

April 27, 2010



**Peralta Community College District**

# Final Budget 2009-10

**Peralta Community College District  
Board of Trustees**

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Berkeley City College

College of Alameda

Laney College

Merritt College

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## **DISTRICT BUDGET OBLIGATION**

Title 5, California Code of Regulations, Section 58305, requires each district to adopt a tentative budget and forward a copy to the appropriate county officer. This code section also requires the following:

- On or before the first day of July in each year, each district shall adopt a tentative budget and forward an informational copy to the appropriate county officer.
- On or before the 15<sup>th</sup> day of September, the governing board of each district shall adopt a final budget.
- On or before the 30<sup>th</sup> day of September, each district shall complete the preparation of its adopted annual financial and budget report (CCFS 311).
- On or before the 10<sup>th</sup> day of October, each district shall submit a copy of its adopted annual financial and budget report to the State Chancellor.

The PCCD's Board Policy 6.02 provides further clarity on the District's obligation and policy direction on this matter. Board Policy 6.02 provides that the District's chief fiscal officer shall be responsible to the Chancellor/Superintendent for the preparation of an annual budget of all District funds in accordance with existing law and in accordance with a District budget calendar. The Chancellor/Superintendent shall be responsible for submittal of the recommended budget to the Board of Trustees.

Title 5, Section 58306 provides that if the governing board of any district neglects or refuses to make a district budget as prescribed by the State Chancellor, or fails to develop a budget by the deadline dates as specified in section 58305, the State Chancellor may withhold any apportionment of state or local money to the district for the current fiscal year until the district makes a proper budget.

## **STATE BUDGET IMPACT**

In July 2009, the Governor and the Legislature made major revisions to the state budget resulting in nearly \$840 million in funding cuts and revenue shortfalls for the community colleges for the 2008-09 and 2009-10 fiscal years, combined. For community colleges, the net impact of these budget reductions for 2009-10 is a funding reduction of \$520 million dollars, or 7.9 percent, from the amount provided in the 2008-09 State Budget. In addition, \$117 million in enrollment growth funds for 2009-10 were eliminated as well. Budget cuts of this magnitude resulted in significant cutbacks in student support services and the number of course sections offered throughout California community colleges.

Peralta Community College District's cuts approached \$14 million with some cuts in the categorical programs at 50% of the preceding year base budget. The budget included no COLA, no growth, a workload reduction of more than 1000 FTES (\$4.5 million), an increase in student fees from \$20 to \$26 per unit and the use of one-time federal stimulus funds (ARRA).

## STATE LEGISLATIVE ANALYST'S OFFICE (LAO)

- \$20.7 Billion state shortfall for next two fiscal years as follows:
  - 2009-10 state shortfall estimated at \$6.3 Billion.
  - 2010-11 state shortfall estimated to be \$14.4 Billion.
- Due to changes in Prop 98 calculations, state's 2009-10 obligation to K-12 and community colleges actually *increased* by \$1 Billion, for a total of \$51.4 Billion. However, just how the extra \$1 Billion will be paid out still needs to be determined by the Legislature, and has become part of the 2009-10 estimated state shortfall.
- LAO estimates Prop. 98 funding will nevertheless drop over next two years, \$334 million in 10-11, and \$2 billion for 11-12.
- State fiscal shortfalls projections continue through 2014-2015 as follows:

2011-12	\$21.3 Billion	<i>(due in large part to expiration of temporary tax increases)</i>
2012-13	\$23 Billion	
2013-14	\$20 Billion	
2014-15	\$18.4 Billion	

### **Conclusion by Erik Skinner, Vice Chancellor of Fiscal Policy, State Chancellor's Office:**

*“At the local level, district budget plans should not assume a rapid turn around and must have significant contingency plans built in. It will take tough choices, creativity, and innovation for community college districts to weather the storms ahead.”*

## 2009-10 Budget Narrative/Assumptions

The 2009-10 Final Budget development was initially based on the operating budget maintained by the Finance Department during late 2009. The operating budget was analyzed to determine if the operating budget allocations were appropriate based on known actual revenue and expenditures projected to the end of the year. Also, the budget was reviewed to determine if known decisions made by the top management were implemented in the budget. The primary tool used to review the finances was a new Budget Monitoring Report which is provided as an appendix to the budget for informational purposes. The approach used to prepare this budget was not the normal planning methodology, but rather a confirmation of, and accounting for, events that have already occurred. As such, this budget development did not include the normal participation by the district community. Top management at the colleges and the district were asked to validate the information and/or provide corrections where issues were noted. It is expected that further corrections to the budget will need to be made at year-end closing. These changes will be brought to the Board of Trustees for approval if they affect the total amount budgeted at the major object level.

As a result of the analysis and budget development, changes will be made and reflected in the year-end closing. A percentage of the budget reductions below have been made and reflected in the 2009-10 budget. The Recovery Team continues to verify and reconcile the remaining amounts.

### 1. Site Budget Reductions decided, but not all posted:

\$461,972	Alameda Unrestricted Fund
\$358,610	Berkeley Unrestricted Fund
\$762,000	Laney Unrestricted Fund
\$401,213	Merritt Unrestricted Fund
\$687,210	Child Development Fund
\$2,200,000	District Site Reductions

2. Large sums of money in the operating budget are listed inappropriately in “unallocated” (object 7xxx) line items. The prior practice of the Finance Office was to administratively transfer these funds to spending accounts during the year. These “unallocated” funds have been placed in an “Undistributed Reserve” budgets in this Final Budget presented to the Board of Trustees. The new procedure will be to require Board approval of transfers from the “Undistributed Reserve” items to the appropriate spending line item budget prior to any obligation being created to spend the funds. Listed below are the unallocated items that are presented in this budget as undistributed reserves:

\$118,524	Hazardous Materials Construction Fund
\$4,330,602	Berkeley Construction Fund (Spec. Res. #1)
\$110,453,820	Measure A Construction Fund
\$571,698	Measure B Construction Fund
\$1,706,920	Measure E Construction Fund
\$15,155	Cal Trans Construction Fund
\$13,280,204	Special Reserve Fund #2 (OPEB)
\$576,802	Self Insurance Fund
\$479,290	Student Center Repair and Replacement Fund
\$2,799,225	Restricted Funds
\$2,073,688	Unrestricted General Fund

3. There was no revenue or appropriations budget established for the Long Term Retiree Medical Benefit Debt (OPEB) Fund (94) in the 2009-10 operating budget. Additionally, Fund 94 (OPEB) has a significant realized and unrealized loss that hasn't been accounted for at this time.
4. There were no revenue budgets established for all funds in the 2009-10 operating budget other than the Unrestricted General Fund (1-10). This budget establishes those revenue budgets.
5. There has been very little expenditure posted to the Financial Aid Fund (89). The money is managed in a system called (SAFE) separate from the district operating budget. It is not possible at this time to accurately establish the status for this fund.
6. Detailed benefits budgets are incorrect throughout the operating budget as distributed to the sub-object level (first two digits). Since the major object (first digits), is correct, the budget presented to the Board of Trustees is only to the major object total.

7. Unrestricted General Fund (01-10) revenue was overstated since student fees receivable were recorded as revenue. All of these fees will not be collected. At this point, a conservative \$1,700,000 has been written off as uncollectible.

8. The following line-items in the Unrestricted General Fund (01-10) were underbudgeted. The amounts listed represent the necessary increase.

\$408,000	Faculty Parity Pay
\$4,000,000	Benefit Budget Increase
\$250,000	Fiscal Recovery Costs
\$1,000,000	Sheriff Contract underbudgeted
\$1,778,508	Debt Service for OPED bonds was underbudgeted
\$696,000	Repayment to US DOE for improper financial aid awards
\$1,157,655	DSPS Match
\$228,520	Federal IRS Return

9. The Benefits budget line item appears extraordinarily high, compared to other community colleges, as a percentage of total budget. A complete analysis should be done and restructuring recommendations should be completed prior to renewing existing expenditure obligations.

10. Certain restricted programs have understated expenditures during 2009-10 fiscal year due to the fact that employees are charged to the unrestricted programs instead.

11. All beginning balances are estimated at this time, as the District has not closed its financial books for fiscal year 2008-09.



**All Funds (01-90) Grand Totals**

<b>Balance, Transfer &amp; Rev.</b> Object Title	Grand Total	Unrestricted	Restricted	Construction	Bond	Child Center	OPEB	Self Insur.	Stud. Ctr.	Financial Aid
Beginning Balance	207,315,463	14,414,040	8,274,792	151,218,823	18,946,057	292,228	13,148,717	571,091	449,715	0
Incoming Transfers	6,757,665	5,600,000	1,157,665	0	0	0	0	0	0	0
Federal	22,316,004	0	4,029,976	0	0	47,000	0	0	0	18,239,028
State	84,559,486	70,713,400	9,926,100	0	0	1,286,077	0	0	120,900	2,513,009
Local	75,495,633	40,393,985	932,556	1,512,188	32,486,286	28,922	131,487	5,711	4,497	0
Bond Sale Proceeds	103,074,087	0	0	103,074,087	0	0	0	0	0	0
<b>Total Revenue</b>	<b>285,445,210</b>	<b>111,107,385</b>	<b>14,888,632</b>	<b>104,586,275</b>	<b>32,486,286</b>	<b>1,361,999</b>	<b>131,487</b>	<b>5,711</b>	<b>125,397</b>	<b>20,752,037</b>
<b>Total Balance, Trans., &amp; Rev.</b>	<b>499,518,338</b>	<b>131,121,425</b>	<b>24,321,089</b>	<b>255,805,098</b>	<b>51,432,343</b>	<b>1,654,227</b>	<b>13,280,204</b>	<b>576,802</b>	<b>575,112</b>	<b>20,752,037</b>

<b>Appropriations &amp; Reserves</b> Object Title	Grand Total	Unrestricted	Restricted	Construction	Bond	Child Center	OPEB	Self Insur.	Stud. Ctr.	Financial Aid
Total Appropriations	298,535,896	117,418,447	20,305,874	138,608,380	0	1,355,336	0	0	95,822	20,752,037
Outgo	37,254,889	4,571,625	1,215,990	0	31,467,274	0	0	0	0	0
Interfund Transfer	1,157,665	1,157,665	0	0	0	0	0	0	0	0
Reserve for Contingencies	162,569,888	7,973,688	2,799,225	117,196,718	19,965,069	298,891	13,280,204	576,802	479,290	0
<b>Total Appr., Outgo &amp; Res.</b>	<b>499,518,338</b>	<b>131,121,425</b>	<b>24,321,089</b>	<b>255,805,098</b>	<b>51,432,343</b>	<b>1,654,227</b>	<b>13,280,204</b>	<b>576,802</b>	<b>575,112</b>	<b>20,752,037</b>

**All Funds (01-90) Grand Totals**

<b>Appropriations &amp; Reserves</b> Object Title	Grand Total	Unrestricted Total	Restricted	Construction	Bond	Child Center	OPEB	Self Insur.	Stud. Ctr.	Financial Aid
1100 Reg Teaching Faculty	20,374,139	19,738,848	635,291	0	0	0	0	0	0	0
1200 Reg Non-Instr. Acad.	12,496,981	10,477,501	2,019,480	0	0	0	0	0	0	0
1300 Adj Teaching Faculty	16,245,877	15,647,849	598,028	0	0	0	0	0	0	0
1400 Adj Non-Instructional	2,915,005	1,228,365	1,686,640	0	0	0	0	0	0	0
<b>Total Academic Salaries</b>	<b>52,032,002</b>	<b>47,092,563</b>	<b>4,939,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Reg Staff	23,455,899	19,493,856	2,550,449	605,522	0	806,072	0	0	0	0
2200 Reg Instr Aide	2,551,313	2,505,666	45,647	0	0	0	0	0	0	0
2300 Temp Classified	2,967,177	912,344	1,961,909	0	0	80,000	0	0	12,924	0
2400 Temp Hourly	1,859,091	923,111	935,980	0	0	0	0	0	0	0
<b>Total Classified &amp; Oth Sal</b>	<b>30,833,480</b>	<b>23,834,977</b>	<b>5,493,985</b>	<b>605,522</b>	<b>0</b>	<b>886,072</b>	<b>0</b>	<b>0</b>	<b>12,924</b>	<b>0</b>
<b>Total Benefits</b>	<b>31,161,046</b>	<b>28,481,103</b>	<b>2,048,775</b>	<b>273,404</b>	<b>0</b>	<b>357,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Books	64,266	26,399	18,709	15,128	0	4,030	0	0	0	0
4300 Supplies	3,427,004	1,478,786	1,804,550	88,295	0	54,970	0	0	403	0
<b>Total Supplies</b>	<b>3,491,270</b>	<b>1,505,185</b>	<b>1,823,259</b>	<b>103,423</b>	<b>0</b>	<b>59,000</b>	<b>0</b>	<b>0</b>	<b>403</b>	<b>0</b>
5100 Contract Services	15,116,058	6,008,142	3,473,421	5,604,495	0	30,000	0	0	0	0
5200 Travel	766,099	439,710	305,212	3,727	0	17,450	0	0	0	0
5300 Dues	238,531	223,527	15,004	0	0	0	0	0	0	0
5400 Insurance	803,051	801,051	0	0	0	0	0	0	2,000	0
5500 Utilities	4,395,857	4,372,459	21,125	0	0	0	0	0	2,273	0
5600 Leases and Rents	915,955	809,790	89,816	0	0	0	0	0	16,349	0
5700 Student Transport	176,433	97,584	78,849	0	0	0	0	0	0	0
5800 Other Services	17,075,289	5,310,963	497,561	11,260,715	0	5,050	0	0	1,000	0
<b>Total Contracts and Oper.</b>	<b>39,487,273</b>	<b>18,063,226</b>	<b>4,480,988</b>	<b>16,868,937</b>	<b>0</b>	<b>52,500</b>	<b>0</b>	<b>0</b>	<b>21,622</b>	<b>0</b>
6100 Site Improvements	26,656,979	0	0	26,656,979	0	0	0	0	0	0
6200 Buildings	79,074,003	0	0	79,074,003	0	0	0	0	0	0
6300 Books	101,654	3,528	2,899	95,227	0	0	0	0	0	0
6400 Equipment	16,703,314	195,027	1,516,529	14,930,885	0	0	0	0	60,873	0
<b>Total Capital Outlay</b>	<b>122,535,950</b>	<b>198,555</b>	<b>1,519,428</b>	<b>120,757,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,873</b>	<b>0</b>
Unposted Budget Reductions	-1,757,162	-1,757,162								
<b>Total Appropriations</b>	<b>277,783,859</b>	<b>117,418,447</b>	<b>20,305,874</b>	<b>138,608,380</b>	<b>0</b>	<b>1,355,336</b>	<b>0</b>	<b>0</b>	<b>95,822</b>	<b>0</b>
Outgo	58,006,926	4,571,625	1,215,990	0	31,467,274	0	0	0	0	20,752,037
Interfund Transfer	1,157,665	1,157,665	0	0	0	0	0	0	0	0
Reserve for Contingencies	162,569,888	7,973,688	2,799,225	117,196,718	19,965,069	298,891	13,280,204	576,802	479,290	0
<b>Total Appr., Outgo &amp; Res.</b>	<b>499,518,338</b>	<b>131,121,425</b>	<b>24,321,089</b>	<b>255,805,098</b>	<b>51,432,343</b>	<b>1,654,227</b>	<b>13,280,204</b>	<b>576,802</b>	<b>575,112</b>	<b>20,752,037</b>

**Unrestricted Fund (01-10)**

<b>Balance, Transfer &amp; Rev.</b> Object Title	Grand Total
Beginning Balance	14,414,040
8900 Incoming Transfers	5,600,000
8100 Federal	0
8600 State	70,713,400
8800 Local	40,393,985
Total Revenue	111,107,385
<b>Total Balance, Trans., &amp; Rev.</b>	<b>131,121,425</b>

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**Unrestricted Fund (01-10)**

<b>Appropriations &amp; Reserves</b> Object Title	Grand Total	Alameda	Berkeley	Laney	Merritt	District Office	Special Adjustments
1100 Reg Teaching Faculty	19,738,848	4,267,462	2,829,125	7,186,640	5,455,621	0	
1200 Reg Non-Instr. Acad.	10,477,501	1,951,445	1,486,742	3,591,153	1,885,134	1,563,027	
1300 Adj Teaching Faculty	15,647,849	2,488,689	3,396,293	6,544,910	2,809,144	0	408,813 parity pay
1400 Adj Non-Instructional	1,228,365	305,502	304,909	313,894	228,352	75,708	
<b>Total Academic Salaries</b>	<b>47,092,563</b>	<b>9,013,098</b>	<b>8,017,069</b>	<b>17,636,597</b>	<b>10,378,251</b>	<b>1,638,735</b>	
2100 Reg Staff	19,493,856	2,280,250	1,606,975	3,619,857	2,541,920	9,444,854	
2200 Reg Instr Aide	2,505,666	426,335	439,255	1,270,795	369,281	0	
2300 Temp Classified	912,344	65,834	118,919	374,547	184,202	168,842	
2400 Temp Hourly	923,111	215,300	253,150	301,665	152,996	0	
<b>Total Classified &amp; Oth Sal</b>	<b>23,834,977</b>	<b>2,987,719</b>	<b>2,418,299</b>	<b>5,566,864</b>	<b>3,248,399</b>	<b>9,613,696</b>	
<b>Total Benefits</b>	<b>28,481,103</b>	<b>3,830,408</b>	<b>2,857,951</b>	<b>7,053,557</b>	<b>4,426,127</b>	<b>6,313,060</b>	4,000,000 Underbudgeted
4100 Books	26,399	0	3,350	10,235	12,814	0	
4300 Supplies	1,478,786	174,299	114,752	601,590	186,791	401,354	
<b>Total Supplies</b>	<b>1,505,185</b>	<b>174,299</b>	<b>118,102</b>	<b>611,825</b>	<b>199,605</b>	<b>401,354</b>	
5100 Contract Services	6,008,142	73,451	262,871	132,954	104,069	4,184,797	1,250,000 Sheriffs and Recovery
5200 Travel	439,710	21,469	37,683	80,687	80,742	219,129	
5300 Dues	223,527	46,165	26,602	56,520	49,840	44,400	
5400 Insurance	801,051	0	0	0	0	736,000	65,051 Student Insurance
5500 Utilities	4,372,459	745,580	369,400	1,638,279	929,400	689,800	
5600 Leases and Rents	809,790	46,000	317,000	84,325	96,127	266,338	
5700 Student Transport	97,584	16,320	9,000	64,764	7,500	0	
5800 Other Services	5,310,963	109,838	98,490	270,145	125,138	3,007,352	1,700,000 Uncollectable fees
<b>Total Contracts and Oper.</b>	<b>18,063,226</b>	<b>1,058,823</b>	<b>1,121,046</b>	<b>2,327,674</b>	<b>1,392,816</b>	<b>9,147,816</b>	
6300 Books	3,528	1,832	1,696	0	0	0	
6400 Equipment	195,027	54,863	42,341	6,660	69,778	21,385	
<b>Total Capital Outlay</b>	<b>198,555</b>	<b>56,695</b>	<b>44,037</b>	<b>6,660</b>	<b>69,778</b>	<b>21,385</b>	
<b>Unposted Budget Reductions</b>	<b>-1,757,162</b>	<b>-385,499</b>	<b>-258,450</b>	<b>-762,000</b>	<b>-351,213</b>	<b>0</b>	
<b>Total Appropriations</b>	<b>117,418,447</b>	<b>16,735,543</b>	<b>14,318,054</b>	<b>32,441,177</b>	<b>19,363,763</b>	<b>27,136,046</b>	7,423,864 Total Approp. Adj.
Outgo	4,571,625	0	0	31,215	0	2,065,902	2,474,508 OPED & Financial Aid
Interfund Outgoing Transfer	1,157,665	0	0	0	0	0	1,157,665 DSPS Interfund Trans.
Reserve for Contingencies	7,973,688	154,847	0	249,286	25,000	7,544,555	Note: \$5,900,000 in General Reserve
<b>Total Appr., Outgo &amp; Res.</b>	<b>131,121,425</b>	<b>16,890,390</b>	<b>14,318,054</b>	<b>32,721,678</b>	<b>19,388,763</b>	<b>36,746,503</b>	11,056,037 Total Adjustments

**Restricted Fund**

<b>Balance, Subsidy &amp; Rev.</b>	Grand	Matriculation	Voc.Ed.	SFAA/	Work	Cal Works/	EOPS/	Various	DSPS	Various Contract	Other	
Object Title	Total	(13)	Perkins (16)	BFAP (18)	Study (19)	TANF (21)	CARE (23)	State (24)	(25)	Fed. (28)	Ed (30)	Small Prg.
Beginning Balance	8,274,792	285,617	0	50,185	43,187	80,243	570,821	1,546,662	1,802,947	2,252,860	0	1,642,270
8900 Incoming Transfer	1,157,665	0	0	0	0	0	0	0	1,157,665	0	0	0
8100 Federal	4,029,976	0	1,778,987	0	159,048	187,691	0	0	425,969	1,478,281	0	0
8600 State	9,926,100	1,057,302	0	1,160,453	958,588	572,336	2,254,027	1,988,480	1,566,107	0	0	368,807
8800 Local	932,556	0	0	0	0	0	0	0	0	608,183	0	324,373
<b>Total Revenue</b>	<b>14,888,632</b>	<b>1,057,302</b>	<b>1,778,987</b>	<b>1,160,453</b>	<b>1,117,636</b>	<b>760,027</b>	<b>2,254,027</b>	<b>1,988,480</b>	<b>1,992,076</b>	<b>1,478,281</b>	<b>608,183</b>	<b>693,180</b>
<b>Total Balance, Trans. &amp; Rev.</b>	<b>24,321,089</b>	<b>1,342,919</b>	<b>1,778,987</b>	<b>1,210,638</b>	<b>1,160,823</b>	<b>840,270</b>	<b>2,824,848</b>	<b>3,535,142</b>	<b>4,952,688</b>	<b>3,731,141</b>	<b>608,183</b>	<b>2,335,450</b>

<b>Appropriations &amp; Reserves</b>	Grand	Matriculation	Vocational	SFAA/	Work	Cal Works/	EOPS/	Various	DSPS	Various Contract	Other	
Object Title	Total	(13)	Perkins (16)	BFAP (18)	Study (19)	TANF (21)	CARE (23)	State (24)	(25)	Fed. (28)	Ed (30)	Small Prg.
1100 Reg Teaching Faculty	635,291	0	0	0	0	0	0	0	594,461	0	20,733	20,097
1200 Reg Non-Instr. Acad.	2,019,480	107,368	0	7,846	0	194,312	568,800	256,194	643,702	177,610	63,648	0
1300 Adj Teaching Faculty	598,028	0	11,237	0	0	0	0	95,101	141,244	33,373	182,935	134,138
1400 Adj Non-Instructional	1,686,640	308,820	118,921	21,748	0	161,288	84,052	540,147	140,341	156,742	2,250	152,331
<b>Total Academic Salaries</b>	<b>4,939,439</b>	<b>416,188</b>	<b>130,158</b>	<b>29,594</b>	<b>0</b>	<b>355,600</b>	<b>652,852</b>	<b>891,442</b>	<b>1,519,748</b>	<b>367,725</b>	<b>269,566</b>	<b>306,566</b>
2100 Reg Staff	2,550,449	395,314	170,957	494,089	23,000	117,791	538,122	0	377,924	293,799	21,434	118,019
2200 Reg Instr Aide	45,647	0	0	0	0	0	0	0	45,647	0	0	0
2300 Temp Classified	1,961,909	105,757	36,588	300,100	820,794	106,635	72,681	117,066	86,391	207,321	43,642	64,934
2400 Temp Hourly	935,980	0	162,628	0	45,000	0	0	121,489	502,470	88,548	12,345	3,500
<b>Total Classified &amp; Oth Sal</b>	<b>5,493,985</b>	<b>501,071</b>	<b>370,173</b>	<b>794,189</b>	<b>888,794</b>	<b>224,426</b>	<b>610,803</b>	<b>238,555</b>	<b>1,012,432</b>	<b>589,668</b>	<b>77,421</b>	<b>186,453</b>
<b>Total Benefits</b>	<b>2,048,775</b>	<b>177,387</b>	<b>94,465</b>	<b>230,464</b>	<b>10,761</b>	<b>91,354</b>	<b>351,917</b>	<b>175,197</b>	<b>601,636</b>	<b>146,290</b>	<b>68,329</b>	<b>100,975</b>
4100 Books	18,709	0	2,502	0	0	0	0	9,200	0	7,007	0	0
4300 Supplies	1,804,550	113,547	362,987	9,333	40,898	0	32,837	256,954	38,182	320,788	67,235	561,789
<b>Total Supplies</b>	<b>1,823,259</b>	<b>113,547</b>	<b>365,489</b>	<b>9,333</b>	<b>40,898</b>	<b>0</b>	<b>32,837</b>	<b>266,154</b>	<b>38,182</b>	<b>327,795</b>	<b>67,235</b>	<b>561,789</b>
5100 Contract Services	3,473,421	74,631	82,549	24,015	12,140	31,562	19,176	782,720	338,505	1,251,724	42,352	814,047
5200 Travel	305,212	1,601	31,706	15,698	14,073	1,892	9,534	40,788	7,810	152,453	7,093	22,564
5300 Dues	15,004	0	5,215	2,201	3,554	0	0	0	1,384	2,650	0	0
5500 Utilities	21,125	0	0	0	0	0	0	0	0	21,125	0	0
5600 Leases and Rents	89,816	0	1,448	0	2,000	0	1,080	9,000	0	58,000	1,000	17,288
5700 Student Transport	78,849	600	0	0	0	0	9,374	31,500	0	37,375	0	0
5800 Other Services	497,561	13,870	38,963	35,790	49,664	18,884	15,121	86,535	7,062	112,685	53,569	65,418
<b>Total Contracts and Oper.</b>	<b>4,480,988</b>	<b>90,702</b>	<b>159,881</b>	<b>77,704</b>	<b>81,431</b>	<b>52,338</b>	<b>54,285</b>	<b>950,543</b>	<b>354,761</b>	<b>1,636,012</b>	<b>104,014</b>	<b>919,317</b>
6300 Books	2,899	0	0	0	0	0	0	0	0	0	0	2,899
6400 Equipment	1,516,529	2,569	217,807	29,669	19,512	0	620	367,468	11,200	588,615	21,618	257,451
<b>Total Capital Outlay</b>	<b>1,519,428</b>	<b>2,569</b>	<b>217,807</b>	<b>29,669</b>	<b>19,512</b>	<b>0</b>	<b>620</b>	<b>367,468</b>	<b>11,200</b>	<b>588,615</b>	<b>21,618</b>	<b>260,350</b>
<b>Total Appropriations</b>	<b>20,305,874</b>	<b>1,301,464</b>	<b>1,337,973</b>	<b>1,170,953</b>	<b>1,041,396</b>	<b>723,718</b>	<b>1,703,314</b>	<b>2,889,359</b>	<b>3,537,959</b>	<b>3,656,105</b>	<b>608,183</b>	<b>2,335,450</b>
Outgo	1,215,990	0	0	0	0	116,552	884,910	201,194	0	13,334	0	0
Reserve for Contingencies	2,799,225	41,455	441,014	39,685	119,427	0	236,624	444,589	1,414,729	61,702	0	0
<b>Total Appr., Outgo &amp; Res.</b>	<b>24,321,089</b>	<b>1,342,919</b>	<b>1,778,987</b>	<b>1,210,638</b>	<b>1,160,823</b>	<b>840,270</b>	<b>2,824,848</b>	<b>3,535,142</b>	<b>4,952,688</b>	<b>3,731,141</b>	<b>608,183</b>	<b>2,335,450</b>

**Construction Fund**

<b>Balance &amp; Revenue</b>	Grand	Hazardous	Berkeley	Measure A	Measure B	Measure E	Cal Trans
Object Title	Total	Material (61)	SR #1 (62)	(63)	(64)	(65)	(67)
Beginning Balance	151,218,823	117,350	4,287,725	111,587,151	1,988,514	33,223,078	15,005
8800 Interest	1,512,188	1,174	42,877	1,115,872	19,885	332,231	150
8900 Bond Sale Proceeds	103,074,087			103,074,087			
<b>Total Revenue</b>	<b>104,586,275</b>	<b>1,174</b>	<b>42,877</b>	<b>104,189,959</b>	<b>19,885</b>	<b>332,231</b>	<b>150</b>
<b>Total Balance &amp; Revenue</b>	<b>255,805,098</b>	<b>118,524</b>	<b>4,330,602</b>	<b>215,777,110</b>	<b>2,008,399</b>	<b>33,555,309</b>	<b>15,155</b>

<b>Appropriations &amp; Reserves</b>	Grand	Hazardous	Berkeley	Measure A	Measure B	Measure E	Cal Trans
Object Title	Total	Material (61)	SR #1 (62)	(63)	(64)	(65)	(67)
2100 Reg Non-Instr Sal	605,522	0	0	605,522	0	0	0
Total Classified & Oth Sal	605,522	0	0	605,522	0	0	0
Total Benefits	273,404	0	0	273,404	0	0	0
4100 Books	15,128	0	0	15,128	0	0	0
4300 Supplies	88,295	0	0	88,295	0	0	0
Total Supplies	103,423	0	0	103,423	0	0	0
5100 Contract Services	5,604,495	0	0	5,604,495	0	0	0
5200 Travel	3,727	0	0	3,727	0	0	0
5800 Other Services	11,260,715	0	0	10,726,719	533,996	0	0
Total Contracts and Oper.	16,868,937	0	0	16,334,941	533,996	0	0
6100 Site Improvements	26,656,979	0	0	23,905,870	315,032	2,436,077	0
6200 Buildings	79,074,003	0	0	49,176,440	497,035	29,400,528	0
6300 Books	95,227	0	0	95,227	0	0	0
6400 Equipment	14,930,885	0	0	14,828,463	90,638	11,784	0
Total Capital Outlay	120,757,094	0	0	88,006,000	902,705	31,848,389	0
Total Appropriations	138,608,380	0	0	105,323,290	1,436,701	31,848,389	0
Reserve for Contingencies	117,196,718	118,524	4,330,602	110,453,820	571,698	1,706,920	15,155
<b>Total Approp. &amp; Reserves</b>	<b>255,805,098</b>	<b>118,524</b>	<b>4,330,602</b>	<b>215,777,110</b>	<b>2,008,399</b>	<b>33,555,309</b>	<b>15,155</b>

**Bond Interest and Redemption Fund**

<b>Balance &amp; Revenue</b>	
Object Title	Total (66)
Beginning Balance	18,946,057
8800 Local Property Taxes	29,098,243
8800 Bonds Sold at Premium	3,074,087
8800 Interest	313,956
<b>Total Revenue</b>	<b>32,486,286</b>
<b>Total Balance &amp; Revenue</b>	<b>51,432,343</b>

<b>Appropriations &amp; Reserves</b>	
Object Title	Total (66)
7110 Bond Redemption	7,675,500
7120 Bond Interest	23,791,774
<b>Total Outgo</b>	<b>31,467,274</b>
Reserve for Contingencies	19,965,069
<b>Total Approp. &amp; Reserves</b>	<b>51,432,343</b>

**Children's Center Fund**

<b>Balance &amp; Revenue</b>	
Object Title	Total (68)
Beginning Balance	292,228
8100 Federal Income	47,000
8622 State Dept. of Educ.	915,883
8699 Childcare Taxbailout	370,194
8861 Parent Fees	26,000
8871 Interest	2,922
<b>Total Revenue</b>	<b>1,361,999</b>
<b>Total Balance &amp; Revenue</b>	<b>1,654,227</b>

<b>Appropriations &amp; Reserves</b>	
Object Title	Total (68)
2100 Reg Non-Instr Sal	806,072
2300 Temp Non-Instr Sal	80,000
<b>Total Classified &amp; Oth Sal</b>	<b>886,072</b>
<b>Total Benefits</b>	<b>357,764</b>
4100 Books	4,030
4300 Supplies	54,970
<b>Total Supplies</b>	<b>59,000</b>
5100 Contract Services	30,000
5200 Travel	17,450
5800 Other Services	5,050
<b>Total Contracts and Oper.</b>	<b>52,500</b>
<b>Total Appropriations</b>	<b>1,355,336</b>
Reserve for Contingencies	298,891
<b>Total Approp. &amp; Reserves</b>	<b>1,654,227</b>



**OPEB Bond Fund (Spec. Res. #2)**

<b>Balance and Revenue</b>	
Object Title	Total (69)
Beginning Balance	13,148,717
8871 Interest	131,487
Total Revenue	131,487
Total Balance and Revenue.	13,280,204

<b>Appropriations &amp; Reserves</b>	
Object Title	Total (69)
Reserve for Contingencies	13,280,204
Total Approp. & Reserves	13,280,204

**Self Insurance Fund**

<b>Balance and Revenue</b>	
Object Title	Total (80)
Beginning Balance	571,091
8871 Interest	5,711
Total Revenue	5,711
Total Balance and Revenue.	576,802

<b>Appropriations &amp; Reserves</b>	
Object Title	Total (80)
Reserve for Contingencies	576,802
Total Approp. & Reserves	576,802

**Student Center Repair and Replacement Fund**

<b>Balance &amp; Revenue</b>	
Object Title	Total (81-84)
Beginning Balance	449,715
8600 2% Representation Fee	120,900
8800 Interest	4,497
<b>Total Revenue</b>	<b>125,397</b>
<b>Total Balance &amp; Revenue</b>	<b>575,112</b>

<b>Appropriations &amp; Reserves</b>	
Object Title	Total (81-84)
2300 Temp Non-Instr Sal	12,924
<b>Total Classified &amp; Oth Sal</b>	<b>12,924</b>
4300 Supplies	403
<b>Total Supplies</b>	<b>403</b>
5400 Insurance	2,000
5500 Utilities	2,273
5600 Leases and Rents	16,349
5800 Other Services	1,000
<b>Total Contracts and Oper.</b>	<b>21,622</b>
6400 Equipment	60,873
<b>Total Capital Outlay</b>	<b>60,873</b>
<b>Total Appropriations</b>	<b>95,822</b>
Reserve for Contingencies	479,290
<b>Total Approp. &amp; Reserves</b>	<b>575,112</b>

**Student Financial Aid Fund**

<b>Revenue</b>	
Object Title	Total (89)
8100 Federal	18,239,028
8600 State	2,513,009
<b>Total Revenue</b>	<b>20,752,037</b>

<b>Appropriations &amp; Reserves</b>	
Object Title	Total (89)
7511 PELL	16,509,701
7512 SEOG	1,584,327
7513 CAL B	1,266,729
7514 CAL C	114,280
7515 EOPS	230,000
7516 CARE	692,000
7517 Americorp	210,000
7518 ACG	145,000
<b>Total Appropriations</b>	<b>20,752,037</b>