |
| 5607 Print & Dup. Equip Leases/Rent  | -                          | -                         | -                            | -                         |
| 5701 Athletics Meals and Lodging     | -                          | -                         | 17,997                       | -                         |
| 5702 Graduation Exprens              | -                          | -                         | 12,583                       | 7,000                     |
| 5708 Athletic Transportation         | -                          | -                         | 20,333                       | -                         |
| 5865 Publishing/Doc Publication      | 4,520                      | -                         | -                            | -                         |
| 5866 Testing License and Material    | 300                        | -                         | -                            | -                         |
| 5867 Postage                         | -                          | -                         | -                            | -                         |
| 5871 Misc Fee Waivers                | -                          | -                         | -                            | -                         |
| 5879 Site Repair and Services        | -                          | -                         | -                            | -                         |
| 5881 Building Repairs & Services     | -                          | -                         | 62,507                       | 9,200                     |
| 5882 Equip Repairs Maint. & Svc      | -                          | -                         | 15,956                       | -                         |
| 5883 Net Internet Fees and Subs.     | -                          | -                         | -                            | -                         |
| 5884 Laundry Services                | 2,386                      | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.          | 339                        | 517,674                   | 37,955                       | 701,962                   |



## Facility Rental Fee Fund Detail (Fund 10) 2022/23 Adopted Budget

| Description                                | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| 5888 Advertising Print/ADS                 | -                          | -                         | -                            | -                         |
| 5889 Grounds Maintenance                   | -                          | -                         | -                            | -                         |
| 5890 Service Contract-Equipment            | -                          | -                         | -                            | -                         |
| 5891 Service Contract-Software-DP          | -                          | -                         | -                            | -                         |
| 5892 Service Contract-Hardware-DP          | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>           | <b>6,485,776</b>           | <b>527,674</b>            | <b>6,820,231</b>             | <b>811,680</b>            |
| 6120 Site Improvement                      | -                          | -                         | -                            | -                         |
| 6206 Building Improvement                  | -                          | -                         | -                            | -                         |
| 6301 College Library Books                 | -                          | -                         | -                            | -                         |
| 6303 College Library Periodicals           | -                          | -                         | -                            | -                         |
| 6304 Library Videos and DVD's              | -                          | -                         | -                            | -                         |
| 6305 Library Textbooks                     | -                          | -                         | -                            | -                         |
| 6306 Library Database                      | -                          | -                         | -                            | -                         |
| 6401 Software                              | -                          | -                         | 500                          | -                         |
| 6402 Inst Equipment and Furn               | -                          | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn        | -                          | -                         | 21,159                       | -                         |
| 6406 Laptop Computers                      | -                          | -                         | 2,514                        | 5,000                     |
| 6407 PC, SERV, Other Comput, Peripher      | -                          | -                         | 22,545                       | -                         |
| 6432 Non-Instructional Equip & Furn >\$49, | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>                | <b>-</b>                   | <b>-</b>                  | <b>46,717</b>                | <b>5,000</b>              |
| 7510 Grants                                | -                          | -                         | -                            | -                         |
| 7640 Supply Vouchers (Surv Kits)           | -                          | -                         | -                            | -                         |
| 7641 Student Voucher                       | -                          | -                         | -                            | -                         |
| 7670 Direct Aid for Graduates              | -                          | -                         | -                            | -                         |
| 7699 Other Student Aid                     | -                          | -                         | -                            | -                         |
| <b>Financial Aid</b>                       | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Expense</b>                       | <b>6,866,431</b>           | <b>750,643</b>            | <b>7,371,547</b>             | <b>1,251,038</b>          |



**Table 40 – Facility Rental Fund FTE (Fund 10)**

| <b>Facility Rental Fund FTE (Fund 10)</b> |                |
|---|----------------|
| <b>Full Time Equivalent</b>               |                |
| <b>Position/Title</b>                     | <b>Merritt</b> |
| Facilities Project Coord                  | 0.71           |
| Principal Financial Analyst               | 0.30           |
| Staff Asst/Communication Svcs             | 0.71           |
| <b>Grand Total</b>                        | <b>1.72</b>    |





**Table 41 – Measure B – Parcel Tax Fund Summary (Fund 12)**

**Measure B - Parcel Tax Fund Summary (Fund 12)  
2022/23 Adopted Budget**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                |                            |                           |                              |                           |
| Local Revenue                 | 439,694                    | 127,507                   | 24,754                       | -                         |
| Other Financing Sources       | -                          | -                         | -                            | -                         |
| <b>Total Revenue</b>          | <b>439,694</b>             | <b>127,507</b>            | <b>24,754</b>                | <b>-</b>                  |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Full Time Academic            | -                          | -                         | -                            | -                         |
| Other Faculty                 | -                          | -                         | -                            | -                         |
| Part Time Academic            | 9,013                      | -                         | 329,751                      | -                         |
| Classified Salary             | 73,051                     | 84,896                    | 84,512                       | 91,173                    |
| Fringe Benefits               | 37,843                     | 60,450                    | 107,538                      | 66,756                    |
| Books, Supplies, Services     | -                          | 818,367                   | 89,000                       | -                         |
| Equipment Cap Outlay          | -                          | -                         | -                            | -                         |
| Other outgo                   | 331,000                    | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>450,907</b>             | <b>963,713</b>            | <b>610,801</b>               | <b>157,929</b>            |
| <b>Beginning Fund Balance</b> | <b>948,676</b>             | <b>937,464</b>            | <b>937,464</b>               | <b>351,417</b>            |
| Audit Adjustment              |                            | -                         | -                            | -                         |
| Net Increase (Decrease)       | (11,213)                   | (836,206)                 | (586,047)                    | (157,929)                 |
| <b>Ending Fund Balance</b>    | <b>937,464</b>             | <b>101,258</b>            | <b>351,417</b>               | <b>193,488</b>            |





### Table 42 – Measure B – Parcel Tax Fund Detail (Fund 12)

| Measure B - Parcel Tax Fund Detail (Fund 12)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenue</b>   |                            |                           |                              |                           |
| 8811 Tax Allocation Secured Roll                                       | 391,452                    | 127,507                   | -                            | -                         |
| 8814 PY Tax Alloc Secured Roll   | (868)                      | -                         | 643                          | -                         |
| 8831 Contract Instructional Service                                    | -                          | -                         | -                            | -                         |
| 8835 Other Contract Services   | -                          | -                         | -                            | -                         |
| 8861 Interest/Investment Income  | 49,110                     | -                         | 24,111                       | -                         |
| 8881 Parking Servcs & Public Transp                                    | -                          | -                         | -                            | -                         |
| 8892 Fines & Citations   | -                          | -                         | -                            | -                         |
| 8899 Miscellaneous   | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>   | <b>439,694</b>             | <b>127,507</b>            | <b>24,754</b>                | -                         |
| 8942 Sales of Bonds  | -                          | -                         | -                            | -                         |
| 8982 Interfund Transfer-In   | -                          | -                         | -                            | -                         |
| 8983 Intrafund Transfer-In   | -                          | -                         | -                            | -                         |
| <b>Other Financing Sources</b>   | -                          | -                         | -                            | -                         |
| <b>Revenue Total</b>   | <b>439,694</b>             | <b>127,507</b>            | <b>24,754</b>                | -                         |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 1101 Instructor  | -                          | -                         | -                            | -                         |
| <b>Full Time Academic</b>  | -                          | -                         | -                            | -                         |
| 1201 Administrators  | -                          | -                         | -                            | -                         |
| 1202 Department Chair  | -                          | -                         | -                            | -                         |
| 1203 Counselors  | -                          | -                         | -                            | -                         |
| 1204 Librarians  | -                          | -                         | -                            | -                         |
| 1205 Faculty - Special Assignment                                      | -                          | -                         | -                            | -                         |
| 1206 Nurse   | -                          | -                         | -                            | -                         |
| 1209 Counselors-Lts  | -                          | -                         | -                            | -                         |
| 1210 Librarians-Lts  | -                          | -                         | -                            | -                         |
| <b>Other Faculty</b>   | -                          | -                         | -                            | -                         |
| 1351 Instructor-Temp/PTime & Ext-Se                                    | 5,372                      | -                         | 155,788                      | -                         |
| 1352 Instructor-Sub-Daily/Sick   | -                          | -                         | 8,843                        | -                         |
| 1353 Instructor - Retiree  | -                          | -                         | -                            | -                         |
| 1356 Instructor-Temp/Pt-Office Hour                                    | -                          | -                         | 1,322                        | -                         |
| 1452 Department Chairs   | -                          | -                         | -                            | -                         |
| 1453 Counselors  | -                          | -                         | -                            | -                         |
| 1454 Librarians  | -                          | -                         | 153,598                      | -                         |
| 1456 Other Non-Teaching Assignments                                    | 3,641                      | -                         | 10,200                       | -                         |
| 1457 Non-Teaching Retirees   | -                          | -                         | -                            | -                         |
| <b>Part Time Academic</b>  | <b>9,013</b>               | -                         | <b>329,751</b>               | -                         |
| 2102 Clerical Tech & Support Staff                                     | 28,865                     | 32,272                    | 31,709                       | 35,623                    |
| 2201 Instructional Aides   | 17,871                     | 52,624                    | 52,624                       | 55,550                    |
| 2352 Cler Tech & Sup Stf (Repl)  | -                          | -                         | -                            | -                         |
| 2353 Student Employee Assistants                                       | 26,315                     | -                         | -                            | -                         |
| 2354 Overtime for perm & non-perm                                      | -                          | -                         | 179                          | -                         |
| 2451 Instructional Aides (Replace)                                     | -                          | -                         | -                            | -                         |
| 2452 Instructional Aides - Student                                     | -                          | -                         | -                            | -                         |
| 2453 Instruct Aides-O/T/Perm & Non                                     | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>   | <b>73,051</b>              | <b>84,896</b>             | <b>84,512</b>                | <b>91,173</b>             |



## Measure B - Parcel Tax Fund Detail (Fund 12) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 3110 STRS - Academic                | 1,527                      | -                         | 24,737                       | -                         |
| 3140 STRS Cash Balance              | -                          | -                         | 5,926                        | -                         |
| 3220 PERS                           | 9,675                      | 19,451                    | 19,321                       | 23,132                    |
| 3310 OASDHI (FICA) Academic         | -                          | -                         | 1,721                        | -                         |
| 3320 OASDHI (FICA) Classified       | 3,022                      | 5,264                     | 5,226                        | 5,654                     |
| 3340 Medicare - Academic            | 131                        | -                         | 4,661                        | -                         |
| 3350 Medicare - Classified          | 707                        | 1,232                     | 1,222                        | 1,323                     |
| 3411 Medical Coverage-Academic      | -                          | -                         | 2,510                        | -                         |
| 3412 Dental Coverage-Academic       | -                          | -                         | -                            | -                         |
| 3415 Life Insurance-Academic        | -                          | -                         | -                            | -                         |
| 3421 Medical Coverage-Classified    | 16,919                     | 24,761                    | 24,760                       | 25,934                    |
| 3422 Dental Coverage-Classified     | 1,160                      | 1,518                     | 1,518                        | 1,476                     |
| 3425 Life Insurance-CLASS           | 212                        | 352                       | 366                          | 372                       |
| 3510 Unemployment Ins.-Academic     | 6                          | -                         | 1,749                        | -                         |
| 3520 Unemployment Ins -Classified   | 31                         | 60                        | 455                          | 475                       |
| 3610 Worker's Compensation-Academic | 153                        | -                         | 5,606                        | -                         |
| 3620 Worker's Compensation-Classfd  | 795                        | 1,444                     | 1,434                        | 1,551                     |
| 3712 OPEB Instructional             | -                          | -                         | -                            | -                         |
| 3720 Apple-Transamerica NonPerm-CI  | -                          | -                         | -                            | -                         |
| 3722 OPEB Classified                | 3,505                      | 6,368                     | 6,325                        | 6,839                     |
| <b>Fringe Benefits</b>              | <b>37,843</b>              | <b>60,450</b>             | <b>107,538</b>               | <b>66,756</b>             |
| 4101 Classroom-Books                | -                          | -                         | -                            | -                         |
| 4102 Book for Loan Student Program  | -                          | -                         | -                            | -                         |
| 4301 Instructional - (Classroom)    | -                          | -                         | -                            | -                         |
| 4302 Supplies Outreach recruitment  | -                          | -                         | -                            | -                         |
| 4304 Supplies-office                | -                          | -                         | -                            | -                         |
| 4306 Computer software/site lic.-cl | -                          | -                         | -                            | -                         |
| 5102 Guest Speakers Lectures-Non    | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult | -                          | -                         | 89,000                       | -                         |
| 5106 Events/Programs-Outside Prod   | -                          | -                         | -                            | -                         |
| 5202 Travel Non-Local               | -                          | -                         | -                            | -                         |
| 5203 Travel Local                   | -                          | -                         | -                            | -                         |
| 5204 Student Transportation         | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg         | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership            | -                          | -                         | -                            | -                         |
| 5603 Facility/Building Rentals-Mont | -                          | -                         | -                            | -                         |
| 5703 Meals for Needy Students       | -                          | -                         | -                            | -                         |
| 5866 Testing License and Material   | -                          | -                         | -                            | -                         |
| 5883 Net Internet Fees and Subs.    | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.         | -                          | 818,367                   | -                            | -                         |
| 5888 Advertising Print/ADS          | -                          | -                         | -                            | -                         |
| 5890 Service Contract-Equipment     | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>    | <b>-</b>                   | <b>818,367</b>            | <b>89,000</b>                | <b>-</b>                  |
| 6201 New Building Construction      | -                          | -                         | -                            | -                         |
| 6206 Building Improvement           | -                          | -                         | -                            | -                         |
| 6401 Software                       | -                          | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn | -                          | -                         | -                            | -                         |
| 6406 Laptop Computers               | -                          | -                         | -                            | -                         |
| 6407 PC,SERV, Other Comput,Peripher | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |



## Measure B - Parcel Tax Fund Detail (Fund 12) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 7120 Debt Int & Other Svc Chrg Bond | -                          | -                         | -                            | -                         |
| 7301 Interfund Transfers            | 331,000                    | -                         | -                            | -                         |
| 7610 Transportation Vouchers        | -                          | -                         | -                            | -                         |
| 7630 Book Vouchers                  | -                          | -                         | -                            | -                         |
| 7640 Supply Vouchers (Surv Kits)    | -                          | -                         | -                            | -                         |
| 7650 Book Vouchers                  | -                          | -                         | -                            | -                         |
| 7699 Other Student Aid              | -                          | -                         | -                            | -                         |
| <b>Financial Aid</b>                | <b>331,000</b>             | -                         | -                            | -                         |
| <b>Expense Total</b>                | <b>450,907</b>             | <b>963,713</b>            | <b>610,801</b>               | <b>157,929</b>            |







**Table 43 – Measure B - Parcel Tax Fund FTE (Fund 12)**

| <b>Measure B - Parcel Tax Fund FTE (Fund 12)</b> |             |
|--|-------------|
| <b>Full Time Equivalent</b>                      |             |
| <b>Row Labels</b>                                | <b>BCC</b>  |
| Library Technician II                            | 0.65        |
| Science Lab Tech/Chemistry                       | 1.00        |
| <b>Grand Total</b>                               | <b>1.65</b> |







### Table 44 – Contract Education Fund Summary (Fund 30)

| Contract Education Fund Summary (Fund 30)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenue</b>  |                            |                           |                              |                           |
| Federal Revenue   | -                          | -                         | -                            | -                         |
| Local Revenue   | 628,209                    | 225,000                   | 523,846                      | 499,970                   |
| <b>Total Revenue</b>  | <b>628,209</b>             | <b>225,000</b>            | <b>523,846</b>               | <b>499,970</b>            |
| <b>Expenses</b>   |                            |                           |                              |                           |
| Academic Admin  | -                          | -                         | -                            | -                         |
| Part Time Academic  | 170,206                    | -                         | 213,608                      | 58,213                    |
| Classified Salary   | 11,119                     | -                         | 3,867                        | 25,280                    |
| Fringe Benefits   | 31,927                     | -                         | 38,520                       | 20,405                    |
| Books, Supplies, Services   | 65,216                     | 225,000                   | 30,957                       | 376,566                   |
| Equipment Cap Outlay  | 5,158                      | -                         | 4,236                        | 19,506                    |
| Other Outgo   | -                          | -                         | 2,000                        | -                         |
| <b>Total Expense</b>  | <b>283,626</b>             | <b>225,000</b>            | <b>293,188</b>               | <b>499,970</b>            |
| <b>Beginning Fund Balance</b>                                       | <b>639,661</b>             | <b>984,244</b>            | <b>984,244</b>               | <b>1,214,902</b>          |
| Audit Adjustment  | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)   | 344,583                    | -                         | 230,658                      | -                         |
| <b>Ending Fund Balance</b>  | <b>984,244</b>             | <b>984,244</b>            | <b>1,214,902</b>             | <b>1,214,902</b>          |



### Table 45 – Contract Education Fund Detail (Fund 30)

| Contract Education Fund Detail (Fund 30)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenue</b>   |                            |                           |                              |                           |
| 8130 Workforce Investment Act                                      | -                          | -                         | -                            | -                         |
| <b>Federal Revenue</b>   | -                          | -                         | -                            | -                         |
| 8831 Contract Instructional Services                               | 628,209                    | 225,000                   | 421,514                      | 292,837                   |
| 8835 Other Contract Services                                       | -                          | -                         | -                            | 122,259                   |
| 8899 Miscellaneous   | -                          | -                         | 102,332                      | 84,874                    |
| <b>Local Revenue</b>   | <b>628,209</b>             | <b>225,000</b>            | <b>523,846</b>               | <b>499,970</b>            |
| <b>Revenue</b>   | <b>628,209</b>             | <b>225,000</b>            | <b>523,846</b>               | <b>499,970</b>            |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 1201 Administrators  | -                          | -                         | -                            | -                         |
| <b>Academic Admin</b>  | -                          | -                         | -                            | -                         |
| 1205 Faculty - Special-Assigned                                    | -                          | -                         | -                            | -                         |
| 1351 Instructor-Temp/PTime & Ext-Se                                | 165,206                    | -                         | 162,134                      | 42,270                    |
| 1352 Instructor-Sub  | -                          | -                         | -                            | -                         |
| 1353 Instructor - Retire   | -                          | -                         | -                            | -                         |
| 1456 Other Non-Teaching Assignments                                | 5,000                      | -                         | 51,474                       | 15,943                    |
| 1457 Non-Teaching Retirees   | -                          | -                         | -                            | -                         |
| <b>Part Time Academic</b>  | <b>170,206</b>             | -                         | <b>213,608</b>               | <b>58,213</b>             |
| 2102 Clerical Tech & Support Staff                                 | -                          | -                         | -                            | -                         |
| 2352 Cler Tech & Support Staff                                     | -                          | -                         | -                            | -                         |
| 2353 Student Employee Assistants                                   | -                          | -                         | -                            | 5,280                     |
| 2354 Overtime for perm & non-perm                                  | 1,357                      | -                         | -                            | -                         |
| 2451 Instructional Aides (Replace)                                 | 9,763                      | -                         | 3,867                        | 20,000                    |
| 2452 Instructional Aides - Student                                 | -                          | -                         | -                            | -                         |
| 2454 Instruct Aides-Tutorial Assist                                | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>   | <b>11,119</b>              | -                         | <b>3,867</b>                 | <b>25,280</b>             |
| 3110 STRS - Academic   | 16,828                     | -                         | 26,747                       | 8,991                     |
| 3140 STRS Cash Balance   | 2,530                      | -                         | 2,238                        | 103                       |
| 3220 PERS  | 2,021                      | -                         | 796                          | 4,582                     |
| 3320 OA SDHI (FICA) Classified                                     | 659                        | -                         | 227                          | 1,176                     |
| 3310 OA SDHI (FICA) Academic                                       | -                          | -                         | 167                          | -                         |
| 3340 Medicare - Academic   | 2,426                      | -                         | 3,095                        | 773                       |
| 3350 Medicare - Classified   | 154                        | -                         | 53                           | 275                       |
| 3411 Medical Coverage-Academic                                     | 2,788                      | -                         | -                            | -                         |
| 3412 Dental Coverage-Academic                                      | -                          | -                         | -                            | -                         |
| 3415 Life Insurance-Academic                                       | -                          | -                         | -                            | -                         |
| 3421 Medical Coverage-Classified                                   | 1,335                      | -                         | 507                          | 2,920                     |
| 3422 Dental Coverage-Classified                                    | -                          | -                         | -                            | -                         |
| 3425 Life Insurance - Classified                                   | -                          | -                         | -                            | -                         |
| 3510 Unemployment Ins.-Academic                                    | 119                        | -                         | 976                          | 217                       |
| 3520 Unemployment Ins -Classified                                  | 8                          | -                         | 23                           | 122                       |
| 3610 Worker's Compensation-Academic                                | 2,894                      | -                         | 3,631                        | 906                       |
| 3620 Worker's Compensation-Classfd                                 | 166                        | -                         | 59                           | 340                       |
| 3712 OPEB Instructional  | -                          | -                         | -                            | -                         |
| 3720 Apple-Transamerica NonPerm-CI                                 | -                          | -                         | -                            | -                         |
| 3722 OPEB Classified   | -                          | -                         | -                            | -                         |
| <b>Fringe Benefits</b>   | <b>31,927</b>              | -                         | <b>38,520</b>                | <b>20,405</b>             |



## Contract Education Fund Detail (Fund 30) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 4101 Classroom-Books                | 13,721                     | -                         | 2,913                        | -                         |
| 4102 Book for Loan Student Program  | -                          | -                         | -                            | -                         |
| 4301 Instructional - (Classroom)    | 1,641                      | -                         | 14                           | 9,895                     |
| 4302 Supplies Outreach Recruitment  | -                          | -                         | 7,757                        | -                         |
| 4304 Supplies-office                | -                          | -                         | 9,352                        | 2,407                     |
| 4306 Computer software/site lic.-cl | -                          | -                         | -                            | -                         |
| 5102 Guest Speakers Lectures        | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult | 8,050                      | -                         | -                            | 13,000                    |
| 5106 Events/Programs-Outside Prod   | -                          | -                         | -                            | -                         |
| 5110 Instructor Events-Personal Svs | -                          | -                         | -                            | -                         |
| 5202 Travel Non-Local               | -                          | -                         | -                            | -                         |
| 5203 Travel Local                   | -                          | -                         | -                            | -                         |
| 5204 Student Transportation         | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg         | 75                         | -                         | -                            | -                         |
| 5301 Dues and Membership            | -                          | -                         | -                            | -                         |
| 5603 Facility/Building Rentals-Mont | -                          | -                         | -                            | -                         |
| 5605 Equipment Rentals - Mon-Mon    | -                          | -                         | -                            | -                         |
| 5607 Print & Dup. Equip Leases/Rent | -                          | -                         | -                            | -                         |
| 5882 Equip Repairs Maint. & Svc     | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.         | 41,729                     | 225,000                   | 10,921                       | 351,264                   |
| 5887 Advertising/Radio/TV           | -                          | -                         | -                            | -                         |
| 5888 Advertising Print/ADS          | -                          | -                         | -                            | -                         |
| 5890 Services Contract - Equipment  | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>    | <b>65,216</b>              | <b>225,000</b>            | <b>30,957</b>                | <b>376,566</b>            |
| 6402 Inst Equipment and Furn        | -                          | -                         | 2,149                        | 14,009                    |
| 6403 Non-Instructional Equip & Furn | -                          | -                         | 1,643                        | -                         |
| 6406 Laptop Computers               | 5,158                      | -                         | -                            | 5,497                     |
| 6407 PC,SERV, Other Comput,Peripher | -                          | -                         | 444                          | -                         |
| <b>Equipment Cap Outlay</b>         | <b>5,158</b>               | <b>-</b>                  | <b>4,236</b>                 | <b>19,506</b>             |
| 7641 Student Vouchers               | -                          | -                         | 2,000                        | -                         |
| 7650 Meals for Students             | -                          | -                         | -                            | -                         |
| 7699 Other Student Aid              | -                          | -                         | -                            | -                         |
| <b>Other Outgo</b>                  | <b>-</b>                   | <b>-</b>                  | <b>2,000</b>                 | <b>-</b>                  |
| <b>Total Expense</b>                | <b>283,626</b>             | <b>225,000</b>            | <b>293,188</b>               | <b>499,970</b>            |





**Table 46 – Measure G General Obligation Bond Fund Summary (Fund 43)**

**Measure G General Obligation Bond Fund Summary (Fund 43)  
2022/23 Adopted Budget**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                |                            |                           |                              |                           |
| Local Revenue                 | -                          | 40,500,000                | 250,000                      | 500,000                   |
| <b>Total Revenue</b>          | <b>-</b>                   | <b>40,500,000</b>         | <b>250,000</b>               | <b>500,000</b>            |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Books, Supplies, Services     | 10,527,350                 | 24,663,819                | 7,264,353                    | 9,042,100                 |
| Equipment Cap Outlay          | 6,023,920                  | 39,297,146                | 7,012,306                    | 5,457,900                 |
| Other Outlay                  | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>16,551,270</b>          | <b>63,960,964</b>         | <b>14,276,659</b>            | <b>14,500,000</b>         |
| <b>Beginning Fund Balance</b> | <b>43,823,322</b>          | <b>28,080,995</b>         | <b>28,080,995</b>            | <b>14,054,336</b>         |
| Audit Adjustment              | 808,943                    | -                         | -                            | -                         |
| Net Increase (Decrease)       | (16,551,270)               | (23,460,964)              | (14,026,659)                 | (14,000,000)              |
| <b>Ending Fund Balance</b>    | <b>28,080,995</b>          | <b>4,620,031</b>          | <b>14,054,336</b>            | <b>54,336</b>             |







# Table 47 – Measure G General Obligation Bond Fund Detail (Fund 43)

## Measure G General Obligation Bond Fund Detail (Fund 43) 2022/23 Adopted Budget

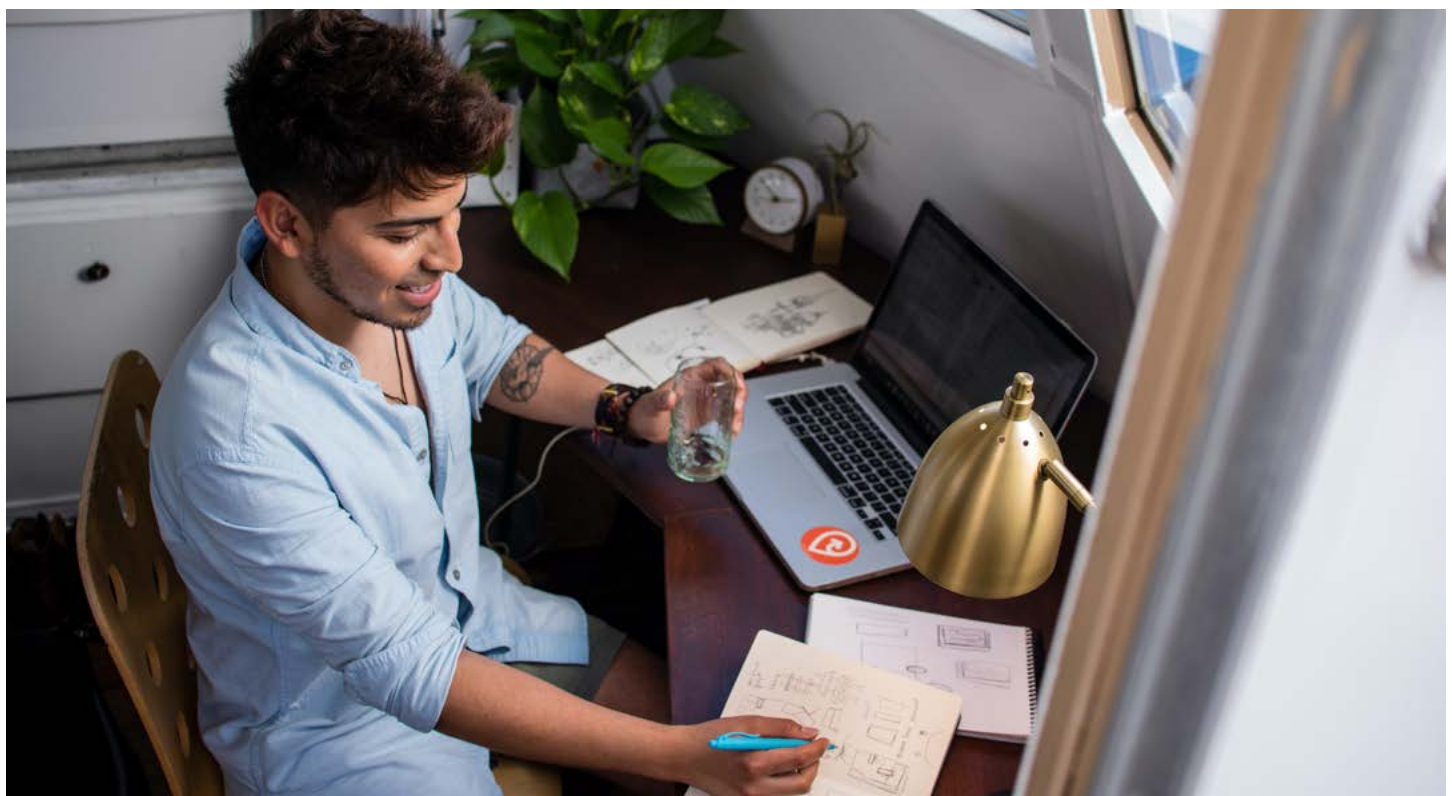
| Description                              | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                           |                            |                           |                              |                           |
| 8861 Interest/Investment Income          | -                          | 500,000                   | 250,000                      | 500,000                   |
| 8942 Sales of Bonds                      | -                          | 40,000,000                | -                            | -                         |
| <b>Local Revenue</b>                     | <b>-</b>                   | <b>40,500,000</b>         | <b>250,000</b>               | <b>500,000</b>            |
| <b>Total Revenue</b>                     | <b>-</b>                   | <b>40,500,000</b>         | <b>250,000</b>               | <b>500,000</b>            |
| <b>Expenses</b>                          |                            |                           |                              |                           |
| 4306 Computer Software/Site Lic          | 7,766                      | 41,957                    | 8,302                        | -                         |
| 5103 Legal                               | 87,464                     | 419,360                   | 152,064                      | -                         |
| 5104 Audit                               | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult      | 10,428,038                 | 23,859,904                | 6,972,500                    | 8,494,372                 |
| 5107 Election Cost                       | -                          | -                         | -                            | -                         |
| 5603 Facility/Building Rentals-Mont      | -                          | 286,474                   | 32,920                       | 298,815                   |
| 5605 Equipment Rentals - Mon-Mon         | -                          | -                         | 49,000                       | 148,200                   |
| 5607 Print & Dup. Equip Leases/Rent      | -                          | 6,000                     | 343                          | 5,630                     |
| 5840 Fund63-Measure A Facility Main      | -                          | -                         | -                            | -                         |
| 5865 Publishing/ Doc Publication         | 255                        | 561                       | 3,564                        | -                         |
| 5881 Building Repairs & Services         | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.              | -                          | -                         | -                            | 43                        |
| 5888 Advertising Print/ADS               | 3,827                      | 49,563                    | 45,660                       | 44,000                    |
| 5891 Service Contract - Software         | -                          | -                         | -                            | -                         |
| 5894 Moving/Relocation Expenses          | -                          | -                         | -                            | 51,040                    |
| <b>Books, Supplies, Services</b>         | <b>10,527,350</b>          | <b>24,663,819</b>         | <b>7,264,353</b>             | <b>9,042,100</b>          |
| 6110 Land/Sites Purchase                 | -                          | -                         | -                            | -                         |
| 6120 Site Improvement                    | 555,574                    | 5,929,016                 | 536,095                      | 539,800                   |
| 6201 New Building Construction           | 567,520                    | 3,291,598                 | 2,249,669                    | 3,195,000                 |
| 6206 Building Improvement                | 812,331                    | 23,581,329                | 3,613,149                    | 1,003,100                 |
| 6301 College Library Books               | -                          | -                         | -                            | -                         |
| 6303 College Library Periodicals         | -                          | -                         | -                            | -                         |
| 6401 Software                            | 4,088,494                  | 2,693                     | (42,548)                     | -                         |
| 6402 Inst Equipment and Furn             | -                          | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn      | -                          | 2,087,510                 | 511,129                      | 600,000                   |
| 6404 Telephone System Purchase           | -                          | -                         | -                            | -                         |
| 6406 Laptop Computers                    | -                          | -                         | -                            | -                         |
| 6407 PC, SERV, Other Comput, Peripher    | -                          | 4,405,000                 | 109,402                      | 120,000                   |
| 6408 Licensed Vehicles (Low Value)       | -                          | -                         | -                            | -                         |
| 6409 Lease Purchase (LW)                 | -                          | -                         | 35,410                       | -                         |
| 6435 Com, Prnter, Srv, Etc. >\$49,999.99 | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>              | <b>6,023,920</b>           | <b>39,297,146</b>         | <b>7,012,306</b>             | <b>5,457,900</b>          |
| 7120 Debt Int & Other Svc Chrg Bond      | -                          | -                         | -                            | -                         |
| <b>Other Outgo</b>                       | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Expense</b>                     | <b>16,551,270</b>          | <b>63,960,964</b>         | <b>14,276,659</b>            | <b>14,500,000</b>         |



**Table 48 – Faculty Professional Development Summary (Fund 58)**

**Faculty Professional Development Summary (Fund 58)  
2022/23 Adopted Budget**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Local Revenue                 | -                          | 298,005                   | 298,005                      | 120,000                   |
| <b>Total Revenue</b>          | <b>-</b>                   | <b>298,005</b>            | <b>298,005</b>               | <b>120,000</b>            |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Part Time Academic            | -                          | 18,004                    | 28,299                       | 4,202                     |
| Classified Salary             | -                          | 2,500                     | 4,435                        | 2,000                     |
| Fringe Benefits               | -                          | 4,012                     | 5,116                        | 853                       |
| Books, Supplies, Services     | -                          | 273,489                   | 35,714                       | 53,945                    |
| <b>Total Expense</b>          | <b>-</b>                   | <b>298,005</b>            | <b>73,563</b>                | <b>61,000</b>             |
| <b>Beginning Fund Balance</b> | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>224,442</b>            |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | -                          | -                         | 224,442                      | 59,000                    |
| <b>Ending Fund Balance</b>    | <b>-</b>                   | <b>-</b>                  | <b>224,442</b>               | <b>283,442</b>            |





# Table 49 – Faculty Professional Development Detail (Fund 58)

## Faculty Professional Development Detail (Fund 58) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>                     |                            |                           |                              |                           |
| 8899 Miscellaneous                  | -                          | -                         | -                            | -                         |
| 8982 Interfund Transfers-In         | -                          | 298,005                   | 298,005                      | 120,000                   |
| <b>Local Revenue</b>                | -                          | <b>298,005</b>            | <b>298,005</b>               | <b>120,000</b>            |
| <b>Total Revenue</b>                | -                          | <b>298,005</b>            | <b>298,005</b>               | <b>120,000</b>            |
| <b>Expenses</b>                     |                            |                           |                              |                           |
| 1456 Other Non-Teaching Assignments | -                          | 18,004                    | 28,299                       | 4,202                     |
| <b>Part Time Academic</b>           | -                          | <b>18,004</b>             | <b>28,299</b>                | <b>4,202</b>              |
| 2354 Overtime for perm & non-perm   | -                          | 2,500                     | 4,435                        | 2,000                     |
| <b>Classified Salary</b>            | -                          | <b>2,500</b>              | <b>4,435</b>                 | <b>2,000</b>              |
| 3110 STRS - Academic                | -                          | 2,662                     | 3,272                        | 711                       |
| 3140 STRS Cash Balance              | -                          | 400                       | 368                          | -                         |
| 3320 OASDHI (FICA) Classified       | -                          | 159                       | 275                          | -                         |
| 3340 Medicare - Academic            | -                          | 238                       | 410                          | 61                        |
| 3350 Medicare - Classified          | -                          | 37                        | 64                           | -                         |
| 3510 Unemployment Ins.-Academic     | -                          | 74                        | 135                          | 10                        |
| 3520 Unemployment Ins -Classified   | -                          | 2                         | 20                           | -                         |
| 3610 Worker's Compensation-Academic | -                          | 440                       | 481                          | 71                        |
| 3712 OPEB Instructional             | -                          | -                         | 90                           | -                         |
| <b>Fringe Benefits</b>              | -                          | <b>4,012</b>              | <b>5,116</b>                 | <b>853</b>                |
| 5105 Independent Contractor/Consult | -                          | 4,000                     | 11,123                       | 7,080                     |
| 5106 Events/Programs-Outside Prod   | -                          | 10,000                    | 400                          | 5,000                     |
| 5202 Travel Non-Local               | -                          | 3,234                     | 11,701                       | -                         |
| 5203 Travel Local                   | -                          | 1,500                     | -                            | -                         |
| 5205 Conference/Seminar Reg         | -                          | 18,000                    | 8,225                        | -                         |
| 5206 Internal Training- Staff Dev   | -                          | 5,000                     | -                            | -                         |
| 5301 Dues and Membership            | -                          | 5,500                     | 1,430                        | -                         |
| 5885 Misc. Operational Exp.         | -                          | 226,255                   | 1,800                        | 41,865                    |
| 7641 Student Vouchers               | -                          | -                         | 1,035                        | -                         |
| <b>Books, Supplies, Services</b>    | -                          | <b>273,489</b>            | <b>35,714</b>                | <b>53,945</b>             |
| <b>Total Expense</b>                | -                          | <b>298,005</b>            | <b>73,563</b>                | <b>61,000</b>             |



**Table 50 – Faculty Professional Development Summary (Fund 58)  
District Office – Central Services (Location 1)**

| <b>Faculty Professional Development Summary (Fund 58)<br/>2022/23 Adopted Budget</b> |                                    |                                   |                                      |                                   |          |
|--|------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|----------|
| <b>District Office - Central Services (Location 1)</b>                               |                                    |                                   |                                      |                                   |          |
| <b>Description</b>   | <b>2020/21<br/>Audited Actuals</b> | <b>2021/22<br/>Adopted Budget</b> | <b>2021/22<br/>Unaudited Actuals</b> | <b>2022/23<br/>Adopted Budget</b> |          |
| <b>Revenues</b>  |                                    |                                   |                                      |                                   |          |
| State Revenue  | -                                  | -                                 | -                                    | -                                 | -        |
| Local Revenue  | -                                  | -                                 | -                                    | -                                 | -        |
| <b>Total Revenue</b>   | <b>-</b>                           | <b>-</b>                          | <b>-</b>                             | <b>-</b>                          | <b>-</b> |
| <b>Expenses</b>  |                                    |                                   |                                      |                                   |          |
| Part Time Academic   | -                                  | -                                 | -                                    | -                                 | -        |
| Classified Salary  | -                                  | -                                 | -                                    | -                                 | -        |
| Fringe Benefits  | -                                  | -                                 | -                                    | -                                 | -        |
| Books, Supplies, Svs.  | -                                  | -                                 | -                                    | -                                 | -        |
| <b>Total Expense</b>   | <b>-</b>                           | <b>-</b>                          | <b>-</b>                             | <b>-</b>                          | <b>-</b> |
| <b>Beginning Fund Balance</b>  | <b>-</b>                           | <b>-</b>                          | <b>-</b>                             | <b>-</b>                          | <b>-</b> |
| Audit Adjustment   | -                                  | -                                 | -                                    | -                                 | -        |
| Net Increase (Decrease)  | -                                  | -                                 | -                                    | -                                 | -        |
| <b>Ending Fund Balance</b>   | <b>-</b>                           | <b>-</b>                          | <b>-</b>                             | <b>-</b>                          | <b>-</b> |

Note: There are no funds allocated for Faculty Professional Development at the District.





**Table 51 – Faculty Professional Development Detail (Fund 58)  
District Office – Central Services (Location 1)**

| Faculty Professional Development Detail (Fund 58)<br>2022/23 Adopted Budget |                            |                           |                              |                           |  |  |
|---|----------------------------|---------------------------|------------------------------|---------------------------|--|--|
| District Office - Central Services (Location 1)                             |                            |                           |                              |                           |  |  |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |  |  |
| <b>Revenues</b>   |                            |                           |                              |                           |  |  |
| 8899 Miscellaneous  | -                          | -                         | -                            | -                         |  |  |
| 8982 Interfund Transfers-In   | -                          | -                         | -                            | -                         |  |  |
| <b>Local Revenue</b>  | -                          | -                         | -                            | -                         |  |  |
| <b>Total Revenue</b>  | -                          | -                         | -                            | -                         |  |  |
| <b>Expenses</b>   |                            |                           |                              |                           |  |  |
| 1456 Other Non-Teaching Assignments   | -                          | -                         | -                            | -                         |  |  |
| <b>Part Time Academic</b>   | -                          | -                         | -                            | -                         |  |  |
| 2354 Overtime for perm & non-perm   | -                          | -                         | -                            | -                         |  |  |
| <b>Classified Salary</b>  | -                          | -                         | -                            | -                         |  |  |
| 3110 STRS - Academic  | -                          | -                         | -                            | -                         |  |  |
| 3140 STRS Cash Balance  | -                          | -                         | -                            | -                         |  |  |
| 3320 OASDHI (FICA) Classified   | -                          | -                         | -                            | -                         |  |  |
| 3340 Medicare - Academic  | -                          | -                         | -                            | -                         |  |  |
| 3350 Medicare - Classified  | -                          | -                         | -                            | -                         |  |  |
| 3510 Unemployment Ins.-Academic   | -                          | -                         | -                            | -                         |  |  |
| 3520 Unemployment Ins -Classified   | -                          | -                         | -                            | -                         |  |  |
| 3610 Worker's Compensation-Academic   | -                          | -                         | -                            | -                         |  |  |
| <b>Fringe Benefits</b>  | -                          | -                         | -                            | -                         |  |  |
| 5105 Independent Contractor/Consult   | -                          | -                         | -                            | -                         |  |  |
| 5106 Events/Programs-Outside Prod   | -                          | -                         | -                            | -                         |  |  |
| 5202 Travel Non-Local   | -                          | -                         | -                            | -                         |  |  |
| 5203 Travel Local   | -                          | -                         | -                            | -                         |  |  |
| 5205 Conference/Seminar Reg   | -                          | -                         | -                            | -                         |  |  |
| 5206 Internal Training- Staff Dev   | -                          | -                         | -                            | -                         |  |  |
| 5301 Dues and Membership  | -                          | -                         | -                            | -                         |  |  |
| 5885 Misc. Operational Exp.   | -                          | -                         | -                            | -                         |  |  |
| <b>Books, Supplies, Svs.</b>  | -                          | -                         | -                            | -                         |  |  |
| <b>Total Expense</b>  | -                          | -                         | -                            | -                         |  |  |

Note: There are no funds allocated for Faculty Professional Development at the District.



**Table 52 – Faculty Professional Development Summary (Fund 58)  
College of Alameda (Location 2)**

| <b>Faculty Professional Development Summary (Fund 58)<br/>2022/23 Adopted Budget</b> |                                    |                                   |                                      |                                   |
|--|------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| <b>College of Alameda (Location 2)</b>   |                                    |                                   |                                      |                                   |
| <b>Description</b>   | <b>2020/21<br/>Audited Actuals</b> | <b>2021/22<br/>Adopted Budget</b> | <b>2021/22<br/>Unaudited Actuals</b> | <b>2022/23<br/>Adopted Budget</b> |
| <b>Revenues</b>  |                                    |                                   |                                      |                                   |
| Local Revenue  | -                                  | 32,167                            | 32,167                               | 22,848                            |
| <b>Total Revenue</b>   | <b>-</b>                           | <b>32,167</b>                     | <b>32,167</b>                        | <b>22,848</b>                     |
| <b>Expenses</b>  |                                    |                                   |                                      |                                   |
| Part Time Academic   | -                                  | 8,004                             | 4,203                                | 4,202                             |
| Classified Salary  | -                                  | 2,500                             | 1,390                                | -                                 |
| Fringe Benefits  | -                                  | 1,598                             | 965                                  | 853                               |
| Books, Supplies, Svs.  | -                                  | 20,065                            | 4,460                                | 10,945                            |
| <b>Total Expense</b>   | <b>-</b>                           | <b>32,167</b>                     | <b>11,018</b>                        | <b>16,000</b>                     |
| <b>Beginning Fund Balance</b>  | -                                  | -                                 | -                                    | <b>21,149</b>                     |
| Audit Adjustment   | -                                  | -                                 | -                                    | -                                 |
| Net Increase (Decrease)  | -                                  | -                                 | 21,149                               | 6,848                             |
| <b>Ending Fund Balance</b>   | <b>-</b>                           | <b>-</b>                          | <b>21,149</b>                        | <b>27,997</b>                     |



**Table 53 – Faculty Professional Development Detail (Fund 58)  
College of Alameda (Location 2)**

| Faculty Professional Development Detail (Fund 58)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| College of Alameda (Location 2)   |                            |                           |                              |                           |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| 8899 Miscellaneous  | -                          | -                         | -                            | -                         |
| 8982 Interfund Transfers-In   | -                          | 32,167                    | 32,167                       | 22,848                    |
| <b>Local Revenue</b>  | -                          | <b>32,167</b>             | <b>32,167</b>                | <b>22,848</b>             |
| <b>Total Revenue</b>  | -                          | <b>32,167</b>             | <b>32,167</b>                | <b>22,848</b>             |
| <b>Expenses</b>   |                            |                           |                              |                           |
| 1456 Other Non-Teaching Assignments   | -                          | 8,004                     | 4,203                        | 4,202                     |
| <b>Part Time Academic</b>   | -                          | <b>8,004</b>              | <b>4,203</b>                 | <b>4,202</b>              |
| 2354 Overtime for perm & non-perm   | -                          | 2,500                     | 1,390                        | -                         |
| <b>Classified Salary</b>  | -                          | <b>2,500</b>              | <b>1,390</b>                 | -                         |
| 3110 STRS - Academic  | -                          | 1,034                     | 711                          | 711                       |
| 3140 STRS Cash Balance  | -                          | -                         | -                            | -                         |
| 3320 OASDHI (FICA) Classified   | -                          | 159                       | 86                           | -                         |
| 3340 Medicare - Academic  | -                          | 92                        | 61                           | 61                        |
| 3350 Medicare - Classified  | -                          | 37                        | 20                           | -                         |
| 3510 Unemployment Ins.-Academic   | -                          | 4                         | 11                           | 10                        |
| 3520 Unemployment Ins -Classified   | -                          | 2                         | 4                            | -                         |
| 3610 Worker's Compensation-Academic   | -                          | 270                       | 71                           | 71                        |
| <b>Fringe Benefits</b>  | -                          | <b>1,598</b>              | <b>965</b>                   | <b>853</b>                |
| 5105 Independent Contractor/Consult   | -                          | -                         | -                            | 580                       |
| 5106 Events/Programs-Outside Prod   | -                          | -                         | -                            | 5,000                     |
| 5202 Travel Non-Local   | -                          | 2,734                     | 3,480                        | -                         |
| 5203 Travel Local   | -                          | 1,000                     | -                            | -                         |
| 5205 Conference/Seminar Reg   | -                          | 7,000                     | 980                          | -                         |
| 5206 Internal Training- Staff Dev   | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership  | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.   | -                          | 9,331                     | -                            | 5,365                     |
| <b>Books, Supplies, Svs.</b>  | -                          | <b>20,065</b>             | <b>4,460</b>                 | <b>10,945</b>             |
| <b>Total Expense</b>  | -                          | <b>32,167</b>             | <b>11,018</b>                | <b>16,000</b>             |



**Table 54 – Faculty Professional Development Summary (Fund 58)  
Laney College (Location 5)**

**Faculty Professional Development Summary (Fund 58)  
2022/23 Adopted Budget**

**Laney College (Location 5)**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Local Revenue                 | -                          | 126,911                   | 126,911                      | 42,708                    |
| <b>Total Revenue</b>          | <b>-</b>                   | <b>126,911</b>            | <b>126,911</b>               | <b>42,708</b>             |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Part Time Academic            | -                          | -                         | 1,555                        | -                         |
| Classified Salary             | -                          | -                         | 81                           | 2,000                     |
| Fringe Benefits               | -                          | -                         | 229                          | -                         |
| Books, Supplies, Svs.         | -                          | 126,911                   | 20,501                       | 10,000                    |
| <b>Total Expense</b>          | <b>-</b>                   | <b>126,911</b>            | <b>22,367</b>                | <b>12,000</b>             |
| <b>Beginning Fund Balance</b> | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>104,544</b>            |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | -                          | -                         | 104,544                      | 30,708                    |
| <b>Ending Fund Balance</b>    | <b>-</b>                   | <b>-</b>                  | <b>104,544</b>               | <b>135,252</b>            |







**Table 55 – Faculty Professional Development Detail (Fund 58)  
Laney College (Location 5)**

| Faculty Professional Development Detail (Fund 58)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Laney College (Location 5)  |                            |                           |                              |                           |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| 8899 Miscellaneous  | -                          | -                         | -                            | -                         |
| 8982 Interfund Transfers-In   | -                          | 126,911                   | 126,911                      | 42,708                    |
| <b>Local Revenue</b>  | -                          | <b>126,911</b>            | <b>126,911</b>               | <b>42,708</b>             |
| <b>Total Revenue</b>  | -                          | <b>126,911</b>            | <b>126,911</b>               | <b>42,708</b>             |
| <b>Expenses</b>   |                            |                           |                              |                           |
| 1456 Other Non-Teaching Assignments   | -                          | -                         | 1,555                        | -                         |
| <b>Part Time Academic</b>   | -                          | -                         | <b>1,555</b>                 | -                         |
| 2354 Overtime for perm & non-perm   | -                          | -                         | 81                           | 2,000                     |
| <b>Classified Salary</b>  | -                          | -                         | <b>81</b>                    | <b>2,000</b>              |
| 3110 STRS - Academic  | -                          | -                         | 136                          | -                         |
| 3140 STRS Cash Balance  | -                          | -                         | 30                           | -                         |
| 3320 OASDHI (FICA) Classified   | -                          | -                         | 5                            | -                         |
| 3340 Medicare - Academic  | -                          | -                         | 23                           | -                         |
| 3350 Medicare - Classified  | -                          | -                         | 1                            | -                         |
| 3510 Unemployment Ins.-Academic   | -                          | -                         | 7                            | -                         |
| 3520 Unemployment Ins -Classified   | -                          | -                         | 0                            | -                         |
| 3610 Worker's Compensation-Academic   | -                          | -                         | 26                           | -                         |
| <b>Fringe Benefits</b>  | -                          | -                         | <b>229</b>                   | -                         |
| 5105 Independent Contractor/Consult   | -                          | -                         | 8,100                        | 6,500                     |
| 5106 Events/Programs-Outside Prod   | -                          | 10,000                    | 400                          | -                         |
| 5202 Travel Non-Local   | -                          | -                         | 4,961                        | -                         |
| 5203 Travel Local   | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg   | -                          | 5,000                     | 4,270                        | -                         |
| 5206 Internal Training- Staff Dev   | -                          | 5,000                     | -                            | -                         |
| 5301 Dues and Membership  | -                          | 5,000                     | 970                          | -                         |
| 5885 Misc. Operational Exp.   | -                          | 101,911                   | 1,800                        | 3,500                     |
| <b>Books, Supplies, Svs.</b>  | -                          | <b>126,911</b>            | <b>20,501</b>                | <b>10,000</b>             |
| <b>Total Expense</b>  | -                          | <b>126,911</b>            | <b>22,367</b>                | <b>12,000</b>             |



**Table 56 – Faculty Professional Development Summary (Fund 58)  
Merritt College (Location 6)**

| <b>Faculty Professional Development Summary (Fund 58)<br/>2022/23 Adopted Budget</b> |                                    |                                   |                                      |                                   |
|--|------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| <b>Merritt College (Location 6)</b>  |                                    |                                   |                                      |                                   |
| <b>Description</b>   | <b>2020/21<br/>Audited Actuals</b> | <b>2021/22<br/>Adopted Budget</b> | <b>2021/22<br/>Unaudited Actuals</b> | <b>2022/23<br/>Adopted Budget</b> |
| <b>Revenues</b>  |                                    |                                   |                                      |                                   |
| Local Revenue  | -                                  | 74,376                            | 74,376                               | 29,256                            |
| <b>Total Revenue</b>   | <b>-</b>                           | <b>74,376</b>                     | <b>74,376</b>                        | <b>29,256</b>                     |
| <b>Expenses</b>  |                                    |                                   |                                      |                                   |
| Part Time Academic   | -                                  | -                                 | 7,352                                | -                                 |
| Classified Salary  | -                                  | -                                 | 763                                  | -                                 |
| Fringe Benefits  | -                                  | -                                 | 1,499                                | -                                 |
| Books, Supplies, Svs.  | -                                  | 74,376                            | 1,710                                | 14,000                            |
| <b>Total Expense</b>   | <b>-</b>                           | <b>74,376</b>                     | <b>11,323</b>                        | <b>14,000</b>                     |
| <b>Beginning Fund Balance</b>  | <b>-</b>                           | <b>-</b>                          | <b>-</b>                             | <b>63,053</b>                     |
| Audit Adjustment   | -                                  | -                                 | -                                    | -                                 |
| Net Increase (Decrease)  | -                                  | -                                 | 63,053                               | 15,256                            |
| <b>Ending Fund Balance</b>   | <b>-</b>                           | <b>-</b>                          | <b>63,053</b>                        | <b>78,309</b>                     |



**Table 57 – Faculty Professional Development Detail (Fund 58)  
Merritt College (Location 6)**

| Faculty Professional Development Detail (Fund 58)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Merritt College (Location 6)  |                            |                           |                              |                           |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| 8899 Miscellaneous  | -                          | -                         | -                            | -                         |
| 8982 Interfund Transfers-In   | -                          | 74,376                    | 74,376                       | 29,256                    |
| <b>Local Revenue</b>  | -                          | <b>74,376</b>             | <b>74,376</b>                | <b>29,256</b>             |
| <b>Total Revenue</b>  | -                          | <b>74,376</b>             | <b>74,376</b>                | <b>29,256</b>             |
| <b>Expenses</b>   |                            |                           |                              |                           |
| 1456 Other Non-Teaching Assignments   | -                          | -                         | 7,352                        | -                         |
| <b>Part Time Academic</b>   | -                          | -                         | <b>7,352</b>                 | -                         |
| 2354 Overtime for perm & non-perm   | -                          | -                         | 763                          | -                         |
| <b>Classified Salary</b>  | -                          | -                         | <b>763</b>                   | -                         |
| 3110 STRS - Academic  | -                          | -                         | 1,142                        | -                         |
| 3140 STRS Cash Balance  | -                          | -                         | 24                           | -                         |
| 3320 OASDHI (FICA) Classified   | -                          | -                         | 47                           | -                         |
| 3340 Medicare - Academic  | -                          | -                         | 107                          | -                         |
| 3350 Medicare - Classified  | -                          | -                         | 11                           | -                         |
| 3510 Unemployment Ins.-Academic   | -                          | -                         | 38                           | -                         |
| 3520 Unemployment Ins -Classified   | -                          | -                         | 4                            | -                         |
| 3610 Worker's Compensation-Academic   | -                          | -                         | 125                          | -                         |
| <b>Fringe Benefits</b>  | -                          | -                         | <b>1,499</b>                 | -                         |
| 5105 Independent Contractor/Consult   | -                          | -                         | 1,600                        | -                         |
| 5106 Events/Programs-Outside Prod   | -                          | -                         | -                            | -                         |
| 5202 Travel Non-Local   | -                          | -                         | -                            | -                         |
| 5203 Travel Local   | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg   | -                          | -                         | 110                          | -                         |
| 5206 Internal Training- Staff Dev   | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership  | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.   | -                          | 74,376                    | -                            | 14,000                    |
| <b>Books, Supplies, Svs.</b>  | -                          | <b>74,376</b>             | <b>1,710</b>                 | <b>14,000</b>             |
| <b>Total Expense</b>  | -                          | <b>74,376</b>             | <b>11,323</b>                | <b>14,000</b>             |



**Table 58 – Faculty Professional Development Summary (Fund 58)  
Berkeley City College (Location 8)**

| Faculty Professional Development Summary (Fund 58)<br>2022/23 Adopted Budget |                            |                           |                                 |                           |
|--|----------------------------|---------------------------|---------------------------------|---------------------------|
| Berkeley City College (Location 8)   |                            |                           |                                 |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited<br>Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                                 |                           |
| Local Revenue  | -                          | 64,551                    | 64,551                          | 25,188                    |
| <b>Total Revenue</b>   | <b>-</b>                   | <b>64,551</b>             | <b>64,551</b>                   | <b>25,188</b>             |
| <b>Expenses</b>  |                            |                           |                                 |                           |
| Part Time Academic   | -                          | 10,000                    | 15,189                          | -                         |
| Classified Salary  | -                          | -                         | 2,201                           | -                         |
| Fringe Benefits  | -                          | 2,414                     | 2,424                           | -                         |
| Books, Supplies, Svs.  | -                          | 52,137                    | 9,042                           | 19,000                    |
| <b>Total Expense</b>   | <b>-</b>                   | <b>64,551</b>             | <b>28,855</b>                   | <b>19,000</b>             |
| <b>Beginning Fund Balance</b>  | <b>-</b>                   | <b>-</b>                  | <b>-</b>                        | <b>35,696</b>             |
| Audit Adjustment   | -                          | -                         | -                               | -                         |
| Net Increase (Decrease)  | -                          | -                         | 35,696                          | 6,188                     |
| <b>Ending Fund Balance</b>   | <b>-</b>                   | <b>-</b>                  | <b>35,696</b>                   | <b>41,884</b>             |





**Table 59 – Faculty Professional Development Detail (Fund 58)  
Berkeley City College (Location 8)**

| Faculty Professional Development Detail (Fund 58)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Berkeley City College (Location 8)  |                            |                           |                              |                           |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| 8899 Miscellaneous  | -                          | -                         | -                            | -                         |
| 8982 Interfund Transfers-In   | -                          | 64,551                    | 64,551                       | 25,188                    |
| <b>Local Revenue</b>  | -                          | <b>64,551</b>             | <b>64,551</b>                | <b>25,188</b>             |
| <b>Total Revenue</b>  | -                          | <b>64,551</b>             | <b>64,551</b>                | <b>25,188</b>             |
| <b>Expenses</b>   |                            |                           |                              |                           |
| 1456 Other Non-Teaching Assignments   | -                          | 10,000                    | 15,189                       | -                         |
| <b>Part Time Academic</b>   | -                          | <b>10,000</b>             | <b>15,189</b>                | -                         |
| 2354 Overtime for perm & non-perm   | -                          | -                         | 2,201                        | -                         |
| <b>Classified Salary</b>  | -                          | -                         | <b>2,201</b>                 | -                         |
| 3110 STRS - Academic  | -                          | 1,628                     | 1,282                        | -                         |
| 3140 STRS Cash Balance  | -                          | 400                       | 314                          | -                         |
| 3320 OASDHI (FICA) Classified   | -                          | -                         | 136                          | -                         |
| 3340 Medicare - Academic  | -                          | 146                       | 220                          | -                         |
| 3350 Medicare - Classified  | -                          | -                         | 32                           | -                         |
| 3510 Unemployment Ins.-Academic   | -                          | 70                        | 79                           | -                         |
| 3520 Unemployment Ins -Classified   | -                          | -                         | 11                           | -                         |
| 3610 Worker's Compensation-Academic   | -                          | 170                       | 258                          | -                         |
| 3712 OPEB Instructional   | -                          | -                         | 90                           | -                         |
| <b>Fringe Benefits</b>  | -                          | <b>2,414</b>              | <b>2,424</b>                 | -                         |
| 5105 Independent Contractor/Consult   | -                          | 4,000                     | 1,423                        | -                         |
| 5106 Events/Programs-Outside Prod   | -                          | -                         | -                            | -                         |
| 5202 Travel Non-Local   | -                          | 500                       | 3,260                        | -                         |
| 5203 Travel Local   | -                          | 500                       | -                            | -                         |
| 5205 Conference/Seminar Reg   | -                          | 6,000                     | 2,865                        | -                         |
| 5206 Internal Training- Staff Dev   | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership  | -                          | 500                       | 460                          | -                         |
| 5885 Misc. Operational Exp.   | -                          | 40,637                    | -                            | 19,000                    |
| 7641 Student Vouchers   | -                          | -                         | 1,035                        | -                         |
| <b>Books, Supplies, Svs.</b>  | -                          | <b>52,137</b>             | <b>9,042</b>                 | <b>19,000</b>             |
| <b>Total Expense</b>  | -                          | <b>64,551</b>             | <b>28,855</b>                | <b>19,000</b>             |



Table 60 – Parking Fee Fund Summary (Fund 59)

| Parking Fee Fund Summary (Fund 59)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenue</b>   |                            |                           |                              |                           |
| Local Revenue  | 12,069                     | 42,000                    | 3,161                        | 54,838                    |
| Other Financing Sources                                      | 187,558                    | 201,718                   | 147,215                      | -                         |
| <b>Total Revenue</b>   | <b>199,627</b>             | <b>243,718</b>            | <b>150,376</b>               | <b>54,838</b>             |
| <b>Expenses</b>  |                            |                           |                              |                           |
| Part Time Academic   | -                          | -                         | -                            | -                         |
| Classified Salary  | 22,166                     | -                         | 2,298                        | -                         |
| Fringe Benefits  | -                          | -                         | -                            | -                         |
| Books, Supplies, Services                                    | 13,210                     | 42,000                    | -                            | 54,838                    |
| <b>Total Expense</b>   | <b>35,376</b>              | <b>42,000</b>             | <b>2,298</b>                 | <b>54,838</b>             |
| <b>Beginning Fund Balance</b>                                | <b>(164,252)</b>           | <b>(1)</b>                | <b>(1)</b>                   | <b>148,077</b>            |
| Audit Adjustment   | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)                                      | 164,251                    | 201,718                   | 148,078                      | -                         |
| <b>Ending Fund Balance</b>                                   | <b>(1)</b>                 | <b>201,717</b>            | <b>148,077</b>               | <b>148,077</b>            |





**Table 61 – Parking Fee Fund Detail (Fund 59)**

| <b>Parking Fee Fund Detail (Fund 59)</b> |                                    |                                   |                                      |                                   |
|--|------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| <b>2022/23 Adopted Budget</b>            |                                    |                                   |                                      |                                   |
| <b>Description</b>                       | <b>2020/21<br/>Audited Actuals</b> | <b>2021/22<br/>Adopted Budget</b> | <b>2021/22<br/>Unaudited Actuals</b> | <b>2022/23<br/>Adopted Budget</b> |
| <b>Revenue</b>                           |                                    |                                   |                                      |                                   |
| 8881 Parking Servcs & Public Transp      | 2,156                              | 42,000                            | -                                    | 54,838                            |
| 8892 Fines & Citations                   | 7,910                              | -                                 | 3,161                                | -                                 |
| 8899 Miscellaneous                       | 2,003                              | -                                 | -                                    | -                                 |
| <b>Local Revenue</b>                     | <b>12,069</b>                      | <b>42,000</b>                     | <b>3,161</b>                         | <b>54,838</b>                     |
| 8982 Interfund Transfers-In              | 187,558                            | 201,718                           | 147,215                              | -                                 |
| <b>Other Financing Sources</b>           | <b>187,558</b>                     | <b>201,718</b>                    | <b>147,215</b>                       | <b>-</b>                          |
| <b>Total Revenue</b>                     | <b>199,627</b>                     | <b>243,718</b>                    | <b>150,376</b>                       | <b>54,838</b>                     |
| <b>Expenses</b>                          |                                    |                                   |                                      |                                   |
| 1456 Other Non-Teaching Assignments      | -                                  | -                                 | -                                    | -                                 |
| <b>Part Time Academic</b>                | <b>-</b>                           | <b>-</b>                          | <b>-</b>                             | <b>-</b>                          |
| 2353 Student Employee Assistants         | 22,166                             | -                                 | 2,298                                | -                                 |
| <b>Classified Salary</b>                 | <b>22,166</b>                      | <b>-</b>                          | <b>2,298</b>                         | <b>-</b>                          |
| 3110 STRS - Academic                     | -                                  | -                                 | -                                    | -                                 |
| 3340 Medicare - Academic                 | -                                  | -                                 | -                                    | -                                 |
| 3415 Life Insurance-Academic             | -                                  | -                                 | -                                    | -                                 |
| 3510 Unemployment Ins.-Academic          | -                                  | -                                 | -                                    | -                                 |
| 3610 Worker's Compensation-Academic      | -                                  | -                                 | -                                    | -                                 |
| 3620 Worker's Compensation-Classfd       | -                                  | -                                 | -                                    | -                                 |
| <b>Fringe Benefits</b>                   | <b>-</b>                           | <b>-</b>                          | <b>-</b>                             | <b>-</b>                          |
| 4304 Supplies-office                     | -                                  | -                                 | -                                    | -                                 |
| 5105 Independent Contractor/Consult      | 189                                | -                                 | -                                    | -                                 |
| 5301 Dues and Membership                 | -                                  | -                                 | -                                    | -                                 |
| 5882 Equipment Repairs Maint. & Svc      | -                                  | -                                 | -                                    | -                                 |
| 5885 Misc. Operational Exp.              | 1,163                              | 42,000                            | -                                    | 54,838                            |
| 5890 Service Contract-Equipment          | 11,858                             | -                                 | -                                    | -                                 |
| <b>Books, Supplies, Services</b>         | <b>13,210</b>                      | <b>42,000</b>                     | <b>-</b>                             | <b>54,838</b>                     |
| <b>Total Expense</b>                     | <b>35,376</b>                      | <b>42,000</b>                     | <b>2,298</b>                         | <b>54,838</b>                     |





### Table 62 – Capital Outlay Fund Summary (Fund 61)

| Capital Outlay Fund Summary (Fund 61)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenue</b>  |                            |                           |                              |                           |
| State Revenue   | 3,026,000                  | -                         | 7,020,486                    | 11,517,915                |
| Local Revenue   | 2,809,384                  | 1,200,000                 | 3,008,841                    | 1,200,000                 |
| <b>Total Revenue</b>  | <b>5,835,384</b>           | <b>1,200,000</b>          | <b>10,029,327</b>            | <b>12,717,915</b>         |
| <b>Expenses</b>   |                            |                           |                              |                           |
| Part Time Academic  | -                          | -                         | -                            | -                         |
| Fringe Benefits   | -                          | -                         | -                            | -                         |
| Books, Supplies, Services                                       | 1,439,549                  | 7,605,583                 | 1,095,066                    | 15,964,450                |
| Equipment Cap Outlay  | 110,181                    | 262,443                   | 172,928                      | 5,114,647                 |
| <b>Total Expense</b>  | <b>1,549,730</b>           | <b>7,868,026</b>          | <b>1,267,994</b>             | <b>21,079,097</b>         |
| <b>Beginning Fund Balance</b>                                   | <b>3,515,756</b>           | <b>7,801,410</b>          | <b>7,801,410</b>             | <b>16,562,743</b>         |
| Audit Adjustment  | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)   | 4,285,654                  | (6,668,026)               | 8,761,333                    | (8,361,182)               |
| <b>Ending Fund Balance</b>                                      | <b>7,801,410</b>           | <b>1,133,385</b>          | <b>16,562,743</b>            | <b>8,201,561</b>          |







## Table 63 – Capital Outlay Fund Detail (Fund 61)

### Measure G General Obligation Bond Fund Detail (Fund 43) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                      |                            |                           |                              |                           |
| 8861 Interest/Investment Income     | -                          | 500,000                   | 250,000                      | 500,000                   |
| 8942 Sales of Bonds                 | -                          | 40,000,000                | -                            | -                         |
| <b>Local Revenue</b>                | -                          | <b>40,500,000</b>         | <b>250,000</b>               | <b>500,000</b>            |
| <b>Total Revenue</b>                | -                          | <b>40,500,000</b>         | <b>250,000</b>               | <b>500,000</b>            |
| <b>Expenses</b>                     |                            |                           |                              |                           |
| 4306 Computer Software/Site Lic     | 7,766                      | 41,957                    | 8,302                        | -                         |
| 5103 Legal                          | 87,464                     | 419,360                   | 152,064                      | -                         |
| 5104 Audit                          | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult | 10,428,038                 | 23,859,904                | 6,972,500                    | 8,494,372                 |
| 5107 Election Cost                  | -                          | -                         | -                            | -                         |
| 5603 Facility/Building Rentals-Mont | -                          | 286,474                   | 32,920                       | 298,815                   |
| 5605 Equipment Rentals - Mon-Mon    | -                          | -                         | 49,000                       | 148,200                   |
| 5607 Print & Dup. Equip Leases/Rent | -                          | 6,000                     | 343                          | 5,630                     |
| 5840 Fund63-Measure A Facility Main | -                          | -                         | -                            | -                         |
| 5865 Publishing/ Doc Publication    | 255                        | 561                       | 3,564                        | -                         |
| 5881 Building Reparis & Services    | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.         | -                          | -                         | -                            | 43                        |
| 5888 Advertising Print/ADS          | 3,827                      | 49,563                    | 45,660                       | 44,000                    |
| 5891 Service Contract - Software    | -                          | -                         | -                            | -                         |
| 5894 Moving/Relocation Expenses     | -                          | -                         | -                            | 51,040                    |
| <b>Books, Supplies, Services</b>    | <b>10,527,350</b>          | <b>24,663,819</b>         | <b>7,264,353</b>             | <b>9,042,100</b>          |



## Measure G General Obligation Bond Fund Detail (Fund 43) 2022/23 Adopted Budget

| Description                              | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| 6110 Land/Sites Purchase                 | -                          | -                         | -                            | -                         |
| 6120 Site Improvement                    | 555,574                    | 5,929,016                 | 536,095                      | 539,800                   |
| 6201 New Building Construction           | 567,520                    | 3,291,598                 | 2,249,669                    | 3,195,000                 |
| 6206 Building Improvement                | 812,331                    | 23,581,329                | 3,613,149                    | 1,003,100                 |
| 6301 College Library Books               | -                          | -                         | -                            | -                         |
| 6303 College Library Periodicals         | -                          | -                         | -                            | -                         |
| 6401 Software                            | 4,088,494                  | 2,693                     | (42,548)                     | -                         |
| 6402 Inst Equipment and Furn             | -                          | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn      | -                          | 2,087,510                 | 511,129                      | 600,000                   |
| 6404 Telephone System Purchase           | -                          | -                         | -                            | -                         |
| 6406 Laptop Computers                    | -                          | -                         | -                            | -                         |
| 6407 PC, SERV, Other Comput, Peripher    | -                          | 4,405,000                 | 109,402                      | 120,000                   |
| 6408 Licensed Vehicles (Low Value)       | -                          | -                         | -                            | -                         |
| 6409 Lease Purchase (LW)                 | -                          | -                         | 35,410                       | -                         |
| 6435 Com, Prnter, Srv, Etc. >\$49,999.99 | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>              | <b>6,023,920</b>           | <b>39,297,146</b>         | <b>7,012,306</b>             | <b>5,457,900</b>          |
| 7120 Debt Int & Other Svc Chrg Bond      | -                          | -                         | -                            | -                         |
| <b>Other Outgo</b>                       | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>                     | <b>16,551,270</b>          | <b>63,960,964</b>         | <b>14,276,659</b>            | <b>14,500,000</b>         |







### Table 64 – Parking Mitigation Fund Summary (Fund 62)

## Parking Mitigation Fund Summary (Fund 62) 2022/23 Adopted Budget

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                |                            |                           |                              |                           |
| Local Revenue                 | 18,596                     | 25,000                    | 13,302                       | 25,000                    |
| <b>Total Revenue</b>          | <b>18,596</b>              | <b>25,000</b>             | <b>13,302</b>                | <b>25,000</b>             |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Equipment Cap Outlay          | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Beginning Fund Balance</b> | <b>4,278,784</b>           | <b>4,297,380</b>          | <b>4,297,380</b>             | <b>4,310,682</b>          |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 18,596                     | 25,000                    | 13,302                       | 25,000                    |
| <b>Ending Fund Balance</b>    | <b>4,297,380</b>           | <b>4,322,380</b>          | <b>4,310,682</b>             | <b>4,335,682</b>          |





### Table 65 – Parking Mitigation Fund Detail (Fund 62)

| Parking Mitigation Fund Detail (Fund 62)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenue</b>   |                            |                           |                              |                           |
| 8861 Interest/Investment Income                                    | 18,596                     | 25,000                    | 13,302                       | 25,000                    |
| 8899 Miscellaneous   | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>   | <b>18,596</b>              | <b>25,000</b>             | <b>13,302</b>                | <b>25,000</b>             |
| <b>Total Revenue</b>   | <b>18,596</b>              | <b>25,000</b>             | <b>13,302</b>                | <b>25,000</b>             |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 6120 Site Improvement  | -                          | -                         | -                            | -                         |
| 6201 New Building Construction                                     | -                          | -                         | -                            | -                         |
| 6206 Building Improvement  | -                          | -                         | -                            | -                         |
| 6401 Software  | -                          | -                         | -                            | -                         |
| 6402 Instructional Equip & Furn                                    | -                          | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn                                | -                          | -                         | -                            | -                         |
| 6404 Telephone System Purchase                                     | -                          | -                         | -                            | -                         |
| 6407 PC,SERV, Other Comput,Peripher                                | -                          | -                         | -                            | -                         |
| 6435 Com,Prntr,Srv,Etc.>\$49,999.99                                | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>  | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Expense</b>   | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |







**Table 66 – Measure A General Obligation Bond Fund Summary (Fund 63)**

**Measure A General Obligation Bond Fund Summary (Fund 63)  
2022/23 Adopted Budget**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                |                            |                           |                              |                           |
| Local Revenue                 | 948,533                    | 500,000                   | 374,735                      | 500,000                   |
| <b>Total Revenue</b>          | <b>948,533</b>             | <b>500,000</b>            | <b>374,735</b>               | <b>500,000</b>            |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Classified Salary             | 417,941                    | 1,185,899                 | 662,611                      | 1,138,459                 |
| Fringe Benefits               | 212,911                    | 862,570                   | 396,211                      | 748,617                   |
| Books, Supplies, Services     | 6,926,476                  | 16,318,263                | 3,515,272                    | 25,101,410                |
| Equipment Cap Outlay          | 3,638,127                  | 12,073,643                | 5,416,719                    | 6,324,000                 |
| Other Outgo                   | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>11,195,455</b>          | <b>30,440,375</b>         | <b>9,990,814</b>             | <b>33,312,486</b>         |
| <b>Beginning Fund Balance</b> | <b>53,296,112</b>          | <b>43,049,189</b>         | <b>43,049,189</b>            | <b>33,433,111</b>         |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | (10,246,922)               | (29,940,375)              | (9,616,079)                  | (32,812,486)              |
| <b>Ending Fund Balance</b>    | <b>43,049,189</b>          | <b>13,108,814</b>         | <b>33,433,111</b>            | <b>620,625</b>            |





## Table 67 – Measure A General Obligation Bond Fund Detail (Fund 63)

### Measure A General Obligation Bond Fund Detail (Fund 63) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                      |                            |                           |                              |                           |
| 8699 Other State Revenue            | -                          | -                         | -                            | -                         |
| 8861 Interest/Investment Income     | 948,533                    | 500,000                   | 374,735                      | 500,000                   |
| 8899 Miscellaneous                  | -                          | -                         | -                            | -                         |
| 8942 Sale of Bonds                  | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>                | <b>948,533</b>             | <b>500,000</b>            | <b>374,735</b>               | <b>500,000</b>            |
| <b>Total Revenue</b>                | <b>948,533</b>             | <b>500,000</b>            | <b>374,735</b>               | <b>500,000</b>            |
| <b>Expenses</b>                     |                            |                           |                              |                           |
| 2101 Administrators                 | 70,431                     | 823,356                   | 259,663                      | 732,365                   |
| 2102 Clerical Tech & Support Staff  | 347,510                    | 362,543                   | 402,948                      | 406,094                   |
| 2352 Cler Tech & Sup Stf (Repl)     | -                          | -                         | -                            | -                         |
| 2353 Student Employee Assistants    | -                          | -                         | -                            | -                         |
| 2354 Overtime For Perm & Non-Perm   | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>            | <b>417,941</b>             | <b>1,185,899</b>          | <b>662,611</b>               | <b>1,138,459</b>          |
| 3110 STRS - Academic                | -                          | -                         | -                            | -                         |
| 3220 PERS                           | 82,931                     | 290,783                   | 147,164                      | 288,831                   |
| 3320 OASDHI (FICA) Classified       | 24,823                     | 81,455                    | 40,963                       | 70,588                    |
| 3350 Medicare - Classified          | 6,035                      | 18,897                    | 9,580                        | 16,513                    |
| 3421 Medical Coverage-Classified    | 55,261                     | 331,357                   | 129,978                      | 248,894                   |
| 3422 Dental Coverage-Classified     | 4,146                      | 16,222                    | 5,151                        | 10,722                    |
| 3425 Life Insurance-CLASS           | 973                        | 3,187                     | 1,359                        | 2,399                     |
| 3520 Unemployment Ins -Classified   | 293                        | 922                       | 3,470                        | 5,923                     |
| 3620 Worker's Compensation-Classfd  | 7,105                      | 22,134                    | 10,818                       | 19,358                    |
| 3722 OPEB Classified                | 31,346                     | 97,613                    | 47,728                       | 85,389                    |
| <b>Fringe Benefits</b>              | <b>212,911</b>             | <b>862,570</b>            | <b>396,211</b>               | <b>748,617</b>            |
| 4304 Supplies-office                | -                          | -                         | -                            | -                         |
| 4307 Computer software/site lic.-ad | -                          | -                         | -                            | -                         |
| 5103 Legal                          | 352,414                    | 371,221                   | 53,413                       | -                         |
| 5104 Audit                          | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult | 6,512,771                  | 15,889,139                | 3,460,083                    | 3,351,470                 |
| 5605 Equipment Rentals - Mon-Mon    | -                          | -                         | -                            | -                         |
| 5607 Print & Dup. Equip Leases/Rent | 569                        | -                         | -                            | -                         |
| 5840 Fund63-Measure A Facility Main | -                          | -                         | -                            | -                         |
| 5865 Publishing/ Doc Publication    | 3,697                      | 42                        | -                            | -                         |
| 5881 Building Reparis & Services    | -                          | 54,600                    | -                            | -                         |
| 5885 Misc. Operational Exp.         | -                          | -                         | -                            | 21,749,940                |
| 5888 Advertising Print/ADS          | 27,877                     | 3,261                     | 1,776                        | -                         |
| 5891 Service Contract - Software    | -                          | -                         | -                            | -                         |
| 5893 Permits & Fees                 | 1,200                      | -                         | -                            | -                         |
| 5894 Moving/Relocation Expenses     | 27,947                     | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>    | <b>6,926,476</b>           | <b>16,318,263</b>         | <b>3,515,272</b>             | <b>25,101,410</b>         |



## Measure A General Obligation Bond Fund Detail (Fund 63) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| 6110 Land/Sites Purchase            | -                          | -                         | -                            | -                         |
| 6120 Site Improvement               | 116,982                    | -                         | -                            | -                         |
| 6201 New Building Construction      | 1,129,827                  | -                         | 2,912,288                    | 14,000                    |
| 6206 Building Improvement           | 1,069,963                  | 12,071,179                | 2,504,431                    | 6,310,000                 |
| 6301 College Library Books          | -                          | -                         | -                            | -                         |
| 6303 College Library Periodicals    | -                          | -                         | -                            | -                         |
| 6401 Software                       | -                          | -                         | -                            | -                         |
| 6402 Inst Equipment and Furn        | 576,748                    | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn | 407,606                    | 2,464                     | -                            | -                         |
| 6404 Telephone System Purchase      | -                          | -                         | -                            | -                         |
| 6406 Laptop Computers               | -                          | -                         | -                            | -                         |
| 6407 PC,SERV, Other Comput,Peripher | 337,000                    | -                         | -                            | -                         |
| 6408 Licensed Vehicles (Low Value)  | -                          | -                         | -                            | -                         |
| 6435 Com,Pmtr,Srv,Etc.>\$49,999.99  | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>         | <b>3,638,127</b>           | <b>12,073,643</b>         | <b>5,416,719</b>             | <b>6,324,000</b>          |
| 7120 Debt Int & Other Svc Chrg Bond | -                          | -                         | -                            | -                         |
| <b>Other Outgo</b>                  | -                          | -                         | -                            | -                         |
| <b>Expense Total</b>                | <b>11,195,455</b>          | <b>30,440,375</b>         | <b>9,990,814</b>             | <b>33,312,486</b>         |



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**Table 68 – Measure A - General Obligation Bond Fund FTE (Fund 63)**

| <b>Measure A General Obligation Bond Fund FTE (Fund 63)</b> |                 |
|---|-----------------|
| <b>Full Time Equivalent</b>                                 |                 |
| <b>Position/Title</b>                                       | <b>District</b> |
| Bond Construction Manager                                   | 1.00            |
| Capital Projects Specialist                                 | 1.00            |
| Dir Facilities Plan & Dev                                   | 1.00            |
| Director of Capital Projects                                | 1.00            |
| Director of Public Safety                                   | 0.90            |
| Facilities Project Manager                                  | 1.00            |
| Senior Financial Analyst - CO                               | 1.00            |
| Sr Capital Projects Specialist                              | 1.00            |
| Staff Asst/DGS & Capital Bond                               | 1.00            |
| <b>Grand Total</b>  | <b>8.90</b>     |



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**Table 69 – Child Development Fund Summary (Fund 68)**

| <b>Child Development Fund Summary (Fund 68)<br/>2022/23 Adopted Budget</b> |                                    |                                   |                                      |                                   |
|--|------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| <b>Description</b>   | <b>2020/21<br/>Audited Actuals</b> | <b>2021/22<br/>Adopted Budget</b> | <b>2021/22<br/>Unaudited Actuals</b> | <b>2022/23<br/>Adopted Budget</b> |
| <b>Revenue</b>   |                                    |                                   |                                      |                                   |
| Federal Revenue  | -                                  | -                                 | -                                    | -                                 |
| State Revenue  | 1,464,052                          | 1,510,404                         | 1,674,434                            | 1,862,370                         |
| Local Revenue  | 161,183                            | 93,380                            | 260,392                              | -                                 |
| <b>Total Revenue</b>   | <b>1,625,235</b>                   | <b>1,603,784</b>                  | <b>1,934,826</b>                     | <b>1,862,370</b>                  |
| <b>Expenses</b>  |                                    |                                   |                                      |                                   |
| Classified Salary  | 679,904                            | 971,502                           | 769,094                              | 999,976                           |
| Fringe Benefits  | 533,459                            | 747,234                           | 581,476                              | 831,060                           |
| Books, Supplies, Services  | 63,658                             | 164,912                           | 115,314                              | 127,663                           |
| Equipment Capital Outlay   | 168,365                            | 15,000                            | 120,055                              | -                                 |
| <b>Total Expense</b>   | <b>1,445,386</b>                   | <b>1,898,648</b>                  | <b>1,585,938</b>                     | <b>1,958,699</b>                  |
| <b>Beginning Fund Balance</b>  | <b>1,876,062</b>                   | <b>2,055,912</b>                  | <b>2,055,912</b>                     | <b>2,404,799</b>                  |
| Audit Adjustment   | -                                  | -                                 | -                                    | -                                 |
| Net Increase (Decrease)  | 179,849                            | (294,864)                         | 348,888                              | (96,329)                          |
| <b>Ending Fund Balance</b>   | <b>2,055,912</b>                   | <b>1,761,048</b>                  | <b>2,404,799</b>                     | <b>2,308,470</b>                  |





# Table 70 – Child Development Fund Detail (Fund 68)

## Child Development Fund Detail (Fund 68) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenue</b>                      |                            |                           |                              |                           |
| 8199 Other Federal Income           | -                          | -                         | -                            | -                         |
| <b>Federal Revenue</b>              | -                          | -                         | -                            | -                         |
| 8622 Child Development - Dept of Ed | 386,246                    | 319,073                   | 381,407                      | -                         |
| 8699 Other State Revenue            | 1,077,806                  | 1,191,331                 | 1,293,027                    | 1,862,370                 |
| <b>State Revenue</b>                | <b>1,464,052</b>           | <b>1,510,404</b>          | <b>1,674,434</b>             | <b>1,862,370</b>          |
| 8861 Interest/Investment Income     | 38,644                     | 31,950                    | 19,692                       | -                         |
| 8871 Child Development Services     | (907)                      | -                         | 26,075                       | -                         |
| 8899 Miscellaneous                  | 123,446                    | 61,430                    | 214,625                      | -                         |
| <b>Local Revenue</b>                | <b>161,183</b>             | <b>93,380</b>             | <b>260,392</b>               | -                         |
| <b>Total Revenue</b>                | <b>1,625,235</b>           | <b>1,603,784</b>          | <b>1,934,826</b>             | <b>1,862,370</b>          |
| <b>Expenses</b>                     |                            |                           |                              |                           |
| 2102 Clerical Tech & Support Staff  | 667,877                    | 911,502                   | 738,438                      | 961,976                   |
| 2352 Cler Tech & Sup Stf (Repl)     | 12,027                     | 60,000                    | 29,295                       | 30,000                    |
| 2354 Overtime for Perm & Non-perm   | -                          | -                         | 0                            | -                         |
| 2357 Classified Retirees            | -                          | -                         | 1,361                        | 8,000                     |
| <b>Classified Salary</b>            | <b>679,904</b>             | <b>971,502</b>            | <b>769,094</b>               | <b>999,976</b>            |
| 3220 PERS                           | 137,706                    | 208,837                   | 165,330                      | 244,062                   |
| 3320 OASDHI (FICA) Classified       | 41,122                     | 56,522                    | 45,671                       | 59,655                    |
| 3350 Medicare - Classified          | 9,792                      | 13,228                    | 11,092                       | 13,956                    |
| 3421 Medical Coverage-Classified    | 261,186                    | 356,515                   | 266,667                      | 390,723                   |
| 3422 Dental Coverage-Classified     | 18,306                     | 24,067                    | 17,787                       | 25,393                    |
| 3425 Life Insurance-CLASS           | 2,830                      | 3,539                     | 2,942                        | 3,737                     |
| 3520 Unemployment Ins -Classified   | 476                        | 649                       | 3,973                        | 5,012                     |
| 3610 Worker's Compensation-Academic | -                          | -                         | -                            | -                         |
| 3620 Worker's Compensation-Classfd  | 11,547                     | 15,504                    | 12,783                       | 16,363                    |
| 3720 Apple-Transamerica NonPerm-CI  | 451                        | -                         | 1,063                        | -                         |
| 3722 OPEB Classified                | 50,042                     | 68,373                    | 54,169                       | 72,159                    |
| <b>Fringe Benefits</b>              | <b>533,459</b>             | <b>747,234</b>            | <b>581,476</b>               | <b>831,060</b>            |
| 4304 Supplies-office                | 10,233                     | 40,000                    | 38,536                       | 30,850                    |
| 4308 Food Services Supplies         | 3,650                      | 65,000                    | 41,045                       | 57,050                    |
| 5103 Legal                          | -                          | -                         | 0                            | -                         |
| 5105 Independent Contractor/Consult | 29,867                     | -                         | -                            | -                         |
| 5202 Travel Non-Local               | -                          | -                         | 0                            | -                         |
| 5203 Travel Local                   | -                          | -                         | -                            | -                         |
| 5406 Other Insurance                | -                          | -                         | -                            | -                         |
| 5501 Garbage and Trash              | -                          | 3,000                     | 4,988                        | 2,000                     |
| 5502 Gas                            | 3,668                      | 6,000                     | 6,000                        | 9,000                     |
| 5503 Light and Power                | 10,852                     | 16,000                    | 16,000                       | 19,000                    |
| 5505 Telephone Services             | -                          | -                         | -                            | -                         |
| 5507 Pest Control                   | -                          | -                         | -                            | -                         |
| 5607 Print & Dup. Equip Leases/Rent | 1,517                      | 3,500                     | 865                          | 2,600                     |
| 5865 Publishing/Doc Publication     | -                          | -                         | -                            | -                         |
| 5881 Building Repairs & Services    | -                          | -                         | -                            | -                         |



## Child Development Fund Detail (Fund 68) 2022/23 Adopted Budget

| Description                              | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| 5882 Equipment Repairs Mtc               | -                          | 10,000                    | 150                          | 4,200                     |
| 5885 Misc. Operational Exp.              | 2,420                      | 21,412                    | 7,730                        | 2,963                     |
| 5888 Advertising Print/Ads               | 1,451                      | -                         | -                            | -                         |
| 5894 Moving/Relocation Expenses          | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>         | <b>63,658</b>              | <b>164,912</b>            | <b>115,314</b>               | <b>127,663</b>            |
| 6120 Site Improvement                    | -                          | -                         | -                            | -                         |
| 6206 Building Improvements               | 168,365                    | -                         | 106,853                      | -                         |
| 6403 Non-Instructional Equip & Furniture | -                          | -                         | 0                            | -                         |
| 6407 PC, Serv, Other Comput, Peripher    | -                          | 15,000                    | 13,202                       | -                         |
| <b>Equipment Capital Outlay</b>          | <b>168,365</b>             | <b>15,000</b>             | <b>120,055</b>               | <b>-</b>                  |
| <b>Total Expense</b>                     | <b>1,445,386</b>           | <b>1,898,648</b>          | <b>1,585,938</b>             | <b>1,958,699</b>          |

**Table 71 – Child Development Fund FTE (Fund 68)**

## Child Development Fund (Fund 68)

### Full Time Equivalent

| Postion/Title                  | District  | CoA      | Laney       | Merritt     | Grand Total |
|--------------------------------|-----------|----------|-------------|-------------|-------------|
| Child Care Assistant II        | 4         |          | 2           | 3           | 9           |
| Child Care Specialist          | 3         | 2        |             |             | 5           |
| Clerical Assistant II          |           |          | 1           |             | 1           |
| Clerical Assistant II Typing   | 1         |          |             |             | 1           |
| Cook                           |           |          | 0.75        | 0.75        | 1.5         |
| District Child Care Prog Coord | 1         |          |             |             | 1           |
| Sr Clerical Assistant          | 1         |          |             |             | 1           |
| <b>Grand Total</b>             | <b>10</b> | <b>2</b> | <b>3.75</b> | <b>3.75</b> | <b>19.5</b> |



**Table 72 – OPEB Reserve Fund Summary (Fund 69)**

**OPEB Reserve Fund Summary (Fund 69)  
2022/23 Adopted Budget**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Federal Revenue               | -                          | -                         | -                            | -                         |
| State Revenue                 | -                          | -                         | -                            | -                         |
| Local Revenue                 | 5,695,685                  | 6,612,128                 | 6,081,334                    | 6,612,128                 |
| <b>Total Revenue</b>          | <b>5,695,685</b>           | <b>6,612,128</b>          | <b>6,081,334</b>             | <b>6,612,128</b>          |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Books, Supplies, Services     | 13,650                     | 40,000                    | 14,317                       | 20,000                    |
| Debt Service                  | 9,481,414                  | 6,572,128                 | 8,154,106                    | 6,572,128                 |
| Other Outgo                   | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>9,495,064</b>           | <b>6,612,128</b>          | <b>8,168,423</b>             | <b>6,592,128</b>          |
| <b>Beginning Fund Balance</b> | <b>9,472,039</b>           | <b>5,672,660</b>          | <b>5,672,660</b>             | <b>3,585,570</b>          |
| Audit Adjustment              |                            | -                         |                              | -                         |
| Net Increase (Decrease)       | (3,799,379)                | -                         | (2,087,089)                  | 20,000                    |
| <b>Ending Fund Balance</b>    | <b>5,672,660</b>           | <b>5,672,660</b>          | <b>3,585,570</b>             | <b>3,605,570</b>          |







### Table 73 – Trust and Agency Fund Detail (Fund 71)

| Trust and Agency Fund Detail (Fund 71)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| 8846 Commission  | -                          | 60,000                    | 1,778                        | 39,300                    |
| 8861 Interest Income   | 1,910                      | -                         | 1,434                        | -                         |
| 8899 Miscellaneous   | 175                        | -                         | 269                          | 2,000                     |
| 8982 Interfund Transfers-In                                      | -                          | -                         | 8,948                        | -                         |
| 8983 Intrafund Transfers-In                                      | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>   | <b>2,085</b>               | <b>60,000</b>             | <b>12,429</b>                | <b>41,300</b>             |
| <b>Total Revenue</b>   | <b>2,085</b>               | <b>60,000</b>             | <b>12,429</b>                | <b>41,300</b>             |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 2353 Student Employee Assistants                                 | -                          | -                         | -                            | -                         |
| 2451 Instructional Aides (Replace)                               | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>   | -                          | -                         | -                            | -                         |
| 3350 Medicare - Classified                                       | -                          | -                         | -                            | -                         |
| 3520 Unemployment Ins -Classified                                | -                          | -                         | -                            | -                         |
| 3620 Worker's Compensation-Classfd                               | -                          | -                         | -                            | -                         |
| 3720 Apple-Transamerica NonP em-CI                               | -                          | -                         | -                            | -                         |
| <b>Fringe Benefits</b>   | -                          | -                         | -                            | -                         |
| 4304 Office Supplies   | 1,943                      | -                         | 658                          | 4,500                     |
| 4307 Computer software/site lic.-ad                              | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consulta                             | 600                        | -                         | 1,500                        | 1,500                     |
| 5106 Events/Programs - Outside Prod                              | 8,786                      | -                         | 4,464                        | 17,150                    |
| 5110 Instructor Events   | -                          | -                         | -                            | -                         |
| 5202 Travel Non-Local  | -                          | -                         | 2,156                        | 7,000                     |
| 5203 Travel Local  | -                          | -                         | -                            | -                         |
| 5204 Student Transportation                                      | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg                                      | 520                        | -                         | -                            | 4,000                     |
| 5206 Internal Training- Staff Dev                                | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership   | -                          | -                         | -                            | -                         |
| 5507 Pest Control  | -                          | -                         | -                            | -                         |
| 5607 Print & Dup. Equip. Leases/Rent                             | -                          | -                         | -                            | -                         |
| 5702 Graduation Expenses   | -                          | -                         | -                            | -                         |
| 5865 Publishing/ Doc Publication                                 | -                          | -                         | -                            | -                         |
| 5882 Equip Repairs Maint. & Svc.                                 | -                          | -                         | -                            | -                         |
| 5883 Net Internet Fees and Subs.                                 | 379                        | -                         | 381                          | -                         |
| 5885 Misc. Operational Exp.                                      | 10,875                     | 60,000                    | 16,082                       | 40,250                    |
| 5888 Advertising Print/ADS                                       | -                          | -                         | -                            | -                         |
| 5890 Service Contract - Equipment                                | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>                                 | <b>23,103</b>              | <b>60,000</b>             | <b>25,241</b>                | <b>74,400</b>             |
| 6303 College Library Periodicals                                 | -                          | -                         | -                            | -                         |
| 6402 Inst Equipment and Furn                                     | -                          | -                         | -                            | -                         |
| 6407 PC,SERV, Other Comput,Peripher                              | -                          | -                         | 853                          | -                         |
| <b>Equipment Capital Outlay</b>                                  | -                          | -                         | <b>853</b>                   | -                         |
| 7521 Scholarships  | -                          | -                         | -                            | -                         |
| 7641 Student Vouchers  | -                          | -                         | -                            | -                         |
| 7670 Direct Aid for Graduates                                    | -                          | -                         | -                            | -                         |
| <b>Others</b>  | -                          | -                         | -                            | -                         |
| <b>Expense Total</b>   | <b>23,103</b>              | <b>60,000</b>             | <b>26,095</b>                | <b>74,400</b>             |



**Table 74 – Trust and Agency Fund Summary (Fund 71)**

**Trust and Agency Fund Summary (Fund 71)  
2022/23 Adopted Budget**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Local Revenue                 | 2,085                      | 60,000                    | 12,429                       | 41,300                    |
| <b>Total Revenue</b>          | <b>2,085</b>               | <b>60,000</b>             | <b>12,429</b>                | <b>41,300</b>             |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Classified Salary             | -                          | -                         | -                            | -                         |
| Fringe Benefits               | -                          | -                         | -                            | -                         |
| Books, Supplies, Services     | 23,103                     | 60,000                    | 25,241                       | 74,400                    |
| Equipment Capital Outlay      | -                          | -                         | 853                          | -                         |
| Others                        | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>23,103</b>              | <b>60,000</b>             | <b>26,095</b>                | <b>74,400</b>             |
| <b>Beginning Fund Balance</b> | <b>265,711</b>             | <b>244,692</b>            | <b>244,692</b>               | <b>231,027</b>            |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | (21,019)                   | -                         | (13,666)                     | (33,100)                  |
| <b>Ending Fund Balance</b>    | <b>244,692</b>             | <b>244,692</b>            | <b>231,027</b>               | <b>197,927</b>            |





# Table 75 – Trust and Agency Fund Detail (Fund 71)

## Trust and Agency Fund Detail (Fund 71) 2022/23 Adopted Budget

| Description                          | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|--------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>                      |                            |                           |                              |                           |
| 8846 Commission                      | -                          | 60,000                    | 1,778                        | 39,300                    |
| 8861 Interest Income                 | 1,910                      | -                         | 1,434                        | -                         |
| 8899 Miscellaneous                   | 175                        | -                         | 269                          | 2,000                     |
| 8982 Interfund Transfers-In          | -                          | -                         | 8,948                        | -                         |
| 8983 Intrafund Transfers-In          | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>                 | <b>2,085</b>               | <b>60,000</b>             | <b>12,429</b>                | <b>41,300</b>             |
| <b>Total Revenue</b>                 | <b>2,085</b>               | <b>60,000</b>             | <b>12,429</b>                | <b>41,300</b>             |
| <b>Expenses</b>                      |                            |                           |                              |                           |
| 2353 Student Employee Assistants     | -                          | -                         | -                            | -                         |
| 2451 Instructional Aides (Replace)   | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>             | -                          | -                         | -                            | -                         |
| 3350 Medicare - Classified           | -                          | -                         | -                            | -                         |
| 3520 Unemployment Ins -Classified    | -                          | -                         | -                            | -                         |
| 3620 Worker's Compensation-Classfd   | -                          | -                         | -                            | -                         |
| 3720 Apple-Transamerica NonPerm-CI   | -                          | -                         | -                            | -                         |
| <b>Fringe Benefits</b>               | -                          | -                         | -                            | -                         |
| 4304 Office Supplies                 | 1,943                      | -                         | 658                          | 4,500                     |
| 4307 Computer software/site lic.-ad  | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consulta | 600                        | -                         | 1,500                        | 1,500                     |
| 5106 Events/Programs - Outside Prod  | 8,786                      | -                         | 4,464                        | 17,150                    |
| 5110 Instructor Events               | -                          | -                         | -                            | -                         |
| 5202 Travel Non-Local                | -                          | -                         | 2,156                        | 7,000                     |
| 5203 Travel Local                    | -                          | -                         | -                            | -                         |
| 5204 Student Transportation          | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg          | 520                        | -                         | -                            | 4,000                     |
| 5206 Internal Training- Staff Dev    | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership             | -                          | -                         | -                            | -                         |
| 5507 Pest Control                    | -                          | -                         | -                            | -                         |
| 5607 Print & Dup. Equip. Leases/Rent | -                          | -                         | -                            | -                         |
| 5702 Graduation Expenses             | -                          | -                         | -                            | -                         |
| 5865 Publishing/ Doc Publication     | -                          | -                         | -                            | -                         |
| 5882 Equip Repairs Maint. & Svc.     | -                          | -                         | -                            | -                         |
| 5883 Net Internet Fees and Subs.     | 379                        | -                         | 381                          | -                         |
| 5885 Misc. Operational Exp.          | 10,875                     | 60,000                    | 16,082                       | 40,250                    |
| 5888 Advertising Print/ADS           | -                          | -                         | -                            | -                         |
| 5890 Service Contract - Equipment    | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>     | <b>23,103</b>              | <b>60,000</b>             | <b>25,241</b>                | <b>74,400</b>             |
| 6303 College Library Periodicals     | -                          | -                         | -                            | -                         |
| 6402 Inst Equipment and Furn         | -                          | -                         | -                            | -                         |
| 6407 PC,SERV, Other Comput,Peripher  | -                          | -                         | 853                          | -                         |
| <b>Equipment Capital Outlay</b>      | -                          | -                         | <b>853</b>                   | -                         |
| 7521 Scholarships                    | -                          | -                         | -                            | -                         |
| 7641 Student Vouchers                | -                          | -                         | -                            | -                         |
| 7670 Direct Aid for Graduates        | -                          | -                         | -                            | -                         |
| <b>Others</b>                        | -                          | -                         | -                            | -                         |
| <b>Expense Total</b>                 | <b>23,103</b>              | <b>60,000</b>             | <b>26,095</b>                | <b>74,400</b>             |

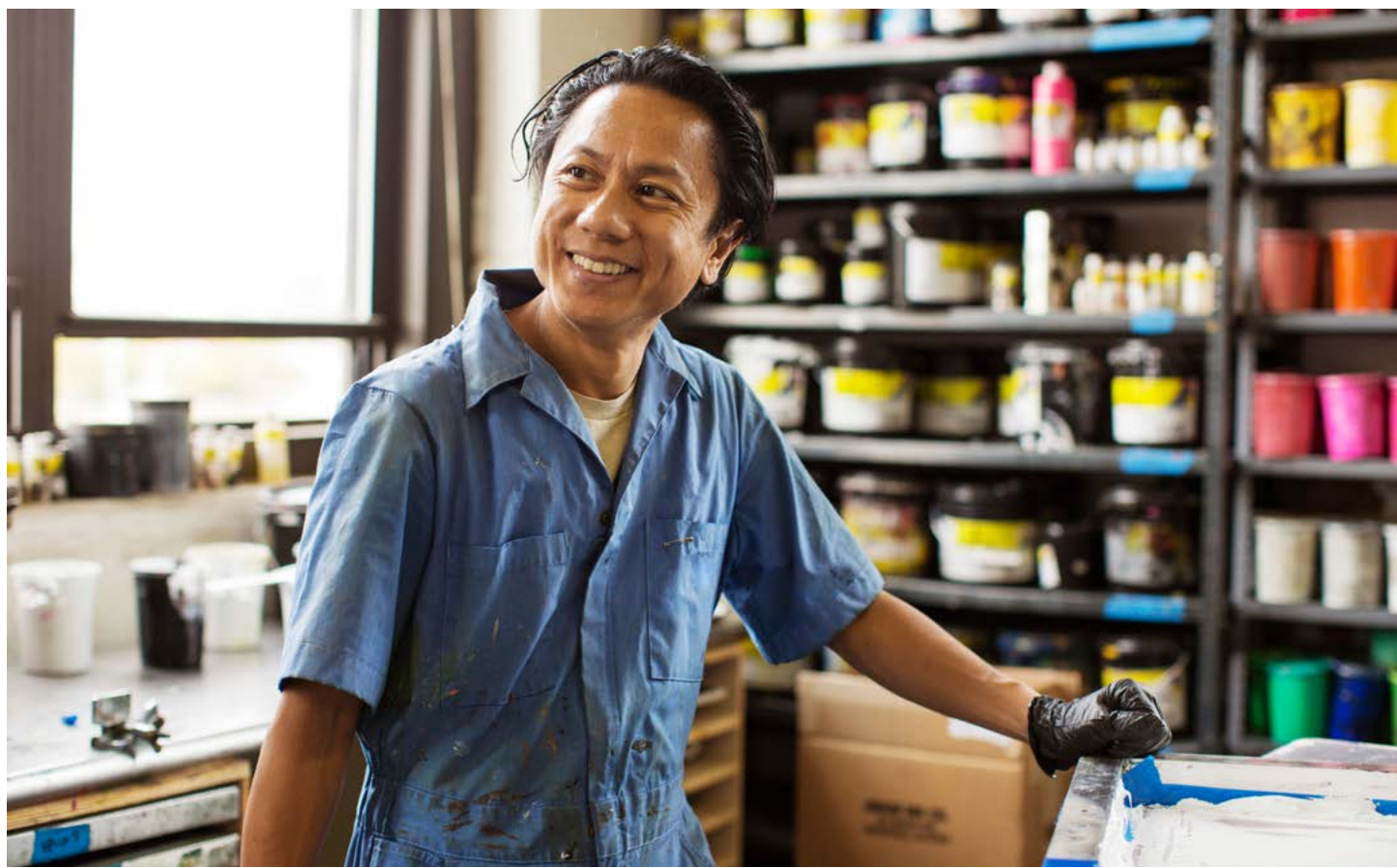




**Table 76 – Student Representation Fee Fund Summary (Fund 72)**

**Student Representation Fee Fund Summary (Fund 72)  
2022/23 Adopted Budget**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Local Revenue                 | 79,253                     | 30,000                    | 54,786                       | 55,000                    |
| <b>Total Revenue</b>          | <b>79,253</b>              | <b>30,000</b>             | <b>54,786</b>                | <b>55,000</b>             |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Books, Supplies, Svs.         | 1,930                      | 30,000                    | 5,514                        | 55,000                    |
| Equipment Cap Outlay          | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>1,930</b>               | <b>30,000</b>             | <b>5,514</b>                 | <b>55,000</b>             |
| <b>Beginning Fund Balance</b> | <b>200,820</b>             | <b>278,143</b>            | <b>278,143</b>               | <b>327,415</b>            |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 77,323                     | -                         | 49,271                       | -                         |
| <b>Ending Fund Balance</b>    | <b>278,143</b>             | <b>278,143</b>            | <b>327,415</b>               | <b>327,415</b>            |







# Table 77 – Student Representation Fee Fund Detail (Fund 72)

## Student Representation Fee Fund Detail (Fund 72) 2022/23 Adopted Budget

| Description                         | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>                     |                            |                           |                              |                           |
| 8883 Student Center Use Fee (R,R)   | -                          | -                         | -                            | -                         |
| 8861 Interest/Investment Income     | 3,730                      | -                         | 3,886                        | -                         |
| 8898 Student Representation Fee     | 75,523                     | 30,000                    | 50,900                       | 55,000                    |
| <b>Local Revenue</b>                | <b>79,253</b>              | <b>30,000</b>             | <b>54,786</b>                | <b>55,000</b>             |
| <b>Total Revenue</b>                | <b>79,253</b>              | <b>30,000</b>             | <b>54,786</b>                | <b>55,000</b>             |
| <b>Expenses</b>                     |                            |                           |                              |                           |
| 4301 Instructional - Classroom      | -                          | -                         | -                            | -                         |
| 4304 Supplies-office                | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult | -                          | -                         | -                            | 6,300                     |
| 5106 Events/Programs-Outside Prod   | 1,600                      | -                         | -                            | -                         |
| 5202 Local Travel                   | -                          | -                         | 3,043                        | -                         |
| 5205 Conference/Seminar Reg         | 230                        | -                         | 2,167                        | -                         |
| 5206 Internal Training- Staff Dev   | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership            | 100                        | -                         | -                            | -                         |
| 5605 Equipment Rentals - Mon-Mon    | -                          | -                         | 305                          | -                         |
| 5885 Misc. Operational Exp.         | -                          | 30,000                    | -                            | 48,700                    |
| <b>Books, Supplies, Svs.</b>        | <b>1,930</b>               | <b>30,000</b>             | <b>5,514</b>                 | <b>55,000</b>             |
| 6403 Non-Instructional Equip & Furn | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Expense</b>                | <b>1,930</b>               | <b>30,000</b>             | <b>5,514</b>                 | <b>55,000</b>             |





**Table 78 – Student Representation Fee Fund Summary (Fund 72)  
District Office – Central Services (Location 1)**

| <b>Student Representation Fee Fund Summary (Fund 72)<br/>2022/23 Adopted Budget</b> |                                    |                                   |                                      |                                   |
|---|------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| <b>District Office - Central Services (Location 1)</b>                              |                                    |                                   |                                      |                                   |
| <b>Description</b>  | <b>2020/21<br/>Audited Actuals</b> | <b>2021/22<br/>Adopted Budget</b> | <b>2021/22<br/>Unaudited Actuals</b> | <b>2022/23<br/>Adopted Budget</b> |
| <b>Revenues</b>   |                                    |                                   |                                      |                                   |
| Local Revenue   | 3,730                              | -                                 | 3,886                                | -                                 |
| <b>Total Revenue</b>  | <b>3,730</b>                       | <b>-</b>                          | <b>3,886</b>                         | <b>-</b>                          |
| <b>Expenses</b>   |                                    |                                   |                                      |                                   |
| Books, Supplies, Svs.   | -                                  | -                                 | -                                    | -                                 |
| Equipment Cap Outlay  | -                                  | -                                 | -                                    | -                                 |
| <b>Total Expense</b>  | <b>-</b>                           | <b>-</b>                          | <b>-</b>                             | <b>-</b>                          |
| <b>Beginning Fund Balance</b>   | <b>17,339</b>                      | <b>21,069</b>                     | <b>21,069</b>                        | <b>24,955</b>                     |
| Audit Adjustment  | -                                  | -                                 | -                                    | -                                 |
| Net Increase (Decrease)   | 3,730                              | -                                 | 3,886                                | -                                 |
| <b>Ending Fund Balance</b>  | <b>21,069</b>                      | <b>21,069</b>                     | <b>24,955</b>                        | <b>24,955</b>                     |





## Table 79 – Student Representation Fee Fund Detail (Fund 72) District Office – Central Services (Location 1)

| Student Representation Fee Fund Detail (Fund 72)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| District Office - Central Services (Location 1)                            |                            |                           |                              |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| 8883 Student Center Use Fee (R,R)  | -                          | -                         | -                            | -                         |
| 8861 Interest/Investment Income  | 3,730                      | -                         | 3,886                        | -                         |
| 8898 Student Representation Fee  | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>   | <b>3,730</b>               | <b>-</b>                  | <b>3,886</b>                 | <b>-</b>                  |
| <b>Total Revenue</b>   | <b>3,730</b>               | <b>-</b>                  | <b>3,886</b>                 | <b>-</b>                  |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 4301 Instructional - Classroom   | -                          | -                         | -                            | -                         |
| 4304 Supplies-office   | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult  | -                          | -                         | -                            | -                         |
| 5202 Local Travel  | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg  | -                          | -                         | -                            | -                         |
| 5206 Internal Training- Staff Dev  | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.  | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Svs.</b>   | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| 6403 Non-Instructional Equip & Furn  | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>  | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Expense</b>   | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |





## Table 80 – Student Representation Fee Fund Summary (Fund 72) College of Alameda (Location 2)

### Student Representation Fee Fund Summary (Fund 72) 2022/23 Adopted Budget

#### College of Alameda (Location 2)

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Tentative Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|
| <b>Revenues</b>               |                            |                           |                              |                             |
| Local Revenue                 | 15,030                     | 5,000                     | 10,161                       | 10,000                      |
| <b>Total Revenue</b>          | <b>15,030</b>              | <b>5,000</b>              | <b>10,161</b>                | <b>10,000</b>               |
| <b>Expenses</b>               |                            |                           |                              |                             |
| Books, Supplies, Svs.         | -                          | 5,000                     | -                            | 10,000                      |
| Equipment Cap Outlay          | -                          | -                         | -                            | -                           |
| <b>Total Expense</b>          | <b>-</b>                   | <b>5,000</b>              | <b>-</b>                     | <b>10,000</b>               |
| <b>Beginning Fund Balance</b> | <b>29,926</b>              | <b>44,956</b>             | <b>44,956</b>                | <b>55,117</b>               |
| Audit Adjustment              | -                          | -                         | -                            | -                           |
| Net Increase (Decrease)       | 15,030                     | -                         | 10,161                       | -                           |
| <b>Ending Fund Balance</b>    | <b>44,956</b>              | <b>44,956</b>             | <b>55,117</b>                | <b>55,117</b>               |







## Table 81 – Student Representation Fee Fund Detail (Fund 72) College of Alameda (Location 2)

| Student Representation Fee Fund Detail (Fund 72)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| College of Alameda (Location 2)  |                            |                           |                              |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| 8883 Student Center Use Fee (R,R)  | -                          | -                         | -                            | -                         |
| 8861 Interest/Investment Income  | -                          | -                         | -                            | -                         |
| 8898 Student Representation Fee  | 15,030                     | 5,000                     | 10,161                       | 10,000                    |
| <b>Local Revenue</b>   | <b>15,030</b>              | <b>5,000</b>              | <b>10,161</b>                | <b>10,000</b>             |
| <b>Total Revenue</b>   | <b>15,030</b>              | <b>5,000</b>              | <b>10,161</b>                | <b>10,000</b>             |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 4301 Instructional - Classroom   | -                          | -                         | -                            | -                         |
| 4304 Supplies-office   | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult  | -                          | -                         | -                            | -                         |
| 5202 Local Travel  | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg  | -                          | -                         | -                            | -                         |
| 5206 Internal Training- Staff Dev  | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.  | -                          | 5,000                     | -                            | 10,000                    |
| <b>Books, Supplies, Svs.</b>   | -                          | <b>5,000</b>              | -                            | <b>10,000</b>             |
| 6403 Non-Instructional Equip & Furn  | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>  | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>   | -                          | <b>5,000</b>              | -                            | <b>10,000</b>             |



**Table 82 – Student Representation Fee Fund Summary (Fund 72)  
Laney College (Location 5)**

**Student Representation Fee Fund Summary (Fund 72)  
2022/23 Adopted Budget**

**Laney College (Location 5)**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Local Revenue                 | 25,141                     | 10,000                    | 16,880                       | 20,000                    |
| <b>Total Revenue</b>          | <b>25,141</b>              | <b>10,000</b>             | <b>16,880</b>                | <b>20,000</b>             |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Books, Supplies, Svs.         | 230                        | 10,000                    | 3,462                        | 20,000                    |
| Equipment Cap Outlay          | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>230</b>                 | <b>10,000</b>             | <b>3,462</b>                 | <b>20,000</b>             |
| <b>Beginning Fund Balance</b> | <b>55,273</b>              | <b>80,184</b>             | <b>80,184</b>                | <b>93,602</b>             |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 24,911                     | -                         | 13,418                       | -                         |
| <b>Ending Fund Balance</b>    | <b>80,184</b>              | <b>80,184</b>             | <b>93,602</b>                | <b>93,602</b>             |





## Table 83 – Student Representation Fee Fund Detail (Fund 72) Laney College (Location 5)

| Student Representation Fee Fund Detail (Fund 72)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Laney College (Location 5)   |                            |                           |                              |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| 8883 Student Center Use Fee (R,R)  | -                          | -                         | -                            | -                         |
| 8861 Interest/Investment Income  | -                          | -                         | -                            | -                         |
| 8898 Student Representation Fee  | 25,141                     | 10,000                    | 16,880                       | 20,000                    |
| <b>Local Revenue</b>   | <b>25,141</b>              | <b>10,000</b>             | <b>16,880</b>                | <b>20,000</b>             |
| <b>Total Revenue</b>   | <b>25,141</b>              | <b>10,000</b>             | <b>16,880</b>                | <b>20,000</b>             |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 4301 Instructional - Classroom   | -                          | -                         | -                            | -                         |
| 4304 Supplies-office   | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult  | -                          | -                         | -                            | -                         |
| 5202 Local Travel  | -                          | -                         | 2,370                        | -                         |
| 5205 Conference/Seminar Reg  | 230                        | -                         | 1,092                        | -                         |
| 5206 Internal Training- Staff Dev  | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.  | -                          | 10,000                    | -                            | 20,000                    |
| <b>Books, Supplies, Svs.</b>   | <b>230</b>                 | <b>10,000</b>             | <b>3,462</b>                 | <b>20,000</b>             |
| 6403 Non-Instructional Equip & Furn  | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>  | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Expense</b>   | <b>230</b>                 | <b>10,000</b>             | <b>3,462</b>                 | <b>20,000</b>             |



## Table 84 – Student Representation Fee Fund Summary (Fund 72) Merritt College (Location 6)

| Student Representation Fee Fund Summary (Fund 72)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Merritt College (Location 6)  |                            |                           |                              |                           |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| Local Revenue   | 18,251                     | 8,000                     | 13,018                       | 15,000                    |
| <b>Total Revenue</b>  | <b>18,251</b>              | <b>8,000</b>              | <b>13,018</b>                | <b>15,000</b>             |
| <b>Expenses</b>   |                            |                           |                              |                           |
| Books, Supplies, Svs.   | 1,700                      | 8,000                     | 2,053                        | 15,000                    |
| Equipment Cap Outlay  | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>  | <b>1,700</b>               | <b>8,000</b>              | <b>2,053</b>                 | <b>15,000</b>             |
| <b>Beginning Fund Balance</b>   | <b>49,318</b>              | <b>65,869</b>             | <b>65,869</b>                | <b>76,834</b>             |
| Audit Adjustment  | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)   | 16,551                     | -                         | 10,965                       | -                         |
| <b>Ending Fund Balance</b>  | <b>65,869</b>              | <b>65,869</b>             | <b>76,834</b>                | <b>76,834</b>             |





## Table 85 – Student Representation Fee Fund Detail (Fund 72) Merritt College (Location 6)

| Student Representation Fee Fund Detail (Fund 72)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Merritt College (Location 6)   |                            |                           |                              |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| 8883 Student Center Use Fee (R,R)  | -                          | -                         | -                            | -                         |
| 8861 Interest/Investment Income  | -                          | -                         | -                            | -                         |
| 8898 Student Representation Fee  | 18,251                     | 8,000                     | 13,018                       | 15,000                    |
| <b>Local Revenue</b>   | <b>18,251</b>              | <b>8,000</b>              | <b>13,018</b>                | <b>15,000</b>             |
| <b>Total Revenue</b>   | <b>18,251</b>              | <b>8,000</b>              | <b>13,018</b>                | <b>15,000</b>             |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 4301 Instructional - Classroom   | -                          | -                         | -                            | -                         |
| 4304 Supplies-office   | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult  | -                          | -                         | -                            | 6,300                     |
| 5106 Events/Programs-Outside Prod  | 1,600                      | -                         | -                            | -                         |
| 5202 Local Travel  | -                          | -                         | 673                          | -                         |
| 5205 Conference/Seminar Reg  | -                          | -                         | 1,075                        | -                         |
| 5206 Internal Training- Staff Dev  | -                          | -                         | -                            | -                         |
| 5301 Dues and Membership   | 100                        | -                         | -                            | -                         |
| 5605 Equipment Rentals - Mon-Mon   | -                          | -                         | 305                          | -                         |
| 5885 Misc. Operational Exp.  | -                          | 8,000                     | -                            | 8,700                     |
| <b>Books, Supplies, Svs.</b>   | <b>1,700</b>               | <b>8,000</b>              | <b>2,053</b>                 | <b>15,000</b>             |
| 6403 Non-Instructional Equip & Furn  | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>  | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Expense</b>   | <b>1,700</b>               | <b>8,000</b>              | <b>2,053</b>                 | <b>15,000</b>             |



## Table 86 – Student Representation Fee Fund Summary (Fund 72) Berkeley City College (Location 8)

### Student Representation Fee Fund Summary (Fund 72) 2022/23 Adopted Budget

#### Berkeley City College (Location 8)

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Local Revenue                 | 17,101                     | 7,000                     | 10,841                       | 10,000                    |
| <b>Total Revenue</b>          | <b>17,101</b>              | <b>7,000</b>              | <b>10,841</b>                | <b>10,000</b>             |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Books, Supplies, Svs.         | -                          | 7,000                     | -                            | 10,000                    |
| Equipment Cap Outlay          | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>-</b>                   | <b>7,000</b>              | <b>-</b>                     | <b>10,000</b>             |
| <b>Beginning Fund Balance</b> | <b>48,964</b>              | <b>66,065</b>             | <b>66,065</b>                | <b>76,906</b>             |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 17,101                     | -                         | 10,841                       | -                         |
| <b>Ending Fund Balance</b>    | <b>66,065</b>              | <b>66,065</b>             | <b>76,906</b>                | <b>76,906</b>             |





**Table 87 – Student Representation Fee Fund Detail (Fund 72)  
Berkeley City College (Location 8)**

| Student Representation Fee Fund Detail (Fund 72)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Berkeley City College (Location 8)   |                            |                           |                              |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| 8883 Student Center Use Fee (R,R)  | -                          | -                         | -                            | -                         |
| 8861 Interest/Investment Income  | -                          | -                         | -                            | -                         |
| 8898 Student Representation Fee  | 17,101                     | 7,000                     | 10,841                       | 10,000                    |
| <b>Local Revenue</b>   | <b>17,101</b>              | <b>7,000</b>              | <b>10,841</b>                | <b>10,000</b>             |
| <b>Total Revenue</b>   | <b>17,101</b>              | <b>7,000</b>              | <b>10,841</b>                | <b>10,000</b>             |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 4301 Instructional - Classroom   | -                          | -                         | -                            | -                         |
| 4304 Supplies-office   | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult  | -                          | -                         | -                            | -                         |
| 5202 Local Travel  | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg  | -                          | -                         | -                            | -                         |
| 5206 Internal Training- Staff Dev  | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.  | -                          | 7,000                     | -                            | 10,000                    |
| <b>Books, Supplies, Svs.</b>   | <b>-</b>                   | <b>7,000</b>              | <b>-</b>                     | <b>10,000</b>             |
| 6403 Non-Instructional Equip & Furn  | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>  | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Expense</b>   | <b>-</b>                   | <b>7,000</b>              | <b>-</b>                     | <b>10,000</b>             |



### Table 88 – Project Trust Fund Summary (Fund 75)

## Project Trust Fund Summary (Fund 75) 2022/23 Adopted Budget

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| State Revenue                 | -                          | 12,281                    | 2,500                        | -                         |
| Local Revenue                 | 44,221                     | 76,860                    | 53,256                       | 27,000                    |
| <b>Total Revenue</b>          | <b>44,221</b>              | <b>89,141</b>             | <b>55,756</b>                | <b>27,000</b>             |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Part Time Academic            | -                          | 2,509                     | 300                          | -                         |
| Fringe Benefits               | -                          | -                         | 60                           | -                         |
| Books, Supplies, Services     | 12,362                     | 86,632                    | 11,674                       | 27,000                    |
| Equipment Capital Outlay      | 7,518                      | -                         | 82                           | -                         |
| <b>Total Expense</b>          | <b>19,880</b>              | <b>89,141</b>             | <b>12,117</b>                | <b>27,000</b>             |
| <b>Beginning Fund Balance</b> | <b>356,204</b>             | <b>380,546</b>            | <b>380,546</b>               | <b>424,186</b>            |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 24,342                     | 0                         | 43,640                       | -                         |
| <b>Ending Fund Balance</b>    | <b>380,546</b>             | <b>380,546</b>            | <b>424,186</b>               | <b>424,186</b>            |







### Table 89 – Project Trust Fund Detail (Fund 75)

| Project Trust Fund Detail (Fund 75)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| 8699 Other State Revenue                                      | -                          | 12,281                    | 2,500                        | -                         |
| <b>State Revenue</b>  | <b>-</b>                   | <b>12,281</b>             | <b>2,500</b>                 | <b>-</b>                  |
| 8851 Facility & Athletic Field Rent                           | -                          | -                         | -                            | -                         |
| 8861 Interest/Investment Income                               | 3,526                      | -                         | 3,005                        | -                         |
| 8890 CREDIT CARD CHARGE BACK                                  | 2,000                      | -                         | -                            | -                         |
| 8899 Miscellaneous  | 38,696                     | 76,860                    | 50,251                       | 27,000                    |
| 8982 Interfund Transfers-In                                   | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>  | <b>44,221</b>              | <b>76,860</b>             | <b>53,256</b>                | <b>27,000</b>             |
| <b>Total Revenue</b>  | <b>44,221</b>              | <b>89,141</b>             | <b>55,756</b>                | <b>27,000</b>             |
| <b>Expenses</b>   |                            |                           |                              |                           |
| 1456 Other Non-Teaching Assignments                           | -                          | 2,509                     | 300                          | -                         |
| <b>Part Time Academic</b>                                     | <b>-</b>                   | <b>2,509</b>              | <b>300</b>                   | <b>-</b>                  |
| 3110 STRS - Academic  | -                          | -                         | 51                           | -                         |
| 3340 Medicare - Academic                                      | -                          | -                         | 4                            | -                         |
| 3510 Unemployment Ins.-Academic                               | -                          | -                         | 0                            | -                         |
| 3610 Worker's Compensation-Academic                           | -                          | -                         | 5                            | -                         |
| <b>Fringe Benefits</b>  | <b>-</b>                   | <b>-</b>                  | <b>60</b>                    | <b>-</b>                  |
| 4301 Instructional - Classroom                                | 698                        | -                         | 416                          | -                         |
| 4304 Supplies-office  | -                          | -                         | -                            | -                         |
| 4305 Fuel - gasoline/petroleum                                | -                          | -                         | 913                          | -                         |
| 4307 Computer software/site lic.-ad                           | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult                           | -                          | -                         | -                            | -                         |
| 5106 Events/Programs-Outside Prod                             | -                          | -                         | 1,010                        | -                         |
| 5203 Travel Local   | -                          | -                         | 31                           | -                         |
| 5607 Print & Dup. Equip Leases/Rent                           | 5,491                      | -                         | -                            | -                         |
| 5882 Equip Repairs Maint. & Svc                               | -                          | 7,100                     | 6,729                        | -                         |
| 5885 Misc. Operational Exp.                                   | 1,185                      | 79,532                    | 2,576                        | 27,000                    |
| 5890 Service Contract-Equipment                               | 2,015                      | -                         | -                            | -                         |
| 5891 Service Contract-Software-DP                             | 1,666                      | -                         | -                            | -                         |
| 5892 Service Contract-Hardware-DP                             | 1,306                      | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>                              | <b>12,362</b>              | <b>86,632</b>             | <b>11,674</b>                | <b>27,000</b>             |
| 6303 College Library Periodicals                              | -                          | -                         | -                            | -                         |
| 6306 Library Databases  | 5,000                      | -                         | -                            | -                         |
| 6402 Inst Equipment and Furn                                  | 2,518                      | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn                           | -                          | -                         | -                            | -                         |
| 6407 PC,SERV, Other Comput,Peripher                           | -                          | -                         | 82                           | -                         |
| <b>Equipment Capital Outlay</b>                               | <b>7,518</b>               | <b>-</b>                  | <b>82</b>                    | <b>-</b>                  |
| <b>Total Expense</b>  | <b>19,880</b>              | <b>89,141</b>             | <b>12,117</b>                | <b>27,000</b>             |



**Table 90 – Project Trust Fund Summary (Fund 75)  
District Office – Central Services (Location 1)**

**Project Trust Fund Summary (Fund 75)  
2022/23 Adopted Budget**

**District Office - Central Services (Location 1)**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| State Revenue                 | -                          | -                         | -                            | -                         |
| Local Revenue                 | 3,526                      | -                         | 3,005                        | -                         |
| <b>Total Revenue</b>          | <b>3,526</b>               | <b>-</b>                  | <b>3,005</b>                 | <b>-</b>                  |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Part Time Academic            | -                          | -                         | -                            | -                         |
| Books, Supplies, Svs.         | -                          | -                         | -                            | -                         |
| Equipment Cap Outlay          | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Beginning Fund Balance</b> | <b>3,357</b>               | <b>6,883</b>              | <b>6,883</b>                 | <b>9,888</b>              |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 3,526                      | -                         | 3,005                        | -                         |
| <b>Ending Fund Balance</b>    | <b>6,883</b>               | <b>6,883</b>              | <b>9,888</b>                 | <b>9,888</b>              |



## Table 91 – Project Trust Fund Detail (Fund 75) District Office – Central Services (Location 1)

| Project Trust Fund Detail (Fund 75)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| District Office - Central Services (Location 1)               |                            |                           |                              |                           |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| 8699 Other State Revenue                                      | -                          | -                         | -                            | -                         |
| <b>State Revenue</b>  | -                          | -                         | -                            | -                         |
| 8883 Student Center Use Fee (R,R)                             | -                          | -                         | -                            | -                         |
| 8861 Interest/Investment Income                               | 3,526                      | -                         | 3,005                        | -                         |
| 8898 Student Representation Fee                               | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>  | <b>3,526</b>               | -                         | <b>3,005</b>                 | -                         |
| <b>Total Revenue</b>  | <b>3,526</b>               | -                         | <b>3,005</b>                 | -                         |
| <b>Expenses</b>   |                            |                           |                              |                           |
| 1456 Other Non-Teaching Assignments                           | -                          | -                         | -                            | -                         |
| <b>Part Time Academic</b>                                     | -                          | -                         | -                            | -                         |
| 4301 Instructional - Classroom                                | -                          | -                         | -                            | -                         |
| 4304 Supplies-office  | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult                           | -                          | -                         | -                            | -                         |
| 5202 Local Travel   | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg                                   | -                          | -                         | -                            | -                         |
| 5206 Internal Training- Staff Dev                             | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.                                   | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Svs.</b>                                  | -                          | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn                           | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>                                   | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>  | -                          | -                         | -                            | -                         |



## Table 92 – Project Trust Fund Summary (Fund 75) College of Alameda (Location 2)

### Project Trust Fund Summary (Fund 75) 2022/23 Adopted Budget

#### College of Alameda (Location 2)

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| State Revenue                 | -                          | 12,281                    | -                            | -                         |
| Local Revenue                 | 16,346                     | 36,187                    | 16,893                       | 16,000                    |
| <b>Total Revenue</b>          | <b>16,346</b>              | <b>48,468</b>             | <b>16,893</b>                | <b>16,000</b>             |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Part Time Academic            | -                          | 2,509                     | 300                          | -                         |
| Fringe Benefits               | -                          | -                         | 60                           | -                         |
| Books, Supplies, Svs.         | 873                        | 45,959                    | 11,178                       | 16,000                    |
| Equipment Cap Outlay          | 2,518                      | -                         | 82                           | -                         |
| <b>Total Expense</b>          | <b>3,391</b>               | <b>48,468</b>             | <b>11,621</b>                | <b>16,000</b>             |
| <b>Beginning Fund Balance</b> | <b>80,742</b>              | <b>93,697</b>             | <b>93,697</b>                | <b>98,969</b>             |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 12,955                     | 0                         | 5,272                        | -                         |
| <b>Ending Fund Balance</b>    | <b>93,697</b>              | <b>93,697</b>             | <b>98,969</b>                | <b>98,969</b>             |





**Table 93 – Project Trust Fund Detail (Fund 75)  
College of Alameda (Location 2)**

| Project Trust Fund Detail (Fund 75)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| College of Alameda (Location 2)                               |                            |                           |                              |                           |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| 8699 Other State Revenue                                      | -                          | 12,281                    | -                            | -                         |
| <b>State Revenue</b>  | -                          | <b>12,281</b>             | -                            | -                         |
| 8851 Facility & Athletic Field Rent                           | -                          | -                         | -                            | -                         |
| 8890 CREDIT CARD CHARGE BACK                                  | 2,000                      | -                         | -                            | -                         |
| 8899 Miscellaneous  | 14,346                     | 36,187                    | 16,893                       | 16,000                    |
| 8982 Interfund Transfers-In                                   | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>  | <b>16,346</b>              | <b>36,187</b>             | <b>16,893</b>                | <b>16,000</b>             |
| <b>Total Revenue</b>  | <b>16,346</b>              | <b>48,468</b>             | <b>16,893</b>                | <b>16,000</b>             |
| <b>Expenses</b>   |                            |                           |                              |                           |
| 1456 Other Non-Teaching Assignments                           | -                          | 2,509                     | 300                          | -                         |
| <b>Part Time Academic</b>                                     | -                          | <b>2,509</b>              | <b>300</b>                   | -                         |
| 3110 STRS - Academic  | -                          | -                         | 51                           | -                         |
| 3340 Medicare - Academic                                      | -                          | -                         | 4                            | -                         |
| 3510 Unemployment Ins.-Academic                               | -                          | -                         | 0                            | -                         |
| 3610 Worker's Compensation-Academic                           | -                          | -                         | 5                            | -                         |
| <b>Fringe Benefits</b>  | -                          | -                         | <b>60</b>                    | -                         |
| 4301 Instructional - Classroom                                | 448                        | -                         | 416                          | -                         |
| 4304 Supplies-office  | -                          | -                         | -                            | -                         |
| 4305 Fuel - gasoline/petroleum                                | -                          | -                         | 913                          | -                         |
| 4306 Computer software/site lic.-cl                           | -                          | -                         | -                            | -                         |
| 4307 Computer software/site lic.-ad                           | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult                           | -                          | -                         | -                            | -                         |
| 5106 Events/Programs-Outside Prod                             | -                          | -                         | 514                          | -                         |
| 5203 Travel Local   | -                          | -                         | 31                           | -                         |
| 5882 Equip Repairs Maint. & Svc                               | -                          | 7,100                     | 6,729                        | -                         |
| 5885 Misc. Operational Exp.                                   | 425                        | 38,859                    | 2,576                        | 16,000                    |
| 5890 Service Contract-Equipment                               | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Svs.</b>                                  | <b>873</b>                 | <b>45,959</b>             | <b>11,178</b>                | <b>16,000</b>             |
| 6303 College Library Periodicals                              | -                          | -                         | -                            | -                         |
| 6402 Inst Equipment and Furn                                  | 2,518                      | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn                           | -                          | -                         | -                            | -                         |
| 6407 PC,SERV, Other Comput,Peripher                           | -                          | -                         | 82                           | -                         |
| <b>Equipment Capital Outlay</b>                               | <b>2,518</b>               | -                         | <b>82</b>                    | -                         |
| <b>Total Expense</b>  | <b>3,391</b>               | <b>48,468</b>             | <b>11,621</b>                | <b>16,000</b>             |



## Table 94 – Project Trust Fund Summary (Fund 75) Laney College (Location 5)

### Project Trust Fund Summary (Fund 75) 2022/23 Adopted Budget

### Laney College (Location 5)

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| State Revenue                 | -                          | -                         | -                            | -                         |
| Local Revenue                 | 490                        | 10,000                    | 27,468                       | 1,000                     |
| <b>Total Revenue</b>          | <b>490</b>                 | <b>10,000</b>             | <b>27,468</b>                | <b>1,000</b>              |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Part Time Academic            | -                          | -                         | -                            | -                         |
| Books, Supplies, Svs.         | -                          | 10,000                    | 496                          | 1,000                     |
| Equipment Cap Outlay          | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>-</b>                   | <b>10,000</b>             | <b>496</b>                   | <b>1,000</b>              |
| <b>Beginning Fund Balance</b> | <b>75,931</b>              | <b>76,421</b>             | <b>76,421</b>                | <b>103,393</b>            |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 490                        | -                         | 26,972                       | -                         |
| <b>Ending Fund Balance</b>    | <b>76,421</b>              | <b>76,421</b>             | <b>103,393</b>               | <b>103,393</b>            |



## Table 95 – Project Trust Fund Detail (Fund 75) Laney College (Location 5)

| Project Trust Fund Detail (Fund 75)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Laney College (Location 5)                                    |                            |                           |                              |                           |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| 8699 Other State Revenue                                      | -                          | -                         | -                            | -                         |
| <b>State Revenue</b>  | -                          | -                         | -                            | -                         |
| 8851 Facility & Athletic Field Rent                           | -                          | -                         | -                            | -                         |
| 8899 Miscellaneous  | 490                        | 10,000                    | 27,468                       | 1,000                     |
| 8982 Interfund Transfers-In                                   | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>  | <b>490</b>                 | <b>10,000</b>             | <b>27,468</b>                | <b>1,000</b>              |
| <b>Total Revenue</b>  | <b>490</b>                 | <b>10,000</b>             | <b>27,468</b>                | <b>1,000</b>              |
| <b>Expenses</b>   |                            |                           |                              |                           |
| 1456 Other Non-Teaching Assignments                           | -                          | -                         | -                            | -                         |
| <b>Part Time Academic</b>                                     | -                          | -                         | -                            | -                         |
| 4301 Instructional - Classroom                                | -                          | -                         | -                            | -                         |
| 4304 Supplies-office  | -                          | -                         | -                            | -                         |
| 4307 Computer software/site lic.-ad                           | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult                           | -                          | -                         | -                            | -                         |
| 5106 Events/Programs-Outside Prod                             | -                          | -                         | 496                          | -                         |
| 5882 Equip Repairs Maint. & Svc                               | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.                                   | -                          | 10,000                    | -                            | 1,000                     |
| <b>Books, Supplies, Svs.</b>                                  | -                          | <b>10,000</b>             | <b>496</b>                   | <b>1,000</b>              |
| 6303 College Library Periodicals                              | -                          | -                         | -                            | -                         |
| 6402 Inst Equipment and Furn                                  | -                          | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn                           | -                          | -                         | -                            | -                         |
| <b>Equipment Capital Outlay</b>                               | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>  | -                          | <b>10,000</b>             | <b>496</b>                   | <b>1,000</b>              |



## Table 96 – Project Trust Fund Summary (Fund 75) Merritt College (Location 6)

| Project Trust Fund Summary (Fund 75)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Merritt College (Location 6)                                   |                            |                           |                              |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| State Revenue  | -                          | -                         | 2,500                        | -                         |
| Local Revenue  | 20                         | 10,000                    | 2,700                        | 7,000                     |
| <b>Total Revenue</b>   | <b>20</b>                  | <b>10,000</b>             | <b>5,200</b>                 | <b>7,000</b>              |
| <b>Expenses</b>  |                            |                           |                              |                           |
| Part Time Academic   | -                          | -                         | -                            | -                         |
| Books, Supplies, Svs.  | 7,757                      | 10,000                    | -                            | 7,000                     |
| Equipment Cap Outlay   | 5,000                      | -                         | -                            | -                         |
| <b>Total Expense</b>   | <b>12,757</b>              | <b>10,000</b>             | <b>-</b>                     | <b>7,000</b>              |
| <b>Beginning Fund Balance</b>                                  | <b>82,810</b>              | <b>70,074</b>             | <b>70,074</b>                | <b>75,274</b>             |
| Audit Adjustment   | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)  | (12,737)                   | -                         | 5,200                        | -                         |
| <b>Ending Fund Balance</b>                                     | <b>70,074</b>              | <b>70,074</b>             | <b>75,274</b>                | <b>75,274</b>             |





## Table 97 – Project Trust Fund Detail (Fund 75) Merritt College (Location 6)

| Project Trust Fund Detail (Fund 75)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Merritt College (Location 6)                                  |                            |                           |                              |                           |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| 8699 Other State Revenue                                      | -                          | -                         | 2,500                        | -                         |
| <b>State Revenue</b>  | -                          | -                         | <b>2,500</b>                 | -                         |
| 8851 Facility & Athletic Field Rent                           | -                          | -                         | -                            | -                         |
| 8899 Miscellaneous  | 20                         | 10,000                    | 2,700                        | 7,000                     |
| 8982 Interfund Transfers-In                                   | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>  | <b>20</b>                  | <b>10,000</b>             | <b>2,700</b>                 | <b>7,000</b>              |
| <b>Total Revenue</b>  | <b>20</b>                  | <b>10,000</b>             | <b>5,200</b>                 | <b>7,000</b>              |
| <b>Expenses</b>   |                            |                           |                              |                           |
| 1456 Other Non-Teaching Assignments                           | -                          | -                         | -                            | -                         |
| <b>Part Time Academic</b>                                     | -                          | -                         | -                            | -                         |
| 4301 Instructional - Classroom                                | 250                        | -                         | -                            | -                         |
| 4304 Supplies-office  | -                          | -                         | -                            | -                         |
| 4307 Computer software/site lic.-ad                           | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult                           | -                          | -                         | -                            | -                         |
| 5607 Print & Dup. Equip Leases/Rent                           | 5,491                      | -                         | -                            | -                         |
| 5882 Equip Repairs Maint. & Svc                               | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.                                   | -                          | 10,000                    | -                            | 7,000                     |
| 5890 Service Contract-Equipment                               | 2,015                      | -                         | -                            | -                         |
| <b>Books, Supplies, Svs.</b>                                  | <b>7,757</b>               | <b>10,000</b>             | -                            | <b>7,000</b>              |
| 6303 College Library Periodicals                              | -                          | -                         | -                            | -                         |
| 6306 Library Databases  | 5,000                      | -                         | -                            | -                         |
| 6402 Inst Equipment and Furn                                  | -                          | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn                           | -                          | -                         | -                            | -                         |
| <b>Equipment Capital Outlay</b>                               | <b>5,000</b>               | -                         | -                            | -                         |
| <b>Total Expense</b>  | <b>12,757</b>              | <b>10,000</b>             | -                            | <b>7,000</b>              |



## Table 98 – Project Trust Fund Summary (Fund 75) Berkeley City College (Location 8)

| Project Trust Fund Summary (Fund 75)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Berkeley City College  |                            |                           |                              |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| State Revenue  | -                          | -                         | -                            | -                         |
| Local Revenue  | 23,841                     | 20,673                    | 3,190                        | 3,000                     |
| <b>Total Revenue</b>   | <b>23,841</b>              | <b>20,673</b>             | <b>3,190</b>                 | <b>3,000</b>              |
| <b>Expenses</b>  |                            |                           |                              |                           |
| Part Time Academic   | -                          | -                         | -                            | -                         |
| Books, Supplies, Svs.  | 3,732                      | 20,673                    | -                            | 3,000                     |
| Equipment Cap Outlay   | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>   | <b>3,732</b>               | <b>20,673</b>             | <b>-</b>                     | <b>3,000</b>              |
| <b>Beginning Fund Balance</b>                                  | <b>113,363</b>             | <b>133,471</b>            | <b>133,471</b>               | <b>136,661</b>            |
| Audit Adjustment   | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)  | 20,109                     | -                         | 3,190                        | -                         |
| <b>Ending Fund Balance</b>                                     | <b>133,471</b>             | <b>133,471</b>            | <b>136,661</b>               | <b>136,661</b>            |



**Table 99 – Project Trust Fund Detail (Fund 75)  
Berkeley City College (Location 8)**

| Project Trust Fund Detail (Fund 75)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Berkeley City College (Location 8)                            |                            |                           |                              |                           |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| 8699 Other State Revenue                                      | -                          | -                         | -                            | -                         |
| <b>State Revenue</b>  | -                          | -                         | -                            | -                         |
| 8851 Facility & Athletic Field Rent                           | -                          | -                         | -                            | -                         |
| 8899 Miscellaneous  | 23,841                     | 20,673                    | 3,190                        | 3,000                     |
| 8982 Interfund Transfers-In                                   | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>  | <b>23,841</b>              | <b>20,673</b>             | <b>3,190</b>                 | <b>3,000</b>              |
| <b>Total Revenue</b>  | <b>23,841</b>              | <b>20,673</b>             | <b>3,190</b>                 | <b>3,000</b>              |
| <b>Expenses</b>   |                            |                           |                              |                           |
| 1456 Other Non-Teaching Assignments                           | -                          | -                         | -                            | -                         |
| <b>Part Time Academic</b>                                     | -                          | -                         | -                            | -                         |
| 4301 Instructional - Classroom                                | -                          | -                         | -                            | -                         |
| 4304 Supplies-office  | -                          | -                         | -                            | -                         |
| 4307 Computer software/site lic.-ad                           | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult                           | -                          | -                         | -                            | -                         |
| 5882 Equip Repairs Maint. & Svc                               | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.                                   | 760                        | 20,673                    | -                            | 3,000                     |
| 5891 Service Contract-Software-DP                             | 1,666                      | -                         | -                            | -                         |
| 5892 Service Contract-Hardware-DP                             | 1,306                      | -                         | -                            | -                         |
| <b>Books, Supplies, Svs.</b>                                  | <b>3,732</b>               | <b>20,673</b>             | -                            | <b>3,000</b>              |
| 6303 College Library Periodicals                              | -                          | -                         | -                            | -                         |
| 6402 Inst Equipment and Furn                                  | -                          | -                         | -                            | -                         |
| 6403 Non-Instructional Equip & Furn                           | -                          | -                         | -                            | -                         |
| <b>Equipment Capital Outlay</b>                               | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>  | <b>3,732</b>               | <b>20,673</b>             | -                            | <b>3,000</b>              |



**Table 100 – Self-Insurance Fund Summary (Fund 80)**

**Self-Insurance Fund Summary (Fund 80)  
2022/23 Adopted Budget**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Local Revenue                 | 12,244                     | 2,000,000                 | 6,994                        | -                         |
| Other Financing Sources       | 4,824,361                  | 400,000                   | 400,000                      | 684,000                   |
| <b>Total Revenue</b>          | <b>4,836,605</b>           | <b>2,400,000</b>          | <b>406,994</b>               | <b>684,000</b>            |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Fringe Benefits               | 1,431,945                  | -                         | -                            | -                         |
| Books, Supplies, Services     | 1,456,840                  | 2,000,000                 | 413,791                      | 684,000                   |
| <b>Total Expense</b>          | <b>2,888,785</b>           | <b>2,000,000</b>          | <b>413,791</b>               | <b>684,000</b>            |
| <b>Beginning Fund Balance</b> | <b>(1,941,024)</b>         | <b>6,797</b>              | <b>6,797</b>                 | <b>0</b>                  |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 1,947,820                  | 400,000                   | (6,797)                      | -                         |
| <b>Ending Fund Balance</b>    | <b>6,797</b>               | <b>406,797</b>            | <b>0</b>                     | <b>0</b>                  |







### Table 101 – Self-Insurance Fund Detail (Fund 80)

| Self-Insurance Fund Detail (Fund 80)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| 8831 Contract Instructional Service                            | -                          | 2,000,000                 | -                            | -                         |
| 8861 Interest/Investment Income                                | 12,244                     | -                         | 6,196                        | -                         |
| 8899 Miscellaneous   | -                          | -                         | 798                          | -                         |
| <b>Local Revenue</b>   | <b>12,244</b>              | <b>2,000,000</b>          | <b>6,994</b>                 | <b>-</b>                  |
| 8911 Compensation-Fixed Assets Loss                            | -                          | -                         | -                            | -                         |
| 8982 Interfund Transfers In                                    | 4,824,361                  | 400,000                   | 400,000                      | 684,000                   |
| <b>Other Financing Sources</b>                                 | <b>4,824,361</b>           | <b>400,000</b>            | <b>400,000</b>               | <b>684,000</b>            |
|  | -                          |                           |                              |                           |
| <b>Total Revenue</b>   | <b>4,836,605</b>           | <b>2,400,000</b>          | <b>406,994</b>               | <b>684,000</b>            |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 3620 Worker's Compensation-Classfd                             | 1,431,945                  | -                         | -                            | -                         |
| <b>Fringe Benefits</b>   | <b>1,431,945</b>           | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| 4304 Office Supplies   | 4,963                      | -                         | -                            | -                         |
| 5103 Legal   | 48,217                     | -                         | (92,203)                     | 100,000                   |
| 5108 Liability Insurance Claims                                | 114,028                    | -                         | -                            | -                         |
| 5402 Property Insurance  | 524,227                    | -                         | 183,474                      | 584,000                   |
| 5403 Workers Comp Insurance                                    | 221,268                    | -                         | 155,598                      | -                         |
| 5405 Liability Insurance                                       | 359,874                    | -                         | 105,188                      | -                         |
| 5406 Other Insurance   | 184,264                    | -                         | 61,734                       | -                         |
| 5885 Misc. Operational Exp.                                    | -                          | 2,000,000                 | -                            | -                         |
| <b>Books, Supplies, Services</b>                               | <b>1,456,840</b>           | <b>2,000,000</b>          | <b>413,791</b>               | <b>684,000</b>            |
|  |                            |                           |                              |                           |
| <b>Total Expense</b>   | <b>2,888,785</b>           | <b>2,000,000</b>          | <b>413,791</b>               | <b>684,000</b>            |





**Table 102 – Student Center Fund Summary (Fund 81)  
College of Alameda (Location 2)**

**Student Center Fund Summary (Fund 81)  
2022/23 Adopted Budget**

**College of Alameda (Location 2)**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Local Revenue                 | 38,923                     | 18,000                    | 28,385                       | 9,000                     |
| <b>Total Revenue</b>          | <b>38,923</b>              | <b>18,000</b>             | <b>28,385</b>                | <b>9,000</b>              |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Classified Salary             | -                          | -                         | -                            | -                         |
| Books, Supplies, Services     | 1,058                      | 18,000                    | -                            | 9,000                     |
| Equipment Cap Outlay          | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>1,058</b>               | <b>18,000</b>             | <b>-</b>                     | <b>9,000</b>              |
| <b>Beginning Fund Balance</b> | <b>138,250</b>             | <b>176,115</b>            | <b>176,115</b>               | <b>204,500</b>            |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 37,865                     | -                         | 28,385                       | -                         |
| <b>Ending Fund Balance</b>    | <b>176,115</b>             | <b>176,115</b>            | <b>204,500</b>               | <b>204,500</b>            |





## Table 103 – Student Center Fund Detail (Fund 81) College of Alameda (Location 2)

| Student Center Fund Detail (Fund 81)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| College of Alameda (Location 2)                                |                            |                           |                              |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| 8861 Interest/Investment Income                                | 8,927                      | -                         | 8,081                        | -                         |
| 8883 Student Center Use Fee(R,R)                               | 29,996                     | 18,000                    | 20,304                       | 9,000                     |
| <b>Local Revenue</b>   | <b>38,923</b>              | <b>18,000</b>             | <b>28,385</b>                | <b>9,000</b>              |
| <b>Total Revenue</b>   | <b>38,923</b>              | <b>18,000</b>             | <b>28,385</b>                | <b>9,000</b>              |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 2352 Clerical Tech & Support Replace                           | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>                                       | -                          | -                         | -                            | -                         |
| 4301 Instructional - Classroom                                 | -                          | -                         | -                            | -                         |
| 4304 Supplies-office   | -                          | -                         | -                            | -                         |
| 4306 Computer software/site lic.-cl                            | -                          | -                         | -                            | -                         |
| 4307 Computer software/site lic.-ad                            | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor                                    | -                          | -                         | -                            | -                         |
| 5106 Events/Programs-Outside Prod                              | -                          | -                         | -                            | -                         |
| 5501 Garbage and Trash   | -                          | -                         | -                            | -                         |
| 5607 Print & Dup. Equip Leases/Rent                            | 3                          | -                         | -                            | -                         |
| 5507 Pest Control  | -                          | -                         | -                            | -                         |
| 5881 Building Repairs & Services                               | -                          | -                         | -                            | -                         |
| 5882 Equipment Repairs Maint. & Svc                            | -                          | -                         | -                            | -                         |
| 5885 Misc Operating Exp  | -                          | 18,000                    | -                            | 9,000                     |
| 5888 Advertising Print/ADS                                     | -                          | -                         | -                            | -                         |
| 5890 Service Contract-equipment                                | 1,055                      | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>                               | <b>1,058</b>               | <b>18,000</b>             | -                            | <b>9,000</b>              |
| 6403 Non-Instructional Equip & Furn                            | -                          | -                         | -                            | -                         |
| 6407 PC,SERV, Other Comput,Peripher                            | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>                                    | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>   | <b>1,058</b>               | <b>18,000</b>             | -                            | <b>9,000</b>              |



## Table 104 – Student Center Fund Summary (Fund 82) Laney College (Location 5)

### Student Center Fee Fund Summary (Fund 82) 2022/23 Adopted Budget

#### Laney College (Location 5)

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Local Revenue                 | 50,280                     | 25,000                    | 33,756                       | 12,000                    |
| <b>Total Revenue</b>          | <b>50,280</b>              | <b>25,000</b>             | <b>33,756</b>                | <b>12,000</b>             |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Classified Salary             | -                          | -                         | -                            | -                         |
| Fringe Benefits               | -                          | -                         | -                            | -                         |
| Books, Supplies, Services     | 150                        | 25,000                    | -                            | 12,000                    |
| Equipment Cap Outlay          | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>150</b>                 | <b>25,000</b>             | <b>-</b>                     | <b>12,000</b>             |
| <b>Beginning Fund Balance</b> | <b>407,186</b>             | <b>457,316</b>            | <b>457,316</b>               | <b>491,072</b>            |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 50,130                     | -                         | 33,756                       | -                         |
| <b>Ending Fund Balance</b>    | <b>457,316</b>             | <b>457,316</b>            | <b>491,072</b>               | <b>491,072</b>            |





## Table 105 – Student Center Fund Detail (Fund 82) Laney College (Location 5)

| Student Center Fee Fund Detail (Fund 82)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Laney College (Location 5)   |                            |                           |                              |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| 8883 Student Center Use Fee(R,R)                                   | 50,280                     | 25,000                    | 33,756                       | 12,000                    |
| <b>Local Revenue</b>   | <b>50,280</b>              | <b>25,000</b>             | <b>33,756</b>                | <b>12,000</b>             |
| <b>Total Revenue</b>   | <b>50,280</b>              | <b>25,000</b>             | <b>33,756</b>                | <b>12,000</b>             |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 2352 Cler Tech & Sup Stf (Repl)                                    | -                          | -                         | -                            | -                         |
| 2353 Student Employee Assistants                                   | -                          | -                         | -                            | -                         |
| 2354 Overtime for Perm & Non-perm                                  | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>   | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| 3220 PERS  | -                          | -                         | -                            | -                         |
| 3320 OASDHI (FICA) Classified                                      | -                          | -                         | -                            | -                         |
| 3350 Medicare - Classified   | -                          | -                         | -                            | -                         |
| 3520 Unemployment Ins -Classified                                  | -                          | -                         | -                            | -                         |
| 3620 Worker's Compensation-Classfd                                 | -                          | -                         | -                            | -                         |
| 3720 Apple-Transamerica NonPerm-CI                                 | -                          | -                         | -                            | -                         |
| <b>Fringe Benefits</b>   | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| 4304 Supplies-office   | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consultant                             | -                          | -                         | -                            | -                         |
| 5106 Events/Programs-Outside Prod                                  | -                          | -                         | -                            | -                         |
| 5881 Building Repairs & Services                                   | 150                        | -                         | -                            | 12,000                    |
| 5885 Misc. Operational Exp.  | -                          | 25,000                    | -                            | -                         |
| 5891 Service Contract-Software-DP                                  | -                          | -                         | -                            | -                         |
| <b>Books, Supplies, Services</b>                                   | <b>150</b>                 | <b>25,000</b>             | <b>-</b>                     | <b>12,000</b>             |
| 6403 Non-Instructional Equip & Furn                                | -                          | -                         | -                            | -                         |
| 6406 Laptop Computers  | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>  | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Expense</b>   | <b>150</b>                 | <b>25,000</b>             | <b>-</b>                     | <b>12,000</b>             |



## Table 106 – Student Center Fund Summary (Fund 83) Merritt College (Location 6)

### Student Center Fee Fund Summary (Fund 83) 2022/23 Adopted Budget

#### Merritt College (Location 6)

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Local Revenue                 | 36,498                     | 8,000                     | 26,028                       | 8,000                     |
| <b>Total Revenue</b>          | <b>36,498</b>              | <b>8,000</b>              | <b>26,028</b>                | <b>8,000</b>              |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Classified Salary             | -                          | -                         | -                            | -                         |
| Fringe Benefits               | -                          | -                         | -                            | -                         |
| Books, Supplies, Services     | 14,112                     | 8,000                     | 6,028                        | 8,000                     |
| Equipment Cap Outlay          | 2,781                      | -                         | -                            | -                         |
| <b>Total Expense</b>          | <b>16,892</b>              | <b>8,000</b>              | <b>6,028</b>                 | <b>8,000</b>              |
| <b>Beginning Fund Balance</b> | <b>107,030</b>             | <b>126,635</b>            | <b>126,635</b>               | <b>146,635</b>            |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 19,606                     | -                         | 20,000                       | -                         |
| <b>Ending Fund Balance</b>    | <b>126,635</b>             | <b>126,635</b>            | <b>146,635</b>               | <b>146,635</b>            |



## Table 107 – Student Center Fund Detail (Fund 83) Merritt College (Location 6)

| Student Center Fee Fund Detail (Fund 83)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Merritt College (Location 6)                                       |                            |                           |                              |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| 8861 Interest/Investment Income                                    | -                          | -                         | -                            | -                         |
| 8883 Student Center Use Fee(R,R)                                   | 36,498                     | 8,000                     | 26,028                       | 8,000                     |
| <b>Local Revenue</b>   | <b>36,498</b>              | <b>8,000</b>              | <b>26,028</b>                | <b>8,000</b>              |
| <b>Total Revenue</b>   | <b>36,498</b>              | <b>8,000</b>              | <b>26,028</b>                | <b>8,000</b>              |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 2353 Student Employee Assistants                                   | -                          | -                         | -                            | -                         |
| 2354 Overtime for Classified                                       | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>   | -                          | -                         | -                            | -                         |
| 3320 FICA  | -                          | -                         | -                            | -                         |
| 3350 Medicare  | -                          | -                         | -                            | -                         |
| 3520 Unemployment Ins -Classified                                  | -                          | -                         | -                            | -                         |
| <b>Fringe Benefits</b>   | -                          | -                         | -                            | -                         |
| 4302 Supplies Outreach recruitment                                 | -                          | -                         | -                            | -                         |
| 4304 Supplies-office   | -                          | -                         | -                            | -                         |
| 5105 Independent Contractor/Consult                                | -                          | -                         | -                            | -                         |
| 5205 Conference/Seminar Reg  | -                          | -                         | -                            | -                         |
| 5501 Garbage and Trash   | -                          | -                         | -                            | -                         |
| 5505 Telephone Services  | -                          | -                         | -                            | -                         |
| 5604 Equipment Lease - Annual                                      | 14,112                     | -                         | 6,028                        | -                         |
| 5882 Equipment Repairs Maint. & Svc                                | -                          | -                         | -                            | -                         |
| 5885 Miscellaneous   | -                          | 8,000                     | -                            | 8,000                     |
| <b>Books, Supplies, Services</b>                                   | <b>14,112</b>              | <b>8,000</b>              | <b>6,028</b>                 | <b>8,000</b>              |
| 6403 Non-Instructional Equip & Furn                                | 2,781                      | -                         | -                            | -                         |
| 6407 PC,SERV, Other Comput,Peripher                                | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>  | <b>2,781</b>               | -                         | -                            | -                         |
| <b>Total Expense</b>   | <b>16,892</b>              | <b>8,000</b>              | <b>6,028</b>                 | <b>8,000</b>              |



**Table 108 – Student Center Fund Summary (Fund 84)  
Berkeley City College (Location 8)**

| Student Center Fee Fund Summary (Fund 84)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Berkeley City College (Location 8)                                  |                            |                           |                              |                           |
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| Local Revenue   | 34,210                     | 20,000                    | 21,708                       | 10,000                    |
| <b>Total Revenue</b>  | <b>34,210</b>              | <b>20,000</b>             | <b>21,708</b>                | <b>10,000</b>             |
| <b>Expenses</b>   |                            |                           |                              |                           |
| Classified Salary   | -                          | -                         | -                            | -                         |
| Fringe Benefits   | -                          | -                         | -                            | -                         |
| Books, Supplies, Svs.   | -                          | 20,000                    | -                            | 10,000                    |
| Equipment Cap Outlay  | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>  | <b>-</b>                   | <b>20,000</b>             | <b>-</b>                     | <b>10,000</b>             |
| <b>Beginning Fund Balance</b>                                       | <b>206,520</b>             | <b>240,730</b>            | <b>240,730</b>               | <b>262,438</b>            |
| Audit Adjustment  | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)   | 34,210                     | -                         | 21,708                       | -                         |
| <b>Ending Fund Balance</b>  | <b>240,730</b>             | <b>240,730</b>            | <b>262,438</b>               | <b>262,438</b>            |





## Table 109 – Student Center Fund Detail (Fund 84) Berkeley City College (Location 8)

| Student Center Fee Fund Detail (Fund 84)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|--|----------------------------|---------------------------|------------------------------|---------------------------|
| Berkeley City College (Location 8)                                 |                            |                           |                              |                           |
| Description  | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>  |                            |                           |                              |                           |
| 8861 Interest/Investment Income                                    | -                          | -                         | -                            | -                         |
| 8883 Student Center Use Fee(R,R)                                   | 34,210                     | 20,000                    | 21,708                       | 10,000                    |
| <b>Local Revenue</b>   | <b>34,210</b>              | <b>20,000</b>             | <b>21,708</b>                | <b>10,000</b>             |
| <b>Total Revenue</b>   | <b>34,210</b>              | <b>20,000</b>             | <b>21,708</b>                | <b>10,000</b>             |
| <b>Expenses</b>  |                            |                           |                              |                           |
| 2352 Cler Tech & Sup Stf (Repl)                                    | -                          | -                         | -                            | -                         |
| <b>Classified Salary</b>   | -                          | -                         | -                            | -                         |
| 3220 PERS  | -                          | -                         | -                            | -                         |
| 3320 FICA  | -                          | -                         | -                            | -                         |
| 3350 Medicare - Classified   | -                          | -                         | -                            | -                         |
| 3520 Unemployment Ins -Classified                                  | -                          | -                         | -                            | -                         |
| 3620 Worker's Compensation-Classfd                                 | -                          | -                         | -                            | -                         |
| 3720 Apple-Transamerica NonPerm-CI                                 | -                          | -                         | -                            | -                         |
| <b>Fringe Benefits</b>   | -                          | -                         | -                            | -                         |
| 4301 Instructional - Classroom                                     | -                          | -                         | -                            | -                         |
| 4304 Supplies-office   | -                          | -                         | -                            | -                         |
| 5885 Misc. Operational Exp.  | -                          | 20,000                    | -                            | 10,000                    |
| <b>Books, Supplies, Svs.</b>                                       | -                          | <b>20,000</b>             | -                            | <b>10,000</b>             |
| 6403 Non-Instructional Equip & Furn                                | -                          | -                         | -                            | -                         |
| <b>Equipment Cap Outlay</b>  | -                          | -                         | -                            | -                         |
| <b>Total Expense</b>   | -                          | <b>20,000</b>             | -                            | <b>10,000</b>             |



**Table 110 – Student Financial Aid Fund Summary (Fund 89)**

**Student Financial Aid Fund Summary (Fund 89)  
2022/23 Adopted Budget**

| Description                   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
|-------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|
| <b>Revenues</b>               |                            |                           |                              |                           |
| Federal Revenue               | 20,078,383                 | 36,230,754                | 18,803,405                   | 28,705,507                |
| State Revenue                 | 2,482,015                  | 3,963,628                 | 2,672,767                    | 3,286,349                 |
| Local Revenue                 | -                          | -                         | -                            | -                         |
| <b>Total Revenue</b>          | <b>22,560,398</b>          | <b>40,194,381</b>         | <b>21,476,172</b>            | <b>31,991,856</b>         |
| <b>Expenses</b>               |                            |                           |                              |                           |
| Financial Aid                 | 22,560,398                 | 40,194,381                | 21,313,253                   | 31,991,856                |
| <b>Total Expense</b>          | <b>22,560,398</b>          | <b>40,194,381</b>         | <b>21,313,253</b>            | <b>31,991,856</b>         |
| <b>Beginning Fund Balance</b> | <b>(162,918)</b>           | <b>(162,918)</b>          | <b>(162,918)</b>             | <b>0</b>                  |
| Audit Adjustment              | -                          | -                         | -                            | -                         |
| Net Increase (Decrease)       | 0                          | -                         | 162,919                      | -                         |
| <b>Ending Fund Balance</b>    | <b>(162,918)</b>           | <b>(162,918)</b>          | <b>0</b>                     | <b>0</b>                  |





## Table 111 – Student Financial Aid Fund Detail (Fund 89)

| Student Financial Aid Fund Detail (Fund 89)<br>2022/23 Adopted Budget |                            |                           |                              |                           |
|---|----------------------------|---------------------------|------------------------------|---------------------------|
| Description   | 2020/21<br>Audited Actuals | 2021/22<br>Adopted Budget | 2021/22<br>Unaudited Actuals | 2022/23<br>Adopted Budget |
| <b>Revenues</b>   |                            |                           |                              |                           |
| 8121 Higher Education Act of 1965                                     | -                          | -                         | -                            | -                         |
| 8151 FinAid-Pell  | 16,571,361                 | 30,284,284                | 15,998,184                   | 24,736,038                |
| 8152 FINAID-SEOG  | 1,016,196                  | 984,270                   | 1,500,489                    | 2,351,487                 |
| 8155 Americo (was a/C 8633)   | 47,457                     | 96,889                    | 34,988                       | 96,888                    |
| 8156 DLUSU-FED  | -                          | 1,956,576                 | -                            | 849,947                   |
| 8157 DLSUB-FED 0910 FED Loan  | 1,263,489                  | 2,908,735                 | 1,268,724                    | 671,147                   |
| 8199 Other Federal Income   | 1,179,881                  | -                         | 1,020                        | -                         |
| <b>Federal Revenue</b>  | <b>20,078,383</b>          | <b>36,230,754</b>         | <b>18,803,405</b>            | <b>28,705,507</b>         |
| 8631 FINAIDCALB   | 2,560,637                  | 2,482,552                 | 2,594,144                    | 2,290,368                 |
| 8632 FINAIDCALC   | -                          | 86,276                    | -                            | 131,475                   |
| 8634 STUDENT SUCCESS  | -                          | 1,180,300                 | -                            | -                         |
| 8635 FINAID CC Completion Grant                                       | -                          | 214,500                   | -                            | -                         |
| 8699 Other State Revenue  | (78,622)                   | -                         | 78,623                       | 864,506                   |
| <b>State Revenue</b>  | <b>2,482,015</b>           | <b>3,963,628</b>          | <b>2,672,767</b>             | <b>3,286,349</b>          |
| 8861 Interest/Investment Income                                       | -                          | -                         | -                            | -                         |
| 8899 Miscellaneous  | -                          | -                         | -                            | -                         |
| 8982 Interfund Transfer-In  | -                          | -                         | -                            | -                         |
| 8983 Intrafund Transfers-In   | -                          | -                         | -                            | -                         |
| <b>Local Revenue</b>  | <b>-</b>                   | <b>-</b>                  | <b>-</b>                     | <b>-</b>                  |
| <b>Total Revenue</b>  | <b>22,560,398</b>          | <b>40,194,381</b>         | <b>21,476,172</b>            | <b>31,991,856</b>         |
| <b>Expenses</b>   |                            |                           |                              |                           |
| 5885 Misc. Operational Exp.   | -                          | -                         | 0                            | 327,909                   |
| 7510 Grants   | -                          | -                         | 518705                       | 505,597                   |
| 7511 FinAid-Pell  | 17,351,884                 | 29,813,484                | 15191468.93                  | 24,736,038                |
| 7512 FINAID-SEOG  | 1,305,851                  | 1,391,270                 | 1743783                      | 2,034,243                 |
| 7513 FINAIDCALB   | 2,204,877                  | 2,482,552                 | 2421311                      | 2,290,368                 |
| 7514 FINAIDCALC   | 271,887                    | 159,976                   | 120705                       | 131,475                   |
| 7517 FINAIDAMERICORP  | 48,955                     | 96,889                    | 30384.93                     | 96,888                    |
| 7519 DLSUB-FED  | 524,381                    | 2,914,235                 | 553878                       | 988,391                   |
| 7522 STUDENT SUCCESS  | -                          | 1,180,300                 | 0                            | -                         |
| 7523 FA CC Completion Grants  | -                          | 214,500                   | 0                            | -                         |
| 7524 AB19 - Cal. Coll Promise 735                                     | -                          | -                         | 0                            | -                         |
| 7525 DLUSU-FED  | 847,314                    | 1,935,676                 | 709017                       | 849,947                   |
| 7540 FINAIDCALA   | 5,250                      | 5,500                     | 24000                        | 31,000                    |
| <b>Financial Aid</b>  | <b>22,560,398</b>          | <b>40,194,381</b>         | <b>21,313,253</b>            | <b>31,991,856</b>         |
| <b>Total Expense</b>  | <b>22,560,398</b>          | <b>40,194,381</b>         | <b>21,313,253</b>            | <b>31,991,856</b>         |



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