



# Peralta Community College District

## 2005-2006 Adopted Budget

September 27, 2005

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***Budget & Finance***





# Peralta Community College District

333 East Eighth Street · Oakland, California 94606 · (510) 466-7200

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September 20, 2005

To: The Board of Trustees:

Attached for your review is the 2005-2006 Adopted Budget. The budget maintains a 5% General Fund reserve and allows the District to pass through an effective COLA of 4.34% to all faculty, adjunct faculty and classified contract employees.

This budget does rely on a one-time revenue source – the sale of excess property at Merritt College which is estimated to be approximately \$2 million. Since the COLA becomes an ongoing expenditure, it is very important that our work on the medical benefits bond is successful as we begin to think about the 2006-2007 Budget.

Including all Funds, the Budget revenues are \$224 million. It includes over \$40 million in continuing Measure E expenditures to improve our colleges' infrastructure. The Budget also includes \$13 million of Measure B and Capital Outlay and \$38 million to complete the new Vista College campus.

The Budget includes state growth funding estimated at \$1.7 million. This will require the District to meet targeted FTES (fulltime equivalent students) of 18,556. In Section I, page 7 we have Unallocated Distribution. It includes \$536,000 for Partnership for Excellence (PFE) restoration, which is contingent on the Community College Districts meeting certain reportable standards. We have also provided the Board request for \$178,000 for student activities, \$20,000 which will be allocated to the Vista Associated Student government. The funds are to be allocated to the Colleges based on student headcount. The Chancellor has also directed that \$200,000 be allocated for our college libraries to purchase books and equipment. The Budget also includes an unallocated distribution in the amount of \$200,000, which will fund the Chancellor's reserve for special situations. Lastly, the unallocated distribution includes our liability for faculty leave banking in the amount of \$1.1 million and \$356,000 for an overpayment of prior year's property taxes.

In reviewing the specific Adopted Budgets compared to the 2004-2005 actual expenditures, you will notice that the Adopted Budgets for the colleges are less than the 2004-2005 actual expenditures. In 2004-2005, we decided to allow the colleges productivity to decrease yet run more sections to protect the FTES over-cap funding provided in last year's budget. The over-cap funding included \$1.7 million which was earned and is now included in our base budget for 2005-2006. This will require the District to improve our FTES productivity if we are to meet our targeted FTES.

The Budget also includes over \$17 million for student financial aid. This aid includes Pell Grants, Supplemental Employment Opportunity Grant (SEOG), Extended Opportunity Programs & Services (EOPS/CARE) and CAL B & C Grants.

It is obvious from this Budget, that the District is not receiving the resources necessary to effectively serve our diverse student population. The Chancellor and I will continue to work with the State Chancellor's office to revise the growth formulas to reflect the needs of our communities served.

Respectfully submitted,

A handwritten signature in blue ink, reading "Thomas L. Smith".

Thomas L. Smith  
Vice Chancellor for Budget & Finance  
and Chief Financial Officer

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<b>PERALTA SUMMARY OF FUND REVENUES 2005-2006</b>
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<i><b>FUND</b></i>	<i><b>FUND TOTAL</b></i>	<i><b>% OF TOTAL</b></i>
UNRESTRICTED GENERAL FUND	\$93,812,733	41.77%
RESTRICTED GENERAL FUND	\$14,836,325	6.61%
BOOKSTORE COMMISSION FUND	\$291,728	1.68%
TOTAL GENERAL FUND	\$108,940,786	50.05%
CHILDREN'S CENTER FUND	\$1,359,314	0.61%
CAPITAL OUTLAY & MEASURE B	\$8,914,741	3.97%
CAPITAL OUTLAY & MEASURE E	\$57,405,536	25.56%
VISTA CONSTRUCTION FUND	\$18,204,433	8.10%
SPECIAL RESERVE #2	\$405,541	0.18%
STUDENT CENTER REPAIR & REPLACEMENT	\$84,113	0.04%
SELF INSURANCE FUND	\$9,983	0.00%
BOND INTEREST AND REDEMPTION FUND	\$11,601,132	5.16%
STUDENT FINANCIAL AID FUND	\$17,347,777	7.72%
ASSOCIATED STUDENTS FUND	\$346,040	0.15%
<b>TOTAL - ALL FUNDS</b>	<b>\$224,619,396</b>	<b>100.00%</b>

**Peralta Colleges 2005-2006 FTES Targets**

Total	College of Alameda	Laney College	Merritt College	Vista College
18,498	3,781	8,128	4,401	2,188

## Five Year Productivity Analysis

*Figures below exclude cancelled, fee based, independent study and work experience sections*

<b>FTES/FTE</b>	<b>F00</b>	<b>F01</b>	<b>F02</b>	<b>F03</b>	<b>F04</b>
<b>Alameda</b>	14.173	14.517	14.790	17.730	15.710
<b>Laney</b>	16.913	16.712	18.990	20.000	17.590
<b>Merritt</b>	12.967	13.173	14.030	16.100	15.400
<b>Vista</b>	16.884	17.367	17.160	19.890	16.390
<b>District</b>	15.336	15.417	16.600	18.430	16.275

*Figures below exclude cancelled, fee based, independent study and work experience sections*

<b>FTES/FTE</b>	<b>S01</b>	<b>S02</b>	<b>S03</b>	<b>S04</b>	<b>S05</b>
<b>Alameda</b>	12.672	14.819	15.339	17.098	10.871
<b>Laney</b>	16.094	17.907	18.677	18.984	14.487
<b>Merritt</b>	12.110	14.623	15.004	16.055	13.163
<b>Vista</b>	15.631	17.688	17.061	18.027	13.616
<b>District</b>	14.268	16.386	16.817	17.679	13.282

## DISCIPLINES OFFERED AT PCCD

A - G				H - Z			
Discipline	Colleges			Discipline	Colleges		
Administration of Justice	Alameda	Laney	Merritt	Health Education	Alameda	Laney	Merritt
African-American Studies	Alameda	Laney	Merritt	Health Professions and Occupations	Alameda	Laney	Merritt
American Sign Language	Alameda	Laney	Merritt	History	Alameda	Laney	Merritt
Anthropology	Alameda	Laney	Merritt	Human Services	Alameda	Laney	Merritt
Apparel Design and Merchandising	Alameda	Laney	Merritt	Humanities	Alameda	Laney	Merritt
Apprenticeship	Alameda	Laney	Merritt	International Trade	Alameda	Laney	Merritt
Architectural and Engineering Technology	Alameda	Laney	Merritt	Japanese	Alameda	Laney	Merritt
Art	Alameda	Laney	Merritt	Journalism	Alameda	Laney	Merritt
Asian and Asian-American Studies	Alameda	Laney	Merritt	Labor Studies	Alameda	Laney	Merritt
Astronomy	Alameda	Laney	Merritt	Landscape Horticulture	Alameda	Laney	Merritt
Auto Body and Paint	Alameda	Laney	Merritt	Learning Resources	Alameda	Laney	Merritt
Automotive Technology	Alameda	Laney	Merritt	Library Information Studies	Alameda	Laney	Merritt
Aviation Maintenance Technology	Alameda	Laney	Merritt	Machine Shop	Alameda	Laney	Merritt
Aviation Operations	Alameda	Laney	Merritt	Management and Supervision	Alameda	Laney	Merritt
Banking and Finance	Alameda	Laney	Merritt	Mathematics	Alameda	Laney	Merritt
Biology	Alameda	Laney	Merritt	Media Communications	Alameda	Laney	Merritt
Business	Alameda	Laney	Merritt	Medical Assistant	Alameda	Laney	Merritt
Carpentry	Alameda	Laney	Merritt	Mexican and Latin American Studies	Alameda	Laney	Merritt
Chemistry	Alameda	Laney	Merritt	Multimedia Arts	Alameda	Laney	Merritt
Child Development	Alameda	Laney	Merritt	Music	Alameda	Laney	Merritt
Chinese	Alameda	Laney	Merritt	Native American Studies	Alameda	Laney	Merritt
Community Social Service	Alameda	Laney	Merritt	Nurse Aide	Alameda	Laney	Merritt
Computer Information Systems	Alameda	Laney	Merritt	Nursing	Alameda	Laney	Merritt
Construction Management	Alameda	Laney	Merritt	Nutrition and Dietetics	Alameda	Laney	Merritt
Cooperative Work Experience Education	Alameda	Laney	Merritt	Paralegal Studies	Alameda	Laney	Merritt
Cosmetology	Alameda	Laney	Merritt	Philosophy	Alameda	Laney	Merritt
Counseling	Alameda	Laney	Merritt	Photography	Alameda	Laney	Merritt
Culinary Arts	Alameda	Laney	Merritt	Physical Education	Alameda	Laney	Merritt
Dance	Alameda	Laney	Merritt	Physical Science	Alameda	Laney	Merritt
Dental Assisting	Alameda	Laney	Merritt	Physics	Alameda	Laney	Merritt
Diesel Mechanics	Alameda	Laney	Merritt	Political Science	Alameda	Laney	Merritt
Economics	Alameda	Laney	Merritt	Psychology	Alameda	Laney	Merritt
Education	Alameda	Laney	Merritt	Radiologic Technology	Alameda	Laney	Merritt
Electricity Electronics Technology	Alameda	Laney	Merritt	Real Estate	Alameda	Laney	Merritt
Emergency Medical Technician	Alameda	Laney	Merritt	Recreation and Leisure Services	Alameda	Laney	Merritt
Engineering	Alameda	Laney	Merritt	Social Science	Alameda	Laney	Merritt
English	Alameda	Laney	Merritt	Sociology	Alameda	Laney	Merritt
English as a Second Language	Alameda	Laney	Merritt	Spanish	Alameda	Laney	Merritt
Environmental Control Technology	Alameda	Laney	Merritt	Speech (Replaced by COMM Ed# F05)	Alameda	Laney	Merritt
Environmental Design and Energy Technology	Alameda	Laney	Merritt	Theatre Arts	Alameda	Laney	Merritt
Environmental Management & Restoration Technology	Alameda	Laney	Merritt	Travel Industry	Alameda	Laney	Merritt
Environmental Studies	Alameda	Laney	Merritt	Vietnamese	Alameda	Laney	Merritt
Fire Science	Alameda	Laney	Merritt	Vocational Nursing	Alameda	Laney	Merritt
French	Alameda	Laney	Merritt	Welding	Alameda	Laney	Merritt
Geography	Alameda	Laney	Merritt	Women's Studies	Alameda	Laney	Merritt
Geology	Alameda	Laney	Merritt	Wood Technology	Alameda	Laney	Merritt
German	Alameda	Laney	Merritt				
Graphic Arts	Alameda	Laney	Merritt				

### PCCD HOLIDAY SCHEDULE

2005	
Independence Day	Monday, July 4, 2005
Admission Day	Friday, August 5, 2005
Labor Day	Monday, September 5, 2005
Veteran's Day	Friday, November 11, 2005
Thanksgiving Day	Thursday, November 24, 2005
Day after Thanksgiving	Friday, November 25, 2005
Christmas Eve	Friday, December 23, 2005
Christmas Day	Monday, December 26, 2005
Holiday Closure	Pending Board Action
New Year's Eve	Friday, December 30, 2005
2006	
New Year's Day	Monday, January 2, 2006
Martin Luther King, Jr.	Monday, January 16, 2006
Lincoln Birthday Observation	Friday, February 10, 2006
Washington Birthday Observation	Monday, February 13, 2006
Malcolm X Birthday	Friday, May 19, 2006
Memorial Day, Monday	May 29, 2006

### ACADEMIC KEY DATES

Fall Semester 2005		August 17 - December 16
Last day to drop classes w/refund	Sept. 1	
Last day to add	Sept. 3	
Holiday Closure	Pending Board Action	
Professional development days	Aug. 15 & 16/Oct. 19 (no classes)	
Final Examinations	Dec. 12-16	
Spring Semester 2006		January 12 - May 26
Last day to add classes	January 23	
Last day to drop classes w/refund	January 24	
Last day to file AA petitions	March 10	
Spring Recess	April 10-16	
Professional development days	Jan. 11/March 1/April 27 (no classes)	
Final Examinations	May 22 - 26	
Graduation(s)	May, 2006 (dates to be determined)	

*Comments on the content of this profile can be made to  
Alton Jelks, Office of the Chancellor, 587-7827.*

## PROFILE 2005



## the PERALTA COLLEGES

COLLEGE OF ALAMEDA • LANEY COLLEGE • MERRITT COLLEGE • VISTA COMMUNITY COLLEGE

### BOARD OF TRUSTEES

A seven member Board of Trustees governs the Peralta Community College District.

**President** - Dr. William Riley, Area 5

**Vice President** - Linda Handy, Area 3

#### Members:

Bill Withrow, Area 1

Marcie Hodge, Area 2

Nicky González Yuen, Area 4

Cy Gulassa, Area 6

Alona Clifton, Area 7

Lisa Watkins-Tanner, Student Trustee

Rashad Andrews, Student Trustee

**Chancellor** - Elihu M. Harris

**MISSION** of the Peralta Community College District is to provide accessible, high-quality adult learning opportunities to meet the educational needs of the multicultural East Bay community.

### COLLEGES OF PCCD

#### COLLEGE OF ALAMEDA

555 Atlantic Avenue Dr. Cecilia Cervantes,  
Alameda, CA. 94501 President  
(510) 522-7221

#### LANEY COLLEGE

900 Fallon Street Odell Johnson,  
Oakland, California 94607 President  
510-834-5740

#### MERRITT COLLEGE

12500 Campus Drive Dr. Evelyn Wesley,  
Oakland, California 94619 President  
510-531-4911

#### VISTA COMMUNITY COLLEGE

2020 Milvia Street Judy Walters,  
Berkeley, California 94704 President  
510-981-2800

### PERALTA SERVICE AREA

City	Pop.	# at PCCD
ALAMEDA	74,581	2,787
ALBANY	16,743	293
BERKELEY	104,534	3,317
EMERYVILLE	8,261	905
OAKLAND	412,318	11,615
PIEDMONT	11,055	2,106

Source: California Department of Finance, January 2005  
\* PCCD Factbook, 2000.

### STUDENT ENROLLMENT DATA FALL 2004

TOTAL STUDENTS 24,937 (Unduplicated)

ENROLLMENT BY GENDER		BY STATUS	
• Female	14,819 59%	Continuing	12,264 49%
• Male	9,444 38%	New Student	4,949 20%
• Unknown	674 3%	Returning	3,283 13%
		New/Transfer	3,076 12%
		Ret/Transfer	775 3%
		High School student	590 2%
ENROLLMENT BY ETHNICITY		BY FULL/PART TIME ENROLLMENT	
• African Am	7,390 30%	Part time	17,682 71%
• Asian	6,190 25%	Full time	7,255 29%
• White	4,748 19%		
• Hisp/Lat	3,294 13%		
• Other	2,421 10%		
• Filipino	727 3%		
• Native Am	165 1%		
ENROLLMENT BY AGE		FTEs, "Full Time Equivalent Students"	
• Under 16	197 1%	FTEs = Number students taking the equivalent of 15 units.	
• 16-18	2,025 8%	FTEs: 2004-2005 Target 2005-2006	
• 19-24	7,976 32%	Alameda	3,321 3,781
• 25-29	3,816 15%	Laney	7,960 8,128
• 30-34	2,804 11%	Merritt	4,133 4,401
• 35-54	6,373 26%	Vista	2,188 2,242
• 55-64	1,184 5%		17,602 18,552
• 65+	484 2%		

### EDUCATION GOAL WHILE ATTENDING CLASSES AT PCCD

Undecided	8,204	33%
To transfer with an AA Degree to a four year college	3,552	14%
For personal cultural enrichment	2,440	10%
To obtain new job skills	2,217	9%
To transfer to four year college without earning an AA	1,560	6%
To meet career goals	1,397	6%
To update current job skills	939	4%
To earn an AA degree without transferring to a four year college	789	3%
To obtain basic skills for potential job	637	3%
To earn a Vocational Certificate	399	2%
To maintain a license	425	2%
To earn a Vocational Degree without transferring to a four year college	201	1%
To obtain high school credits	311	1%
Unknown	1,866	7%
<b>Total</b>	<b>24,937</b>	<b>100%</b>

### STUDENTS

• Average student age	32 years old
• Average student load	6.2 units
• Fee per unit	\$26
• Parking Fee per semester	\$20/\$0.50 day

### FACULTY & STAFF

Full-time faculty	342	14.68%
Part-time faculty	725	31.12%
Classified staff	648	27.82%
Student workers	569	24.43%
Administrators	45	02.00%
<b>Total employees</b>	<b>2,329</b>	<b>100.00%</b>

Source: Budget and Finance, 2005

### PCCD Web Page

For complete information on PCCD, log on to [www.peralta.edu](http://www.peralta.edu).

**PCTV** Peralta Colleges Television  
Channel 27: Berkeley & Alameda  
Channel 28: Oakland, Emeryville & Piedmont

## STUDENT SUPPORT SERVICES & PROGRAMS

## STUDENT AID

Students in Basic Skills	3,314
Financial Aid	14,000

### Financial Aid Programs:

- Federal PELL Grant Program
- Federal Supplemental Educational Opportunity Grant Program (FSEOG)
- Federal Work Study (FWS)
- Federal Stanford Loan
- BFAPBOG Fee Waivers

### Other California Grants

- Cal Grant A (4-year college grant)
- Cal Grant B (under 16 units)
- Cal Grant C (Full-time voc. ed)
- Board of Governors Waiver (BOGW) (Enrollment fees waived)
- Bureau of Indian Affairs Grant (BIA)

## DISABLED STUDENTS PROGRAM & SERVICES (DSPS)

The DSPS program provided assistance to over 1,000 students with disabilities in the fall 2000 term.

Services provided to students include:

- academic, personal and vocational counseling
- diagnostic testing
- registration assistance
- support services personnel such as note takers and sign language interpreters
- testing accommodations
- liaison with four year colleges and community agencies
- alternative media such as large print, e-text, or braille
- adaptive computer equipment on-campus mobility.

## PROJECT BRIDGE (LANEY)

Offers programs in:

- Reading
- Writing
- Mathematics
- Computer Science
- Ethnic Studies
- Sociology

## PUENTE (LANEY)

A two-semester English/writing program that uses Chicano/Latino literature and provides counseling and mentoring services.

## PACE (VISTA)

The Program for Adult College Education (PACE) enables working adults to complete a transferable Liberal Arts Associate Degree in 2.5 years. Students travel together in cohorts through a fixed sequence of evening and Saturday courses.

## BUDGET SUMMARY OF FUND REVENUES, FY 2004-2005

Fund title	Fund Total	% of total
Unrestricted General Fund	\$87,501,938	51.40%
Bookstore Fund	299,354	9.18%
Restricted General Fund	14,152,070	8.31%
<b>Total General Fund</b>	<b>101,953,362</b>	<b>59.89%</b>
Children's Center Fund	1,328,614	0.78%
Capital Outlay & Measure B Fund	11,170,335	6.56%
Capital Outlay & Measure E Fund	530,058	0.31%
Vista Construction Fund	28,994,139	17.03%
Special Reserve #2 Fund	59,620	0.04%
Student Center Repair & Replacement Fund	82,695	0.05%
Self Insurance Fund	6,950	0.00%
Bond Interest and Redemption Fund	8,129,259	4.78%
Student Financial Aid Fund	17,723,581	10.41%
Associated Students Fund	256,028	0.15%
<b>Total, All Funds</b>	<b>\$170,234,632</b>	<b>100.00%</b>

## EXTENDED OPPORTUNITY PROGRAMS & SERVICES (EOPS)

Designed to assist students who are educationally under-prepared and/or economically disadvantaged. Support services include:

- counseling
- orientation
- bilingual counseling
- peer advising
- registration assistance
- tutoring
- transfer assistance
- UC and CSU application fee waiver
- a book service program, and
- grants for full-time students.

## UNRESTRICTED GENERAL FUND SOURCES OF FUNDS, FY '04-'05

State Apportionment	\$42,824,799
Local Taxes	\$26,733,244
Enrollment Fees	\$ 4,988,892
<b>Total</b>	<b>\$73,564,935</b>
Partnership for Excellence	\$ 3,197,560
Lottery	2,093,236
Unfunded Growth Est.	1,743,468
Part time parity	789,763
Apprenticeship	65,799
Basic Skills	67,686
State-Office Hours/Health	130,000
Prior Year Prog. Based Fund	75,077
<b>Total</b>	<b>9,286,891</b>
Other Local	
Community Services	\$ 67,880
Non-resident tuition fees	2,937,600
Other Fees	62,682
Investment income/trans/bond	405,220
Miscellaneous	1,053,256
<b>Total</b>	<b>4,526,638</b>
Transfer in	141,474
<b>Total Revenue Sources</b>	<b>87,501,938</b>

## PERALTA COLLEGES FOUNDATION

The Peralta Colleges Foundation is an independent 501 (c) (3) nonprofit organization founded in 1971 for the purpose of raising funds in support of the mission of the four colleges. Its main purpose is to provide scholarships to students through the various funds established as part of the foundation.

The board of directors is launching a major fundraising drive to increase the endowment of the foundation. Two new events, the annual golf tournament held in May, and the annual banquet held in the fall, have grossed nearly \$150,000 since 2004.

Funds as of 2/28/05	\$544,517
Number of Funds	60
Awards 2004-2005	\$69,500

## STATE FUNDING FORMULA FACTORS

PCCD receives approx. \$4,000 per student Formula based on:



- High school graduate rate,
- Population, ages 18 to 80,
- Underserved areas.

How these influence PCCD's state revenue:

- District high school graduation rate *declining*, not increasing.
- Population ages 18-80 remains *level*.
- No underserved areas in the district.

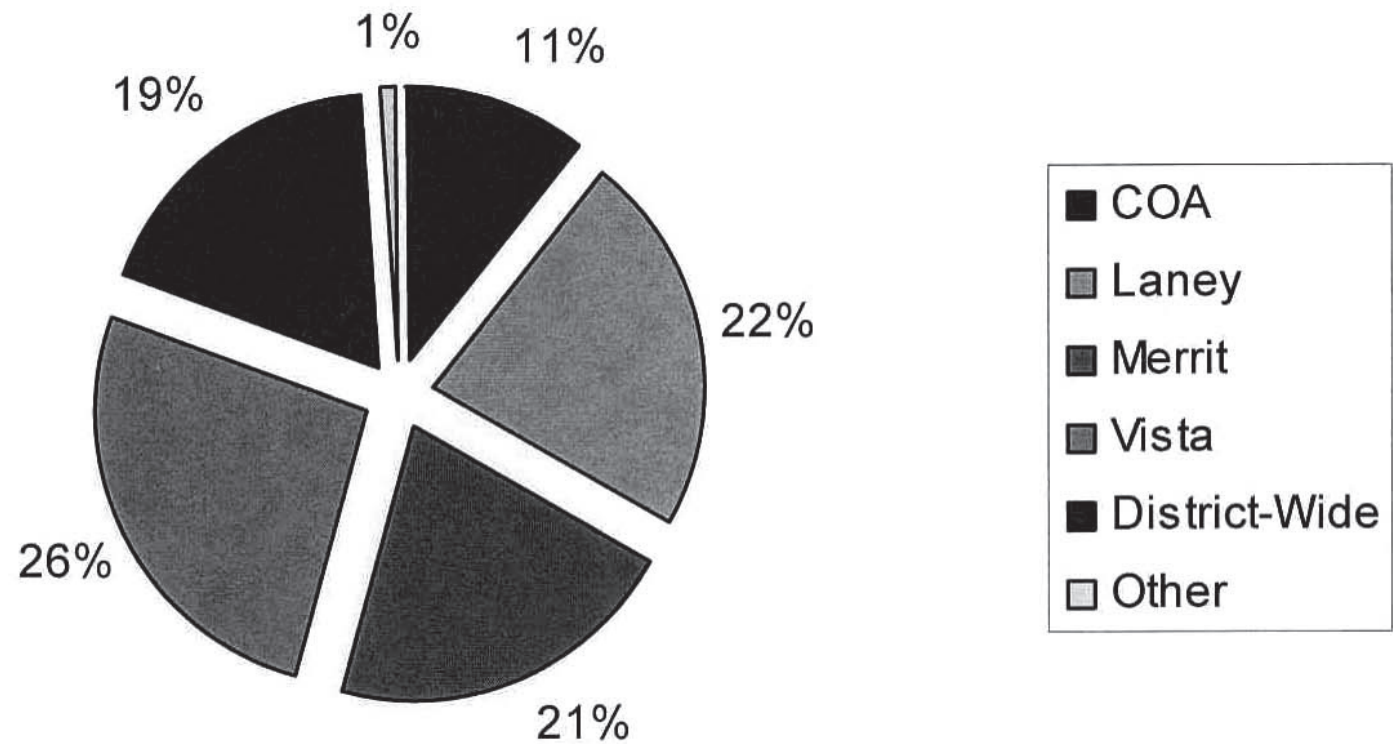
Hence state funding for PCCD remains static, unless the funding formula is modified with a possible fourth factor, such as averaging the last three years *Over Cap* numbers to give PCCD a new funding cap.

## THE FOUR COLLEGES OF PERALTA

 <b>COLLEGE OF ALAMEDA</b>	 <b>LANEY COLLEGE</b>	 <b>MERRITT COLLEGE</b>	 <b>VISTA COMMUNITY COLLEGE</b>																																																																																																												
<p>Located in the island-city of Alameda, College of Alameda borders the former Alameda Naval Air Station.</p> <p>College of Alameda's emphasis is transportation, which includes programs in:</p> <ul style="list-style-type: none"><li>• Automotive Technology</li><li>• Auto Body and Paint</li><li>• Aviation Maintenance Tech. (Located adjacent to Oakland Airport)</li><li>• Computer Info. System</li><li>• Diesel Mechanics</li></ul> <p>Other programs include:</p> <ul style="list-style-type: none"><li>• Apparel Design and Merchandising</li><li>• Dental Assisting</li></ul> <p>A child care center, the new Alameda Science and Technical Institute High School (ASTI), a CISCO Academy and the Alameda County Workforce Investment Board One Stop Career Center are also located on the campus.</p>	<p>Laney College is located in the heart of downtown Oakland on the edge of a predominantly Asian community. Laney is easily accessible by both public transportation and the freeway system.</p> <p>Laney's focus is Industrial &amp; Related Technologies and Commercial Services with programs in:</p> <ul style="list-style-type: none"><li>• Carpentry</li><li>• Construction</li><li>• Management</li><li>• Architectural &amp; Engineering Technology</li><li>• Welding</li><li>• Machine Technology</li><li>• Culinary Arts</li><li>• Cosmetology</li><li>• Art, Music and Dance</li></ul> <p>Met West High School, an innovative Oakland Unified School District high school, is affiliated with Laney College and a child care center is also on campus.</p>	<p>Merritt College, situated in the Oakland Hills, combines modern facilities with spectacular views of the entire Bay Area.</p> <p>Merritt offers a large program in the Allied Health area, including:</p> <ul style="list-style-type: none"><li>• Associate Degree Nursing</li><li>• Licensed Vocational Nursing</li><li>• Radiologic Science</li><li>• Certified Nursing</li><li>• Emergency Medical Tech.</li><li>• Dietetics</li></ul> <p>It also offers programs in:</p> <ul style="list-style-type: none"><li>• Landscape Horticulture</li><li>• Child Development</li><li>• Administration of Justice</li></ul> <p>Merritt Middle College High School, and the Merritt One Stop Career Center are located on the campus, as well as a child care center.</p>	<p>Vista College was established as a non-traditional college in downtown Berkeley. A new urban college campus for Vista is scheduled to open in Spring 2006.</p> <p>Vista's occupational programs contribute to the community's economic development through such programs as the:</p> <ul style="list-style-type: none"><li>• Center for International Trade</li></ul> <p>Vocational programs in:</p> <ul style="list-style-type: none"><li>• International Trade</li><li>• Travel Industry</li><li>• Biotechnology</li><li>• Information Technology</li><li>• Multimedia Arts</li><li>• American Sign Language</li><li>• Business Administration</li><li>• Computer Information Systems</li></ul>																																																																																																												
<ul style="list-style-type: none"><li>• Opened in 1970.</li><li>• Located on 60 acres</li><li>• Courses in 47 disciplines</li><li>• 1,552 Student Parking slots</li></ul>	<ul style="list-style-type: none"><li>• Opened in 1953</li><li>• Located on 59.5 acres</li><li>• Courses in 60 disciplines</li><li>• 929 Student Parking slots</li></ul>	<ul style="list-style-type: none"><li>• Opened in 1953</li><li>• Located on 125 acres</li><li>• Courses in 125 disciplines</li><li>• 1,408 Student Parking slots</li></ul>	<ul style="list-style-type: none"><li>• Opened in 1974</li><li>• New 6 story campus in Downtown Berkeley</li><li>• Courses in 38 disciplines</li></ul>																																																																																																												
<b>KEY PHONE NUMBERS</b> General Number 522-7221 President's Office 748-2273 Office of Instruction 748-2352 Student Services 748-2205 Counseling 748-2209 Financial Aid 748-2391 Business office 748-2235 Admission & Records 748-2228 Public Information 748-2213	<b>KEY PHONE NUMBERS</b> General Number 834-5740 President's Office 464-3237 Office of Instruction 464-6908 Student Services 464-3214 Counseling 464-3152 Financial Aid 464-3414 Business office 464-3228 Admission & Records 464-3122 Public Information 464-3161	<b>KEY PHONE NUMBERS</b> General Number 531-4911 President's Office 436-2414 Office of Instruction 436-2410 Student Services 436-2477 Counseling 436-2475 Financial Aid 436-2465 Business Office 436-2407 Admission & Records 436-2487 Public Information 436-2402	<b>KEY PHONE NUMBERS</b> General Number 981-2800 President's Office 981-2850 Office of Instruction 981-2861 Student Services 981-2810 Counseling 981-2810 Financial Aid 981-2878 Business Office 981-2840 Admission & Records 981-2806 Public Information 981-2852																																																																																																												
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# Measure E

## Expenditures and Commitments



**PERALTA COMMUNITY COLLEGE DISTRICT  
MEASURE E FUND EXPENDITURES AND COMMITMENTS  
AS OF JUNE 28, 2005**

MEASURE E PROJECTS	PROJ #	EXPENSES TO DATE	ENCUMBRANCES	UNENCUMBERED COMMITMENTS	TOTAL
Vista Permanent Facility*	850	17,648,672	7,104,200	12,438,480	37,191,352
Athletic Facilities Upgrade- All*	701-703	16,318,958	29,744	1,600,000	17,948,702
Planning Collaborative	704	1,099,811	-	-	1,099,811
Districtwide Cable & Power Upgrade/Network Equipment	705	14,366,119	198,632	336,102	14,900,852
Network Upgrade/PeopleSoft	705-01	4,380,687	2,362,217	422,224	7,165,129
Merritt Building P & R Student Services Renovation	706	737,996	46,753	11,458,304	12,243,053
Laney Building A Students Services Renovation*	944	84,826	593,429	9,721,745	10,400,000
COA Building A Student Services Renovation*	946	467,969	822,491	10,895,540	12,185,999
Merritt Library Renovation*	947			3,000,000	3,000,000
Merritt Landscaping*	949	2,954,798	35,111	-	2,989,909
Merritt Building D Renovation	707	150	40,000	5,707,000	5,747,150
Merritt Horticulture				3,448,000	3,448,000
Laney Library*				1,770,000	1,770,000
Merritt Trade Technology Building A*				2,176,000	2,176,000
COA Building C & D Science Complex				3,290,000	3,290,000
Laney New Art Building*				1,150,823	1,150,823
<u>New Proposals:</u>					
Districtwide Irrigation Controller Equipment*				396,000	396,000
Pool Mechanical Improvements and Upgrades				400,000	400,000
Laney Building A Deck				300,000	300,000
Districtwide Repair/Replace Roofs				600,000	600,000
Information Technology Proposed New Projects 2005-2007				3,517,200	3,517,200
Administrative Cost		5,074			5,074
<b>Total Measure E</b>		<b>58,065,059</b>	<b>11,232,577</b>	<b>72,627,418</b>	<b>141,925,053</b>

\* These projects have multiple funding sources, thus amounts shown do not represent total project costs.

\*\* This amount is recommended.

BOND		BOND AMOUNT*	EXPENDITURES	COMMITMENTS	REMAINING BALANCE*
MEASURE E		153,200,000	58,065,059	83,859,995	11,274,947
<b>GRAND TOTAL</b>		<b>153,200,000</b>	<b>58,065,059</b>	<b>83,859,995</b>	<b>11,274,947</b>

*\* Balance does not include interest earned by bond*

**PERALTA COMMUNITY COLLEGE DISTRICT  
FINANCIAL SERVICES  
STATE RESIDENTS CREDIT & NON-CREDIT FTES ANALYSIS  
2004-2005**

	ACTUAL FIGURES						P-2	P-2	COMPARISON OF	
	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2003-2004	2004-2005	03-04 to 04-05	%
									#	
<b>SUMMER INTERSESSION</b>										
ALAMEDA	364	403	346	381	367	460	459	398	(61)	(13.29%)
LANEY	965	908	910	816 *	998	1032	1031	902	(129)	(12.51%)
MERRITT	452	487	481	503	469	442	442	352	(90)	(20.36%)
VISTA	155	167	158	176	186	35	35	74	39	111.4%
<b>SUBTOTAL</b>	<b>1,936</b>	<b>1,965</b>	<b>1,895</b>	<b>1,877</b>	<b>2,020</b>	<b>1,969</b>	<b>1,967</b>	<b>1,726</b>	<b>(241)</b>	<b>(12.25%)</b>
<b>FALL</b>										
ALAMEDA	1,412	1,440	1,425	1,529	1,674	1646	1646	1537	(109)	(6.62%)
LANEY	3,317	3,350	3,337	3,545	3,810	3704	3704	3523	(181)	(4.89%)
MERRITT	1,523	1,581	1,534	1,803	1,914	1997	1996	1911	(85)	(4.26%)
VISTA	800	879	888	1,031	1,158	1006	1006	1040	34	3.4%
<b>SUBTOTAL</b>	<b>7,051</b>	<b>7,249</b>	<b>7,184</b>	<b>7,908</b>	<b>8,556</b>	<b>8,353</b>	<b>8,352</b>	<b>8,011</b>	<b>(341)</b>	<b>(4.08%)</b>
<b>SPRING</b>										
ALAMEDA	1,489	1,427	1,369	1,571	1,611	1675	1618	1337	(281)	(17.37%)
LANEY	3,336	3,212	3,149	3,695	3,733	3392	3325	3389	64	1.9%
MERRITT	1,619	1,659	1,520	1,924	1,916	1962	1833	1795	(38)	(2.07%)
VISTA	888	888	904	1,094	1,101	1041	1034	1058	24	2.3%
<b>SUBTOTAL</b>	<b>7,333</b>	<b>7,186</b>	<b>6,942</b>	<b>8,284</b>	<b>8,361</b>	<b>8,070</b>	<b>7,810</b>	<b>7,579</b>	<b>(231)</b>	<b>(2.96%)</b>
<b>SUMMER INTERSESSION</b>										
								<i>Projected</i>		
ALAMEDA	65	69	95	105	0	0	0	49	49	0.0%
LANEY	35	38	22	41	0	0	0	146	146	0.0%
MERRITT	17	22	47	51	0	0	0	75	75	0.0%
VISTA	0	0	3	1	0	0	0	16	16	0.0%
<b>SUBTOTAL</b>	<b>117</b>	<b>129</b>	<b>167</b>	<b>198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>286</b>	<b>286</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>16,437</b>	<b>16,530</b>	<b>16,188</b>	<b>18,266</b>	<b>18,937</b>	<b>18,392</b>	<b>18,129</b>	<b>17,602</b>	<b>(527)</b>	<b>(2.91%)</b>
<b>LOAN FTES BETWEEN YEARS:</b>										
	242	-242	0	0	0	0	0	0	0	0.0%
<b>TOTAL REPORTED FTES:</b>	<b>16,772</b>	<b>15,946</b>	<b>18,266</b>	<b>18,937</b>	<b>18,392</b>	<b>18,129</b>	<b>18,129</b>	<b>17,602</b>	<b>-527</b>	<b>(2.91%)</b>
<i>State Funded</i>			16,431	16,793	16,867	16,867	16,867	17,255		
<i>Unfunded FTES</i>			1,835	2,144	1,525	1,262	1,262	347		

**BONDED INDEBTEDNESS  
PERALTA COMMUNITY COLLEGE DISTRICT**

<b><u>Issue Date</u></b>	<b><u>Issue Name</u></b>	<b><u>Maturity Date</u></b>	<b><u>Original Issue</u></b>
June 1, 1997	1992 Election, C	August 1, 2021	\$8,000,000
April 15, 2000	1992 Election, D	August 1, 2024	\$13,500,000
May 9, 2001	2001 Refunding	August 1, 2018	\$8,770,000
May 30, 2001	1992 Election, E	August 1, 2025	\$10,500,000
May 30, 2001	1996 Election, A	August 1, 2025	\$8,000,000
May 30, 2001	2000 Election, A	August 1, 2031	\$27,500,000
May 30, 2002	2000 Election, B	August 1, 2032	\$30,000,000
October 24, 2002	2002 Refunding	August 1, 2017	\$7,310,000
May 27, 2004	2000 Election, C	August 1, 2034	\$40,000,000
July 21, 2005	2000 Election, D	August 1, 2035	<u>\$55,700,000</u>
Totals			\$209,280,000

The District currently has no authorized but unissued bonds.

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## PERALTA SUMMARY OF FUND REVENUES 2005-2006

<u>FUND TITLE</u>	<u>FUND TOTAL</u>	<u>% OF TOTAL</u>	<u>% OF TOTAL FUNDS</u>
UNRESTRICTED GENERAL FUND	\$93,812,733	86.11%	41.77%
BOOKSTORE FUND	291,728	0.27%	0.13%
RESTRICTED GENERAL FUND	14,836,325	13.62%	6.61%
<b>TOTAL GENERAL FUND</b>	<b>108,940,786</b>	<b>100.00%</b>	<b>48.50%</b>
CHILDREN'S CENTER FUND	1,359,314	1.18%	0.61%
CAPITAL OUTLAY & MEASURE B FUND	8,914,741	7.71%	3.97%
CAPITAL OUTLAY & MEASURE E FUND	57,405,536	49.63%	25.56%
VISTA COLLEGE CONSTRUCTION FUND	18,204,433	15.74%	8.10%
SPECIAL RESERVE #2 FUND	405,541	0.35%	0.18%
STUDENT CENTER REPAIR & REPLACEMENT FUND	84,113	0.07%	0.04%
SELF INSURANCE FUND	9,983	0.01%	0.00%
BOND INTEREST AND REDEMPTION FUND	11,601,132	10.03%	5.16%
STUDENT FINANCIAL AID FUND	17,347,777	15.00%	7.72%
ASSOCIATED STUDENTS FUND	346,040	0.30%	0.15%
<b>TOTAL OTHER FUNDS</b>	<b>115,678,610</b>	<b>100.00%</b>	<b>51.50%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$224,619,396</b>		<b>100.00%</b>

**UNRESTRICTED GENERAL FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FUNDS</b>							
PROGRAM-BASED FUNDING	\$ 61,991,239	\$ 64,623,217	\$ 67,802,075	\$ 69,446,069	\$ 69,368,455	\$ 75,303,174	\$ 84,308,455
OTHER STATE	5,516,075	8,263,310	9,418,218	9,294,545	13,157,468	8,624,950	3,484,546
OTHER LOCAL	4,914,143	5,181,972	6,103,363	5,809,158	4,901,565	4,617,142	5,895,298
<b>TOTAL</b>	<b>72,421,457</b>	<b>78,068,499</b>	<b>83,323,655</b>	<b>84,549,772</b>	<b>87,427,488</b>	<b>88,545,265</b>	<b>93,688,299</b>
TRANSFER IN	108,197	855,972	114,245	117,294	1,786,549	146,474	124,434
<b>TOTAL SOURCES</b>	<b>72,529,654</b>	<b>78,924,471</b>	<b>83,437,900</b>	<b>84,667,066</b>	<b>89,214,037</b>	<b>88,691,739</b>	<b>93,812,733</b>
<b>USE OF FUNDS</b>							
SALARIES	46,427,187	49,778,238	52,856,804	55,775,342	50,380,687	53,148,334	55,511,430
BENEFITS	11,171,279	12,420,828	14,291,052	15,652,751	18,685,860	20,693,817	22,009,666
<b>TOTAL EXPENSE (SAL.&amp;BEN.)</b>	<b>57,598,466</b>	<b>62,199,066</b>	<b>67,147,856</b>	<b>71,428,093</b>	<b>69,066,547</b>	<b>73,842,151</b>	<b>77,521,096</b>
FIXED EXPENSES	4,227,240	5,303,692	4,460,625	4,843,766	5,561,555	5,521,250	5,788,080
OTHER OPERATING	8,083,590	9,537,889	9,893,838	9,589,161	8,137,463	8,741,756	7,577,307
CAPITAL OUTLAY	1,045,416	1,308,430	998,503	733,568	491,188	601,611	103,480
UNALLOCATED DISTRIBUTION	-	-	-	-	-	-	3,402,890
<b>TOTAL OTHER EXPENSE</b>	<b>13,356,246</b>	<b>16,150,011</b>	<b>15,352,966</b>	<b>15,166,495</b>	<b>14,190,206</b>	<b>14,864,617</b>	<b>16,871,757</b>
<b>TOTAL USES</b>	<b>70,954,712</b>	<b>78,349,077</b>	<b>82,500,822</b>	<b>86,594,588</b>	<b>83,256,753</b>	<b>88,706,768</b>	<b>94,392,853</b>
SOURCES OVER (UNDER USES)	1,574,942	575,394	937,078	(1,927,522)	5,957,284	(15,029)	(580,120)
TRANSFERS	(760,016)	(878,917)	(1,267,445)	(1,832,711)	(937,780)	(991,568)	(1,038,934)
<b>SOURCES OVER (UNDER) USES &amp; TRANSFERS</b>	<b>814,926</b>	<b>(303,523)</b>	<b>(330,367)</b>	<b>(3,760,233)</b>	<b>5,019,504</b>	<b>(1,006,597)</b>	<b>(1,619,054)</b>
<b>BEG. FND BAL</b>	<b>6,281,954</b>	<b>7,096,880</b>	<b>6,793,357</b>	<b>6,462,990</b>	<b>2,702,757</b>	<b>7,722,261</b>	<b>6,715,664</b>
<b>END. FND BAL</b>	<b>\$ 7,096,880</b>	<b>\$ 6,793,357</b>	<b>\$ 6,462,990</b>	<b>\$ 2,702,757</b>	<b>\$ 7,722,261</b>	<b>\$ 6,715,664</b>	<b>\$ 5,096,611</b>
Level of End. Fnd Bal/Expense & Transfers	9.90%	8.57%	7.72%	3.06%	9.17%	7.49%	5.34%

**UNRESTRICTED GENERAL FUNDS  
STATEMENT OF SOURCES OF FUNDS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	
<b>PROGRAM-BASED FUNDING</b>								
STATE APPORTIONMENT	\$ 33,693,833	\$ 35,666,355	\$ 35,241,051	\$ 35,833,681	\$ 33,347,846	\$ 45,461,291	\$ 53,133,442	1
LOCAL TAXES	25,923,446	26,455,896	29,926,472	30,869,812	32,266,770	25,089,165	26,233,870	2
ENROLLMENT FEES	2,373,960	2,500,966	2,634,552	2,742,576	3,753,839	4,752,718	4,941,143	3
<b>TOTAL</b>	<b>61,991,239</b>	<b>64,623,217</b>	<b>67,802,075</b>	<b>69,446,069</b>	<b>69,368,455</b>	<b>75,303,174</b>	<b>84,308,455</b>	4
<b>OTHER STATE</b>								
PARTNERSHIP FOR EXCELLENCE-BASE	2,478,657	4,978,828	4,978,828	4,364,922	3,734,121	3,197,560	-	5
LOTTERY	2,350,491	2,048,539	1,972,559	2,366,084	2,191,483	2,327,017	2,308,128	6
STATE REVENUE (CALTRANS)	-	-	-	-	4,566,000	-	-	7
PART-TIME PARITY-YEAR 1	-	-	-	885,146	-	-	-	9
PART-TIME PARITY YEAR 1-Cont in Year 2	-	-	-	885,146	-	-	-	10
PART-TIME PARITY YEAR 1-Cont in Year 3	-	-	-	-	789,302	789,302	789,302	11
STUDENT FINANCIAL AID ADM	-	-	-	-	-	-	-	12
"(SFAA/BFAP)& 2% -FEES	227,164	218,559	224,552	253,673	1,124,763	1,194,349	123,010	13
UTILITIES OFFSET	-	573,881	1,505,547	-	-	-	-	14
APPRENTICESHIP	63,428	57,144	59,282	81,064	65,799	66,052	66,052	15
BASIC SKILLS	-	-	165,198	179,944	250,577	-	-	16
STATE MANDATED	281,942	116,811	216,658	-	-	-	-	17
STATE- OFFICE HOURS/HEALTH	-	147,985	234,915	208,950	103,669	102,741	103,000	18
PRIOR YR PROG. BASED FUND	114,393	121,563	60,679	69,616	331,754	947,929	95,054	19
<b>TOTAL</b>	<b>5,516,075</b>	<b>8,263,310</b>	<b>9,418,218</b>	<b>9,294,545</b>	<b>13,157,468</b>	<b>8,624,950</b>	<b>3,484,546</b>	20
<b>OTHER LOCAL</b>								
OTHER FEES	36,786	35,365	35,189	20,950	62,682	97,564	62,682	21
COMMUNITY SERVICES	89,703	102,396	122,851	114,816	67,880	86,610	67,880	22
INVESTMENT INCOME-TRANS/BOND ANTI	-	508,301	374,678	452,808	596,732	595,170	125,000	23
MISCELLANEOUS	2,244,686	1,667,906	2,330,322	1,990,412	1,244,202	1,213,902	1,081,336	24
LAND SALE -ONE TIME INCOME	-	-	-	-	-	-	2,000,000	25
NON-RESIDENT TUITION FEES	2,542,968	2,868,004	3,240,323	3,230,172	2,930,069	2,623,896	2,558,400	26
<b>TOTAL</b>	<b>4,914,143</b>	<b>5,181,972</b>	<b>6,103,363</b>	<b>5,809,158</b>	<b>4,901,565</b>	<b>4,617,142</b>	<b>5,895,298</b>	27
<b>TRANSFER IN:</b>	<b>108,197</b>	<b>855,972</b>	<b>114,245</b>	<b>117,294</b>	<b>1,786,549</b>	<b>146,474</b>	<b>124,434</b>	28
<b>TOTAL SOURCES</b>	<b>\$ 72,529,654</b>	<b>\$ 78,924,471</b>	<b>\$ 83,437,900</b>	<b>\$ 84,667,066</b>	<b>\$ 89,214,037</b>	<b>\$ 88,691,739</b>	<b>\$ 93,812,733</b>	29

STUDENT FINANCIAL AID FUNDS TRANSFERRED TO RESTRICTED FUND GROUP  
SUPPLEMENTAL GROWTH FUNDS \$1,889,280 ARE IN PROGRAM BASED FUNDING  
PARTNERSHIP FOR EXCELLENCE FUNDS ARE PART OF PROGRAM BASED FUNDING 2005-2006

**UNRESTRICTED GENERAL FUNDS  
PROGRAM BASED FUNDING**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	
<b>PROGRAM BASED FUNDING REVENUE FORMULA</b>								
BASE APPORTIONMENT	\$ 60,531,943	\$ 61,957,854	\$ 64,605,682	\$ 67,865,487	\$ 70,517,891	\$ 70,674,484	\$ 75,498,870	1
PARTNERSHIP FOR EXCELLENCE-2004-2005							3,197,560	2
COLA (2005-2006)STATE WIDE 4.23% PERALTA'S EFFECTIVE 4.34%							3,422,945	3
PARTNERSHIP FOR EXCELLENCE-RESTORATION 2005-2006							536,561	4
CONCURRENT ENROLLMENT ADJUSTMENT					(295,399)			5
COLA (2004-05) 2.41%PRELIMINARY 5/24/2004						1,717,315		6
COLA (2003-04) 0%					-	-	-	7
COLA (2002-03) at 2.00%DISTRICT 2.01%	879,047	2,608,306	2,506,667	1,364,023	-	-	-	8
SUPPLEMENTAL FUNDS 2004-2005						1,889,280		9
GROWTH 2005-2006 AT Net 2.76%AT 77.5%PAYOUT RATE							1,652,519	10
GROWTH 2004-05 AT Net 2.00%AT 84.6%PAYOUT RATE						1,217,791		11
GROWTH 2003-04 AT Net 1.54%at .77%					495,343			12
GROWTH 2002-03 AT 2.84%at 1.90%				1,288,381	(59,094)			13
GROWTH 2001-02 AT P-2 at 1.19%level			731,359					14
GROWTH DECLINE AT P-2 2000-01	-	(142,187)						15
RESTORATION 2000-01	-	177,911						16
RESTORATION 1999-00	580,249	21,335	21,335					17
STATE DEFICIT 2004-2005 P-1 at .99%						(195,696)		18
STATE DEFICIT 2003-04 P-1 at 1.98%					(1,259,286)			19
STATE DEFICIT 2003-04 ESTIMATE at- 1.5%								20
STATE DEFICIT 2002-03 AT P-2 at -- 1.5%				(1,071,822)				21
STATE DEFICIT 2001-02 AT P-2 at-- .08%		-	(62,969)		-	-	-	22
REVISED BASE	\$ 61,991,239	\$ 64,623,219	\$ 67,802,074	\$ 69,446,069	\$ 69,399,455	\$ 75,303,174	\$ 84,308,455	23
<b>REVENUE SOURCE</b>								
<b>PROGRAM-BASED FUNDING</b>								
STATE APPORTIONMENT	\$ 33,693,833	\$ 35,666,355	\$ 35,241,051	\$ 35,833,681	\$ 33,347,846	\$ 45,461,291	\$ 53,133,442	24
LOCAL TAXES	25,923,446	26,455,896	29,926,472	30,869,812	32,266,770	25,089,165	26,233,870	25
ENROLLMENT FEES	2,373,960	2,500,966	2,634,552	2,742,576	3,753,839	4,752,718	4,941,143	26
TOTAL	61,991,239	64,623,217	67,802,075	69,446,069	69,368,455	75,303,174	84,308,455	27

**UNRESTRICTED GENERAL FUNDS  
SALARY ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	LINE
<b>FACULTY</b>								
INSTRUCTORS-REGULAR	\$ 14,737,900	\$ 15,380,245	\$ 15,192,008	\$ 15,533,757	\$ 14,538,300	\$ 15,117,056	\$ 18,737,610	1
INSTRUCTORS-HOURLY	9,015,541	10,181,090	11,293,256	12,919,634	11,064,126	11,717,437	8,071,844	2
DEPARTMENT CHAIRS	347,590	414,277	433,654	400,382	289,031	481,009	489,946	3
COUNSELORS	1,107,834	1,363,576	1,520,926	1,581,174	1,763,481	1,668,784	1,832,977	4
LIBRARIANS	535,502	553,352	460,552	573,381	700,005	797,883	771,559	5
OTHER ASSIGNED TIME	797,720	913,087	1,094,105	1,056,105	979,496	1,022,822	827,405	6
NURSES & OTHER REGULAR	178,934	84,553	149,900	168,452	192,413	194,497	200,722	7
NON-INSTRUCTORS HOURLY	828,327	819,293	965,300	1,117,568	666,223	897,664	443,091	8
<b>TOTAL</b>	<b>27,549,348</b>	<b>29,709,473</b>	<b>31,109,701</b>	<b>33,350,453</b>	<b>30,193,075</b>	<b>31,897,152</b>	<b>31,375,154</b>	10
<b>CLASSIFIED</b>								
STAFF REGULAR	10,510,515	10,421,939	11,140,974	12,047,310	11,690,405	11,949,998	13,761,359	11
INSTRUCTIONAL AIDES	992,797	1,063,776	1,170,093	1,130,519	971,966	1,341,697	1,468,008	12
OVERTIME	447,019	567,180	521,145	348,970	125,378	232,290	27,283	13
STAFF HOURLY	1,349,406	1,494,648	1,955,195	1,772,865	1,201,745	1,501,913	418,142	14
STUDENT AIDES & ASSISTANT	494,926	656,246	811,671	743,626	585,454	674,791	30,023	15
INSTRUCTIONAL AIDES-HOURLY	590,093	705,456	702,845	802,690	633,807	726,562	677,328	16
<b>TOTAL</b>	<b>14,384,756</b>	<b>14,909,245</b>	<b>16,301,923</b>	<b>16,845,980</b>	<b>15,208,755</b>	<b>16,427,251</b>	<b>16,382,143</b>	18
<b>ADMINISTRATORS</b>								
ACADEMIC	3,344,355	3,720,767	3,816,068	3,897,643	3,681,582	3,310,336	3,497,937	19
CLASSIFIED	1,148,728	1,438,753	1,629,112	1,681,266	1,297,275	1,513,595	1,906,277	20
<b>TOTAL</b>	<b>4,493,083</b>	<b>5,159,520</b>	<b>5,445,180</b>	<b>5,578,909</b>	<b>4,978,857</b>	<b>4,823,931</b>	<b>5,404,214</b>	22
PASS THROUGH COLA EFFECTIVE 4.34%							<b>2,349,919</b>	23
<b>TOTAL SALARIES</b>	<b>\$ 46,427,187</b>	<b>\$ 49,778,238</b>	<b>\$ 52,856,804</b>	<b>\$ 55,775,342</b>	<b>\$ 50,380,687</b>	<b>\$ 53,148,334</b>	<b>\$ 55,511,430</b>	24

**UNRESTRICTED GENERAL FUNDS  
BENEFIT ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-03	YTD FISCAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	
<b>BENEFITS</b>								
<b>SALARY AMOUNT DEPENDENT</b>								
STRS	\$ 1,993,079	\$ 2,157,867	\$ 2,239,455	\$ 2,514,718	\$ 2,308,378	\$ 2,456,335	\$ 2,735,322	25
PERS 2005-2006 9.16%				486,216	1,564,154	1,626,732	1,540,623	26
APPLE	68,650	77,947	100,461	84,240	72,375	76,988	40,890	27
FICA	926,979	851,563	1,009,436	1,089,136	1,025,658	1,070,241	1,080,186	28
MEDICARE	492,173	613,199	603,791	656,195	613,503	687,010	749,432	29
LIFE INSURANCE	360,816	372,838	397,512	372,480	390,271	217,299	236,578	30
UNEMPLOYMENT	64,143	89,588	107,900	156,933	285,124	427,150	430,434	31
WORKERS COMP. INS.	349,627	461,449	573,652	744,268	309,314	451,511	461,146	32
DISABILITY INSURANCE	279,114	288,993	311,336	297,995	301,619	5,278	-	
<b>MEMBERSHIP USAGE DEPENDENT</b>								
MEDICAL	5,803,364	6,822,209	8,205,468	8,614,839	11,060,372	12,937,308	13,846,020	33
DENTAL	833,334	685,175	742,041	635,731	755,092	737,965	889,035	34
<b>TOTAL</b>	<b>\$ 11,171,279</b>	<b>\$ 12,420,828</b>	<b>\$ 14,291,052</b>	<b>\$ 15,652,751</b>	<b>\$ 18,685,860</b>	<b>\$ 20,693,817</b>	<b>\$ 22,009,666</b>	<b>35</b>

**UNRESTRICTED GENERAL FUNDS  
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD FISCAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	
<b>UTILITIES</b>								
GARBAGE	\$ 122,446	\$ 118,281	\$ 142,432	\$ 140,113	\$ 109,405	\$ 118,605	\$ 120,000	36
GAS	306,034	913,261	447,608	473,460	447,549	542,430	593,716	37
LIGHTS & POWER	1,109,606	1,573,428	993,549	1,357,307	1,953,822	1,907,383	2,014,246	38
TELEPHONE	539,332	473,166	471,133	429,526	479,871	433,163	479,699	39
WATER	312,902	301,868	285,302	295,454	256,594	311,583	327,563	40
SEWER & OTHERS	46,841	58,994	91,433	93,693	97,310	123,034	136,018	41
<b>TOTAL</b>	<b>2,437,161</b>	<b>3,438,998</b>	<b>2,431,457</b>	<b>2,789,553</b>	<b>3,344,551</b>	<b>3,436,198</b>	<b>3,671,242</b>	42
<b>LEASES</b>								
FACILITIES	1,005,076	1,055,764	1,199,352	1,251,824	1,353,825	1,290,705	1,264,146	43
EQUIPMENT	245,132	176,112	148,171	235,919	235,924	238,343	259,896	44
OTHER	259,160	346,742	260,650	161,412	175,171	130,029	147,201	45
<b>TOTAL</b>	<b>1,509,368</b>	<b>1,578,618</b>	<b>1,608,173</b>	<b>1,649,155</b>	<b>1,764,920</b>	<b>1,659,077</b>	<b>1,671,243</b>	46
<b>INSURANCE</b>								
PROPERTY	122,580	120,164	210,327	112,115	112,115	147,135	147,400	47
LIABILITY	119,649	128,398	144,574	232,729	269,673	206,073	218,895	48
STUDENT ACCIDENT	38,482	37,514	66,094	60,214	70,296	72,767	79,300	49
<b>TOTAL</b>	<b>280,711</b>	<b>286,076</b>	<b>420,995</b>	<b>405,058</b>	<b>452,084</b>	<b>425,975</b>	<b>445,595</b>	50
<b>TOTAL FIXED</b>	<b>\$ 4,227,240</b>	<b>\$ 5,303,692</b>	<b>\$ 4,460,625</b>	<b>\$ 4,843,766</b>	<b>\$ 5,561,555</b>	<b>\$ 5,521,250</b>	<b>\$ 5,788,080</b>	51

**UNRESTRICTED GENERAL FUNDS  
DISCRETIONARY, CAPITAL OUTLAY, RESERVE & TRANSFERS ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD FISCAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	
<b>DISCRETIONARY</b>								
BOOKS & SUPPLIES	\$ 1,443,058	\$ 1,413,760	\$ 1,335,511	\$ 1,527,728	\$ 1,112,597	\$ 1,284,032	\$ 1,207,420	52
LEGAL & AUDIT	886,619	715,491	341,011	477,919	571,593	537,544	364,500	53
PROFESSIONAL SERVICES	927,744	1,686,292	1,870,464	1,411,028	915,522	913,224	751,933	54
SHERIFF CONTRACT	2,252,135	2,260,034	2,335,913	2,627,010	2,688,122	2,710,552	2,710,552	55
TRAVEL	445,594	653,482	680,826	303,315	209,238	246,836	237,109	56
DUES & MEMBERSHIPS	138,759	127,596	139,646	165,568	115,388	108,735	81,690	57
STUDENT SERVICES	117,313	113,300	153,248	116,537	80,031	101,696	25,765	58
DEBT SERVICES FOR TRANS EXP	-	340,776	305,087	302,574	510,928	330,654	-	59
PUBLISHING & POSTAGE	644,663	844,223	984,801	922,571	424,682	474,562	405,337	60
BUILDING & EQUIP. REPAIRS	633,517	670,375	1,151,981	958,107	631,364	916,490	945,757	61
MISC. OPERATING	594,188	712,560	595,350	776,804	877,998	1,117,431	847,244	62
<b>TOTAL</b>	<b>8,083,590</b>	<b>9,537,889</b>	<b>9,893,838</b>	<b>9,589,161</b>	<b>8,137,463</b>	<b>8,741,756</b>	<b>7,577,307</b>	64
<b>EQUIPMENT AND OTHER CAPITAL OUTLAY</b>								
INSTRUCTIONAL	82,317	155,506	124,662	242,372	78,902	123,985	16,482	65
NON-INSTRUCTIONAL	687,984	1,035,041	788,565	402,088	362,525	377,873	86,998	66
TELEPHONE LEASE/PURCH.	146,979	7,957	13,594	15,696	-	-	-	67
LIBRARY BOOKS & OTHER	128,136	109,926	71,682	73,412	49,761	99,753	-	68
<b>TOTAL</b>	<b>1,045,416</b>	<b>1,308,430</b>	<b>998,503</b>	<b>733,568</b>	<b>491,188</b>	<b>601,611</b>	<b>103,480</b>	69
<b>UNALLOCATED DISTRIBUTION</b>								
FOR COLLEGES	-	-	-	-	-	-	189,353	70
FOR CONT. - DISTRICT	-	-	-	-	-	-	200,000	71
FOR CONT.- STUDENT ACTIVITIES	-	-	-	-	-	-	178,000	72
FOR CONT.-PRIOR YEAR TAXES	-	-	-	-	-	-	356,059	73
FOR ENCUMBRANCE CARRYOVER	-	-	-	-	-	-	67,226	74
FOR CONT. -PARTNERSHIP-RESTORATION	-	-	-	-	-	-	536,561	75
FOR CONT.- PFT LEAVE BANKING	-	-	-	-	-	-	1,154,285	76
FOR COLLEGE,DISTRICT ONE-TIME CASH RECEIPT	-	-	-	-	-	-	721,406	77
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,402,890</b>	78
<b>TRANSFERS TO:</b>								
SPECIAL RESERVE #2 MEDICAL LIABILITY	-	-	350,000	700,000	-	-	-	79
RESTRICTED GENERAL FUNDS - DSPS	760,016	878,917	917,445	1,132,711	937,780	991,568	1,038,934	80
<b>TOTAL</b>	<b>\$ 760,016</b>	<b>\$ 878,917</b>	<b>\$ 1,267,445</b>	<b>\$ 1,832,711</b>	<b>\$ 937,780</b>	<b>\$ 991,568</b>	<b>\$ 1,038,934</b>	81

**BOOKSTORE COMMISSION FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FUNDS</b>							
BOOKSTORE COMMISSIONS	\$ 208,553	\$ 224,618	\$ 247,312	\$ 192,335	\$ 314,377	\$ 276,521	\$ 276,530
INTEREST INCOME	44,397	58,849	23,356	27,936	25,541	20,511	15,198
<b>TOTAL</b>	<b>252,950</b>	<b>283,467</b>	<b>270,668</b>	<b>220,271</b>	<b>339,918</b>	<b>297,032</b>	<b>291,728</b>
<b>TRANSFER OUT</b>	<b>(203,845)</b>	<b>(206,159)</b>	<b>(224,943)</b>	<b>(207,456)</b>	<b>(243,787)</b>	<b>(279,735)</b>	<b>(262,295)</b>
<b>SOURCES OVER TRANSFER</b>	<b>49,105</b>	<b>77,308</b>	<b>45,725</b>	<b>12,815</b>	<b>96,131</b>	<b>17,297</b>	<b>29,433</b>
<b>BEG. FND BAL.</b>	<b>760,281</b>	<b>809,386</b>	<b>886,694</b>	<b>932,419</b>	<b>945,234</b>	<b>1,041,857</b>	<b>1,059,154</b>
<b>END. FND BAL.</b>	<b>\$ 809,386</b>	<b>\$ 886,694</b>	<b>\$ 932,419</b>	<b>\$ 945,234</b>	<b>\$ 1,041,365</b>	<b>\$ 1,059,154</b>	<b>\$ 1,088,587</b>

DESIGNATED SUBFUND OF UNRESTRICTED GENERAL FUNDS

**RESTRICTED GENERAL FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FUNDS</b>							
FEDERAL	\$ 3,449,567	\$ 3,528,583	\$ 3,930,244	\$ 3,089,880	\$ 2,840,287	\$ 2,755,185	\$ 3,143,002
STATE	10,022,982	11,762,958	12,225,469	8,966,658	8,594,529	9,057,991	9,969,909
LOCAL	1,626,025	1,627,152	1,466,797	1,579,466	1,439,044	1,220,919	684,510
TRANSFER IN	760,016	878,917	917,445	1,132,711	937,780	991,568	1,038,904
<b>TOTAL SOURCES</b>	<b>15,858,590</b>	<b>17,797,610</b>	<b>18,539,955</b>	<b>14,768,715</b>	<b>13,811,640</b>	<b>14,025,663</b>	<b>14,836,325</b>
<b>USE OF FUNDS</b>							
SALARIES & BENEFITS	9,680,240	10,038,055	10,636,554	10,113,072	9,321,893	9,456,405	9,802,891
FIXED EXPENSES	223,457	243,936	264,235	157,167	109,546	112,449	146,955
OTHER OPERATING	3,135,704	3,269,370	3,399,269	2,460,688	1,879,197	2,094,838	2,518,756
EQUIPMENT PURCHASE	2,194,838	2,992,665	3,012,577	1,084,350	745,094	1,072,523	899,836
STUDENT VOUCHERS-BOOKS,MEALS	753,970	867,274	980,105	896,578	1,333,199	1,145,509	1,366,771
<b>TOTAL USES</b>	<b>15,988,209</b>	<b>17,411,300</b>	<b>18,292,740</b>	<b>14,711,855</b>	<b>13,388,929</b>	<b>13,881,724</b>	<b>14,735,209</b>
<b>SOURCES OVER USE</b>	<b>(129,619)</b>	<b>386,310</b>	<b>247,215</b>	<b>56,860</b>	<b>422,711</b>	<b>143,939</b>	<b>101,116</b>
<b>BEG. FND BAL.</b>	<b>739,840</b>	<b>610,221</b>	<b>996,531</b>	<b>1,243,746</b>	<b>1,300,606</b>	<b>1,723,317</b>	<b>1,867,256</b>
<b>END. FND BAL</b>	<b>\$ 610,221</b>	<b>\$ 996,531</b>	<b>\$ 1,243,746</b>	<b>\$ 1,300,606</b>	<b>\$ 1,723,317</b>	<b>\$ 1,867,256</b>	<b>\$ 1,968,372</b>

**RESTRICTED GENERAL FUNDS  
STATEMENT OF SOURCES OF FUNDS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>FEDERAL SOURCES</b>							
HIGHER EDUCATION ACT	\$ 661,066	\$ 796,685	\$ 664,311	\$ 765,982	\$ 735,306	\$ 671,997	\$ 696,692
JTPA PROJECTS	166,058	138,816	78,151	6,985	387,462	167,500	226,235
VOCATIONAL EDUCATION ACT	1,305,181	1,145,513	1,433,013	1,184,207	1,063,493	1,081,713	1,151,974
TANF	239,241	264,945	279,434	274,760	267,600	270,988	248,452
OTHER FEDERAL	1,078,021	1,182,624	1,475,335	857,946	386,426	562,987	819,649
<b>TOTAL</b>	<b>3,449,567</b>	<b>3,528,583</b>	<b>3,930,244</b>	<b>3,089,880</b>	<b>2,840,287</b>	<b>2,755,185</b>	<b>3,143,002</b>
<b>STATE SOURCES</b>							
EOPS	1,575,721	1,913,451	2,092,484	2,009,265	2,537,823	2,394,079	2,360,209
CARE	308,284	288,566	300,047	332,084	366,128	406,100	532,401
DSPS	1,627,438	1,925,422	2,102,827	2,049,097	1,948,868	2,038,078	2,004,985
MATRICULATION	1,247,854	1,282,044	1,432,855	928,156	949,445	1,356,676	1,048,967
TANF	239,241	264,945	300,047	-	-	-	-
ECONOMIC DEVELOPMENT	463,687	621,082	555,071	406,640	300,999	214,814	178,875
CAL WORKS	1,838,398	1,744,090	1,784,317	1,571,114	1,285,575	1,115,968	1,086,981
TECHNOLOGY(TTIP)	566,027	727,396	1,939,028	595,434	351,579	163,251	146,788
FACULTY & STAFF DEV./DIV.	114,433	106,483	91,942	63,374	10,030	34,764	19,628
INSTRUCTIONAL EQUIPMENT	1,714,056	2,098,375	990,581	432,856	364,030	387,704	429,520
WORKABILITY (DEPT OF REHAB)	62,087	188,558	132,563	167,570	154,391	200,379	294,492
SFAA/BFAP							1,107,086
PROP-20 LOTTERY (SUPPLIES)		273,416	297,202	302,527	215,698	521,632	535,427
OTHER STATE	265,756	329,130	206,505	108,541	109,963	224,546	224,550
<b>TOTAL</b>	<b>10,022,982</b>	<b>11,762,958</b>	<b>12,225,469</b>	<b>8,966,658</b>	<b>8,594,529</b>	<b>9,057,991</b>	<b>9,969,909</b>
<b>LOCAL SOURCES</b>							
OTHER LOCAL	361,188	466,899	287,096	329,994	343,382	208,724	108,000
GAIN	902,505	805,386	753,208	745,850	605,813	518,689	83,000
PARKING	362,332	354,867	426,493	503,622	489,849	493,506	493,510
<b>TOTAL</b>	<b>1,626,025</b>	<b>1,627,152</b>	<b>1,466,797</b>	<b>1,579,466</b>	<b>1,439,044</b>	<b>1,220,919</b>	<b>684,510</b>
TRANSFER IN-DSPS	760,016	878,917	917,445	1,132,711	937,780	991,568	1,038,904
<b>TOTAL SOURCES</b>	<b>\$ 15,858,590</b>	<b>\$ 17,797,610</b>	<b>\$ 18,539,955</b>	<b>\$ 14,768,715</b>	<b>\$ 13,811,640</b>	<b>\$ 14,025,663</b>	<b>\$ 14,836,325</b>

**CHILDREN'S CENTER FUND  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FUNDS</b>							
STATE APPORTIONMENT	\$ 493,423	\$ 533,378	\$ 552,962	561,111	\$ 551,686	\$ 578,698	\$ 578,698
DEPT OF EDUCATION	584,743	603,290	626,628	639,164	655,575	654,525	682,211
NUTRITION	75,466	74,548	83,338	74,720	77,703	75,100	75,100
OTHER STATE	10,456	61,067	9,954	15,513	8,188	8,645	8,645
LOCAL&PARENT FEES	12,444	15,927	13,251	20,319	22,138	4,757	4,760
INTEREST	31,162	68,644	21,671	24,643	8,078	9,829	9,900
<b>TOTAL</b>	<b>1,207,694</b>	<b>1,356,854</b>	<b>1,307,804</b>	<b>1,335,470</b>	<b>1,323,368</b>	<b>1,331,554</b>	<b>1,359,314</b>
<b>USE OF FUNDS</b>							
SALARIES	820,119	855,935	929,587	969,244	973,983	1,005,289	1,141,248
BENEFITS	235,914	241,382	274,177	333,828	410,839	479,602	546,889
<b>TOTAL SAL. &amp; BEN.</b>	<b>1,056,033</b>	<b>1,097,317</b>	<b>1,203,764</b>	<b>1,303,072</b>	<b>1,384,822</b>	<b>1,484,891</b>	<b>1,688,137</b>
<b>OTHER EXPENSES</b>							
FIXED EXPENSES	1,012	1,953	1,983	2,493	2,021	2,355	2,300
OTHER OPERATING	40,653	87,581	84,576	60,294	43,019	43,859	51,624
EQUIPMENT PURCHASE	-	5,286	2,173	255	431		
<b>TOTAL OTHER EXP.</b>	<b>41,665</b>	<b>94,820</b>	<b>88,732</b>	<b>63,042</b>	<b>45,471</b>	<b>46,214</b>	<b>53,924</b>
<b>TOTAL</b>	<b>1,097,698</b>	<b>1,192,137</b>	<b>1,292,496</b>	<b>1,366,114</b>	<b>1,430,293</b>	<b>1,531,105</b>	<b>1,742,061</b>
<b>SOURCES OVER USES</b>	<b>109,996</b>	<b>164,717</b>	<b>15,308</b>	<b>(30,644)</b>	<b>(106,925)</b>	<b>(199,551)</b>	<b>(382,747)</b>
<b>BEG. FND BAL.</b>	<b>489,914</b>	<b>599,910</b>	<b>764,627</b>	<b>779,935</b>	<b>749,291</b>	<b>642,366</b>	<b>442,815</b>
<b>END. FND BAL.</b>	<b>\$ 599,910</b>	<b>\$ 764,627</b>	<b>\$ 779,935</b>	<b>\$ 749,291</b>	<b>\$ 642,366</b>	<b>\$ 442,815</b>	<b>\$ 60,068</b>

**CAPITAL OUTLAY PROJECT FUNDS & MEASURE B  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FUNDS</b>							
STATE CONSTRUCTION ACT	\$ 36,656	\$ 2,088,230	\$ 3,730,376	\$ -	\$ -	\$ -	\$ -
STATE SCHEDULED MAINTENANCE	1,990,790	507,472	732,027	642,874	388,839	737,845	
STATE HAZARDOUS MATERIAL REMOVAL	16,444	130,992	26,168	344,204	81,431	153,191	238,716
CAL TRANS					25,000	1,500,000	8,395,969
SALE OF BONDS-MEASURE B	13,500,000	3,000,000	-	-	-		-
BOND REFINANCING						440,706	
INTEREST INCOME-MEASURE B/CALTRANS	303,765	928,593	309,244	267,358	232,901	110,530	280,056
<b>TOTAL</b>	<b>15,847,655</b>	<b>6,655,287</b>	<b>4,797,815</b>	<b>1,254,436</b>	<b>728,171</b>	<b>2,942,272</b>	<b>8,914,741</b>
<b>USE OF FUNDS</b>							
SCHEDULED MAINTENANCE	3,981,580	1,014,944	1,464,054	1,285,748	777,678	511,464	964,222
STATE HAZARDOUS MATERIAL REMOVAL	16,444	130,992	26,168	344,204	81,431	152,727	238,716
CAL TRANS					25,000	1,417,846	8,395,969
CAPITAL CONSTRUCTION/RENOVATION/MAJOR	328,117	7,409,202	7,910,749	2,545,807	805,261	1,256,531	4,279,516
<b>TOTAL</b>	<b>4,326,141</b>	<b>8,555,138</b>	<b>9,400,971</b>	<b>4,175,759</b>	<b>1,689,370</b>	<b>3,338,568</b>	<b>13,878,423</b>
<b>SOURCES OVER (UNDER) USES</b>	<b>11,521,514</b>	<b>(1,899,851)</b>	<b>(4,603,156)</b>	<b>(2,921,323)</b>	<b>(961,199)</b>	<b>(396,296)</b>	<b>(4,963,682)</b>
<b>BEG. FND BAL.</b>	<b>4,386,551</b>	<b>15,908,065</b>	<b>14,008,214</b>	<b>9,405,058</b>	<b>6,483,735</b>	<b>5,522,536</b>	<b>5,126,240</b>
<b>END. FND BAL.</b>	<b>\$ 15,908,065</b>	<b>\$ 14,008,214</b>	<b>\$ 9,405,058</b>	<b>\$ 6,483,735</b>	<b>\$ 5,522,536</b>	<b>\$ 5,126,240</b>	<b>\$ 162,558</b>

The bond income is a reserve of the ending fund balance, therefore spending funds in 2004-05 will reduce the beginning fund balance.

The Measure B bond fund was for \$50,000,000 of which \$7,500,000 is reserved in the Vista Capital Outlay Fund

The balance of Measure B should be fully spent in 2006-07

**CAPITAL OUTLAY PROJECT FUNDS FOR MEASURE E  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FUNDS</b>							
SALE OF BONDS-MEASURE E (DRAW A,B,C,D)	\$ -	\$ 27,500,000	\$ 30,000,000	\$ -	\$ 10,000,000		\$ 55,700,000
INTEREST INCOME-MEASURE E	-	98,010	958,383	1,572,242	598,570	657,325	1,705,536
<b>TOTAL</b>		<b>27,598,010</b>	<b>30,958,383</b>	<b>1,572,242</b>	<b>10,598,570</b>	<b>657,325</b>	<b>57,405,536</b>
<b>USE OF FUNDS</b>							
CONSTRUCTION/RENOVATION	-	82,630	2,236,267	13,156,740	15,943,498	10,183,101	40,373,111
<b>TOTAL</b>	<b>-</b>	<b>82,630</b>	<b>2,236,267</b>	<b>13,156,740</b>	<b>15,943,498</b>	<b>10,183,101</b>	<b>40,373,111</b>
<b>SOURCES OVER (UNDER) USES</b>	<b>-</b>	<b>27,515,380</b>	<b>28,722,116</b>	<b>(11,584,498)</b>	<b>(5,344,928)</b>	<b>(9,525,776)</b>	<b>17,032,425</b>
<b>BEG. FND BAL.</b>	<b>-</b>		<b>27,515,380</b>	<b>56,237,496</b>	<b>44,652,998</b>	<b>39,308,070</b>	<b>29,782,294</b>
<b>END. FND BAL.</b>	<b>\$ -</b>	<b>\$ 27,515,380</b>	<b>\$ 56,237,496</b>	<b>\$ 44,652,998</b>	<b>\$ 39,308,070</b>	<b>\$ 29,782,294</b>	<b>\$ 46,814,719</b>

The bond net income is a reserve of the ending fund balance, therefore spending funds in 2005-06 will reduce the beginning fund balance

**VISTA COLLEGE CONSTRUCTION FUND  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FUNDS</b>							
INTEREST & OTHER INCOME	\$ 215,155	\$ 240,726	\$ 652,684	\$ 560,440	\$ 369,903	\$ 706,989	\$ 240,000
COMMUNITY COLLEGE CONSTRUCTION ACT						10,535,568	17,964,433
SALE OF BONDS -MEASURE A		8,000,000					
SALE OF BONDS -MEASURE B	-	7,500,000					
SALE OF BONDS -MEASURE E	-				30,000,000		
<b>TOTAL</b>	<b>215,155</b>	<b>15,740,726</b>	<b>652,684</b>	<b>560,440</b>	<b>30,369,903</b>	<b>11,242,557</b>	<b>18,204,433</b>
<b>USE OF FUNDS</b>							
REPAYING LAND LOAN TO GENERAL FUND	-	760,000		-	-	-	-
PLAN FOR DESIGN OF VISTA	-	252,633	753,659	2,600,095	3,529,620		
PURCHASE OF LAND	1,900,000		2,300,000	414,296	-	-	-
DIRECTOR OF PHYSICAL PLANT-MEAS-B						14,468	
LEASE-VISTA					335,772	365,453	398,496
CONSTRUCTION (BEGINNING)					1,736,180	20,974,670	38,247,755
DEBT SERVICE-BOND ISSUANCE	-				267,917	5,074	
<b>TOTAL</b>	<b>1,900,000</b>	<b>1,012,633</b>	<b>3,053,659</b>	<b>3,014,391</b>	<b>5,869,489</b>	<b>21,359,665</b>	<b>38,646,251</b>
<b>SOURCES OVER (UNDER) USES</b>	<b>(1,684,845)</b>	<b>14,728,093</b>	<b>(2,400,975)</b>	<b>(2,453,951)</b>	<b>24,500,414</b>	<b>(10,117,108)</b>	<b>(20,441,818)</b>
<b>BEG. FND BAL.</b>	<b>2,037,522</b>	<b>352,677</b>	<b>15,080,770</b>	<b>12,679,795</b>	<b>10,225,844</b>	<b>34,726,258</b>	<b>24,609,150</b>
<b>END. FND BAL.</b>	<b>\$ 352,677</b>	<b>\$ 15,080,770</b>	<b>\$ 12,679,795</b>	<b>\$ 10,225,844</b>	<b>\$ 34,726,258</b>	<b>\$ 24,609,150</b>	<b>\$ 4,167,332</b>

Description : This fund will be used to accumulate the cost of construction of the Vista College.

The revenue represents an accumulation of the interest and principal payments received from Feather River Community College District for their loan. Loan payments are amortized annually over 15 years at a 1% interest rate. All payments are current, based on the approved revised payment schedule. Funds are deposited in the County Treasury and interest is collected. Final payment-due **August, 2004-\$120,964**. Interest is also collected on the income from the bond sales.

Construction to be completed by May,2006

**SPECIAL RESERVE #2  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FUNDS</b>							
INTEREST INCOME	\$ 124,285	\$ 141,696	\$ 59,314	\$ 86,009	\$ 76,854	\$ 29,767	\$ 85,541
TRANSFER -IN MEDICAL LIABILITY			350,000	700,000			
ALAMEDA COUNTY REDEVELOPMENT	-	80,069	-	-	482,741	327,673	320,000
TRANSFER-OUT-REDUCE MEDICAL LIABILITY	-		-	-	(1,700,000)	-	-
<b>TOTAL SOURCES</b>	<b>124,285</b>	<b>221,765</b>	<b>409,314</b>	<b>786,009</b>	<b>(1,140,405)</b>	<b>357,441</b>	<b>405,541</b>
<b>BEG. FND BAL.</b>	2,092,953	2,217,238	2,439,003	2,848,317	3,634,326	2,493,921	2,851,362
<b>END. FND BAL.</b>	<b>\$ 2,217,238</b>	<b>\$ 2,439,003</b>	<b>\$ 2,848,317</b>	<b>\$ 3,634,326</b>	<b>\$ 2,493,921</b>	<b>\$ 2,851,362</b>	<b>\$ 3,256,902</b>

Standard Insurance \$1,949,234 Medical Liability included from 1998-99 included in the ending fund.  
Standard Insurance \$350,000 to be used for Medical Liability 2001-02 included in ending fund balance  
From General Fund Medical Transfer in--\$700,000 2002-2003  
To General Fund Medical Transfer-Out \$1,700,000 2003-2004

Balance of Funds from Standard Insurance 1998-99	1,949,234
Standard Insurance-2001-2002	350,000
General Fund-Medical Liability	700,000
Fund Returned General Fund	(1,700,000)
Balance of Funds for Medical Liability	<u>1,299,234</u>

**STUDENT CENTER REPAIR & REPLACEMENT RESERVE FUND  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FUNDS</b>							
STUDENT USE FEES	\$ 72,581	\$ 78,210	\$ 77,880	\$ 82,659	\$ 78,071	\$ 69,582	\$ 79,490
INTEREST	7,681	12,146	6,014	8,459	6,721	4,793	4,623
<b>TOTAL</b>	<b>80,262</b>	<b>90,356</b>	<b>83,894</b>	<b>91,118</b>	<b>84,792</b>	<b>74,375</b>	<b>84,113</b>
<b>USE OF FUNDS</b>							
BUILDING & EQUIP. REPAIRS	-	21,796	20,172	23,328	22,199	83,840	84,000
CAPITAL OUTLAY	433	5,097	39,993	47,848	49,154	108,686	99,564
<b>TOTAL</b>	<b>18,311</b>	<b>26,893</b>	<b>60,165</b>	<b>71,176</b>	<b>71,353</b>	<b>192,526</b>	<b>183,564</b>
<b>SOURCES OVER (UNDER) USES</b>	<b>61,951</b>	<b>63,463</b>	<b>23,729</b>	<b>19,942</b>	<b>13,439</b>	<b>(118,151)</b>	<b>(99,451)</b>
<b>BEG. FND BAL.</b>	<b>120,037</b>	<b>181,988</b>	<b>245,451</b>	<b>269,180</b>	<b>289,122</b>	<b>302,561</b>	<b>184,410</b>
<b>END. FND BAL.</b>	<b>\$ 181,988</b>	<b>\$ 245,451</b>	<b>\$ 269,180</b>	<b>\$ 289,122</b>	<b>\$ 302,561</b>	<b>\$ 184,410</b>	<b>\$ 84,959</b>

**SELF INSURANCE RESERVE FUND  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD BUDGET 2005-2006
INTEREST INCOME	\$ 20,168	\$ 25,900	\$ 11,904	\$ 14,325	\$ 11,286	\$ 9,352	\$ 9,983
BEG. FND BAL.	403,340	423,508	449,408	461,312	475,637	486,923	496,275
END. FND BAL.	\$ 423,508	\$ 449,408	\$ 461,312	\$ 475,637	\$ 486,923	\$ 496,275	\$ 506,259

**BOND INTEREST & REDEMPTION FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FUNDS</b>							
LOCAL TAXES	\$ 1,996,347	\$ 2,496,639	\$ 7,087,936	\$ 8,332,301	\$ 8,186,289	\$ 11,540,344	\$ 11,470,895
INTEREST	89,890	82,857	78,137	101,531	47,600	115,292	130,237
<b>TOTAL SOURCES</b>	<b>2,086,237</b>	<b>2,579,496</b>	<b>7,166,073</b>	<b>8,433,832</b>	<b>8,233,889</b>	<b>11,655,636</b>	<b>11,601,132</b>
<b>USE OF FUNDS</b>							
BOND INTEREST	1,405,989	1,914,496	3,480,741	5,208,973	5,559,447	6,767,676	7,249,937
BOND REDEMPTION	630,000	665,000	880,000	1,685,000	2,300,000	2,715,000	3,175,000
<b>TOTAL USES</b>	<b>2,035,989</b>	<b>2,579,496</b>	<b>4,360,741</b>	<b>6,893,973</b>	<b>7,859,447</b>	<b>9,482,676</b>	<b>10,424,937</b>
<b>SOURCES OVER USES</b>	<b>50,248</b>	<b>-</b>	<b>2,805,332</b>	<b>1,539,859</b>	<b>374,442</b>	<b>2,172,960</b>	<b>1,176,195</b>
<b>BEG. FND BAL.</b>	<b>1,583,822</b>	<b>1,634,070</b>	<b>1,634,070</b>	<b>4,439,402</b>	<b>5,979,261</b>	<b>6,353,703</b>	<b>8,526,663</b>
<b>END. FND BAL.</b>	<b>\$ 1,634,070</b>	<b>\$ 1,634,070</b>	<b>\$ 4,439,402</b>	<b>\$ 5,979,261</b>	<b>\$ 6,353,703</b>	<b>\$ 8,526,663</b>	<b>\$ 9,702,858</b>

This fund represents the payments to the bondholders

MEASURE A -\$ 8,000,000

MEASURE B -\$50,000,000

MEASURE E -\$97,500,000

MEASURE E Bonds to be sold \$55,700,000 FINAL SALE

**STUDENT FINANCIAL AID FUNDS  
STATEMENT OF SOURCES AND USE OF FUNDS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FINANCIAL AID</b>							
PELL	\$ 8,722,577	\$ 8,870,182	\$ 10,534,524	\$ 11,878,816	\$ 13,499,119	\$ 13,330,594	\$ 14,458,804
SEOG	977,101	932,374	975,119	916,176	960,892	1,072,668	1,054,257
EOPS/CARE	306,550	398,242	366,574	213,497	312,781	306,662	319,634
CAL B/C	395,566	488,123	756,100	1,192,143	1,339,984	1,400,779	1,515,082
<b>TOTAL</b>	<b>10,401,794</b>	<b>10,688,921</b>	<b>12,632,317</b>	<b>14,200,632</b>	<b>16,112,775</b>	<b>16,110,703</b>	<b>17,347,777</b>
<b>STUDENT FINANCIAL AID PAYMENTS</b>	<b>\$ 10,401,794</b>	<b>\$ 10,688,921</b>	<b>\$ 12,632,317</b>	<b>\$ 14,200,632</b>	<b>\$ 16,112,775</b>	<b>\$ 16,110,703</b>	<b>\$ 17,347,777</b>

**ASSOCIATED STUDENT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SOURCE OF FUNDS</b>							
INCOME	\$ 58,936	\$ 68,889	\$ 78,910	\$ 110,412	\$ 168,842	\$ 170,530	\$ 172,235
FOOD SALES	17,044	32,356	33,410	27,608	27,620	34,505	35,540
TRANSFER-IN	104,267	112,319	123,656	96,166	157,238	142,078	138,265
<b>TOTAL SOURCES</b>	<b>180,247</b>	<b>213,564</b>	<b>235,976</b>	<b>234,186</b>	<b>353,700</b>	<b>347,113</b>	<b>346,040</b>
<b>USE OF FUNDS</b>							
OTHER OPERATING	167,132	199,873	182,802	216,217	224,429	226,674	230,000
TRANSFER OUT	8,619	2,132	13,158	6,634	-	-	-
<b>TOTAL USES</b>	<b>175,751</b>	<b>202,005</b>	<b>195,960</b>	<b>222,851</b>	<b>224,429</b>	<b>226,674</b>	<b>230,000</b>
<b>SOURCES OVER USES</b>	<b>4,496</b>	<b>11,559</b>	<b>40,016</b>	<b>11,335</b>	<b>129,271</b>	<b>120,439</b>	<b>116,040</b>
<b>BEG. FND BAL.</b>	<b>218,813</b>	<b>223,309</b>	<b>234,868</b>	<b>274,884</b>	<b>286,219</b>	<b>415,490</b>	<b>535,929</b>
<b>END. FND BAL.</b>	<b>\$ 223,309</b>	<b>\$ 234,868</b>	<b>\$ 274,884</b>	<b>\$ 286,219</b>	<b>\$ 415,490</b>	<b>\$ 535,929</b>	<b>\$ 651,970</b>

**SUMMARY OF COLLEGES  
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SALARIES</b>	\$ 39,297,904	\$ 41,918,708	\$ 44,213,359	\$ 46,246,486	\$ 42,319,594	\$ 45,271,652	\$ 42,748,852
<b>FRINGE BENEFITS</b>	9,015,768	10,178,020	11,690,710	12,976,739	14,707,097	16,753,940	17,524,060
<b>FIXED EXPENSES</b>	3,178,076	4,356,399	3,405,084	3,763,124	4,433,941	4,405,333	4,578,285
<b>OTHER OPERATING</b>	2,162,815	2,332,066	2,670,551	2,268,169	1,668,476	2,252,908	1,842,785
<b>EQUIPMENT</b>	436,818	619,941	603,855	546,934	389,997	498,158	23,481
<b>RESERVES/TRANSFERS</b>	-	34,509	-	194,931		-	189,353
<b>TOTAL</b>	\$ 54,091,381	\$ 59,439,643	\$ 62,583,559	\$ 65,996,383	\$ 63,519,105	\$ 69,181,991	\$ 66,906,816

**COLLEGE OF ALAMEDA  
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SALARIES</b>	\$ 9,079,661	\$ 9,773,901	\$ 10,194,253	\$ 10,653,837	\$ 9,552,267	\$ 10,069,560	\$ 9,676,303
<b>FRINGE BENEFITS</b>	2,104,106	2,573,360	2,733,680	2,989,467	3,516,817	4,167,321	4,261,580
<b>FIXED EXPENSES</b>	594,363	746,708	657,398	680,823	753,959	703,850	783,774
<b>OTHER OPERATING</b>	474,829	420,512	419,050	464,614	306,668	372,977	307,097
<b>EQUIPMENT</b>	114,331	142,202	196,007	257,809	111,530	84,156	17,499
<b>RESERVES</b>	-	-	-	-	-	-	41,907
<b>TOTAL</b>	\$ 12,367,290	\$ 13,656,683	\$ 14,200,388	\$ 15,046,550	\$ 14,241,241	\$ 15,397,864	\$ 15,088,160

**COLLEGE OF ALAMEDA  
SALARY ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>FACULTY</b>							
INSTRUCTORS-REGULAR	\$ 3,774,345	\$ 4,076,393	\$ 3,618,722	\$ 3,623,909	3,527,139	\$ 3,846,402	\$ 4,253,161
INSTRUCTORS-HOURLY	1,695,756	1,805,468	2,273,528	2,486,968	2,054,077	1,899,160	1,308,231
COUNSELORS	291,949	279,747	286,528	344,000	429,438	410,193	453,325
LIBRARIANS	123,758	129,554	85,779	89,388	162,480	195,753	171,079
OTHER ASSIGNED TIME	128,051	192,432	175,200	195,125	138,902	216,986	162,670
NON-TEACHING	35,363	54,627	111,865	168,452	76,349	89,327	74,411
NON-TEACHING HOURLY	181,609	172,296	274,603	257,728	92,801	125,914	65,818
<b>TOTAL</b>	<b>6,230,831</b>	<b>6,710,517</b>	<b>6,826,225</b>	<b>7,165,570</b>	<b>6,481,186</b>	<b>6,783,735</b>	<b>6,488,695</b>
<b>CLASSIFIED</b>							
REGULAR	1,578,628	1,513,107	1,611,653	1,722,172	1,747,389	1,862,094	1,942,607
INSTRUCTIONAL AIDES	171,829	224,583	250,731	265,889	204,961	311,051	329,917
OVERTIME	51,566	91,927	94,222	83,397	13,755	28,214	2,783
CLERICAL HRLY	166,016	202,136	278,265	285,212	179,915	185,228	46,950
STUDENT AIDES & ASSISTANTS	141,672	228,789	283,543	269,730	104,632	36,925	6,263
INSTRUCTIONAL AIDES-HOURLY	103,199	79,757	81,773	65,148	166,447	157,562	141,615
<b>TOTAL</b>	<b>2,212,910</b>	<b>2,340,299</b>	<b>2,600,187</b>	<b>2,691,548</b>	<b>2,417,099</b>	<b>2,581,075</b>	<b>2,470,135</b>
<b>ADMINISTRATORS</b>							
ACADEMIC	565,204	643,405	696,415	736,557	570,483	620,002	633,702
CLASSIFIED	70,716	79,680	71,426	60,162	83,499	84,749	83,771
<b>TOTAL</b>	<b>635,920</b>	<b>723,085</b>	<b>767,841</b>	<b>796,719</b>	<b>653,982</b>	<b>704,750</b>	<b>717,473</b>
<b>TOTAL SALARIES</b>	<b>\$ 9,079,661</b>	<b>\$ 9,773,901</b>	<b>\$ 10,194,253</b>	<b>\$ 10,653,837</b>	<b>\$ 9,552,267</b>	<b>\$ 10,069,560</b>	<b>\$ 9,676,303</b>

**COLLEGE OF ALAMEDA  
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>UTILITIES</b>							
<b>GAS</b>	\$ 48,944	\$ 156,279	\$ 115,126	\$ 91,458	\$ 89,248	\$ 84,436	\$ 87,100
<b>LIGHTS &amp; POWER</b>	295,552	324,368	253,658	322,051	389,386	339,593	380,000
<b>TELEPHONE</b>	67,243	66,434	66,928	63,900	65,042	70,297	71,851
<b>WATER</b>	95,006	108,264	105,222	91,841	100,381	90,128	100,940
<b>SEWER &amp; OTHER</b>	14,040	21,070	44,847	44,651	56,461	78,626	78,618
<b>TOTAL</b>	<b>520,785</b>	<b>676,415</b>	<b>585,781</b>	<b>613,901</b>	<b>700,518</b>	<b>663,080</b>	<b>718,509</b>
<b>LEASES</b>							
<b>OTHER</b>	73,578	70,293	71,617	66,922	53,441	40,770	65,265
<b>TOTAL</b>	<b>73,578</b>	<b>70,293</b>	<b>71,617</b>	<b>66,922</b>	<b>53,441</b>	<b>40,770</b>	<b>65,265</b>
<b>TOTAL FIXED</b>	<b>\$ 594,363</b>	<b>\$ 746,708</b>	<b>\$ 657,398</b>	<b>\$ 680,823</b>	<b>\$ 753,959</b>	<b>\$ 703,850</b>	<b>\$ 783,774</b>

**COLLEGE OF ALAMEDA  
DISCRETIONARY, EQUIPMENT & RESERVE ANALYSIS**

YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
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**DISCRETIONARY**

BOOKS & SUPPLIES	\$ 201,007	\$ 195,600	\$ 196,178	\$ 226,122	\$ 122,313	\$ 132,216	\$ 130,726
CONSULTANT	58,755	46,607	41,289	43,134	29,128	92,095	60,907
TRAVEL	40,842	47,283	34,956	32,383	12,477	29,190	11,882
DUES & MEMBERSHIPS	13,268	12,037	13,445	23,796	12,385	15,405	15,940
STUDENT SERVICES	13,111	18,854	23,585	26,694	16,320	16,184	19,765
PUBLISHING & POSTAGE	36,751	11,690	20,432	27,305	49,710	37,572	9,403
BUILDING & EQUIP. REPAIRS	6,948	8,880	23,567	14,846	19,993	20,123	12,095
MISC. OPERATING	104,147	79,561	65,598	70,334	44,342	30,194	46,379
<b>TOTAL</b>	<b>474,829</b>	<b>420,512</b>	<b>419,050</b>	<b>464,614</b>	<b>306,668</b>	<b>372,977</b>	<b>307,097</b>

**EQUIPMENT**

INSTRUCTIONAL	15,678	35,369	45,842	164,629	41,112	53,500	10,500
NON-INSTRUCTIONAL	51,128	104,619	142,600	88,605	69,255	30,656	6,998
TELEPHONE LEASE/PURCH.	24,275	-	-	-	-	-	-
OTHER	23,250	2,214	7,565	4,575	1,163	-	-
<b>TOTAL</b>	<b>114,331</b>	<b>142,202</b>	<b>196,007</b>	<b>257,809</b>	<b>111,530</b>	<b>84,156</b>	<b>17,499</b>

<b>RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,907</b>
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**LANEY COLLEGE  
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SALARIES</b>	\$ 16,237,071	\$ 16,993,572	\$ 17,489,705	\$ 18,061,775	\$ 16,805,269	\$ 17,956,077	\$ 16,401,309
<b>FRINGE BENEFITS</b>	3,565,485	3,925,900	4,519,740	5,068,134	5,448,823	6,157,238	6,466,340
<b>FIXED EXPENSES</b>	921,804	1,471,704	916,017	1,052,680	1,445,225	1,368,715	1,414,339
<b>OTHER OPERATING</b>	905,022	938,440	1,179,740	1,026,270	842,737	1,001,625	769,664
<b>EQUIPMENT</b>	91,703	242,050	194,053	89,952	176,853	147,846	-
<b>RESERVES</b>	-	-	-	194,931	-	-	137,389
<b>TOTAL</b>	\$ 21,721,085	\$ 23,571,666	\$ 24,299,255	\$ 25,493,742	\$ 24,718,907	\$ 26,631,502	\$ 25,189,041

**LANEY COLLEGE  
SALARY ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>FACULTY</b>							
INSTRUCTORS-REGULAR	\$ 5,874,178	\$ 6,148,073	\$ 6,131,590	\$ 5,928,982	\$ 5,589,681	\$ 5,789,254	\$ 7,182,541
INSTRUCTORS-HOURLY	4,075,733	4,640,175	4,837,756	5,640,969	5,032,671	5,259,646	3,112,416
DEPARTMENT CHAIRS	136,088	203,857	194,763	158,060	152,178	225,683	231,656
COUNSELORS	594,286	684,316	683,061	702,863	804,405	639,541	718,238
LIBRARIANS	246,398	257,160	273,144	280,704	318,142	340,772	303,589
OTHER ASSIGNED TIME	200,025	139,361	204,871	113,753	98,206	32,378	113,553
NON-TEACHING	47,262	-	-	-	51,732	96,379	51,900
NON-TEACHING HOURLY	311,647	284,986	267,931	346,690	281,779	348,946	25,000
<b>TOTAL</b>	<b>11,485,617</b>	<b>12,357,928</b>	<b>12,593,116</b>	<b>13,172,021</b>	<b>12,328,794</b>	<b>12,732,597</b>	<b>11,738,893</b>
<b>CLASSIFIED</b>							
REGULAR	2,419,531	2,199,122	2,233,210	2,382,996	2,406,587	2,454,863	2,762,416
INSTRUCTIONAL AIDES	457,516	456,453	455,532	409,713	309,516	519,547	559,864
OVERTIME	76,410	95,461	100,200	68,294	47,087	79,277	2,000
CLERICAL HRLY	425,563	527,593	700,946	617,479	455,657	545,621	109,270
STUDENT AIDES & ASSISTANTS	239,746	221,384	274,611	251,806	98,575	269,356	
INSTRUCTIONAL AIDES-HOURLY	162,427	175,933	185,255	283,829	432,921	408,130	234,595
<b>TOTAL</b>	<b>3,781,193</b>	<b>3,675,946</b>	<b>3,949,754</b>	<b>4,014,117</b>	<b>3,750,343</b>	<b>4,276,795</b>	<b>3,668,145</b>
<b>ADMINISTRATORS</b>							
ACADEMIC	903,572	880,518	860,079	798,468	682,986	864,720	910,500
CLASSIFIED	66,689	79,180	86,756	77,169	43,146	81,965	83,771
<b>TOTAL</b>	<b>970,261</b>	<b>959,698</b>	<b>946,835</b>	<b>875,637</b>	<b>726,132</b>	<b>946,685</b>	<b>994,271</b>
<b>TOTAL SALARIES</b>	<b>\$ 16,237,071</b>	<b>\$ 16,993,572</b>	<b>\$ 17,489,705</b>	<b>\$ 18,061,775</b>	<b>\$ 16,805,269</b>	<b>\$ 17,956,077</b>	<b>\$ 16,401,309</b>

**LANEY COLLEGE  
FIXED EXPENSE ANALYSIS**

YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
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**UTILITIES**

GAS	\$ 161,550	\$ 425,429	\$ 177,933	\$ 190,499	\$ 173,683	\$ 284,167	\$ 300,000
LIGHTS & POWER	434,305	727,304	383,627	518,547	993,372	826,023	855,000
TELEPHONE	113,976	110,485	125,842	110,726	89,255	85,314	108,870
WATER	110,410	81,361	75,000	77,529	77,628	71,363	79,000
OTHER	51	-	10,778	12,169	11,517	12,106	12,600
<b>TOTAL</b>	<b>820,292</b>	<b>1,344,579</b>	<b>773,180</b>	<b>909,470</b>	<b>1,345,455</b>	<b>1,278,973</b>	<b>1,355,470</b>

**LEASES**

FACILITIES	8,304	-				-	
EQUIPMENT	21,164	21,619	21,723	28,636	43,994	5,047	
OTHER	69,679	102,431	118,039	111,349	52,551	81,201	58,869
<b>TOTAL</b>	<b>99,147</b>	<b>124,050</b>	<b>139,762</b>	<b>139,985</b>	<b>96,545</b>	<b>86,248</b>	<b>58,869</b>

**INSURANCES**

LIABILITY	2,365	3,075	3,075	3,225	3,225	3,494	
<b>TOTAL</b>	<b>2,365</b>	<b>3,075</b>	<b>3,075</b>	<b>3,225</b>	<b>3,225</b>	<b>3,494</b>	<b>-</b>

<b>TOTAL FIXED</b>	<b>\$ 921,804</b>	<b>\$ 1,471,704</b>	<b>\$ 916,017</b>	<b>\$ 1,052,680</b>	<b>\$ 1,445,225</b>	<b>\$ 1,368,715</b>	<b>\$ 1,414,339</b>
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**LANEY COLLEGE  
DISCRETIONARY, EQUIPMENT & RESERVE ANALYSIS**

YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
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**DISCRETIONARY**

BOOKS & SUPPLIES	\$ 618,299	\$ 526,860	\$ 566,761	\$ 707,620	\$ 483,086	\$ 568,581	\$ 432,473
CONSULTANT,EVENTS ,PROGRAM	18,351	70,290	112,434	26,611	30,682	37,576	13,500
TRAVEL	43,330	68,316	187,779	34,325	31,366	48,907	31,165
DUES & MEMBERSHIPS	17,699	24,827	18,287	22,757	20,145	20,332	1,000
STUDENT SERVICES	60,169	51,539	75,466	63,732	41,212	58,567	-
PUBLISHING & POSTAGE	25,967	50,264	60,944	49,672	47,173	19,889	
BUILDING & EQUIP.REPAIRS	68,281	52,161	53,782	44,378	92,505	113,978	64,366
MISC. OPERATING	52,926	94,183	104,287	77,175	96,568	133,795	227,160
<b>TOTAL</b>	<b>905,022</b>	<b>938,440</b>	<b>1,179,740</b>	<b>1,026,270</b>	<b>842,737</b>	<b>1,001,625</b>	<b>769,664</b>

**EQUIPMENT**

INSTRUCTIONAL	10,974	7,287	3,284	11,442	26,405	48,576	-
NON-INSTRUCTIONAL	33,908	211,105	146,664	48,592	135,351	99,271	
TELEPHONE LEASE/PURCH.	16,002	-	-			-	-
OTHER	30,819	23,658	44,105	29,918	15,097		
<b>TOTAL</b>	<b>91,703</b>	<b>242,050</b>	<b>194,053</b>	<b>89,952</b>	<b>176,853</b>	<b>147,846</b>	<b>-</b>

<b>RESERVES &amp; TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 194,931</b>	<b>\$ -</b>		<b>\$ 137,389</b>
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**MERRITT COLLEGE  
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
SALARIES	\$ 9,771,864	\$ 10,576,298	\$ 11,415,439	\$ 11,730,190	\$ 10,715,852	\$ 11,448,833	\$ 10,990,034
FRINGE BENEFITS	2,406,736	2,701,080	3,198,940	3,291,466	3,872,129	4,278,738	4,556,050
FIXED EXPENSES	589,008	1,015,443	593,665	757,418	841,856	1,008,683	1,062,913
OTHER OPERATING	489,748	712,223	694,638	486,514	303,645	445,995	448,648
EQUIPMENT	157,033	196,927	170,155	172,937	81,233	220,149	-
RESERVES/TRANSFERS	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 13,414,389</b>	<b>\$ 15,201,971</b>	<b>\$ 16,072,837</b>	<b>\$ 16,438,525</b>	<b>\$ 15,814,715</b>	<b>\$ 17,402,398</b>	<b>\$ 17,057,645</b>

**MERRITT COLLEGE  
SALARY ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>FACULTY</b>							
INSTRUCTORS-REGULAR	\$ 4,011,016	\$ 4,021,919	\$ 4,074,666	\$ 3,905,622	\$ 3,835,569	\$ 3,648,783	\$ 5,008,073
INSTRUCTORS'-HOURLY	1,998,973	2,324,278	2,667,929	2,952,910	2,711,395	3,090,813	1,663,143
DEPARTMENT CHAIRS	211,502	210,419	238,890	242,321	136,851	255,326	258,290
COUNSELORS	95,327	210,299	307,869	330,987	290,553	369,837	344,375
LIBRARIANS	117,097	106,765	80,797	153,894	169,989	187,926	186,818
OTHER ASSIGNED TIME	330,566	415,428	545,115	549,174	460,812	397,979	270,249
NON-TEACHING	96,278	28,726	-	-	67,965	75,411	74,411
NON-TEACHING HOURLY	167,593	209,703	178,201	124,757	99,884	98,940	27,773
<b>TOTAL</b>	<b>7,028,352</b>	<b>7,527,537</b>	<b>8,093,467</b>	<b>8,259,665</b>	<b>7,773,018</b>	<b>8,125,015</b>	<b>7,833,132</b>
<b>CLASSIFIED</b>							
REGULAR	1,586,562	1,746,945	1,897,327	1,878,606	1,780,578	1,867,240	2,034,353
INSTRUCTIONAL AIDES	193,369	186,951	226,693	210,033	214,575	261,514	294,639
OVERTIME	45,086	35,367	43,111	50,478	28,201	43,348	
CLERICAL HRLY	253,920	175,740	231,370	180,663	129,357	248,992	43,072
STUDENT AIDES & ASSISTANTS	33,497	36,600	47,944	89,619	27,638	96,969	
INSTRUCTIONAL AIDES-HOURLY	84,993	141,612	180,073	202,859	111,604	110,081	60,971
<b>TOTAL</b>	<b>2,197,427</b>	<b>2,323,215</b>	<b>2,626,518</b>	<b>2,612,258</b>	<b>2,291,953</b>	<b>2,628,143</b>	<b>2,433,035</b>
<b>ADMINISTRATORS</b>							
ACADEMIC	475,564	613,868	615,625	770,883	581,298	601,989	633,867
CLASSIFIED	70,521	111,678	79,829	87,384	69,583	93,686	90,000
<b>TOTAL</b>	<b>546,085</b>	<b>725,546</b>	<b>695,454</b>	<b>858,267</b>	<b>650,881</b>	<b>695,676</b>	<b>723,867</b>
<b>TOTAL SALARIES</b>	<b>\$ 9,771,864</b>	<b>\$ 10,576,298</b>	<b>\$ 11,415,439</b>	<b>\$ 11,730,190</b>	<b>\$ 10,715,852</b>	<b>\$ 11,448,833</b>	<b>\$ 10,990,034</b>

**MERRITT COLLEGE  
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>UTILITIES</b>							
GAS	\$ 78,332	\$ 302,910	\$ 150,589	\$ 175,365	\$ 184,750	\$ 164,132	\$ 189,750
LIGHTS & POWER	207,058	411,689	211,185	337,283	407,278	537,427	551,680
TELEPHONE	109,166	84,090	82,833	88,051	85,465	77,875	88,200
WATER	88,288	96,460	85,065	104,679	59,884	126,632	126,423
OTHER	13,549	21,610	17,256	16,899	8,223	7,593	8,230
<b>TOTAL</b>	<b>496,393</b>	<b>916,759</b>	<b>546,928</b>	<b>722,277</b>	<b>745,600</b>	<b>913,659</b>	<b>964,283</b>
<b>LEASES</b>							
FACILITIES	6,930	3,200	3,135	8,200	640	450	1,040
EQUIPMENT	57,650	23,445	25,925	26,941	95,616	94,574	27,590
OTHER	28,035	72,039	17,677	-	-	-	70,000
<b>TOTAL</b>	<b>92,615</b>	<b>98,684</b>	<b>46,737</b>	<b>35,141</b>	<b>96,256</b>	<b>95,024</b>	<b>98,630</b>
<b>TOTAL FIXED</b>	<b>\$ 589,008</b>	<b>\$ 1,015,443</b>	<b>\$ 593,665</b>	<b>\$ 757,418</b>	<b>\$ 841,856</b>	<b>\$ 1,008,683</b>	<b>\$ 1,062,913</b>

**MERRITT COLLEGE  
DISCRETIONARY, EQUIPMENT & RESERVE ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>DISCRETIONARY</b>							
BOOKS & SUPPLIES	\$ 192,456	\$ 131,031	\$ 155,758	\$ 122,850	\$ 115,005	\$ 168,215	\$ 206,034
CONSULTANT,EVENTS ,PROGRAM	23,747	358,555	266,457	40,215	22,041	59,937	
TRAVEL	55,481	45,599	44,474	44,309	49,430	54,408	56,194
DUES & MEMBERSHIPS	22,867	16,469	17,754	19,613	26,929	17,801	500
STUDENT SERVICES	40,231	36,862	47,501	21,949	17,454	20,013	
PUBLISHING & POSTAGE	95,138	33,176	59,841	88,899	46,453	41,240	
BUILDING & EQUIP. REPAIRS	15,980	19,920	75,342	6,690	16,817	9,320	
MISC. OPERATING	43,848	70,611	27,511	141,989	9,516	75,062	185,920
<b>TOTAL</b>	<b>489,748</b>	<b>712,223</b>	<b>694,638</b>	<b>486,514</b>	<b>303,645</b>	<b>445,995</b>	<b>448,648</b>
<b>EQUIPMENT</b>							
INSTRUCTIONAL	40,175	112,848	71,517	62,552	10,999	107,883	-
NON-INSTRUCTIONAL	62,196	84,079	80,627	77,403	41,734	111,195	-
TELEPHONE LEASE/PURCH.	34,048	-				-	-
OTHER	20,614	-	18,011	32,982	28,500	1,071	
<b>TOTAL</b>	<b>\$ 157,033</b>	<b>\$ 196,927</b>	<b>\$ 170,155</b>	<b>\$ 172,937</b>	<b>\$ 81,233</b>	<b>\$ 220,149</b>	<b>\$ -</b>
<b>RESERVES &amp; TRANSFERS</b>	<b>\$ -</b>					<b>\$ -</b>	<b>\$ -</b>

**VISTA COLLEGE  
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD BUDGET 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SALARIES</b>	\$ 4,209,308	\$ 4,574,937	\$ 5,113,962	\$ 5,800,684	\$ 5,246,206	\$ 5,797,182	\$ 5,681,206
<b>FRINGE BENEFITS</b>	939,441	977,680	1,238,350	1,627,672	1,869,328	2,150,643	2,240,090
<b>FIXED EXPENSES</b>	1,072,901	1,122,544	1,238,004	1,272,203	1,392,901	1,324,084	1,317,259
<b>OTHER OPERATING</b>	293,216	260,891	377,123	290,771	215,426	432,311	317,376
<b>EQUIPMENT</b>	73,751	38,762	43,640	26,236	20,381	46,008	5,982
<b>RESERVES/TRANSFERS</b>	-	34,509	-	-	-	-	10,057
<b>TOTAL</b>	\$ 6,588,617	\$ 7,009,323	\$ 8,011,079	\$ 9,017,566	\$ 8,744,242	\$ 9,750,228	\$ 9,571,970

**VISTA COLLEGE  
SALARY ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>FACULTY</b>							
INSTRUCTORS-REGULAR	\$ 1,078,360	\$ 1,123,856	\$ 1,367,031	\$ 1,587,353	\$ 1,585,908	\$ 1,832,617	\$ 2,293,835
INSTRUCTORS-HOURLY	1,245,054	1,409,644	1,514,043	1,804,559	1,265,983	1,467,818	938,752
COUNSELORS	126,252	207,201	243,468	202,868	239,089	248,416	261,756
LIBRARIANS	48,183	53,010	53,867	49,394	49,395	73,432	110,073
OTHER ASSIGNED TIME	259	223	13,925	40,058	108,662	147,671	30,980
NON-TEACHING HOURLY	126,019	100,703	69,327	144,179	61,669	105,598	47,970
<b>TOTAL</b>	<b>2,624,127</b>	<b>2,894,637</b>	<b>3,261,661</b>	<b>3,828,411</b>	<b>3,310,706</b>	<b>3,875,553</b>	<b>3,683,366</b>
<b>CLASSIFIED</b>							
REGULAR	607,534	511,489	693,833	742,238	715,376	716,742	860,913
INSTRUCTIONAL AIDES	170,082	195,787	237,136	244,883	242,913	249,585	283,588
OVERTIME	6,881	18,193	15,939	5,596	758	3,897	
CLERICAL HRLY	113,398	149,969	96,556	83,802	99,749	162,567	38,800
STUDENT AIDES & ASSISTANTS	28,162	48,793	47,549	11,553	31,642	32,832	
INSTRUCTIONAL AIDES-HOURLY	171,145	198,910	160,839	166,040	109,424	103,771	84,643
<b>TOTAL</b>	<b>1,097,202</b>	<b>1,123,141</b>	<b>1,251,852</b>	<b>1,254,112</b>	<b>1,199,862</b>	<b>1,269,395</b>	<b>1,267,944</b>
<b>ADMINISTRATORS</b>							
ACADEMIC	416,824	488,545	520,620	636,728	654,204	569,558	648,197
CLASSIFIED	71,155	68,614	79,829	81,433	81,434	82,677	81,699
<b>TOTAL</b>	<b>487,979</b>	<b>557,159</b>	<b>600,449</b>	<b>718,161</b>	<b>735,638</b>	<b>652,234</b>	<b>729,896</b>
<b>TOTAL SALARIES</b>	<b>\$ 4,209,308</b>	<b>\$ 4,574,937</b>	<b>\$ 5,113,962</b>	<b>\$ 5,800,684</b>	<b>\$ 5,246,206</b>	<b>\$ 5,797,182</b>	<b>\$ 5,681,206</b>

**VISTA COLLEGE  
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>UTILITIES</b>							
LIGHTS & POWER	\$ 7,353	\$ 8,487	\$ 19,097	\$ 50,237	\$ 48,223	\$ 45,044	\$ 57,000
TELEPHONE	43,132	35,865	30,732	27,337	27,437	29,273	30,000
GARBAGE			785	2,976	315	5,130	6,680
WATER AND OTHER	1,876	1,257	2,609	3,424	1,058	4,407	3,900
<b>TOTAL</b>	<b>52,361</b>	<b>45,609</b>	<b>53,223</b>	<b>83,974</b>	<b>77,033</b>	<b>83,854</b>	<b>97,580</b>
<b>LEASES</b>							
FACILITIES	969,056	1,015,721	1,126,644	1,127,317	1,243,856	1,184,865	1,159,416
EQUIPMENT	2,751	2,988	37,076	36,528	43,685	48,576	48,327
OTHER	48,733	58,226	21,061	24,384	28,327	6,788	11,936
<b>TOTAL</b>	<b>1,020,540</b>	<b>1,076,935</b>	<b>1,184,781</b>	<b>1,188,229</b>	<b>1,315,868</b>	<b>1,240,230</b>	<b>1,219,679</b>
<b>TOTAL FIXED</b>	<b>\$ 1,072,901</b>	<b>\$ 1,122,544</b>	<b>\$ 1,238,004</b>	<b>\$ 1,272,203</b>	<b>\$ 1,392,901</b>	<b>\$ 1,324,084</b>	<b>\$ 1,317,259</b>

**VISTA COLLEGE  
DISCRETIONARY, EQUIPMENT & RESERVE ANALYSIS**

YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
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**DISCRETIONARY**

BOOKS & SUPPLIES	\$ 51,920	\$ 66,899	\$ 43,877	\$ 22,812	\$ 25,865	\$ 35,256	\$ 24,100
CONSULTANT	56,050	64,688	191,916	93,398	55,515	228,499	154,350
TRAVEL	22,508	19,956	34,560	19,536	8,325	14,364	17,214
DUES & MEMBERSHIPS	19,371	5,445	10,410	11,772	10,639	8,076	12,150
STUDENT SERVICES	3,800	6,039	6,694	4,160	5,043	6,933	6,000
PUBLISHING & POSTAGE	29,683	35,369	16,464	11,345	29,525	42,951	7,934
BUILDING & EQUIP. REPAIRS	7,074	2,900	10,585	45,565	35,253	47,159	34,230
MISC. OPERATING	102,810	59,595	62,617	82,183	45,261	49,075	61,398
<b>TOTAL</b>	<b>293,216</b>	<b>260,891</b>	<b>377,123</b>	<b>290,771</b>	<b>215,426</b>	<b>432,311</b>	<b>317,376</b>

**EQUIPMENT**

INSTRUCTIONAL	15,488	-	4,018	532	385	12,638	5,982
NON-INSTRUCTIONAL	11,836	27,491	26,028	18,739	14,996	33,243	
TELEPHONE LEASE/PURCH.	44,397	7,956	13,594	3,330		126	
OTHER	2,030	3,315		3,635	5,000		
<b>TOTAL</b>	<b>\$ 73,751</b>	<b>\$ 38,762</b>	<b>\$ 43,640</b>	<b>\$ 26,236</b>	<b>\$ 20,381</b>	<b>\$ 46,008</b>	<b>\$ 5,982</b>

<b>RESERVES &amp; TRANSFERS</b>	<b>\$ -</b>	<b>\$ 34,509</b>					<b>\$ 10,057</b>
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**CENTRAL SUPPORT SERVICES  
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>SALARIES</b>	\$ 7,129,277	\$ 7,849,450	\$ 8,638,442	\$ 9,539,477	\$ 8,061,090	\$ 7,876,680	\$ 9,092,466
<b>FRINGE BENEFITS</b>	2,155,510	2,242,809	2,600,343	2,676,011	3,979,033	3,939,878	4,384,972
<b>FIXED EXPENSES</b>	1,049,154	947,272	1,052,529	1,080,630	1,127,737	1,115,918	1,209,795
<b>OTHER OPERATING</b>	5,920,803	7,240,385	7,231,306	7,320,972	6,468,599	6,488,788	5,734,522
<b>EQUIPMENT</b>	608,587	664,027	394,643	186,626	101,184	103,509	80,000
<b>TOTAL</b>	<b>16,863,331</b>	<b>18,943,943</b>	<b>19,917,263</b>	<b>20,803,716</b>	<b>19,737,643</b>	<b>19,524,774</b>	<b>20,501,755</b>
<b>OTHER SPECIAL ITEMS</b>							
<b>UNALLOCATED COLLEGE DISTRIBUTION</b>		-	-	-	-	-	6,903,828
<b>TRANSFERS</b>	760,016	844,408	1,267,445		937,780	991,568	1,038,904
<b>TOTAL</b>	<b>760,016</b>	<b>844,408</b>	<b>1,267,445</b>	<b>-</b>	<b>937,780</b>	<b>991,568</b>	<b>7,942,732</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 7,096,880</b>	<b>\$ 6,793,357</b>	<b>\$ 6,462,990</b>	<b>\$ 2,702,761</b>	<b>\$ 7,095,883</b>	<b>\$ 6,615,574</b>	<b>\$ 5,096,611</b>

**CENTRAL SUPPORT SERVICES  
SALARY ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-03	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>FACULTY</b>							
OTHER ASSIGNED TIME	\$ 138,933	\$ 154,510	\$ 154,992	\$ 169,104	169,279	169,104	249,952
RETIREMENT PROGRAM-(FACULTY)				487,890			
COUNSELOR	-	-	-			798	55,283
FACULTY PARITY				34,225			
NON TEACHING FACULTY	41,456	53,114	175,237	244,213	130,087	210,351	6,000
<b>TOTAL</b>	<b>180,389</b>	<b>207,624</b>	<b>330,229</b>	<b>935,432</b>	<b>299,366</b>	<b>380,252</b>	<b>311,235</b>
<b>CLASSIFIED</b>							
REGULAR	4,318,258	4,451,273	4,695,035	5,321,295	5,040,473	5,048,347	6,161,070
OVERTIME	267,074	325,741	271,727	141,151	35,574	77,295	22,500
CLERICAL HRLY	356,439	440,870	656,582	598,692	337,081	360,216	180,050
STUDENT AIDES & ASSISTANTS	51,844	120,674	152,083	83,072	43,278	34,921	23,400
INSTRUCTIONAL AIDES	102,440	109,240	98,074	129,716	93,098	151,064	155,504
<b>TOTAL</b>	<b>5,096,055</b>	<b>5,447,798</b>	<b>5,873,501</b>	<b>6,273,926</b>	<b>5,549,504</b>	<b>5,671,842</b>	<b>6,542,524</b>
<b>ADMINISTRATORS</b>							
ACADEMIC	983,189	1,094,429	1,123,441	955,004	1,192,609	654,068	671,671
CLASSIFIED	869,644	1,099,599	1,311,271	1,375,115	1,019,611	1,170,518	1,567,036
<b>TOTAL</b>	<b>1,852,833</b>	<b>2,194,028</b>	<b>2,434,712</b>	<b>2,330,119</b>	<b>2,212,220</b>	<b>1,824,586</b>	<b>2,238,707</b>
<b>TOTAL SALARIES</b>	<b>\$ 7,129,277</b>	<b>\$ 7,849,450</b>	<b>\$ 8,638,442</b>	<b>\$ 9,539,477</b>	<b>\$ 8,061,090</b>	<b>\$ 7,876,680</b>	<b>\$ 9,092,466</b>

**CENTRAL SUPPORT SERVICES  
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-03	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>UTILITIES</b>							
GARBAGE	\$ 122,396	\$ 118,281	\$ 141,750	\$ 137,136	\$ 109,090	\$ 113,475	\$ 120,000
GAS	17,206	28,641	3,960	16,137		9,695	16,866
LIGHTS & POWER	165,335	101,577	125,981	129,187	115,565	159,296	170,566
TELEPHONE	205,813	176,288	164,796	139,509	212,669	170,405	180,778
WATER	17,319	14,524	17,404	18,594	18,108	19,468	21,200
OTHER	19,255	16,313	18,448	19,362	20,641	24,294	25,990
<b>TOTAL</b>	<b>547,324</b>	<b>455,624</b>	<b>472,339</b>	<b>459,925</b>	<b>476,073</b>	<b>496,632</b>	<b>535,400</b>
<b>LEASES</b>							
FACILITIES	20,785	36,750	53,825	116,306	108,921	105,389	103,690
EQUIPMENT	163,863	128,058	78,738	83,799	93,884	91,415	125,110
OTHER	38,837	43,841	29,707	18,767		-	
<b>TOTAL</b>	<b>223,485</b>	<b>208,649</b>	<b>162,270</b>	<b>218,872</b>	<b>202,805</b>	<b>196,805</b>	<b>228,800</b>
<b>INSURANCES</b>							
PROPERTY	122,579	120,163	210,327	112,115	112,115	147,135	147,400
LIABILITY	117,283	125,323	144,574	229,504	266,448	202,579	218,895
STUDENT ACCIDENT	38,483	37,513	63,019	60,214	70,296	72,767	79,300
<b>TOTAL</b>	<b>278,345</b>	<b>282,999</b>	<b>417,920</b>	<b>401,833</b>	<b>448,859</b>	<b>422,481</b>	<b>445,595</b>
<b>TOTAL FIXED</b>	<b>\$ 1,049,154</b>	<b>\$ 947,272</b>	<b>\$ 1,052,529</b>	<b>\$ 1,080,630</b>	<b>\$ 1,127,737</b>	<b>\$ 1,115,918</b>	<b>\$ 1,209,795</b>

**CENTRAL SUPPORT SERVICES  
DISCRETIONARY , EQUIPMENT & TRANSFERS ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>DISCRETIONARY</b>							
BOOKS & SUPPLIES	\$ 379,371	\$ 493,358	\$ 372,932	\$ 448,320	\$ 366,326	\$ 373,541	\$ 414,087
LEGAL, AUDIT, PROFESSIONAL SE	1,741,521	1,861,638	1,599,376	1,685,588	1,349,747	1,031,833	887,676
SHERIFF CONTRACT	2,168,070	2,260,034	2,335,913	2,627,010	2,688,122	2,710,552	2,710,552
TRAVEL	283,431	472,322	378,996	172,760	107,638	106,967	120,654
DUES & MEMBERSHIP	65,552	68,816	79,750	87,629	45,290	47,121	52,100
TRANS EXPENSE	-	340,776	305,087	302,573	510,928	330,654	-
PUBLISHING, PROMOTIONS & POST	457,117	713,719	783,586	762,799	251,816	332,911	388,000
BUILD.& EQUIP. REPAIRS, SERVICE	535,233	586,512	881,840	794,517	491,999	798,751	835,066
MISC. OPERATING	290,508	443,210	493,826	439,776	656,733	756,458	326,387
<b>TOTAL</b>	<b>5,920,803</b>	<b>7,240,385</b>	<b>7,231,306</b>	<b>7,320,972</b>	<b>6,468,599</b>	<b>6,488,788</b>	<b>5,734,522</b>
<b>EQUIPMENT</b>							
NON-INSTRUCTIONAL	528,913	607,746	392,643	184,326	101,184	103,509	80,000
TELEPHONE & LEASE/PURCH.	28,255	-	-	-	-	-	-
OTHER	51,419	56,281	2,000	2,300	-	-	-
<b>TOTAL</b>	<b>608,587</b>	<b>664,027</b>	<b>394,643</b>	<b>186,626</b>	<b>101,184</b>	<b>103,509</b>	<b>80,000</b>
<b>TRANSFERS</b>							
RESTRICTED FUND-DSPS	760,016	844,408	917,445	937,780	937,780	991,568	1,038,904
SPECIAL RESERVE #2-Medical Liabi	-	-	350,000	700,000	-	-	-
<b>TOTAL</b>	<b>\$ 760,016</b>	<b>\$ 844,408</b>	<b>\$ 1,267,445</b>	<b>\$ 1,637,780</b>	<b>\$ 937,780</b>	<b>\$ 991,568</b>	<b>\$ 1,038,904</b>

**CENTRAL SUPPORT SERVICES  
UNALLOCATED DISTRIBUTION & RESERVE**

						YTD ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006
<b>UNALLOCATED DISTRIBUTION FOR</b>							
COLLEGE CASH RECEIPTS							721,406
TENURE REVIEW,OTHER ASSIGNED TIME							290,530
PART-TIME PARITY YEAR 1- 2004-05							789,302
PFT OFFICE HOURS							260,000
ENCUMBRANCE CARRYOVER							67,226
CONTINGENCY							200,000
PFT LEAVE BANKING							1,154,825
STUDENT ACTIVITIES							178,000
ERAF POTENTIAL TAX RESERVE							356,059
PARTNERSHIP RESTORATION							536,561
FUNDS FOR SALARY,FRINGES AT 4.34							2,349,919
<b>TOTAL</b>	-	-	-		-	-	<b>6,903,828</b>

**UNRESTRICTED GENERAL FUND**

**AUTHORIZED STAFFING**

**Management** 50.50 FTE

**Faculty** 357.48 FTE

**Classified** 358.09 FTE

**TOTAL** 766.07 FTE

COLLEGE OF ALAMEDA		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
<b><u>MANAGEMENT</u></b>			
PRESIDENT	CERVANTES	CECILIA	1.00
DIVISION DEAN	SIMON	PETER	1.00
DIVISION DEAN	JONES	MAURICE	1.00
DEAN OF STUDENT SUPPORT SERV	JOHNSON	BRENDA	1.00
BUSINESS AND ADMINISTRATIVE MANAGER	WILLIS	CONNIE	1.00
VP OF INSTRUCTION-INTERIM	WISE	ALLEN	1.00
VP OF STUDENT SERVICES	COMPTON	KERRY	1.00
<b>TOTAL</b>			<b><u>7.00</u></b>
<b><u>FACULTY</u></b>			
ASSIGNED TIME-FAC. SPEC	CARTER	YVONNE	0.33
ASSIGNED TIME-FAC. SPEC-NURSE	DUDLEY	PATRICIA	1.00
ATHLETIC DIRECTOR	JORDAN	MYRON	0.25
COACH	JORDAN	MYRON	0.14
COUNSELOR	BIAS	BRENDA	1.00
COUNSELOR	CORRALES	HECTOR	1.00
COUNSELOR	ELAIDY-SULEIMAN	MAHA	1.00
COUNSELOR	ROBERTS	ALZE	1.00
COUNSELOR	ROBINSON	SHIRLEY	1.00
COUNSELOR	SALCEDO	TRULIE	1.00
ARTICULATION COUNSELOR	BOLLENTINO	LAURA	0.50
EOPS CO-ORDINATOR	SERNA	IRENE	0.70
ASSIGNED TIME FAC. SPEC CURRICULUM	GRILL	BOB	0.20
ASSIGNED TIME FAC. SPEC-COLL. FAC.SENATE	VACANT	JONES	0.50

COLLEGE OF ALAMEDA		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
OUTREACH DEVELOPER POSITION	SMITH	SHERRONE	0.50
INSTRUCTOR	ALBRIGHT	HERBERT SCOTT	1.00
INSTRUCTOR	ANDREWS	WILLIAM	1.00
INSTRUCTOR	BAJRAMI	DIANA	1.00
INSTRUCTOR	BAKER	DIEDRE	1.00
INSTRUCTOR	BENECKE	GARY	1.00
INSTRUCTOR	BREM	ROBERT	1.00
INSTRUCTOR	CAMPBELL	CARLOTA	1.00
INSTRUCTOR	CARTER	YVONNE	0.67
INSTRUCTOR	CHAN	EDYTHE	1.00
INSTRUCTOR	CHIN	SUSAN	1.00
INSTRUCTOR	CHUNG	LEONARD	1.00
INSTRUCTOR	CONNOR	WILLIS	1.00
INSTRUCTOR	DRAPER	CECIL	1.00
INSTRUCTOR	DUNCAN	MAUREEN	1.00
INSTRUCTOR	FELLMAN	LEONARD	1.00
INSTRUCTOR	FERRERO	CHRISTA	1.00
INSTRUCTOR	GARMON	JOHN	1.00
INSTRUCTOR	GREENSPAN	RICHARD	1.00
INSTRUCTOR	GRILL	BOB	0.80
INSTRUCTOR	GUNTER	GEORGE	1.00
INSTRUCTOR	HABERLIN	RITA	1.00
INSTRUCTOR	HAGGERTY	SAMUEL	1.00
INSTRUCTOR	HALL	STEWART	1.00
INSTRUCTOR	HERNANDEZ	DAVID	1.00

COLLEGE OF ALAMEDA		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
INSTRUCTOR	JARAMILLO	ED	1.00
INSTRUCTOR	KIRCHER	ANN	1.00
INSTRUCTOR	LEONARD	MIMI	1.00
INSTRUCTOR	LORETTO	EDDIE	1.00
INSTRUCTOR	NOORBAKHS	RAHIM	1.00
INSTRUCTOR	OLDS	ERIC	1.00
INSTRUCTOR	OLIVE	ROCHELLE	1.00
INSTRUCTOR	PAYNE	MICHAEL	1.00
INSTRUCTOR	PEARSON	GLENN	1.00
INSTRUCTOR	PERKINS	GARY	1.00
INSTRUCTOR	PERNELL	KELLY	1.00
INSTRUCTOR	PETERSON	JOHN	1.00
INSTRUCTOR	PIAZZA	DERRICK	1.00
INSTRUCTOR	POPAL	MOHAMMAD	1.00
INSTRUCTOR	PUSCHENDORF	GUNTHER	1.00
INSTRUCTOR	RAMOS	RUFINO	1.00
INSTRUCTOR	ROBERTSON	MICHAEL	1.00
INSTRUCTOR	ROUNDTREE	ORGETORIX	1.00
INSTRUCTOR	RUBIN	JAY	1.00
INSTRUCTOR	SABIR	WANDA	1.00
INSTRUCTOR	SAFDIE	JOSEPH	1.00
INSTRUCTOR	SAFIR	ANDREA	1.00
INSTRUCTOR	SCOTT	BISHOP	1.00
INSTRUCTOR	SMITH	SHERRONE	1.00
INSTRUCTOR	STEINER	JOHN SETH	1.00

COLLEGE OF ALAMEDA		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
INSTRUCTOR	STRONG	NATHAN	1.00
INSTRUCTOR	SWIENCICKI	MARK	1.00
INSTRUCTOR	THIEL	DANIEL	1.00
INSTRUCTOR	TSAI	PATRICIA	1.00
INSTRUCTOR	TUMASIAN	MANUK	1.00
INSTRUCTOR	ULREY	STEPHANIE	1.00
INSTRUCTOR	UY	MANUEL	1.00
INSTRUCTOR	VACANT	BOURGOIN	1.00
INSTRUCTOR	VACANT	BROCK, JR	1.00
INSTRUCTOR	VACANT	CHIN-NEWMAN	1.00
INSTRUCTOR	VACANT	KRISTOFERU	1.00
INSTRUCTOR	VACANT	LUTHER	1.00
INSTRUCTOR	VACANT	HARRISON	1.00
INSTRUCTOR	VACANT	LOPEZ	1.00
INSTRUCTOR	VACANT	JONES	0.50
INSTRUCTOR	VILLEGAS	ANTHONY	1.00
INSTRUCTOR	WILLIAMS	WENDY	1.00
INSTRUCTOR	WIRTH	MICHAEL	1.00
INSTRUCTOR	JORDAN	MYRON	0.75
LIBRARIAN	GERSTLE	STEVE	1.00
LIBRARIAN	MCKENNA	JANE	1.00
LIBRARIAN	SPARKS	DAVID	1.00
TOTAL			<u>79.84</u>

COLLEGE OF ALAMEDA		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ACADEMIC SUPPORT SERVICE SPECIALIST	HALL	STEVEN	1.00
ACCOUNT CLERK I	KEELES	NAILA	1.00
ADMIN ASST-PRESIDENT	LEE	JOYCE	1.00
BURSAR	MONTAGUE	MURIEL	1.00
COLLEGE NETWORK COORDINATOR	CAMARA, JR	JOSEPH	1.00
COLLEGE NETWORK COORDINATOR	VACANT	DONALDSON	1.00
CUSTODIAN	ASHFORD	EDWARD	1.00
CUSTODIAN	CARRILLO	ANDRIANA	1.00
CUSTODIAN	FULLER	JAMES	1.00
CUSTODIAN	GU	YUAN	1.00
CUSTODIAN	HUTCHINSON	BENJAMIN	1.00
CUSTODIAN	LLAMAS	OCTAVIO	1.00
CUSTODIAN	ORTEGA	EVARISTO	1.00
CUSTODIAN (LEAD)	OLAN	ANGEL	1.00
DEPARTMENT NETWORK COORDINATOR	BARKSDALE	WILLARD	1.00
DSP&S ADAPTED COMPUTER LEARNING TECH	CUSTINO	MICHELE	0.25
DUP SERV TECH II	VIRKKILA FELSCH	VIVIAN	1.00
ELECTRONICS TECH	ALI	SAMI	1.00
FIN AID & PLACEMENT ASST	PHAM	LAM-HUONG	1.00
FINANCIAL AID PROGRAM SUPERVISOR	FINLAYSON	ANGELITA	1.00
HEAD CUSTODIAN	TARVER	WALLACE	1.00
INSTRUCTIONAL ASSIST/BASIC	SATCHELL	FRANCES	1.00
LIBRARY TECH II	BARNETT	PATRICIA	1.00
LIBRARY TECH II	WILLIAMS	ARVID	1.00

COLLEGE OF ALAMEDA		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
PE ATTENDANT	FERRER	CARLOS	1.00
PE ATTENDANT	HUGHES	JOY	1.00
PRINCIPAL LIBRARY TECH	SNELL	BOBBY	1.00
PROGRAM SPECIALIST	VACANT	DEVERS/DRUMMOND	1.00
PROGRAM SPECIALIST/TRANSFER CENTER	MARRO	MARVIN GREG	1.00
PUBLIC INFORMATION OFFICER	SCHERMERHORN	SHIRLEY	0.50
RESEARCH AND PLANNING OFFICER	GOLEBIEWSKI	GREGORY	1.00
SCIENCE LAB TECH	LENGEL	HELENA	1.00
SCIENCE LAB TECH	SALAHIFAR	MITRA	1.00
SECRETARY	ARNDT	MARY	1.00
SECRETARY	COUNSELL	CYNTHIA	1.00
SECRETARY	LEWIS-FRANKLIN	BRENDA	1.00
SECRETARY	LIZARDO	MARIVIC	1.00
SR CLERICAL ASST	DINH	THUY	1.00
SR CLERICAL ASST	JIANORAN	NIMFA	0.50
SR CLERICAL ASST	MANEY	CHARLENE	1.00
SR CLERICAL ASST	BELTRAN	BARBARA	1.00
SR CLERICAL ASST	NATHANIEL	SHUNTEL	1.00
SR CLERICAL ASST	SHERE	NICOLAS	1.00
SR LIBRARY TECH	GULLEY PACHECO	MARY	1.00
SR LIBRARY TECH	TAVASSOLI	LILI	1.00
SR SECRETARY	EDGAR	GLORIA	1.00
STAFF ASSIST TO VP	BENAVIDES	DOMINIQUE	1.00
STAFF ASST/ADM. SERV	BARNETT	JANET	1.00
STAFF ASST/ADMIN	NAGLE	DAVID	1.00

COLLEGE OF ALAMEDA		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
STAFF ASST/BUS-SERV	ROSETTE	ARTHUR	1.00
STOREWORKER II	REVELL	GEORGE	1.00
SUPERVISOR, ADM & BUS	LEE-PANG	AVA	1.00
TOOLROOM KEEPER	BYRNE, JR	JOHN	1.00
TOOLROOM KEEPER	JANSSEN	SHANNON	1.00
TOOLROOM KEEPER I	VACANT	BOSCANA	1.00
TUTORIAL SERV ASST	O'NEAL	ANNA	1.00
TOTAL			54.25
TOTAL AUTHORIZED			141.09

LANEY COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
<b><u>MANAGEMENT</u></b>			
PRESIDENT	JOHNSON	ODELL	1.00
DEAN OF STUDENT SERVICES-MATRICULATION	KRITSCHER	MATTHEW	1.00
DIVISION DEAN	CHEN-RAMIREZ	ELAINE	1.00
DIVISION DEAN	CRABTREE	PETER	1.00
DIVISION DEAN	SANFORD	LINDA	1.00
BUSINESS AND ADMINISTRATIVE MANAGER	AL-AMIN	JOHN	1.00
VP OF INSTRUCTION	WEBB	ELNORA	1.00
VP OF STUDENT SERVICES	MC LEAN	CARLOS	1.00
DIVISION DEAN	HAZARD	BEN	1.00
DEAN OF STUDENT SERVICES-EOPS	WRIGHT	EDWARD	1.00
<b>TOTAL</b>			<b><u>10.00</u></b>
<b><u>FACULTY</u></b>			
ASSIGNED TIME-FAC. SPEC	THADONI	INDRA C.	1.00
COACH	BRETZ	KIMBERLY	0.10
COACH	SISNEROS	HEATHER	0.10
COACH	ZAPATA	FRANCISCO	0.10
COACH	UCHIUMI	GERALD	0.05
COUNSELOR	ALCALA	MANUEL	1.00
COUNSELOR	BROOKS	IRIS	1.00
COUNSELOR	COVEN	PAT	1.00
COUNSELOR	FERRO	DONNA MARIE	0.50
COUNSELOR	GREENE	TERRANCE	1.00
COUNSELOR	HOWARD	DANNIETT	1.00
COUNSELOR	MCMURDO	MARTHA	1.00
COUNSELOR	MOORE	RONALD	1.00
COUNSELOR	NIM	CINDY	1.00
COUNSELOR	RILEY	ADRIENNE	1.00
COUNSELOR	WEBB	WILLIE	1.00

LANEY COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
EOPS COORDINATOR	MCGEE	SANDRA	0.70
DEPARTMENT CHAIRS	VARIOUS STAFF		3.60
FACULTY SENATE	LORD	EVELYN	0.50
INSTRUCTOR	AGARD	ANNE	1.00
INSTRUCTOR	AITCH	WANDA	1.00
INSTRUCTOR	ALSCHER	PINAR	1.00
INSTRUCTOR	ARNOLD	DONALD	1.00
INSTRUCTOR	BAILEY	REBECCA	1.00
INSTRUCTOR	BANERJEE	RAJEEV	1.00
INSTRUCTOR	BANKHEAD	APRIL	0.64
INSTRUCTOR	BEAM	JOHN	1.00
INSTRUCTOR	BEAVERS	ANNA	1.00
INSTRUCTOR	BETTS	RON	1.00
INSTRUCTOR	BLACKIE	LESLIE	1.00
INSTRUCTOR	BOURGOIN	FREDERICK	1.00
INSTRUCTOR	BOWMAN	ROSELLA	1.00
INSTRUCTOR	BRETZ	KIMBERLY	1.00
INSTRUCTOR	CAMP	TRACY	1.00
INSTRUCTOR	CHAVEZ	CHARLES	1.00
INSTRUCTOR	CHEN-RAMIREZ	ELAINE	1.00
INSTRUCTOR	CHEW	SHERLYN	1.00
INSTRUCTOR	CHIN	LAWRENCE, JR	1.00
INSTRUCTOR	CISIN	FREDERICK	1.00
INSTRUCTOR	COOK	LISA R	1.00
INSTRUCTOR	CORLETT	STEPHEN A	1.00
INSTRUCTOR	CORREA	CELIA T.	1.00
INSTRUCTOR	CORREIA	CYNTHIA	1.00
INSTRUCTOR	CURRY	HELEN	1.00
INSTRUCTOR	DAVILLA-SANCHEZ	ARTURO	1.00
INSTRUCTOR	DING	HEATHER	1.00

LANEY COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
INSTRUCTOR	DRAGIN	BURT	1.00
INSTRUCTOR	ELLMAN	NIKKI	1.00
INSTRUCTOR	FLORES	JOSE L	1.00
INSTRUCTOR	FOSSUM	MICHELLE	1.00
INSTRUCTOR	FRANETTA	SONJA	1.00
INSTRUCTOR	FUJIOKA	JANINE	1.00
INSTRUCTOR	GILMORE	MICHAEL	1.00
INSTRUCTOR	GOLDSTEIN	MATTHEW	1.00
INSTRUCTOR	GOVE	JOHN	1.00
INSTRUCTOR	GRAVES	JACQUELINE	1.00
INSTRUCTOR	GREENSPAN	JACK	1.00
INSTRUCTOR	HARKER	BRENDA	1.00
INSTRUCTOR	HART	KARIN	0.50
INSTRUCTOR	HENDERSON	LARRY	1.00
INSTRUCTOR	HERNANDEZ	LORETTA	1.00
INSTRUCTOR	HUIE	DAVID	1.00
INSTRUCTOR	ILJAS	JENNIFER	1.00
INSTRUCTOR	JACKSON	LAURENCE	1.00
INSTRUCTOR	JACOBS, JR	PROVERB	1.00
INSTRUCTOR	JATCZAK	CASIMIR	1.00
INSTRUCTOR	JONES	DAVID	1.00
INSTRUCTOR	JONES	RONALD	1.00
INSTRUCTOR	KANTOROV	ELVIRA	1.00
INSTRUCTOR	KYRIAKOPEDI	NICK	1.00
INSTRUCTOR	LEECH	MARLA	1.00
INSTRUCTOR	LEHMANN	JAY	1.00
INSTRUCTOR	LEMLEY	JUDITH	1.00
INSTRUCTOR	LEPOWSKY	WILLIAM	1.00
INSTRUCTOR	LODATO	JOHN	1.00
INSTRUCTOR	LOMBA	STEVEN	1.00

LANEY COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
INSTRUCTOR	MACKRODT	RONALD	1.00
INSTRUCTOR	MITCHELL	DAVID	1.00
INSTRUCTOR	MOORE	MAE	0.50
INSTRUCTOR	MULLEN	DAVID	1.00
INSTRUCTOR	NGUYEN	TUAN	1.00
INSTRUCTOR	NICOL	NEIL	1.00
INSTRUCTOR	PAPPPERT	KATHLEEN	1.00
INSTRUCTOR	PARK	IN	1.00
INSTRUCTOR	PETRILLI	DONALD	1.00
INSTRUCTOR	PHILLIPS	DALE	1.00
INSTRUCTOR	PRUITT	DEBORAH	1.00
INSTRUCTOR	QUINDLEN	LOUIS	1.00
INSTRUCTOR	REAGER	JOHN	1.00
INSTRUCTOR	RICHARDSON	CYNTHIA	1.00
INSTRUCTOR	RICHARDSON	RAY	1.00
INSTRUCTOR	ROBINSON	RICHARD	1.00
INSTRUCTOR	ROBLEDO	DANIELLE	1.00
INSTRUCTOR	ROGERS	CAROLE	1.00
INSTRUCTOR	ROSE	TIMOTHY	1.00
INSTRUCTOR	ROSS	DAVID	1.00
INSTRUCTOR	ROUSE	CALVIN	1.00
INSTRUCTOR	SABZEVARY	AMIR	1.00
INSTRUCTOR	SANFORD	LINDA	1.00
INSTRUCTOR	SCHEU	LORETTA	1.00
INSTRUCTOR	SCHWEIKHARDT	PETER	1.00
INSTRUCTOR	SEGAR	DOUGLAS	1.00
INSTRUCTOR	SIEGEL	MERYL	1.00
INSTRUCTOR	SIMMON (MBIANDA)	DAVID	1.00
INSTRUCTOR	SIMMONS	BRIAN	1.00
INSTRUCTOR	SISNEROS	HEATHER	1.00

LANEY COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
INSTRUCTOR	SMITH	ANGELA	1.00
INSTRUCTOR	SMITH	DERRICK	1.00
INSTRUCTOR	SOUTHALL	RUSSELL	1.00
INSTRUCTOR	STARK	INGER	1.00
INSTRUCTOR	STRADFORD	LESLIE	1.00
INSTRUCTOR	TAYLOR	CURTIS	1.00
INSTRUCTOR	THOMAS	SYDNEY	1.00
INSTRUCTOR	TIEMROTH-ZAVALA	SUSAN	1.00
INSTRUCTOR	TORRES	MICHAEL	1.00
INSTRUCTOR	UCHIUMI	GERALD	1.00
INSTRUCTOR	VACANT	AWAKOIAYE	1.00
INSTRUCTOR	VACANT	BANKSTON	1.00
INSTRUCTOR	VACANT	BROYER	1.00
INSTRUCTOR	VACANT	CAMP	1.00
INSTRUCTOR	VACANT	CARTER, JR	1.00
INSTRUCTOR	VACANT	LEAL	1.00
INSTRUCTOR	VACANT	PAVELKA-LODATA	1.00
INSTRUCTOR	VACANT	PYGEORGE	1.00
INSTRUCTOR	VALADES	MARTIN	1.00
INSTRUCTOR	VAN PUTTEN	KAROLYN	1.00
INSTRUCTOR	WARD-ALLEN	CAROLE	1.00
INSTRUCTOR	WEIDENBACH	CHRISTOPHER	1.00
INSTRUCTOR	WEINTRAUB	DEBRA K	1.00
INSTRUCTOR	WETHERS-COLES	LYNN	1.00
INSTRUCTOR	WILL	CHRISTINE	1.00
INSTRUCTOR	WILLSON	DOROTHY	1.00
INSTRUCTOR	WOLLENBERG	CHARLES	0.40
INSTRUCTOR	YASUE	BARBARA	1.00
INSTRUCTOR	ZAMORA-KANTOR	MIRIAM	1.00
INSTRUCTOR	ZAPATA	FRANCISCO	1.00

LANEY COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
INSTRUCTOR	ZHANG	ZUJIAN	1.00
LIBRARIAN	COASTON	SHIRLEY	1.18
LIBRARIAN	LORD	EVELYN	0.50
LIBRARIAN	VACANT	MCKENNA	1.00
LIBRARIAN	MOORE	MAE	0.50
LIBRARIAN	TRAYLOR	MARGARET	1.00
TOTAL			<u>136.87</u>
<b><u>CLASSIFIED</u></b>			
ACADEMIC SUPPORT SERVICES	LIU	ELEANOR	1.00
ACCOUNT CLERK II	CHEN	GUANG	1.00
ACCOUNTING TECHNICIAN	VACANT	TRAN	1.00
ADMINISTRATIVE ASST-PRESIDENT'S OFFICE	LEWIS	YVONNE	1.00
ATHLETIC TRAINER	SMITH	STEPHEN	1.00
AUDIO VISUAL SERV ASSIST	POST	ROXANNE	1.00
BURSAR	TRAN	KINH	1.00
CLERICAL ASSISTANT II TYPING	FERNANDEZ	MIRIAM	1.00
CLERICAL ASST II	PEPPERS, JR	RALEIGH	1.00
CLERICAL ASST II	STALLINGS	ALMA	0.75
COLLEGE NETWORK COORDINATOR	AU	CHI-THANH	1.00
COSMETOLOGY LAB TECH	JAMES	GWENDOLYN	1.00
CUSTODIAN	ARRINGTON	GARY	1.00
CUSTODIAN	DAVIS	JAMES	1.00
CUSTODIAN	DIXON	QUARAN	1.00
CUSTODIAN	GAINES	BLANCE	1.00
CUSTODIAN	HARRIS	YVONNE	1.00
CUSTODIAN	HIGHSMITH	WILLIAM	1.00
CUSTODIAN	JAMES	DAVID	1.00
CUSTODIAN	LOPEZ	JAVIER	1.00
CUSTODIAN	NGUYEN	KIM	1.00

LANEY COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
CUSTODIAN	NUNO	SAMUEL	1.00
CUSTODIAN	SANCHEZ	KWI	1.00
CUSTODIAN	THOMAS	MICHAEL	0.60
CUSTODIAN	VASQUEZ	NORMA	1.00
DUP SERV TECH II	LEE	NANCY	1.00
DUPLICATING SERV	RICKMAN	JAMES	1.00
FINANCIAL AID PROGRAM SUPERVISOR	COHEN	JUDITH	1.00
FINANCIAL AID SPECIALIST	CHAN	LAWRENCE	1.00
FINANCIAL AID SPECIALIST	DONG	NGHI	0.50
FINANCIAL AID SPECIALIST	NGUYEN	KENT	1.00
FINANCIAL AID SPECIALIST	PAYTON	DEBRA	1.00
FOOD SERVICE SUPERVISOR	MILLER	CRISTINA	1.00
FOOD SERVICE WORKER	YOUNG	JAMES	1.00
HEAD CUSTODIAN	DEVERAUX	JAMES	1.00
INST ASSISTANT	MENIFEE	JAMES	1.00
INST ASSISTANT	RODRIGUEZ	AGUSTIN	1.00
INST ASSISTANT	WILLIAMSON	KATHERINE	1.00
INST ASSISTANT-BUS	DONALDSON	MICHAEL	1.00
LEAD CUSTODIAN	WILLIAMS	CHRISTINE	1.00
LIBRARY NETWORK COORDINATOR	SHUM	WAI	1.00
LIBRARY TECH I	BANKS	DOUGLAS	1.00
LIBRARY TECH II	LEUNG	LILY	1.00
LIBRARY TECH II	SKINNER-DEMPS	ANDREW	1.00
LIBRARY TECH II	VACANT	TRAYLOR	0.10
LIBRARY TECH II	WALLACE	ROSETTA	1.00
LIBRARY TECH II/SR.	VACANT	MARTENS	1.00
PE ATTENDANT	CULBERSON	ERIC	1.00
PE ATTENDANT	LAM	GEN	1.00
PE ATTENDANT	PERAZZO	CHRISTINE	1.00
PE ATTENDANT/WOMEN	ABBUR-RASHEED	AALIYAH (MUHAIMIN)	1.00

LANEY COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
PRINCIPAL CLERK	ROBERTS	KINETTA	1.00
PRINCIPAL LIBRARY TECH	FERNANDEZ	ROSARIO	1.00
PROGRAM SPECIALIST	GRIFFIN	CLEOPHAS	0.60
PROGRAM SPECIALIST/STUDENT ACTIVITIES	KIRVEN	ALGERIA	1.00
PUBLIC INFORMATION OFFICER	ALEXANDER	TONI	1.00
RESEARCH AND PLANNING OFFICER	PORTERO	CONNIE	1.00
SCIENCE LAB TECH	BASHO	SUBASH	1.00
SCIENCE LAB TECH	CROCKETT	FLORA	1.00
SCIENCE LAB TECH	GEBRE	AMARE	1.00
SECRETARY	COLEMAN-GUIDRY	FLORENCE	1.00
SECRETARY	RODGERS	ROCHELLE	1.00
SECRETARY	VACANT	TRUONG	1.00
SECRETARY	VACANT	HANNON	1.00
SECRETARY/STUDENT SERVICES	MANN	INA	1.00
SR CLERICAL ASST/PLACEMENT	VACANT	PEREZ	0.50
SR DUP SERV TECH	ROSS	BETTY	1.00
SR LIBRARY TECH	GARCIA	WANDA	1.00
SR SECRETARY STENO	VACANT	GRAGG	1.00
SR STORES WORKER	VACANT	BANKS	1.00
STAFF ASSIST/VP OF STUDENT SERVICES	MODESTE	TRICIA	1.00
STAFF ASSISTANT	LOGAN	MARY JANE	1.00
STAFF ASSISTANT	MONTANEZ	CHRISTINA	1.00
STAFF ASSISTANT	STEWART	LAVERNE	1.00
STAFF ASSISTANT/ADMIN (GENERAL)	GREEN	DEBRA	1.00
STAFF ASSISTANT/DEAN'S OFFICE	TORRES	LYNN	1.00
STAFF ASSISTANT/DEPARTMENT NETWORK	TRAN	TUAN	1.00
STAFF SERV SPECIALIST	VACANT	PARRIS	1.00
STUDENT EMPLOYMENT SPECIALIST	FLEMING	ROBERT	1.00
SUPERVISOR,BUSINESS SERVICES	PARRIS	KANIKA	1.00
TOOLROOM KEEPER	SAAVEDRA	GUIDO	1.00

LANEY COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
TUTORIAL SERV SPEC	WILLIAMS	WANDRA	1.00
<b>TOTAL</b>			<b>79.05</b>
<b>TOTAL AUTHORIZED</b>			<b>225.92</b>

**FOOD SERVICE DEPARTMENT**

INST ASSISTANT F/S	BOWES	BEVERLY	1.00
CASHIER-F/S	CHAN	JUDY	0.80
FOOD SERVICE WORKER F/S	FRANCO	MARIA	0.60
CASHIER-F/S	MARTINEZ	TIFFANY	0.60
ASSIGNED TIME-FAC. SPEC F/S	VACANT	GREENSPAN	0.20
CASHIER-F/S	VACANT	NEW	0.60
CASHIER-F/S	VACANT	NEW	0.60
CASHIER-F/S	WONG	MAY	0.80
<b>TOTAL</b>			<b>5.20</b>

MERRITT COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
<b><u>MANAGEMENT</u></b>			
PRESIDENT	WESLEY	EVELYN	1.00
DIVISION DEAN	CORDOVA	HECTOR	1.00
DIVISION DEAN-INTERIM	YEE	GARY	1.00
DEAN OF STUDENTS SERVICES & EOPS	POWELL	ANTHONY	1.00
BUSINESS AND ADMINISTRATIVE MANAGER	HERRING	GEORGE	1.00
VP OF INSTRUCTION	BERRY	LINDA	1.00
VP OF STUDENT SERVICES	JORDAN-COX	CARMEN	1.00
<b>TOTAL</b>			<b><u>7.00</u></b>
<b><u>FACULTY</u></b>			
ASSIGNED TIME-DIRECTOR OF NURSING	BAUER-BOEHM	KATHLEEN	1.20
ASSIGNED TIME-FAC. SPEC	BOUGAE	KAREN	1.00
ASSIGNED TIME-FAC. SPEC	HOUSTON	SUSAN	0.10
ASSIGNED TIME-FAC. SPEC	VACANT	MARCIULIONIS	0.23
ASSIGNED TIME-FAC. SPEC	YATES	JENNIFER	0.50
ASSIGNED TIME- FAC.SPEC/SABBATICAL	PARK	TAE-SOON	1.00
ASSIGNED TIME-FAC. SPEC	GREENSIDE	MARK	0.50
DEPARTMENT CHAIR	BRANCA	THOMAS	0.50
DEPARTMENT CHAIRS	VARIOUS STAFF		3.10
COUNSELOR	BLACKWELL	KIMBERLY	1.00
COUNSELOR	MCCLEAN	CARLOS	1.00
COUNSELOR	PANTELL	STEVEN	1.00
COUNSELOR	SHRIVER	ALLEN	1.00
COUNSELOR	SCURRY	LESLIE	1.00
COUNSELOR	ZIELKE	MARTA	1.00
INSTRUCTOR	ALTMAN	HILLARY	1.00
INSTRUCTOR	AUGUSTINE	EVANGELINE	1.00
INSTRUCTOR	BALSLEY	ANNA	1.00
INSTRUCTOR	BECKES	ANNE	1.00

MERRITT COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
INSTRUCTOR	BLACK	ANITA	1.00
INSTRUCTOR	BRACY	CAROLYN	1.00
INSTRUCTOR	BRANCA	THOMAS	0.50
INSTRUCTOR	BRATCHETTE	LYNN	1.00
INSTRUCTOR	BRIGGS-BROWN	SIRI	1.00
INSTRUCTOR	CHAMBERLAIN	RAYMOND	1.00
INSTRUCTOR	CHAPIN	CLAIRE	1.00
INSTRUCTOR	CISIN	FREDERICK	1.00
INSTRUCTOR	COLE	IONE	1.00
INSTRUCTOR	COMPTON	MAURICE	1.00
INSTRUCTOR	CUSTARD	JACQUELINE	1.00
INSTRUCTOR	DIXON	MARGARET	1.00
INSTRUCTOR	DRINNON	JOHN	1.00
INSTRUCTOR	ELLIOTT	ANN	1.00
INSTRUCTOR	FABIAN	HENRY	1.00
INSTRUCTOR	FEILER	MICHAEL	1.00
INSTRUCTOR	FLEMING	LESLIE	0.80
INSTRUCTOR	FORKNER	MANFORD	1.00
INSTRUCTOR	FOSTER	CHRISS	1.00
INSTRUCTOR	FREEMAN	ROBIN	1.00
INSTRUCTOR	GISELLE	GIORGI	1.00
INSTRUCTOR	GRAMPP	CHRISTOPHER	1.00
INSTRUCTOR	GRANT	RONALD	1.00
INSTRUCTOR	GREENSIDE	MARK	0.50
INSTRUCTOR	GUERRERO	ESTHER	1.00
INSTRUCTOR	GUMBRECHT	ROBERT	1.00
INSTRUCTOR	HANRAHAN	MONTE	1.00
INSTRUCTOR	HOLLOWAY	JASON	1.00
INSTRUCTOR	HOUSTON	SUSAN	0.90
INSTRUCTOR	IDOWU	OLUFUNMILA (GRACE)	1.00

MERRITT COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
INSTRUCTOR	JOANS	BARBARA	1.00
INSTRUCTOR	JOE	SIU MAN	1.00
INSTRUCTOR	JOHNSON	TODD	1.00
INSTRUCTOR	KELLY	MIA	1.00
INSTRUCTOR	KHAJA	WASEEM	0.47
INSTRUCTOR	KREISLER	EDITH	1.00
INSTRUCTOR	LAKE	CAROLYN	1.00
INSTRUCTOR	LAWRENCE	KAREN	1.00
INSTRUCTOR	LIVINGSTON	HELENKA	1.00
INSTRUCTOR	MARCIULIONIS	INGA	0.87
INSTRUCTOR	MC FARLAND	LAURA	1.00
INSTRUCTOR	MCCRAY	ARJA	1.00
INSTRUCTOR	MCDONALD	NEWT	1.00
INSTRUCTOR	MOFIDI	FERESTEH	1.00
INSTRUCTOR	MORALES	DAVID	1.00
INSTRUCTOR	MOULTON	DORCAS	1.00
INSTRUCTOR	MURPHY	JON	1.00
INSTRUCTOR	NEELY	JILL	1.00
INSTRUCTOR	OLSEN	CHRISTINE	1.00
INSTRUCTOR	RAUCH	NANCY	1.00
INSTRUCTOR	SANTANA	ISELA	1.00
INSTRUCTOR	SARY	MEGAN	1.00
INSTRUCTOR	SCOTT	STEVEN	1.00
INSTRUCTOR	SHAH	SUMAN	1.00
INSTRUCTOR	SIEGFRIED	JOHN	1.00
INSTRUCTOR	SKOMER	JERRY	0.60
INSTRUCTOR	SLAUGHTER	NATHAN	1.13
INSTRUCTOR	STROHL	DAVID	1.00
INSTRUCTOR	THOMAN	LUISA	1.00
INSTRUCTOR	THOMAS	JUDITH	1.00

MERRITT COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
INSTRUCTOR	THOMPSON	STACY	1.00
INSTRUCTOR	TROTTER	AUDREY	1.00
INSTRUCTOR	VACANT	CORDOVA	1.00
INSTRUCTOR	VACANT	FIATTARONE/GARVIN	1.00
INSTRUCTOR	VACANT	GIN	0.60
INSTRUCTOR	VACANT	LOVE	1.00
INSTRUCTOR	VACANT	MUSE	1.00
INSTRUCTOR	VACANT	NEWTON	1.00
INSTRUCTOR	VACANT	RUSSELL	1.00
INSTRUCTOR	VACANT	SCHWARZ	1.00
INSTRUCTOR	VACANT	SORRELLS	1.00
INSTRUCTOR	VACANT	TAKAKURA	1.00
INSTRUCTOR	WHITFIELD	CYNTHIA	1.00
INSTRUCTOR	WILLIAMS	DAWN	1.00
INSTRUCTOR	WILLIAMS-DRAME	TERESA	1.00
INSTRUCTOR	WILLIS	LINNEA	1.00
INSTRUCTOR	YATES	JENNIFER	0.50
LIBRARIAN	HACKETT	TIMOTHY	1.00
LIBRARIAN	MACK	SHIRLEY	1.00
LIBRARIAN	NG-CHIN	EVA	1.00
<b>TOTAL</b>			<b>95.00</b>
<b><u>CLASSIFIED</u></b>			
ACADEMIC SUPPORT SERVICES	FONG	MARY-JANE	1.00
ADMIN ASST TO PRESIDENT	BRYSON	JUDY	1.00
ATHLETIC TRAINER	MCCLINTOCK	KEVIN	1.00
BURSAR	VICTORIAN	CHARLOTTE	1.00
COLLEGE NETWORK COOR	ROM	PATRICIA	1.00
COMPUTER NETWORK TECH	HAMPTON	TONY	1.00
CUSTODIAN	BRICE	TIMOTHY	1.00

MERRITT COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
CUSTODIAN	CIRAULO	JAMES	1.00
CUSTODIAN	DILLARD	RANDY	1.00
CUSTODIAN	EALY	VINCENT	1.00
CUSTODIAN	FRANKLIN	DOROTHY	1.00
CUSTODIAN	JACKSON	RONALD	1.00
CUSTODIAN	CAIN	DWAYNE	1.00
CUSTODIAN	COLTON	GREEN	1.00
DEPT NETWORK COORDINATOR	CHAN	SIMON YING-YIN	1.00
FIN AID & PLAC ASST	HUNTER	ALYSON	1.00
FIN AID & PLACEMENT ASST	MARTINEZ	DAN	1.00
FINANCIAL AID PROGRAM SUPERVISOR	FREEMAN	ALICE	1.00
FINANCIAL AID SPECIALIST	ANDREW	ANTONIA	0.19
HEAD CUSTODIAN	SMITH	FELIX	1.00
INST ASST/COMPUTER	JOHNSON, JR	WALTER	1.00
LEAD CUSTODIAN	DANIELS	THOMAS	1.00
LIBRARY TECH II	GILLHAM	NOREEN	1.00
MEDIA SERVICES SUPER.	HARDING	JAMES	1.00
PE ATTENDANT	ABDUR-RASHEED	TAVHEEDAI	1.00
PE ATTENDANT	VACANT	NORTON	0.50
PRINCIPAL ACCT TECH	BRADLEY	SADIE	1.00
PRINCIPAL ACCT TECH	MCFEE	NANCY	1.00
STAFF ASSIST- BUS SERV	POPE	DIAMOND	1.00
PRINCIPAL LIBRARY TECH	VACANT	WALAS	1.00
PROGRAM SPECIALIST/OUTREACH	ESPINOSA	SYLVIA	1.00
PROGRAM SPECIALIST/STUDENT ACT	CARKHUM	COLLIS	1.00
PUBLIC INFORMATION OFFICER	YOUNG	RONA	1.00
RESEARCH AND PLANNING OFFICER	TOUSSANT-JACKSON	ANIKA	0.70
SCIENCE LAB TECH-LANDSCAPE/HORTICULTURE	SEALUND	MAURA	1.00
SCIENCE LAB TECH-CHEMISTRY	SANO	TIMOTHY	1.00
SCIENCE LAB TECH	VACANT	SEALUND	0.50

MERRITT COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
SCIENCE LAB TECH	VACANT	MAJID/NAREN	1.00
SCIENCE LAB TECH-MICROBIOLOGY	MARTINEZ-RODRIGUEZ	JUANA	1.00
SECRETARY	HAMPTON	BRENDA	1.00
SECRETARY	LABAT	MERRY	1.00
SECRETARY	HOWELL	MARGARET	1.00
SR CLERICAL ASST	BOYD	SHANISE	1.00
SR CLERICAL ASST	VACANT	BRINKLEY-HANKINS, D.	1.00
SR CLERICAL ASST	LAWSON	LEANA	1.00
SR CLERICAL ASST	RUELO	RODRIGO	1.00
SR DUP SERVICES TECH	VACANT	ALCALA	1.00
SR LIBRARY TECH	SINGER	JUDITH	1.00
SR STORES WORKER	SMITH	ROBERT	1.00
STAFF ASST - INSTRUCTION	WILLIAMS	DERA	1.00
STAFF ASST- VICE PRES.OFFICE	BRINKLEY-HANKINS	DORIS	1.00
STAFF ASST- BUSINESS	PRICE	PAMELA	1.00
STAFF ASST- VICE PRES. OFFICE	SANCHEZ	LINDA	1.00
STAFF SERV SPEC	TOLIVER	ROGER	1.00
STUD PERS SERV SPEC	JACKS	DEBRA	1.00
STUD PERS SERV SPEC	LODER	COURTNEY	0.50
SUPERVISOR OF ACADEMIC SERV	HARDING	JUNE	1.00
TUTORIAL SERV ASST	PASCUAL	LORNA	1.00
TOTAL			<u>55.39</u>
TOTAL AUTHORIZED			<u><u>157.39</u></u>

VISTA COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
<u>MANAGEMENT</u>			
PRESIDENT	WALTERS	JUDY	1.00
VP OF INSTRUCTION	HADDEN	CHARLES	1.00
VP OF STUDENT SERVICES	RIVAS	MARIO	1.00
DIVISION DEAN	VOGHT	GLORIA	1.00
DIVISION DEAN	VACANT	HADDEN	1.00
DEAN OF STUDENTS SERVICES-EOPS	YAM	HERMIA	1.00
BUSINESS AND ADMINISTRATIVE MANAGER	SLAUGHTER	SHIRLEY	1.00
TOTAL			7.00
<u>FACULTY</u>			
COUNSELOR	BENTON	DELORES	1.00
COUNSELOR	VACANT	KNIGHTLY	1.00
COUNSELOR	VASCONCELLOS	TINA	0.67
COUNSELOR	YOUNG	ALLENE	0.67
ARTICULATION COUNSELOR	BOLLENTINO	LAURA	0.50
OTHER ASSIGNED TIME-FACULTY SENATE	VACANT		0.25
OTHER ASSIGNED TIME-FACULTY SENATE	BIELANSKI	JOSEPH	0.25
INSTRUCTOR	AU	WILSON	1.00
INSTRUCTOR	BANGA	FABIAN	1.00
INSTRUCTOR	BEREZIN	JOAN	1.00
INSTRUCTOR	BRAMAN	JENNIFER	1.00
INSTRUCTOR	BRION	LAURIE	1.00
INSTRUCTOR	CARRUTHERS	KAREN	1.00
INSTRUCTOR	DE HAAN	PIETER	1.00
INSTRUCTOR	DES ROCHERS	BARBARA	1.00
INSTRUCTOR	DJUKICH	VLADETA	1.00
INSTRUCTOR	DOYLE	JOE	1.00
INSTRUCTOR	DUNLOP	NEIL	1.00

VISTA COLLEGE		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
INSTRUCTOR	FONT	DANIELLE	1.00
INSTRUCTOR	FREUND	PETER	1.00
INSTRUCTOR	GARCIA	SALVADOR	1.00
INSTRUCTOR	HADLEY	NOLA	1.00
INSTRUCTOR	KOCEL	CATHERINE	1.00
INSTRUCTOR	LENTZ	ELLA	1.00
INSTRUCTOR	LIZARRRAGA	WILLY	1.00
INSTRUCTOR	LOWOOD	JENNIFER	1.00
INSTRUCTOR	MATHEWS	JAYNE A	1.00
INSTRUCTOR	MCALISTER	LINDA	1.00
INSTRUCTOR	MILLS	MICHAEL	1.00
INSTRUCTOR	MONIZ	TOM	1.00
INSTRUCTOR	NEWMAN	ROGER	1.00
INSTRUCTOR	OMAR	SIRAJ	1.00
INSTRUCTOR	PISANO	GABRIELA	1.00
INSTRUCTOR	SHAPIRO	BRIAN	1.00
INSTRUCTOR	SMITH	CHERILYNNE	1.00
INSTRUCTOR	SMITH	CLEAVON	1.00
INSTRUCTOR	THANANJEYAN	PARAMSOTHY	1.00
INSTRUCTOR	VACANT	WALKER	1.00
INSTRUCTOR	WING	RICK	1.00
INSTRUCTOR	WIMBERLY	FAYETTE	1.00
INSTRUCTOR	WOLLENBERG	CHARLES	0.60
INSTRUCTOR	WOZNIAK	SONJA	1.00
INSTRUCTOR	YOUNG	ALLENE	0.33
LIBRARIAN	DORHAM	BARBARA	1.00
LIBRARIAN	BOATRIGHT	JOSHUA	1.00
TOTAL			41.27

**VISTA COLLEGE****ADOPTED BUDGET 2005-2006**

<b>TITLE</b>	<b>LAST</b>	<b>FIRST</b>	<b>FTE</b>
<b><u>CLASSIFIED</u></b>			
ACADEMIC SUPPORT SERVICE SPECIALIST	DONG	JOHNNY	1.00
ADMINISTRATIVE ASSISTANT	TRICOMI	TERRY	1.00
BURSAR	NICOLAS	RESURRECCION	1.00
CLERICAL ASSISTANT I	MONTAGUE	MARILYN	1.00
CLERICAL ASSISTANT I	VACANT	HENDERSON	1.00
COLLEGE NETWORK COORDINATOR	KOO	VINCENT	1.00
COMPUTER NETWORK TECHNICAN	CHEZ	FRANK	1.00
COMPUTER NETWORK TECHNICAN	LE	PHI	1.00
COMPUTER NETWORK TECHNICAN	LE	PHU	1.00
COORDINATOR/CAREER & TRANSFER CENTER	DELANEY	NANCY	1.00
FINANCIAL AID PROGRAM SUPERVISOR	VERGAS	ROBERT	1.00
FINANCIAL AID SPECIALIST	DELGADO	SIMONA	1.00
INST ASST/ENGLISH	CARRAWAY	KAREN	1.00
INST ASST/MATH	MARTIN	DONALD	1.00
INST ASST-BIOLOGY	VACANT		1.00
LEARNING RESOURCES TECH/INST ASST	WARD	JAMES	1.00
PUBLIC INFORMATION OFFICER	FOGARINO	SHIRLEY	1.00
RESEARCH & PLANNING OFFICER	VACANT		1.00
SR. LIBRARY TECHNICAN II	MEANS	ERICA	1.00
STAFF ASSISTANT/ASL-REASONABLE ACCOM.	CAYTON	NANCY	1.00
STAFF ASSISTANT/PACE PROGRAM	DORSEY	DONNA	1.00
STAFF ASSISTANT/VP OF INSTRUCTION	JENNING	MARLINE	1.00
STAFF ASSISTANT/VP OF STUDENT SERVICES	MARTINEZ	JASMINE	1.00
STAFF SERVICES SPECIALIST/FISCAL	ODNAMAR	IKBOLD	1.00
STAFF SERVICES SPECIALIST/FISCAL	PANG	JOHN	1.00
<b>TOTAL</b>			<b>25.00</b>
<b>TOTAL AUTHORIZED</b>			<b>73.27</b>

CENTRAL SUPPORT SERVICES		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
<b><u>MANAGEMENT</u></b>			
CHANCELLOR	HARRIS	ELIHU	1.00
VICE CHANCELLOR OF EDUCATIONAL SERVICES	HAIG	MARGARET	1.00
ASSOCIATE VICE CHANCELLOR-ADM & RECORDS/STUDENT SERVICES	SPERDUE	HOWARD	1.00
SPECIAL ASSISTANT TO THE CHANCELLOR	JELKS	ALTON	1.00
ASSOCIATE VICE CHANCELLOR OF INTERNATIONAL AFFAIRS	NG	JACOB	1.00
GENERAL COUNSEL	NGUYEN	THUY	1.00
ASSOCIATE VICE CHANCELLOR FOR RESEARCH AND INSTITU.	CHAN	CHUEN-RONG	1.00
CHIEF INFORMATION OFFICER	DI -GIROLAMO	ANDREW	1.00
EXECUTIVE DIRECTOR OF MARKETING	HEYMAN	JEFF	1.00
VICE CHANCELLOR FOR HUMAN RESOURCES	LARGENT	TRUDY	1.00
VICE CHANCELLOR FOR BUDGET & FINANCE	SMITH	THOMAS	1.00
FACILITIES OPERATIONS MANAGER	BECKWITH	ROBERT	1.00
DIRECTOR OF GENERAL SERVICES	BELLO IKHARO	SIDDIQ	1.00
HUMAN RESOURCES MANAGER	FONG	WYMAN	1.00
ASSISTANT TO CHANCELLOR	WEYAND	ROSALIE	1.00
ASSISTANT VICE CHANCELLOR FOR BUDGET AND FINANCE	DORROUGH	YVONNE	1.00
INSPECTOR GENERAL	VACANT	SHAFFER	0.50
DIRECTOR OR TECHNICAL SERVICES	VACANT	SHUB	1.00
DIRECTOR OF ADMINISTRATIVE SYSTEM & SVCS. - IT	CRUTCHFIELD	AUGUSTA	1.00
DIRECTOR OF RISK MANAGEMENT	JOHNSON	RICHARD	1.00
<b>TOTAL</b>			<b><u>19.50</u></b>
<b><u>FACULTY-ASSIGNED TIME SPECIAL DISTRICT ASSIGNMENT</u></b>			
FACULTY STAFF DEVELOPMENT	BLACK	ANITA	0.10
COUNSELOR-INTERNATIONAL EDUCATION	VACANT		1.00
FACULTY DIVERSITY	FOSTER	CHRISS	0.50
PFT NEGOTIATING TEAM	MILLS, GREENSIDE, GREENSPAN, WEINTRAUB.		2.00
FACULTY DISTRICT SENATE	BIELANSKI	JOSEPH	0.70
<b>TOTAL</b>			<b><u>4.30</u></b>

CENTRAL SUPPORT SERVICES		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
<b><u>CLASSIFIED</u></b>			
ACCOUNTING SERVICES TECHNICIAN	YORK	DIANNA	1.00
ACCOUNTING SERVICES TECHNICIAN (A/P)	ROBINSON	EARVIN	1.00
ACCOUNTING SERVICES TECHNICIAN (A/P)	VACANT	SCOTT	1.00
ADMISSIONS & RECORDS CLERK	ARMSTRONG	SHIRLEY	1.00
ADMISSIONS & RECORDS CLERK	GIBSON III	CLIFFORD W	1.00
ADMISSIONS & RECORDS CLERK	KAUFMAN	MARY HELEN	1.00
ADMISSIONS & RECORDS CLERK	VACANT	COOK, RENA	1.00
ADMISSIONS & RECORDS CLERK	WU	CONNIE	1.00
ADMISSIONS & RECORDS SPECIALIST	BROWN-WILLIS	JOYCE	1.00
ADMISSIONS & RECORDS SPECIALIST	BRYANT	MARCEAN	1.00
ADMISSIONS & RECORDS SPECIALIST	NEWSOM	LORETTA	1.00
ADMISSIONS & RECORDS SPECIALIST	RIVAS	RENE	1.00
ADMISSIONS & RECORDS SPECIALIST	SMITH	CHARLOTTE	1.00
ADMISSIONS & RECORDS TECHNICIAN	CHIN	ELINOR	1.00
ADMISSIONS & RECORDS TECHNICIAN	DE LA TORRE	SUSANNA	1.00
ADMISSIONS & RECORDS TECHNICIAN	FERNANDEZ	MICHAEL	1.00
ADMISSIONS & RECORDS TECHNICIAN	LEE	DEREK	1.00
APPLICATION SOFTWARE ANALYST	FLOWERS-BIRCH	BELINDA	1.00
APPLICATION SOFTWARE ANALYST	LEE	KYU YONG	1.00
APPRENTICE ENGINEER	LONTOC	MENARD	1.00
APPRENTICE ENGINEER	SMEESTER	ROBERT	1.00
ASSISTANT BUYER	SCOTT	BARBARA	1.00
ASSISTANT CHIEF STATIONARY ENGINEER	ROJO	RICHARD	1.00
ASSISTANT GROUNDS SUPERVISOR	VACANT	ANGEL	1.00
ASSISTANT PAYROLL SUPERVISOR	VACANT		1.00
ASSISTANT WAREHOUSE SUPERVISOR	HALL	KENNETH	1.00
BENEFITS COORDINATOR	SIEBERT	JENNIFER	1.00
BOARD OF TRUSTEES	SEVEN MEMBERS+2STUDENT		9.00
BUYER	CUSSARY	COLETTE	1.00

CENTRAL SUPPORT SERVICES		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
CHIEF BUILDING MAINTENANCE	GRACIOLETT	RONALD	1.00
CLERICAL ASSISTANT II	MATCHETTE	ANTHONY	1.00
COMPUTER OPERATIONS TECHNICIAN	BARTON	FREDERIC	1.00
COMPUTER OPERATOR 1	VACANT	LOZANO/SANTANA	1.00
COORDINATOR OF INTERNATIONAL EDUCATION	DELON	BRIAN	1.00
COORDINATOR/MARKETING	KITCHEN	HERBERT	1.00
CUSTODIAN	MAK	JUNG	1.00
CUSTODIAN	MC CLURE	TOMMY	1.00
CUSTODIAN	VACANT	COLON	1.00
DISTRICT ACCOUNTING TECHNICIAN	MENDOZA	OFELIA	1.00
DISTRICT ACCOUNTING TECHNICIAN	SAPITAN	GALILEO	1.00
DISTRICT ADMISSIONS OFFICER	WARD	TAMICA	1.00
DISTRICT BUDGET AND ATTENDANCE ANALYST	DEL ROSARIO	DATIVA	1.00
DISTRICT IT PRODUCTION CONTROL TECH	SIDDIQ	RAVI	1.00
DISTRICT PAYROLL SUPERVISOR	CASTRO	TELLY	1.00
DISTRICT TELECOMMUNICATION SYSTEM COORDINATOR	LARA	DIANA	1.00
DISTRICT WAREHOUSE SUPERVISOR	MARTINEZ	SHAWNEE	1.00
EDUCATIONAL SUPPORT SERVICES ANALYST	QUEEN	SHERYL	1.00
ELECTRONIC TECHNICIAN	STEIN	JAMES	1.00
EMPLOYEE AND LABOR RELATIONS ANALYST	GROSSMAN	LAVERNA	1.00
EMPLOYEE RELATIONS AND EEOC COORDINATOR	ULRICH	KAREN	1.00
EXECUTIVE ASSISTANT - LEGAL	KERNER	LAKSHMI	1.00
EXECUTIVE ASSISTANT - LEGAL	VACANT	NEW 2005-2006	1.00
EXECUTIVE ASSISTANT TO CHANCELLOR	TAYLOR	SOCORRO	1.00
EXECUTIVE ASSISTANT TO VICE CHANCELLOR-BUDGET & FIN	YAMASHITA	OMI	1.00
EXECUTIVE ASSISTANT TO VICE CHANCELLOR-ED SERVICES	JAMESON	PATRICIA	1.00
EXECUTIVE ASSISTANT/CHANCELLOR'S OFFICE	KOO	NANCY	1.00
FACILITIES PROJECT COORDINATOR	JUNG	DIANA	1.00
FACILITIES PROJECT COORDINATOR	REIL	CAROL	0.90
GROUNDS SUPERVISOR	ANGEL	SERGIO	1.00
GROUNDWORKER/GARDENER	AGUAYO	JESUS	1.00

CENTRAL SUPPORT SERVICES		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
GROUNDWORKER/GARDENER	ALDANA	FREDDIE	1.00
GROUNDWORKER/GARDENER	ALVARADO	NESTOR	1.00
GROUNDWORKER/GARDENER	GONZALES	ARTEMIO	1.00
GROUNDWORKER/GARDENER	URIBE	FERNANDO	1.00
HELP DESK TECHNICIAN I	CARRANZA	SPARKY	1.00
HELP DESK TECHNICIAN II	VACANT	GONZALES	1.00
HUMAN RESOURCES ANALYST	BETTS	DAVID	1.00
HUMAN RESOURCES ANALYST	SPIVEY	NATASHA	1.00
INTERNATIONAL STUDENT SUPPORT SPECIALIST	CROSS	DANIEL	1.00
INTERNATIONAL STUDENT SUPPORT SPECIALIST	KHOO	ANGELA	1.00
INTERNATIONAL STUDENT SUPPORT SPECIALIST	VACANT	DOMENGET	1.00
LEAD CUSTODIAN	MARTIN, SR	WARREN	1.00
LEAD GROUNDWORKER/GARDENER	ARIAS, JR	ANDREW	1.00
LEAD GROUNDWORKER/GARDENER	VACANT	REED	1.00
LEAD GROUNDWORKER/GARDENER	VACANT	VALLES	1.00
NETWORK COORDINATOR	WHYTE	MICHAEL	1.00
PRINCIPAL ACCOUNTING TECHNICIAN	LAM	JUDY	1.00
PRINCIPAL CLERK	JIANG	ANNA	1.00
PROGRAM SPECIALIST	LEE	MICHELE	1.00
RESEARCH DATA SPECIALIST	HAWKINS	BRUCE	1.00
RESEARCH DATA SPECIALIST	PHILLIPS	JOANNE	1.00
SPECIAL AIDES-FIXED FULL TIME	PCTV		6.00
SR CLERICAL ASSISTANT/TYPING	LEE	LILLIS	1.00
SR DUPLICATING AND SUPPORT SERV TECH	HUANG	QUEE	1.00
SR HUMAN RESOURCES ANALYST	BROWN	THERESA	1.00
SR NETWORK COORDINATOR	WREN	LINNEA	1.00
SR SECRETARY	RHONE	JOSEPHINE	1.00
SR SECRETARY	VO	TAM	1.00
SR SECRETARY	WILSON	SHIRLEY	1.00
SR SECRETARY	REDDICK	HEATHER	1.00
SR. ADMISSIONS & RECORDS CLERK	PENA	JOSE	1.00

CENTRAL SUPPORT SERVICES		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
SR. NETWORK COORDINATOR	BREWER	ABIGAIL	1.00
SR. NETWORK COORDINATOR	HUI	KIT	1.00
STAFF ASSIST/ADM (IT)	HANNON	IRA	1.00
STAFF ASSIST/EDUCATIONAL SERVICES	CHILDRESS	ANN	1.00
STAFF ASSIST/HUMAN RESOURCES	KOGO	DORIS	1.00
STAFF ASSIST/HUMAN RESOURCES	VACANT	NEW 2005-2006	1.00
STAFF ASSIST/MARKETING	GATMAITAN	CHRISTOPHER	1.00
STAFF ASSIST/PURCHASING	VAZQUEZ	ROSEMARY	1.00
STAFF ASST/HUMAN RESOURCES	HUNTER	CELETTA	1.00
STAFF ASST/PAYROLL	GALLEGOS	ROSEMARY	1.00
STAFF ASST/PAYROLL	ILAGAN	ROSARIO	1.00
STAFF ASST/PAYROLL	OWENS	ALVIN	1.00
STAFF SERV SPECIALIST/GENERAL SERVICES	VACANT	NEW 2005-2006	1.00
STAFF SERV SPECIALIST/HUMAN RESOURCES	ANDERSON	KAREN	1.00
STAFF SERV SPECIALIST/HUMAN RESOURCES	FONTENOT	DENISE	1.00
STAFF SERV SPECIALIST/HUMAN RESOURCES	HUANG	JULIE	1.00
STAFF SERV SPECIALIST/HUMAN RESOURCES	PAK	NANCY	1.00
STAFF SERV SPECIALIST/SPECIAL PROJECTS	FAIRLEY	CARMEN	0.50
STATIONARY ENGINEER	ARANDA	BENANCIO	1.00
STATIONARY ENGINEER	EGLESTON	GREGORY	1.00
STATIONARY ENGINEER	LARDIZABAL	PATRICK	1.00
STATIONARY ENGINEER	OWYANG	RAYMOND	1.00
STATIONARY ENGINEER	ROBBINS	CLINTON	1.00
STATIONARY ENGINEER	ROSETE	DON	1.00
STATIONARY ENGINEER	VACANT	STREET	1.00
STATIONARY ENGINEER	VACANT	CRAIG	1.00
STATIONARY ENGINEER	VACANT	TOUSON	1.00
STATIONARY ENGINEER	VACANT	WILLIAMS	1.00
SYSTEMS PROGRAMMER	VACANT	DOBBS	1.00
UTILITY ENGINEER	COLON	ALFREDO	1.00
UTILITY ENGINEER	GUZMAN	GREGORIO	1.00

CENTRAL SUPPORT SERVICES		ADOPTED BUDGET 2005-2006	
TITLE	LAST	FIRST	FTE
UTILITY ENGINEER	KNOX	SAMUEL	1.00
WAREHOUSE WORKER DRIVER	MARTINEZ	JOSE	1.00
WAREHOUSE WORKER DRIVER	VACANT	VENTURA	1.00
WAREHOUSE WORKER DRIVER	WILLIAMS	MICHAEL	1.00
WEB CONTENT DEVELOPER	CANCILLA-FOX	SUZANNE	1.00
TOTAL CLASSIFIED			<u>139.40</u>
TOTAL CENTRAL SUPPORT SERVICES			<u>163.20</u>

## **PERALTA COMMUNITY COLLEGE DISTRICT**

### Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance (or retained earnings), revenues, and expenditures (or expenses), as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District accounts are organized into fund types and account groups as follows:

### Governmental Funds

- General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Fund is used to account for specific revenue sources that are legally restricted to expenditures for specific purposes. The District accounts for its Child Development and two Special Reserve Funds within the Special Revenue Fund Type.
- Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.
- Capital Projects Fund is used to account for the acquisition and/or construction of all major governmental general fixed assets and the maintenance of such assets.

### Proprietary Funds

(These funds are financed and operated in a manner similar to a business enterprise where the costs of providing goods and/or services are provided primarily through user charges.)

- Self-Insurance Fund is used to accumulate resources for the District's Self-Insurance Program.

### Fiduciary Funds

(These funds account for assets held by the District as a trustee or agent for others. Expendable Trust Funds are accounted for in essentially the same manner as governmental fund types.)

- Student Loan Fund is used to account for loans to students and of resources available for that purpose.
- Financial Aid Fund is used to account for grants and scholarships to students, and resources available for such purposes.
- Associated Student Government Funds are maintained by the College Associated Student Governments.
- Agency Funds are used to account for assets held by the District in an agency relationship.
- Foundation Fund is used to account for the activity of the Peralta Community College Foundation.

### **WHAT ARE THE SOURCES OF REVENUE?**

The District receives revenue from a variety of sources. Each source may dictate the basis upon which the revenue is “earned” or allocated, how the revenue may be spent, and the continuing availability of the revenue. Further restrictions may be placed on the use of revenue by the Board of Trustees. The Board sometimes decides that it is in the best interest of the District to set aside monies to support special projects/purchases, provide for contingencies, or to anticipate future obligations. These are important distinctions to make when planning for the use of revenues.

### **State Allocation Formula** **Proposition 98**

General State revenue available to community colleges is dictated in large measure by constitutional amendments (Propositions 98 and 111) and enabling legislation which established a minimum funding guarantee for K-12 and community colleges. Currently, this guarantee is approximately 33% of the State General Fund budget. (The exact amount is modified by factors such as prior year funding and changes in enrollment, per-capita personal income, and general fund revenue.) The continuous application of Proposition 98 can also be in question. Enacted during 1988-89, the original split between K-12 and community colleges was suspended effectively from 1992-93 until 1996-97 as community colleges received less than was required by statute. Beginning in 97-98, funding for community colleges has come closer to the minimum funding guarantee.

Based on these legal requirements and their own projection of total revenues available in the coming year, the State Legislature and Governor ultimately determine an amount to be budgeted for community colleges. As you will see in reading the subsequent sections on the State's allocation system, there are many different factors to be considered when estimating the amount of revenue that will be received by a particular college district. In fact, there are additional details and complications that are not even considered in this discussion.

### **Calculation of Base Revenue**

Most of the revenue received by community colleges is determined by a Statewide allocation formula. A base revenue is established for each community college district. Under program-based funding, a district's base revenue is computed the following:

$$\begin{array}{r} \text{Prior Year Base Revenue} \\ + \text{ Cost of Living Adjustment (COLA)} \\ +/\text{- Growth/Decline/Restoration} \\ + \text{ Program Improvement/Equalization} \\ + \text{ Stability} \\ \hline \text{Current Year Base Revenue} \end{array}$$

**Prior Year Base Revenue** is the starting point for determining the next year's base revenue. In some years, however, there are insufficient funds available to provide all community college districts with the prior year base revenue and a deficit factor is applied to align base revenue with available funds.

If money is available, upward adjustments to base revenue may be made for COLA, program improvement, growth and stability. It should be noted, however, there may be no money provided for COLA, program improvement, or growth. Also, downward adjustments may be made for decline in several workload measures which are used in calculations.

**Cost of Living Adjustment** is an amount which is intended to offset the effects of inflation on community college budgets. The amount of inflation is measured by an index of the costs of governmental goods and services. Between 1990-91 and 1995-96, there were four years when there was no cost of living adjustment in the State budget for community colleges.

**Growth or Decline** is an adjustment to base revenue to recognize change in workload as measured by full-time equivalent student enrollment, headcount of students attending, and square footage of facilities owned or leased. (See more complete explanation under the section on program-based funding.) Regardless of the growth in workload, growth funding for each district may not exceed a calculated amount which is based upon a variety of factors such as the change in adult population within the service area.

According to current regulations, if a district does experience a decline in workload during a particular year, the loss of funds corresponding to that decline is deducted from the base revenue starting in the following year (see "stability" below).

**Restoration** of funds lost because of decline may be made if the decline is reversed in subsequent years. The restoration increases base revenue.

**Program Improvement** is an allocation that allows a district to improve the quality of its programs. The first priority for the disbursement of program improvement funds is to provide equalization (explained below).

**Equalization** is an attempt to raise low revenue districts to a funding level more in line with the Statewide average. (The term low revenue will be explained in the section on program-based funding.) It should be noted that some provision is also made to assist low revenue districts when calculating the COLA and adjustments for growth or decline in workload

**Stability** funds provide an augmentation to districts affected by decline so that the loss of base revenue is spread out in equal installments over a three-year period.

### **Source of Base Revenue**

The base revenue for community colleges is drawn from four sources:

- local property taxes
- resident enrollment fees
- State tax subventions (augmentation to offset loss of revenue from property tax exemptions)
- State apportionment

The State apportionment is calculated based on initial estimates of the other three sources. You might think of this process by likening it to the filling of a water glass. The total calculated base revenue for all districts is the water glass which defines the total amount of water contained. Then an estimate is made of how much property taxes, enrollment fees, and subventions will be poured into the glass. Whatever empty space in the glass that remains is to be filled by State apportionment.

**Once calculated, the total Statewide apportionment is not adjusted upward, even if there are shortfalls in the other sources** (and the glass is not filled). This has made it very difficult in years when property tax revenue, by far the largest single source, has fallen short of estimates and the State has had to reduce base revenue available (apply a deficit factor) to community college districts. On a Statewide basis, apportionment does not make up the difference created by the loss of property tax revenue.

When property tax revenue falls short of estimates, the impact on each district varies. Even though Statewide there may be less property tax revenue than originally estimated, the amount of some local property taxes may be greater than expected. This is due to differences in the change in assessed valuation of property from county to county. Changes in local property taxes become adjustments to the State apportionment each district receives.

In the example that follows, using small numbers that help focus on the concept, there is an overall Statewide property tax shortfall of \$5 (35-30) resulting in a deficit factor of 10% (5/50) which is applied to base revenue.

		<u>District A</u>	<u>District B</u>	<u>District C</u>	<u>State Total</u>
BUDGETED BASE REVENUE:					
Estimated local property taxes	10	20	5	35	
Estimated student enrollment fees	<u>+2</u>	<u>+4</u>	<u>+1</u>	<u>+7</u>	
Estimated taxes and fees	12	24	6	42	
Estimated State Apportionment	<u>+3</u>	<u>+1</u>	<u>+4</u>	<u>+8</u>	
Total Est. base revenue	15	25	10	50	

		<u>District A</u>	<u>District B</u>	<u>District C</u>	<u>State Total</u>
ACTUAL BASE REVENUE:					
Actual local property taxes	11	15	4	30	
Actual student enrollment fees	<u>+2</u>	<u>+4</u>	<u>+1</u>	<u>+7</u>	
Actual taxes and fees	13	19	5	37	
Recalculated Apportionment	<u>+0.5</u>	<u>+3.5</u>	<u>+4</u>	<u>+8</u>	
Recalculated base revenue*	13.5	22.5	9	45	

\*Deficit factor equals 10% (5/50)

District A: 15 - 10% or 1.5 = 13.5

District B: 25 - 10% or 2.5 = 22.5

District C: 10 - 10% or 1.0 = 9.0

Note that total State apportionment remained the same while the amount provided to each district was subject to change. Total actual base revenue available in the State declined by 10% and, as a result, a negative adjustment (deficit factor) of 10% was applied to the base revenue calculated for each College district – thereby requiring adjustment to the apportionment provided to some districts.

(The magnitude of the changes shown in the example is unusually large so as to make the effects easier to recognize.)

## **Property Tax**

Typically, most of a college district's base revenue is derived from property taxes collected in a college district's service area. Estimates of property taxes to be collected are made prior to the beginning of a fiscal year and are revised throughout the year. Because of the timing of property tax collections (December and April), the actual amount cannot be determined until late in the fiscal year.

A few districts derive enough from local property taxes and fees to fully fund their base revenue amount. Therefore, they do not receive any apportionment revenue from the State. Such college districts are referred to as "self supporting" or "basic aid" (a term more appropriate to school districts) and they may not be affected by Statewide shortfalls in property tax revenue since there is no apportionment to be adjusted. If local property taxes are sufficient to provide revenue in excess of the base revenue allocation calculated by the State, the district may keep the excess.

Example of self-supporting district:

Calculated base revenue:	\$ 10	The district in this example receives enough Property tax, fees, and subventions to meet and exceed its calculated base revenue.
Actual revenue:		
Local property tax	8	
Enrollment fees	<u>2</u>	Therefore, District does not need State Subventions
Total:	\$ 11	1 apportionment. The extra \$1 is kept by the district.

There is an exception to the above related to the amount of property tax derived from the Educational Revenue Augmentation Fund (ERAF). Starting in 1992-93, legislation redirects to schools and community colleges (K-14) a portion of local property tax that otherwise would accrue to counties, cities, special districts, and redevelopment agencies. However, **this additional property tax cannot be used to make a district self-supporting.** The amount of ERAF monies available to a district is limited to the amount needed to bring its total revenue up to the district's calculated base revenue. If, however, a deficit factor is in force during that year, the ERAF capacity of the district is the amount which will bring the District up to the true base (undeficited) revenue figure.

Here is an example of a district meeting its base revenue with ERAF:

Calculated base revenue:	\$ 10.0
Actual revenue:	
Local property taxes	7.5
Enrollment fees	1.0
Subventions	.5
ERAF capacity >>>	<u>1.0</u>
Total:	\$ 10.0

In this respect the district is similar to a self-supporting district because it does not receive State apportionment. However, if the actual ERAF revenue were greater than the \$1 shown, the district would not be able to keep the excess because it would cause the total income to exceed the calculated base revenue.

Relying heavily on property tax has drawbacks. Whereas State apportionment is allocated in relatively even amounts throughout the twelve months of the fiscal year (July-June), most property tax revenue is received in two months, December and April. Having most cash inflows in the sixth and tenth month of the fiscal year puts a significant strain on a district's cash reserves because of cash requirements for payroll and other demands on a regular, monthly basis.

As a result, the district must either maintain higher cash balances of its own (through reserves and ending budget balances) and/or engage in short-term borrowing through Tax Revenue Anticipation Notes (TRANS).

Other problems may be faced by districts which become self-supporting. It would be easy to rely on excess funds to support continuing commitments such as permanent salary increases. However, it should be clear that the excess funds are in jeopardy. Because of the State's fiscal constraints and because there is growing concern related to inequitable distribution of resources among colleges and schools, legislation may be proposed to redistribute the excess funds to other districts. This would save apportionment funds for the State and/or improve the budgets of low revenue districts.

Another problem faced by districts when they cross over to self-supporting status is the possibility of swinging back and forth between self-supporting and reliance on base revenue (apportionment) from the State. This could create changes in the way affairs are managed. For example, under the State's allocation methods, it may help revenue to increase enrollment. When self-supporting, however, districts do not automatically receive more revenue for more enrollment, but they would realize increased costs.

### **Program Based Funding**

As noted earlier, the calculation of base revenue for a college district may include an adjustment for growth or decline in operational activities. Growth or decline is measured relative to a target level operational workload. There are five categories of operation identified in a Program Based Funding Formula and each has an accompanying workload measure. These are identified below:

### Categories of Operation

### Workload Measures

<b>Instruction:</b>	full-time equivalent students (FTES)
<b>Instructional Services:</b>	full-time equivalent students (FTES)
<b>Student Services:</b>	credit headcount
<b>Maintenance and Operations:</b>	square feet owned and leased
<b>Institutional Support:</b>	percent of total computed standard allocation

For each workload measure, the State has established standards (e.g. the number of periodicals to be available in libraries). The adjusted base revenue for each district is compared to the funding level needed to reach the full standards and a district percent of standard is calculated. This, in turn, is compared to the Statewide percent of standard to identify whether a district is a high revenue or low revenue district. This will affect subsequent adjustments to funding for equalization, stability and even COLA.

### **Target Workload**

The funded workload for a district in one year becomes its target workload for the following year. If the district's workload measures fall below that target, it will experience a decline in State apportionment. If the district's workload increases, it may receive additional revenue, if funds are available for growth.

However, in recent years, the State has set a cap on the amount of growth it would include in the base revenue for districts. The cap is applied to the various workload factors that comprise the Program Based Funding Formula: FTES, headcount, and square footage of space.

Growth in the target workload that will be funded is limited by various factors such as the rate of change of the adult population, unemployment rate, number of students graduating from high schools, new or under-utilized physical capacity for student enrollment and other Statewide priorities including retention and transfer rates of underrepresented student populations. Each district is to receive a minimum growth allocation of 1% or a rate which will provide at least 100 total FTES and 150 total credit enrollment.

The target workload can also be reduced when base funding does not include COLA or when Statewide property tax shortfalls necessitate the implementation of deficit factor.

Some districts experience enrollments higher than the capped target workload and, therefore, receive no State revenue to support those excess enrollments. Other districts may experience enrollment declines and be operating at a level below their target workload. As noted earlier, loss of revenue caused by enrollment declines is delayed until the following year and then is introduced gradually over a three-year period so as to minimize impact on college budgets.

### **Enrollment Fees**

In recent years, enrollment fees have become a significant part of available revenue for community colleges. To understand how this revenue flows to colleges, we need to distinguish between monies received from resident versus non-resident students.

Of the enrollment fees received from California residents, 98% is considered part of the base revenue for the college district as described earlier. The remaining 2% is earned by the college district to defray administrative costs associated with collecting and accounting for this student fee. That 2% is not considered part of the State allocation.

All of non-resident tuition is kept by the college district and is not considered part of the State allocation formula. On the other hand, no State allocation is received for non-resident FTES. The District's Board of Trustees sets the amount of fees charged to non-resident students at a rate intended to fully recover all costs of their education. Peralta Community College District current 2000-2001 non-resident rate is \$151 per unit.

### **Subventions**

The last component of base revenue is financial assistance received from the State to offset the loss of revenue suffered as a result of tax relief granted to certain groups. This assistance is referred to as a subvention.

For example, residential property owners who occupy their homes receive a property tax credit. Because this results in reduced property tax revenues for community colleges, the State uses part of its general revenues to offset the loss to the colleges.

## **Non Base Revenue Sources**

### **Lottery Revenue**

In addition to base revenue, the District receives revenue from a variety of other sources. One source that has received considerable publicity is the lottery.

Since October 1985, the State has operated a lottery. Of the total lottery revenues generated, a specified minimum percentage (currently 34%) must be distributed to public schools and colleges for “education of pupils.” Lottery revenue is allocated to colleges based on resident and non-resident attendance. Revenue from the Lottery has added about 3% to community college funding.

### **External Grants**

The District receives money from a variety of private and public sources in support of special programs. In many cases, the District has specifically applied to a funding agency for a grant. In others, State or Federal agencies allocate funds to community colleges based on some criteria. These are a type of entitlement and are often referred to as “categorical funds.” In virtually all cases, revenue from these external grants can be spent only to support the specific intent and purposes of the granting authority and is thereby considered part of the Restricted General Fund.

Examples of externally funded programs include Federal Work Study, Matriculation, Extended Opportunities Programs and Services (EOPS), Vocational and Applied Technology Education Act (VATEA), and the Corporation for Public Broadcasting.

### **Contributions**

Some contributions are directed to THE PERALTA COLLEGES FOUNDATION.

Although most of THE PERALTA COLLEGES FOUNDATION funds are used for scholarships, THE FOUNDATION has increased fund-raising efforts within the last few years in order to support a broader range of activities.

## **Redevelopment**

When local cities approve a redevelopment project which utilizes tax increment financing (TIF), provision is made for community colleges to receive revenue. Generally, that revenue is restricted for capital outlay purposes. The amount varies from 20 percent to 70 percent of the property tax that would normally accrue to the community college from the redevelopment project area. Typically, revenues continue for 30 to 40 years.

## **Student Fees**

The District collects student fees for health services, parking, auditing, and certain types of payment and record processing. Revenue from fees for health services and parking can only be spent on the provision of those services. There are no restrictions, however, on revenue received from the other fees.

## **Mandated Costs**

The District is reimbursed for all or part of expenditures which occur as a result of Federal or State law, court decisions, administrative regulations, or initiative measure. One example is State reimbursement of mandated costs related to labor negotiations.

## **Interest**

The District maintains cash balances in various accounts pending their expenditure. While the cash is on hand, it is usually invested through the County or through the Local Agency Investment Fund (LAIF) of the State Treasurer's Office.

## **Apprenticeship**

The FTES enrollment in apprenticeship courses is not included in calculations related to base revenue. Reimbursement for apprenticeship enrollment is provided through a different funding mechanism. Also, no enrollment fees or health fees are charged to students taking apprenticeship courses.

An estimate is made by the State Department of Education and the Community College Chancellor's Office of the total amount of expected apprenticeship funds (also referred to as Montoya Funds in recognition of that legislator's efforts to separate apprenticeship

funding from the regular State allocation). An estimate is also made of the total number of hours of instruction expected to be reported by all apprenticeship programs recognized by the Division of Apprenticeship Standards. A reimbursement rate is derived from these estimates. This rate has been, in recent years, significantly lower than the average amount received through base revenue formulas for credit enrollment.

For most apprenticeship programs in the District, the related industry's joint apprenticeship council reimburses the District for any costs not covered by the Montoya funds, as required by the Education and Labor Codes. In cases where there are surplus dollars, either the District has assisted in covering educationally related expenses of the council, or the funds have been carried forward into the following year for use by that program.

### **Contract Education & Community Services**

The Colleges offer educational services to other organizations and to the public for which it charges fees that are intended to cover all direct and indirect costs of providing the services. In many cases, a College department is primarily responsible for sponsoring the program. The courses or classes may be for credit or not-for-credit. In these cases, an additional amount may be charged and this "charge" is usually used to purchase equipment, supplies, or other discretionary items.

## **BUDGET GLOSSARY**

Abatement. The return of part or all of an item of income or expenditure to its source.

Academic employee. A district employee who is required to meet minimum academic standards as a condition of employment.

Account code. A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

Accounting. The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.

Accounting period. The periods of time for which records are maintained and at the end of which summarizing financial statements are prepared.

Accounting procedures. All processes that discover, record, classify, and summarize financial information to produce reports and to provide internal control.

Accounting system. (1) The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (2) The total structure of records and procedures which discover, record, classify, and report information on the financial operations of an agency through its funds, balanced account groups, and organizational components.

Accounts payable. Amounts due and owned to others for goods and services received prior to the end of the fiscal year (includes amounts billed but not paid).

Accounts receivable. Amounts due and owned from others for goods and services provided prior to the end of the fiscal year (includes amounts billed but not received and amounts advanced but not repaid).

Accrual basis. The method of accounting which calls for recording income when earned (even though not collected) and expenditures when liability is incurred (even though not paid). Contrast with cash basis.

Activity. A set of institutional functions or operations related to an academic discipline or a grouping of services.

Actuarial basis. A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life.

Agency Fund. A fund used to account for assets held by a government unit as agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by the country for a college district.

Allocation. Division or distribution of resources according to a predetermined plan.

Annual Appropriation Limit. (Gann Limit) In California all governmental jurisdictions, including community college districts, must compute an annual appropriation limit based on the amount in prior years adjusted for changes in population, cost-of-living, and other factors, if applicable (Article XIII-B of the State Constitution).

Apportionment. Allocation of State or Federal aid, district taxes, or other moneys to community college districts or other governmental units.

Appropriation. An allocation of funds made by a legislative or governing body a specified time and purpose.

Appropriation for contingencies (formerly termed Undistributed Reserve). That portion of current fiscal year's budget not appropriated for any specific purpose and held subject to intrabudget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year.

Appropriation ledger. A set of accounts for amounts allocated or budgeted. Such accounts usually show the amount originally appropriated, transfers to or from other accounts, amounts charged against the appropriation, the encumbrances, the unencumbered balance, and other related information.

Assessed valuation. Value placed upon personal and real property by a governmental unit for taxation purposes.

Assessment. (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assessment roll. In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

Assets. Anything owned that has value-tangible or intangible (see also current assets and fixed assets).

Average Daily Attendance (ADA). The student workload unit formerly used as the basis for computation of State support for California community colleges. An ADA represents 525 class (contact) hours of student instruction/activity. The term ADA has been replaced by Full-time Equivalent Students (FTES). For details on ADA or FTES, see the Chancellor's Office Student Attendance Accounting Manual and Form CCFS-320.

Balance sheet. A basis financial statement that shows assets, liabilities, and fund balance by fund of an entity as of a specific date.

BAM. Budget and Accounting Manual provided by the State Chancellor for community colleges.

BFAP. Board Financial Assistance Program.

Budget. A plan of financial operation for a given period or specified purposes consisting of an estimate of income and expenditures.

Budget document. The instrument used by the budget-making authority to present a comprehensive financial program (for California Community Colleges, this is Form CCFS-311). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

Budgetary control. The management of business affairs in accordance with an approved plan of estimated income and expenditures.

Budgeting. The process of allocating available resources among potential activities to achieve the objectives of an organization.

CalWorks. California Work Opportunity and Responsibility to Kids.

Capital Outlay Projects Fund. The fund designated to account for the accumulation of receipts and disbursements for the acquisition or construction of capital outlay items. A fund established under Capital Projects Funds.

Capital Projects Fund. Category of funds in the Governmental Funds Group used to account for the acquisition or construction of capital outlay items.

CARE. Cooperative Agencies Resources for Education.

Cash. An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposits with an official or agent designated as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

Cash basis. Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

Chart of Accounts. A systematic list of accounts applicable to a specific entity.

Classification. Assignment of things into a system of categories.

Classification by activity. Categorization of district activities according to the unique function or purpose served.

Clearing accounts. Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account (See also revolving cash account, prepaid expenses, and petty cash).

Code. (1) A distinguishing reference number or symbol. (2) A statement of the laws of a specific field; e.g., Educational Code (EC), Penal Code (PC), Civil Code (CC), Labor Code (LC), etc.

Coding. A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. To illustrate the coding of accounts, the activity code 6720 is assigned to expenditures made by the Department of Budget and Finance.

Community services. Educational, cultural, and recreational services which an educational institution may provide for its community in addition to regularly scheduled classes. Community college districts receive no direct State apportionment for community services.

Contingent liabilities. Item which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending law suits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts. All contingent liabilities should be disclosed within the basic financial statements, including the notes thereto.

Contracted service. Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

Controlling account. A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number or identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the detailing accounts.

Cost. (1) The amount of money or other consideration exchanged for property or services. Cost may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange. Again, the cost of some property or service may, in turn, become a part of the cost of another property or service. For example, the cost of part or all of the materials purchased at a certain time will be reflected in the cost of articles made from such materials or in the cost of those services in the rendering of which the materials were used, and (2) Expense.

Cost of living adjustment (COLA). The COLA is reflection of the percentage change of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, from the fourth calendar quarter of the prior year to the fourth calendar quarter of the latest available year rounded up to the next hundredth. Depending upon State funds, this index is used to compute a cost of living adjustment augmentation to community college districts. Most commonly used to refer to percentage adjustments on salary schedules, i.e. for 2000-2001 the COLA was 3.17%.

Current assets. Assets that are available or can be made readily available to pay for the cost of operations or to pay current liabilities.

Current Expense of Education (CEE) –EC §84362, CCR §59200 et seq. The current General Fund operating expenditures of a community college district excluding expenditures for food services, community services, object classifications 6000 (except Equipment Replacement) and 7000, and other costs specified in law and regulations.

Current liabilities. Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

Debt limit. The maximum amount of bonded debt for which an entity may legally obligate itself.

Debt service. Expenditures for the retirement of principal and interest on long-term debt.

Deferred charges. Expenditures which are paid for prior to their occurrence. Example include discounted bonds sold and prepaid expenses, such as insurance.

Deferred income. Revenue received prior to being earned such as bonds sold at a premium, advances received on Federal or State program grants, or registration fees received for a subsequent period.

Deficit. Excess of liabilities over assets.

Designated income. Income received for a specific purpose.

Direct activity charges. Charges for goods or services that exclusively benefit the activity.

Direct expenses or costs. Expenses that can be separately identified and charged as a part of the cost of an activity, department, service, or a product.

DSPS. Disabled Students Programs and Services.

Employee benefits. Amounts paid by an employer on behalf of employees. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) district share of O.A.S.D.I. (Social Security) taxes; (4) worker's compensation payments.

Encumbrances. Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Enrollment fees. Imposed for the first time in 1984, a per credit unit fee was assessed to all students enrolled in community colleges classes. Originally established at \$50 per semester for 6 or more credit units and \$5 per unit for less than 6 credit units, the State-set required enrollment fee is \$11 per semester credit unit for 2000-2001.

Enterprise Funds. A subgroup of the Proprietary Funds Group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges; or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Entitlement. An amount of money to which an entity has a right as determined by the granting or awarding party.

Entry. (1) The record of a financial transaction in its appropriate book of account. (2) The act of recording a transaction in the books of account.

EOPS. Extended Opportunity Programs and Services, Part A and B.

Equalization. State funding effort to provide funds to districts in an effort to minimize the revenue/FTES differences between districts based upon funds available for this purpose.

ERAF (Educational Revenue Augmentation Fund). Begun in 1992-93, ERAF legislation took a portion of local property tax going to counties, cities and other local agencies and redirected it to education within that county.

Estimated income. Expected receipt or accruals of moneys from revenue or non revenue sources during a given period.

Expenditures. Amounts disbursed for all purposes. Accounts kept on an accrual basis include only actual cash disbursements.

Expendable Trust Fund. A Trust Fund whose resources, including both principal and earnings, may be expended. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

Expense of Education. This includes all General Fund expenditures, restricted and unrestricted, for all objects of expenditures 1000 through 5000 and all expenditures of activity from 0100 through 6700.

Expenses. Expenditures made or liabilities incurred for goods and services used in the current year.

Fees. Amounts collected from or paid to individuals or groups for services or for use of facilities.

Fiduciary Funds Group. A group of funds used to account for assets held by the district in a trustee or agent capacity on behalf of individuals, private organizations, student organizations, other governmental units, and/ or other funds.

Fifty (50) percent law. A law requiring districts to spend at least 50% of its current expense of education on the salaries and benefits of classroom instructors.

Fiscal year. For governmental entities in the State of California, the period beginning July 1 and ending June 30. Otherwise, it is usually a period of one year, which can by agreement begin at any time and end one year later.

Fixed assets. Assets of permanent character having continuing value such as land, buildings, machinery, furniture, and equipment.

Fixed costs. Those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

Full-time Equivalent (FTE) Employees. Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

Full-time Equivalent Students (FTES). An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of State support for California community colleges (see form CCFS-320, "Apportionment Attendance Report").

Functional accounting. A system of accounting in which records are maintained to accumulate income and expenditure data by purpose and usually are further classified within generalized functional areas such as instruction, administration, or operations.

Fund. An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund balance. The fund equity of governmental funds and Trust Funds; the difference between assets and liabilities within a fund.

Fund group. Compilation of two or more individual funds used to report sources and uses of resources in providing some major service or group of services.

Gann Limit. See Annual Appropriation Limit.

GASB. Governmental Accounting Standards Board.

General Fixed Asset Accounting Group (GFA). A self-balancing group of accounts set up to account for fixed assets used in operations accounted for in governmental funds. General fixed assets include all fixed assets not accounted for in Proprietary Funds or in Trust and Agency Funds.

General Fund. The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General ledger. A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the community college system. General ledger accounts may be kept for any group of items of receipts or expenditures.

General Long-Term Debt Account Group (GLTD). A self-balancing group of accounts set up to account for the unmatured general long-term debt of a community college district and expected to be repaid from governmental funds.

General Reserve. An account to record the reserved budgeted to provide operating cash in the succeeding fiscal year until taxes and State funds become available.

General Revenue. An amount determined by the State-wide allocation formula for each community college district to be its base revenue, the major source of revenue for general unrestricted purposes. Components consist of property taxes, ERAF, 98% of enrollments fees, and State apportionment.

Generally Accepted Accounting Principles (GAAP). Uniform minimum standards of and guidelines for financial accounting and reporting.

Governmental funds. Grouping of funds used to account for activities directly related to an institution's educational objective.

Imprest account. An account into which a fixed amount of money is placed for the purpose of minor disbursements. As disbursements are made, a voucher is completed to record their date, amount, nature, and purpose. At periodic intervals, or when the money is completely expended, a report with substantiating vouchers is prepared and the account is replenished for the exact amount of the disbursements, and appropriate general ledger accounts are charged. The total of

cash plus substantiating vouchers must at all times equal the total fixed amount of money set aside in the imprest account (see petty cash and revolving cash account).

Income. (1) Revenues. (2) The excess of revenues over expenditures.

Interfund accounts. Accounts in which transactions between funds are reflected.

Interfund transfers. Money that is taken from one fund and added to another fund without an expectation of repayment.

Internal Service Funds. A subgroup of the Propriety Funds Group used to account for the financing of goods or services provided on a cost reimbursement basis by one department to other departments within or outside the community college district.

Intrabudget transfers. Amounts transferred from one appropriation account to another within the same fund.

Intrafund transfer. The transfer of moneys within a fund of the district.

Inventory. A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

Investments. Securities, real estate, etc., held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term excludes fixed assets used in governmental operations.

Journal. Any accounting record in which financial transactions of an entity are formally recorded for the first time; e.g., the cash receipts book, check register, and journal voucher.

Ledger. A group of accounts in which are recorded the financial transactions of a governmental unit or other organization (see also General ledger and Appropriation ledger.)

Liabilities. Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Lottery. Funds derived from state lottery sales which began in 1985. Approximately 34% must be distributed to public schools and colleges. Allocation is based upon prior year resident and non-resident attendance.

Modified accrual basis (modified cash basis). Any method of accounting that combines the concepts of cash basis accounting with those of accrual accounting. Under the modified accrual basis those items of revenue for which a valid receivable can be recorded in advance of their due date, such as property taxes, should be recognized on the accrual basis; all other revenue items are recognized on the cash basis because the time of collection generally coincides with the determination of the amounts.

Nonexpendable Trust Fund. A Trust Fund, the principal of which may not be expended. Nonexpendable Trust Funds are accounted for in essentially the same manner as Proprietary Funds.

Nonrevenue receipts. Amounts received that either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance adjustments constitute most nonrevenue receipts.

Object. Expenditure classification category of an item or a service purchased.

Obligations. Amounts that an entity may be legally required to pay out of its resources. Included are not only actual liabilities, but also unliquidated encumbrances (see also Liabilities).

Partnership for Excellence. (Section 84754 of the Education Code) State program in support of community colleges approved as part of the State Budget within SB 1564, the major education trailer bill. This is a mutual commitment by the State and the community college system to significantly expand the contribution of the community colleges to the social and economic success of California. It is structured in phases, with substantial financial investment by the State in exchange for a credible commitment from the system to specific student and performance outcomes. (Excerpt from [www.ccleague.cor/partnership](http://www.ccleague.cor/partnership)) Funded at \$155,000,000 for 2000-2001.

PERS. Public Employees Retirement System.

Petty cash. A sum of money set aside for the purpose of immediate payments of small accounts (see also imprest account and revolving cash account).

Posting. The act of recording in an account in a ledger the data, either detailed or summarized, contained in a book or document of original entry.

Prepaid expenses. Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

Prior Years' Taxes. Taxes received in the current fiscal year for delinquencies or impounds in previous fiscal years.

Program. Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

Program accounting. A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

Program-based funding. Implemented in 1991 as a result of AB 1725 enacted in 1988, a State method of calculating base revenue for community college districts on multiple workload measures, incorporating economy of scale factor for small districts and small colleges, and establishing standards and corresponding funding specified levels to achieve standards. This is not a spending formula.

Program costs. Costs incurred and allocated by program rather than by organization or by fund.

Property tax rate. See Tax rate.

Proprietary Funds Group. A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

Proration. Allocation of expenditures or income from a single source to two or more accounts to show the correct distribution of charges or income.

Protested (impounded) taxes. Tax money paid under protest and held by the county auditor pending settlement of the protest.

Purchase order. A document issued to a vendor to authorize the delivery of specified merchandise or the performance of certain services and the cost of same.

Real property. Property consisting of land, buildings, minerals, timber, landscaping, and related improvements.

Rebate. Abatement or refund which represents the return of all or part of a payment.

Reclassification. Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

Requisition. A document submitted initiating a purchase order to secure specified articles or services.

Reserve. An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

Reserve for Encumbrances. The segregation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior year encumbrances.

Resources. All assets owned including land, buildings, cash estimated income not realized, and, in certain funds, bonds authorized but not issued.

Restricted accounts. Cash and/or other assets which are limited as to use disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

Revenue. Increase in assets without a corresponding increase in liabilities and does not represent exchange of property for cash (see nonrevenue receipts).

Revolving cash account. A state amount of money authorized by the district governing board to be used primarily for emergency or small sundry disbursements. The fund is reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

Sales and use tax. A tax imposed upon the sale of goods and services. The use tax is paid in lieu of the sales tax on goods purchased outside the State, but intended for use in the state.

Schedules. Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Scholarship and Loan Fund. The fund designated to account for moneys received and disbursed for scholarships, grants-in-aid, and loans to students.

Secured roll. Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor plus the value of the property of public utilities as determined by the State Board of Equalization.

Self-insurance Fund. An Internal Service Fund designated to account for income and expenditures of self-insurance programs.

SEOG. Supplemental Education Opportunity Grant.

Shared revenue. Revenue collected by one governmental unit but shared (usually in proportion to the amount collected) with another unit of government or class of governments.

Site. Land which has been acquired or is in the process of being acquired.

Special Populations. Used to identify individuals with the same or similar characteristics. Commonly used in connection with categorical funding sources to identify eligible recipients. More specific information about certain categories of special populations may be obtained with the assistance of college staff working in those program areas.

Special Revenue Funds. A category of funds used to account for proceeds of specific legally restricted revenue for and generated from activities not directly related to the educational program of the college.

Stability. Funds provided to districts affected by decline to spread out the resulting loss of base revenue over a three-year period.

Statements. Formal written presentations setting forth financial information. The term includes exhibits, schedules, and written reports.

State School Fund-Section B. Moneys appropriated by the Legislature for distribution to community college districts.

Stores. (1) A system that enables supplies to be purchased in large quantities and charged to an asset account. The supplies are charged to the department when distributed. (2) The stockpiling of large amounts of supplies usually in a warehouse for future uses. (3) Large quantities of supplies in storage.

STRS. State Teachers Retirement System

Student Body Fund. A fund to control the receipts and disbursements for student association activities.

Student Financial Aid Fund. The fund designated to account for the deposit and payment of student financial aid including grants and loans or other money intended for similar purposes no excluding administrative costs.

Subsidiary account. A related account that supports in detail the debit and credit summaries recorded in a controlling account.

Subsidiary ledger. A group of subsidiary accounts, the sum of the balances of which equal the balance of the related controlling account.

Subvention. A grant or provision of assistance or financial support, usually from a one government unit to a subordinate jurisdiction.

Summary. Consolidation of like items for accounting purposes.

Supplanting. To use one type of funds to provide goods or services previously paid for with another type of funds. Generally, this practice is prohibited when State or federal funds are used to replace local funds.

Supply. A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that losses its identity through fabrication or incorporation into a different more complex unit or substance.

TANF Temporary Assistance for Needy Families.

Tax and Revenue Anticipation Notes (TRAN). Instruments issued to secure short-term moneys borrowed in expectation of collection of taxes.

Tax liens. Claim by governmental units upon properties for which taxes levied remain unpaid.

Tax rate. The amount of tax stated in terms of a unit of tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

Tax rate limit. The maximum rate of that a governmental unit may levy.

Tax redemption. Proceeds from the sale of tax-delinquent property.

Tax relief subventions. Amounts received to compensate community colleges for revenues lost due to tax exemptions, such as for business inventory or owner-occupied property.

Tax roll. The listing showing the amount of taxes levied against each taxpayer or property.

Taxes. Compulsory charges levied within its boundaries by a governmental unit against the income or property of persons, natural or corporate, to support its activities for the common benefit.

Taxes Receivable. An asset account representing the collected portion of taxes not yet apportioned to an entity at the close of the fiscal year.

Trial Balance. A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns. If the total of the debit and credit columns are equal or if their net balance agrees with a controlling account, the ledgers from which the figures are taken are said to be “in balance.”

Trust Fund. A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

Tuition. An amount charged for instructional services provided to a student.

TTIP. Telecommunications and Technology Information Programs

Unencumbered balance. That portion of an appropriation or allotment not yet expended or obligated.

Unrealized income. Estimated income less income received to date; also, the estimated income for the remainder of the fiscal year.

Unsecured roll. Assessed value of personal property other than secured property.

Variable costs. Those costs that fluctuate directly with enrollment or volume of business, as opposed to fixed costs.

Vocational and Applied Technology Education Act of 1990 (VATEA). Federal act which provides funds for special studies, demonstration projects, and supplemental services to special populations. Refer to the following publications for more specific information:

1. California State Plan for Carl D. Perkins Vocational and Applied Technology Education Act Funds, 1991-1994.
2. Guidelines for: Application /Plan, Request/Claim for Funds and Program Evaluation, Carl D. Perkins Vocational and Applied Technology Education Act of 1990.
3. Federal Register, Volume 57, Number 58, August 24, 1992

Voucher. Any document that supports or verifies a certain financial transaction.

Voucher warrant. A form embodying a warrant and voucher in one document.

Warrant. A written order drawn by the governing board or its authorized officer(s) or employee(s) and allowed by the county auditor, directing the county treasure to pay a specified amount to a designated payee. A warrant may or may not be payable on demand and may or may not negotiable.