



Peralta Community College District

2006-2007 Adopted Budget

September 26, 2006

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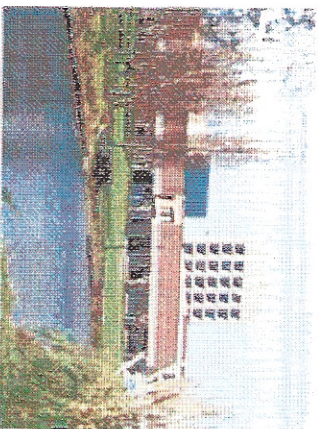
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Peralta Community College District

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

The Peralta Colleges Vice Chancellor's Budget Message

September 15, 2006

To the Board of Trustees
Peralta Community College District

The Peralta Colleges have completed the 2005-2006 fiscal year. It has been a year to remember.

- The district enrollment grew to 17,886 FTES from the prior year FTES of 17,718 while most Bay area districts FTES declined.
- The District had 19,603 new students and 23,638 continuing students.
- We expended over \$16 million in financial aid. This was in addition to the more than \$350,000 the Peralta Colleges Foundation expended for scholarships, grants and book stipends.
- Vista College became Berkeley City College and moved into a state-of-the-art urban campus.
- Merritt College continued to expand our nursing program and entered into a partnership with Highland Hospital.
- We continued our partnership with the City of Oakland to provide police and fire department academies and helped to promote the police department recruitment efforts.
- The Chancellor directed the pass-through of a 4.34% COLA for 2005-2006 and we have added a 5.92% COLA to staff payrolls for fiscal 2006-2007.

- The leadership of the Chancellor enabled Peralta to become the first public entity in the county to issue \$153 million of OPEB Bonds. This will allow the District to honor the Board of Trustees commitment to fund lifetime health benefits. Other Districts have continued to shift health care costs to their employees.
- The Board of Trustees appointed a new President to lead Laney College – Dr. Frank Chong.
- We welcome back Dr. George Herring to lead Merritt College.
- The President of the PFT Michael Mills retired. His leadership has benefited the faculty, the District and our students.
- We continue to upgrade and repair our facilities with the expenditure of more than \$40 million of Bond E funds. Our community overwhelming approved our \$390 million (Prop 39) Measure A, which will provide instructional equipment, technology and continued facility upgrades.
- We completed the sale of the remaining Measure E authorization in the amount of \$55.7 million.
- The District initiated a shared governance strategic master plan that links our educational plans with our facilities plan.
- We struggled but completed the installation of our integrated web-based Peoplesoft system for finance and human resources.
- We dedicated the opening of our \$14 million Laney College Art facility.
- With the input of faculty and staff, we have completed a new Budget Allocation Model. The Academic Senate has approved implementation of the Chancellor's Budget Advisory Council.

The past year also resulted in some of our budget assumptions not being realized. The land sale at Merritt College was not completed, reducing our projected revenues by \$2 million. We also did not meet the FTES for growth allocation. We have decided to borrow from summer to obtain growth funding which is being used to augment our adjunct faculty budgets. In order to meet our community's educational needs, the Chancellor authorized additional spending of \$1.4 million to add class sections and protect our FTES base. We are also focusing attention on student services to increase student retention rates and College productivity.

Adopted Budget 2006-2007

The Adopted Budget before this Board of Trustees includes \$5.1 million of COLA funding (5.92%). The state will provide growth funding in the amount of \$559,000 (which is not currently budgeted). Our fall enrollment is up 4.51% over this time last year. We will continue our aggressive enrollment management to determine if we can realize additional revenues through growth.

Equalization, through SB361 has been approved by the legislature, and will provide an additional \$2.3 million to our base allocation. Adjunct faculty parity pay was funded in the amount of \$789,000 and adjunct office hours and medical benefits funding is \$103,000 (which does not cover our costs). The Chancellor has also authorized \$450,000 to be allocated to the College Presidents as discretionary funding and we have augmented Laney College's adjunct faculty budget.

With the direction of the Board Audit & Finance committee, we are exploring an interest rate swap agreement to convert our OPEB Bond variable interest rate debt into a fixed rate. This would protect the District in the future from rising interest rates.

The Chancellor and the Board have approved that we continue our conversations with the PFT to enter into a two year contract extension. This agreement would allow the Chancellor and the faculty to focus our attention on educational improvements and community outreach. We are also working with the PFT to develop and implement over the next three years a 25 step salary schedule. This new schedule would improve faculty salaries and make Peralta more competitive for the additional contract faculty we plan to hire.

We have also received the following in *one-time* funding:

- Basic skills and immigrant education - \$347,000.
- Career Technical Equipment (for education equipment and materials and minor facility remodeling) - \$648,000.
- General purpose one-time funds- \$1.2 million.
- General purpose budget act re-appropriation funds \$364,000.

The Governor's budget also included continued funding for EOPS, CARE, DSPS, CAL Works and matriculation.

2006-2007 Capital Outlay & Instructional Equipment

The colleges will continue the extensive remodeling and renovations to improve our campuses and create a more inviting environment for our students and staff. These expenditures are funded from a combination of state, Measure E and Measure A sources and will total more than \$65 million. The Measure A funding will provide new computers, educational software, distance learning technology, laboratory equipment, student desks and chairs, additional library resources and improvements in our PCTV station and programming.

The dedication of our faculty and staff has made the 2005-2006 school year very successful. Our continued collaboration with the faculty, staff and the community will continue that success into the 2006-2007 school year.

I therefore submit for your approval, on behalf of Chancellor Elihu Harris, the Peralta Community College District 2006-2007 Adopted Budget.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Thomas L. Smith". The signature is written in a cursive, flowing style.

Thomas L. Smith
Vice Chancellor for Finance & Administration

PERALTA SUMMARY OF FUND REVENUES 2006-2007

| <u>FUND TITLE</u> | <u>FUND TOTAL</u> | <u>% OF TOTAL</u> | <u>% OF TOTAL FUNDS</u> |
|--|----------------------|-------------------|-------------------------|
| UNRESTRICTED GENERAL FUND | \$99,105,338 | 86.04% | 42.58% |
| RESTRICTED GENERAL FUND | 16,082,912 | 13.96% | 6.91% |
| TOTAL GENERAL FUND | 115,188,250 | 100.00% | 49.49% |
| CHILDREN'S CENTER FUND | 1,598,839 | 1.36% | 0.69% |
| STATE CAPITAL OUTLAY FUNDS | 227,966 | 0.19% | 0.10% |
| CAPITAL OUTLAY FOR MEASURE A FUND | 75,375,000 | 64.11% | 32.38% |
| CAPITAL OUTLAY FOR MEASURE B FUND | 1,013,942 | 0.86% | 0.44% |
| CAPITAL OUTLAY FOR MEASURE E FUND | 2,562,003 | 2.18% | 1.10% |
| CAPITAL OUTLAY FOR BERKELEY CONSTRUCTION | 2,271,314 | 1.93% | 0.98% |
| CAPITAL OUTLAY FOR CALTRANS | 841,040 | 0.72% | 0.36% |
| OPEB BONDS | 4,342,938 | 3.69% | 1.87% |
| SPECIAL RESERVE #2 FUND | 32,895 | 0.03% | 0.01% |
| STUDENT CENTER REPAIR & REPLACEMENT FUND | 72,530 | 0.06% | 0.03% |
| SELF INSURANCE FUND | 17,000 | 0.01% | 0.01% |
| BOND INTEREST AND REDEMPTION FUND | 12,679,387 | 10.79% | 5.45% |
| STUDENT FINANCIAL AID FUND | 16,274,685 | 13.84% | 6.99% |
| ASSOCIATED STUDENTS FUND | 254,733 | 0.22% | 0.11% |
| TOTAL OTHER FUNDS | 117,564,272 | 100.00% | 50.51% |
| TOTAL ALL FUNDS | \$232,752,522 | | 100.00% |

GUIDING FRAMEWORK

VISION

The vision statement describes what we want to be in the future:

We are a collaborative community of colleges.

- *Together, we provide educational leadership within a network of allied organizations and institutions committed to enhancing the quality of life, sustainability, and workforce and economic development of the central East Bay.*
- *Together with our partners, we provide our students and communities with the educational resources, experiences, and ongoing capacities to meet and exceed their goals.*

GUIDING FRAMEWORK

VALUES

Our values are guidelines for daily interactions and decision-making. They provide principles that reinforce the behaviors needed to make cultural change.

Student Success – The Peralta Colleges make decisions with respect to how they will support student and community success.

Excellence – We strive for the highest level of quality in all programs and services

Innovation and Measured Risk Taking – We support developing new approaches to respond to changing circumstances.

Collaboration – The colleges and service centers used a consultative decision-making process based on trust, communication and critical thinking.

Trust and Credibility – We strive to believe in the honesty and reliability of our colleagues, and to act with integrity at all times.

Learning by Doing – We identify and resolve challenges recognizing that we need to provide support, not blame, to one another in a process of “learning by doing.”

Employee Development – The colleges and services centers provide ongoing support for all employees to development their capacities to support student and community success.

Communication – We listen carefully to understand each others’ perspectives, and clearly state our honest assessments.

Respect – All employees strive to treat one another with respect, especially when engaging in difficult communication.

Financial Health – The colleges and service centers are effective managers of public resources.

Diversity – We recognize and value the strengths of our diverse communities and colleagues.

GUIDING FRAMEWORK

PLANNING AND DECISION – MAKING PRINCIPLES

The planning and decision-making principles provide guidance to institutional processes:

Educational Primacy – Educational needs and activities drive the enterprise.

Planning Drives Resources – Resources will be allocated on the basis of information-based strategic planning processes.

Shared Governance – The Strategic Plan will be implemented according to the spirit of collaboration and the roles and responsibilities embodied in shared governance.

Diversity and Shared Strengths – College autonomy and district-wide collaboration are mutually supportive and create the highest levels of student and community success.

Organizational Development – The colleges and service centers provide ongoing attention to building the capacity and effectiveness of all organizational processes.

Collaboration – The colleges and service centers are committed to collaborating as a team and coordinating programs and services to maximize the benefits to students and communities.

A Future Orientation – We strive to anticipate the change and provide leadership for the human and social development of our communities.

STRATEGIC GOALS

The guiding framework will be implemented through five strategic goals. The goals provide broad guidance and direction for planning at all levels and across the colleges and service centers. In addition, all Peralta employees can contribute to the achievement of these goals through discretionary and decentralized action. For each goal, specific objectives and performance measures can be developed to ensure accountability.

A. Advance Student Access and Success

Challenge and empower all our students to succeed.

B. Engage Our Communities and Partners

Actively engage and partner with the community on an ongoing basis to identify and address critical needs.

C. Build Programs of Distinction

Create a cohesive program of unique, high-quality educational programs and services, including signature programs at each college and foundation programs for the entire district.

D. Create a Culture of Innovation and Collaboration

Implement best practices in communication, management, and human resource development.

E. Ensure Financial Health

Ensure that resources are used wisely to leverage resources for student and community success.

THE PERALTA PROFILE

| PERALTA SERVICE AREA | | |
|----------------------|------------|-----------|
| City | Population | # 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 |

| FACULTY AND 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 | 2.00% |
| Total Employees | 2,329 | 100.00% |

Source: Budget and Finance, 2005

| STUDENTS | |
|--------------------------|----------------|
| Average student age | 32 years old |
| Average student load | 6.2 units |
| Fee per unit | \$29 |
| Parking Fee per semester | \$20/\$.50 day |

THE PERALTA PROFILE (continued)

| Student Enrollment Data | | | | | | |
|--|--------|-----|---|---------|----------------|--|
| 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 American | 7,390 | 30% | | | | |
| Asian | 6,190 | 25% | | | | |
| White | 4,748 | 19% | | | | |
| Hispanic/Latin | 3,294 | 13% | Part time | 17,682 | 71% | |
| Other | 2,421 | 10% | Full time | 7,255 | 29% | |
| Filipino | 727 | 3% | | | | |
| Native American | 165 | 1% | | | | |
| | | | FTES, "Full Time Equivalent Students" | | | |
| | | | FTES = Number students taking the equivalent of 15 units. | | | |
| Enrollment by Age | | | FTES: | 2004-05 | Target 2005-06 | |
| Under 16 | 197 | 1% | | | | |
| 16-18 | 2,025 | 8% | Alameda | 3,321 | 3,781 | |
| 19-24 | 7,976 | 32% | Laney | 7,960 | 8,128 | |
| 25-29 | 3,816 | 15% | Merritt | 4,133 | 4,401 | |
| 30-34 | 2,804 | 11% | Vista | 2,118 | 2,242 | |
| 35-54 | 6,373 | 26% | Total: | 17,602 | 18,552 | |
| 55-64 | 1,184 | 5% | | | | |
| 65 plus | 484 | 2% | | | | |
| Education Goal While Attending Classes at PCCD | | | | | | |
| Undecided | | | | 8,204 | 33% | |
| To transfer with an AA/AS 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 w/out transferring to a 4-yr college | | | | 201 | 1% | |
| To obtain high school credits | | | | 311 | 1% | |
| Unknown | | | | 1,866 | 7% | |

Six Year Productivity Analysis

Figure below exclude cancelled, 'fee based', independent study and work experience sections

Fall Productivity Analysis

| FTEs/FTE | F00 | F01 | F02 | F03 | F04 | F05 |
|---------------|-------|-------|-------|-------|-------|-------|
| Alameda | 14.17 | 14.52 | 14.79 | 17.73 | 15.85 | 15.71 |
| Laney | 16.91 | 16.71 | 18.99 | 20.00 | 17.90 | 16.64 |
| Merritt | 12.97 | 13.17 | 14.03 | 16.10 | 15.46 | 15.23 |
| Berkeley City | 16.88 | 17.37 | 17.16 | 19.89 | 16.70 | 16.23 |
| District | 15.34 | 15.42 | 16.60 | 18.43 | 16.70 | 16.04 |

Spring Productivity Analysis

| FTEs/FTE | S01 | S02 | S03 | S04 | S05 | S06 |
|---------------|-------|-------|-------|-------|-------|-------|
| Alameda | 12.67 | 14.82 | 15.34 | 17.10 | 14.27 | 15.11 |
| Laney | 16.09 | 17.91 | 18.68 | 18.98 | 16.85 | 17.69 |
| Merritt | 12.11 | 14.62 | 15.00 | 16.06 | 14.57 | 14.38 |
| Berkeley City | 15.63 | 17.69 | 17.06 | 18.03 | 16.46 | 15.59 |
| District | 14.27 | 16.39 | 16.82 | 17.68 | 15.69 | 16.00 |

Annual Average Productivity Analysis

| FTEs/FTE | Y00 | Y01 | Y02 | Y03 | Y04 | Y05 |
|---------------|-------|-------|-------|-------|-------|-------|
| Alameda | 13.42 | 14.67 | 15.07 | 17.42 | 15.06 | 15.41 |
| Laney | 16.50 | 17.31 | 18.84 | 19.49 | 17.38 | 17.17 |
| Merritt | 12.54 | 13.90 | 14.52 | 16.08 | 15.02 | 14.81 |
| Berkeley City | 16.26 | 17.53 | 17.11 | 18.96 | 16.58 | 15.91 |
| District | 14.81 | 15.91 | 16.71 | 18.06 | 16.20 | 16.02 |

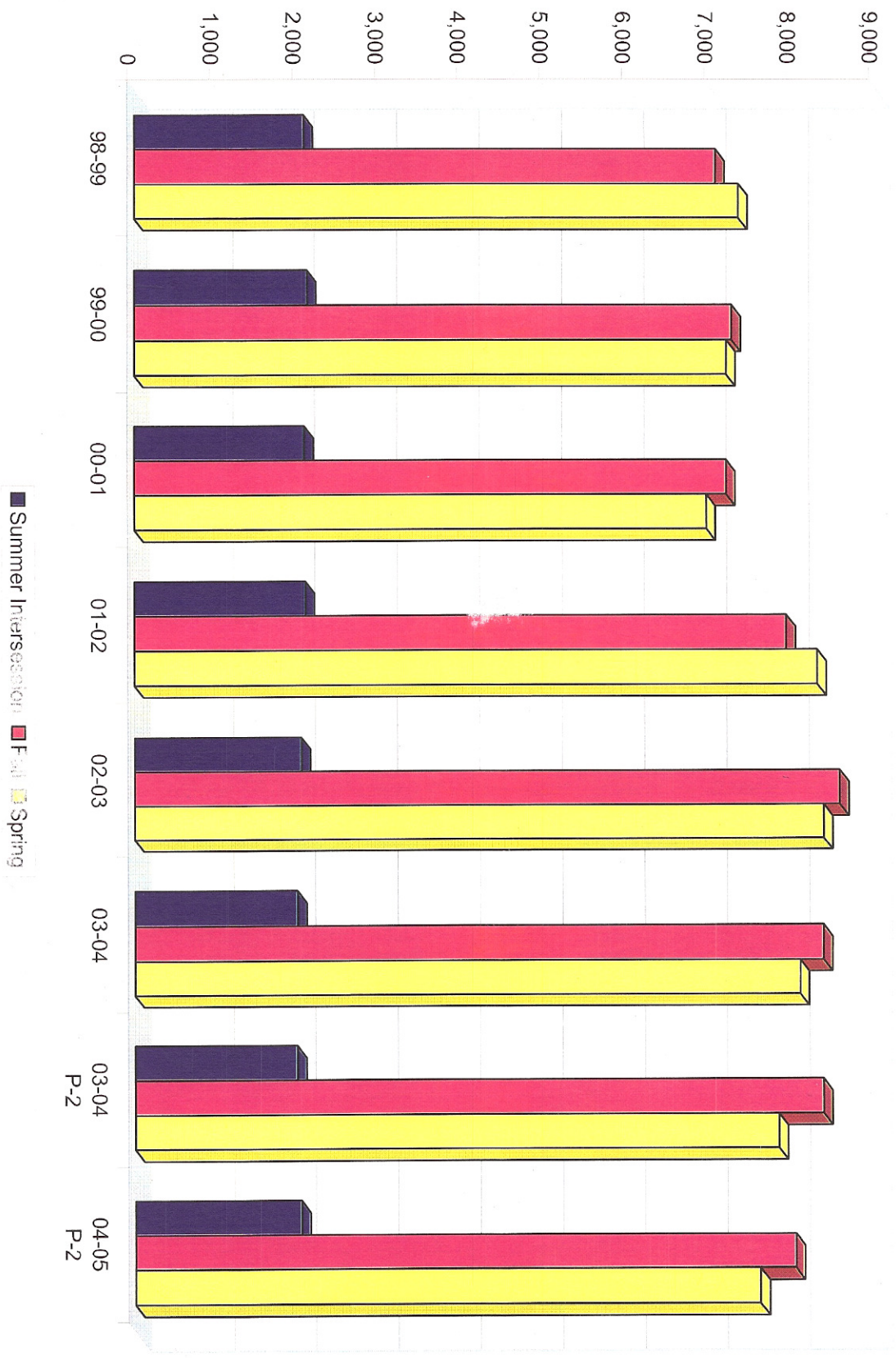
**PERALTA COMMUNITY COLLEGE DISTRICT
FINANCIAL SERVICES
STATE RESIDENTS CREDIT & NON-CREDIT FTES ANALYSIS
2005-2006**

| | | ACTUAL FIGURES | | | | | | | | |
|---------------------|----------|----------------|---------|---------|---------|---------|---------|---------|---------|--|
| | | 1998-99 | 1999-00 | 2000-01 | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 | |
| SUMMER INTERSESSION | | | | | | | | | | |
| | ALAMEDA | 364 | 403 | 346 | 381 | 367 | 460 | 399 | 377 | |
| | LANEY | 965 | 908 | 910 | 816 | 998 | 1032 | 902 | 881 | |
| | MERRITT | 452 | 487 | 481 | 503 | 469 | 442 | 352 | 423 | |
| | VISTA | 155 | 167 | 158 | 176 | 186 | 35 | 73 | 119 | |
| | SUBTOTAL | 1,936 | 1,965 | 1,895 | 1,877 | 2,020 | 1,969 | 1,726 | 1,800 | |
| FALL | | | | | | | | | | |
| | ALAMEDA | 1,412 | 1,440 | 1,425 | 1,529 | 1,674 | 1,646 | 1,547 | 1,553 | |
| | LANEY | 3,317 | 3,350 | 3,337 | 3,545 | 3,810 | 3,704 | 3,515 | 3,426 | |
| | MERRITT | 1,523 | 1,581 | 1,534 | 1,803 | 1,914 | 1,997 | 1,932 | 2,029 | |
| | VISTA | 800 | 879 | 888 | 1,031 | 1,158 | 1,006 | 1,059 | 1,058 | |
| | SUBTOTAL | 7,051 | 7,249 | 7,184 | 7,908 | 8,556 | 8,353 | 8,053 | 8,066 | |
| SPRING | | | | | | | | | | |
| | ALAMEDA | 1,489 | 1,427 | 1,369 | 1,571 | 1,611 | 1,675 | 1,403 | 1,492 | |
| | LANEY | 3,336 | 3,212 | 3,149 | 3,695 | 3,733 | 3,392 | 3,386 | 3,511 | |
| | MERRITT | 1,619 | 1,659 | 1,520 | 1,924 | 1,916 | 1,962 | 1,946 | 1,931 | |
| | VISTA | 888 | 888 | 904 | 1,094 | 1,101 | 1,041 | 1,093 | 1,086 | |
| | SUBTOTAL | 7,333 | 7,186 | 6,942 | 8,284 | 8,361 | 8,070 | 7,828 | 8,020 | |
| SUMMER INTERSESSION | | | | | | | | | | |
| | ALAMEDA | 65 | 69 | 95 | 105 | 0 | 0 | 0 | 56 | |
| | LANEY | 35 | 38 | 22 | 41 | 0 | 0 | 0 | 0 | |
| | MERRITT | 17 | 22 | 47 | 51 | 0 | 0 | 0 | 54 | |
| | VISTA | 0 | 0 | 3 | 1 | 0 | 0 | 0 | 0 | |
| | SUBTOTAL | 117 | 129 | 167 | 198 | 0 | 0 | 0 | 110 | |
| TOTAL | | 16,437 | 0 | 16,530 | 16,188 | 18,266 | 18,937 | 18,392 | 17,718 | |
| | | | | | | | | | 17,886 | |

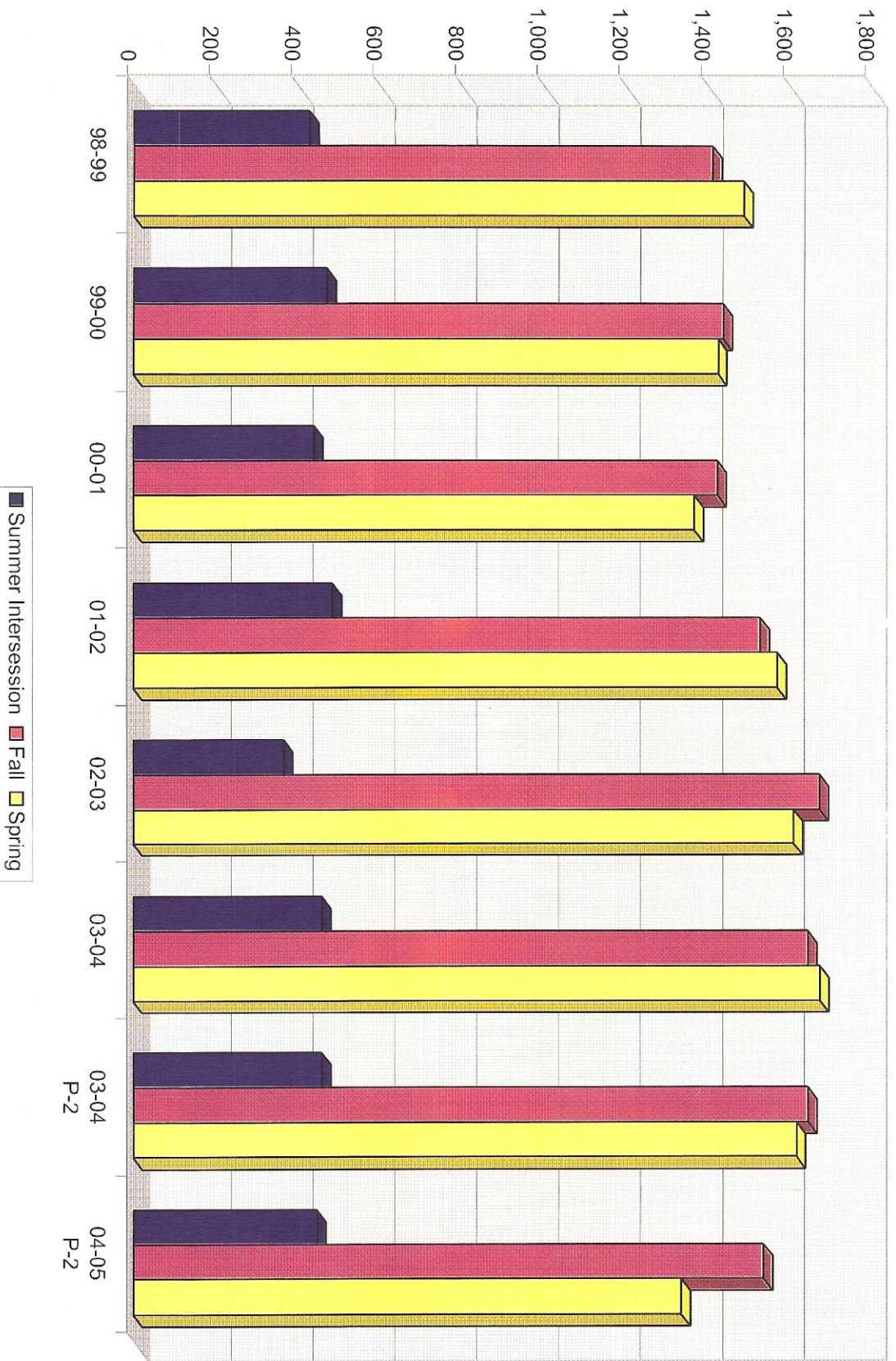
**PERALTA COMMUNITY COLLEGE DISTRICT
FINANCIAL SERVICES
STATE RESIDENTS CREDIT & NON-CREDIT FTES ANALYSIS
2005-2006**

| | ACTUAL FIGURES | | | | | | | |
|------------------------------|----------------|---------|---------|---------|---------|---------|---------|---------|
| | 1998-99 | 1999-00 | 2000-01 | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| LOAN FTES BETWEEN YEARS | | 242 | -242 | 0 | 0 | 0 | | |
| TOTAL REPORTED FTES | | 16,772 | 15,946 | 18,266 | 18,937 | 18,392 | 17,718 | 17,886 |
| TOTAL REPORTED FACTORED FTES | | | | 18,314 | 18,985 | 18,435 | 17,775 | 17,973 |
| STATE FUNDED FTES | | | | 16,431 | 16,793 | 16,867 | 17,775 | |
| UNFUNDED FTES | | | | 1,883 | 2,192 | 1,568 | 0 | |

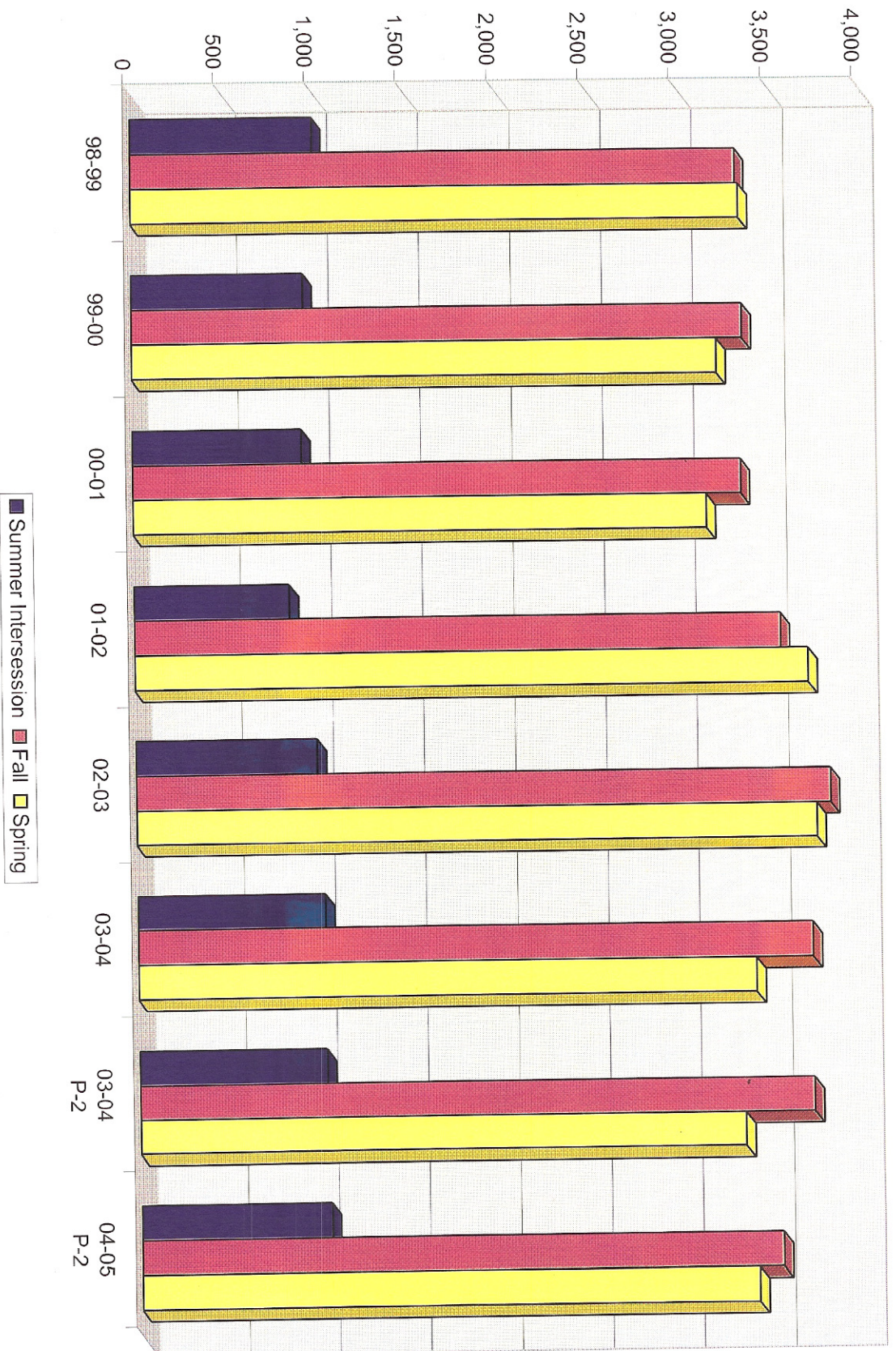
Peralta Community Colleges FTEs Analysis



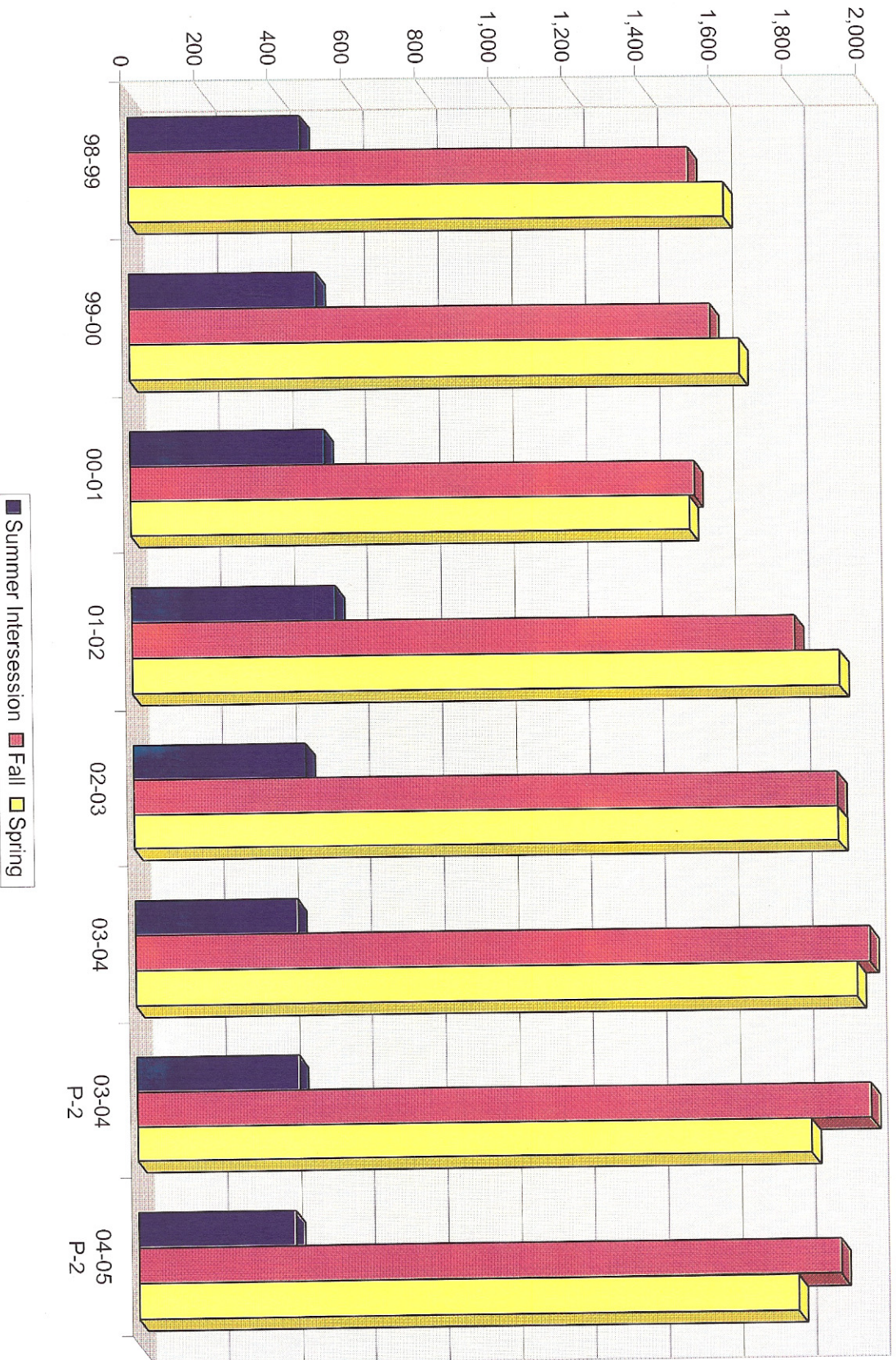
College of Alameda FTES Analysis



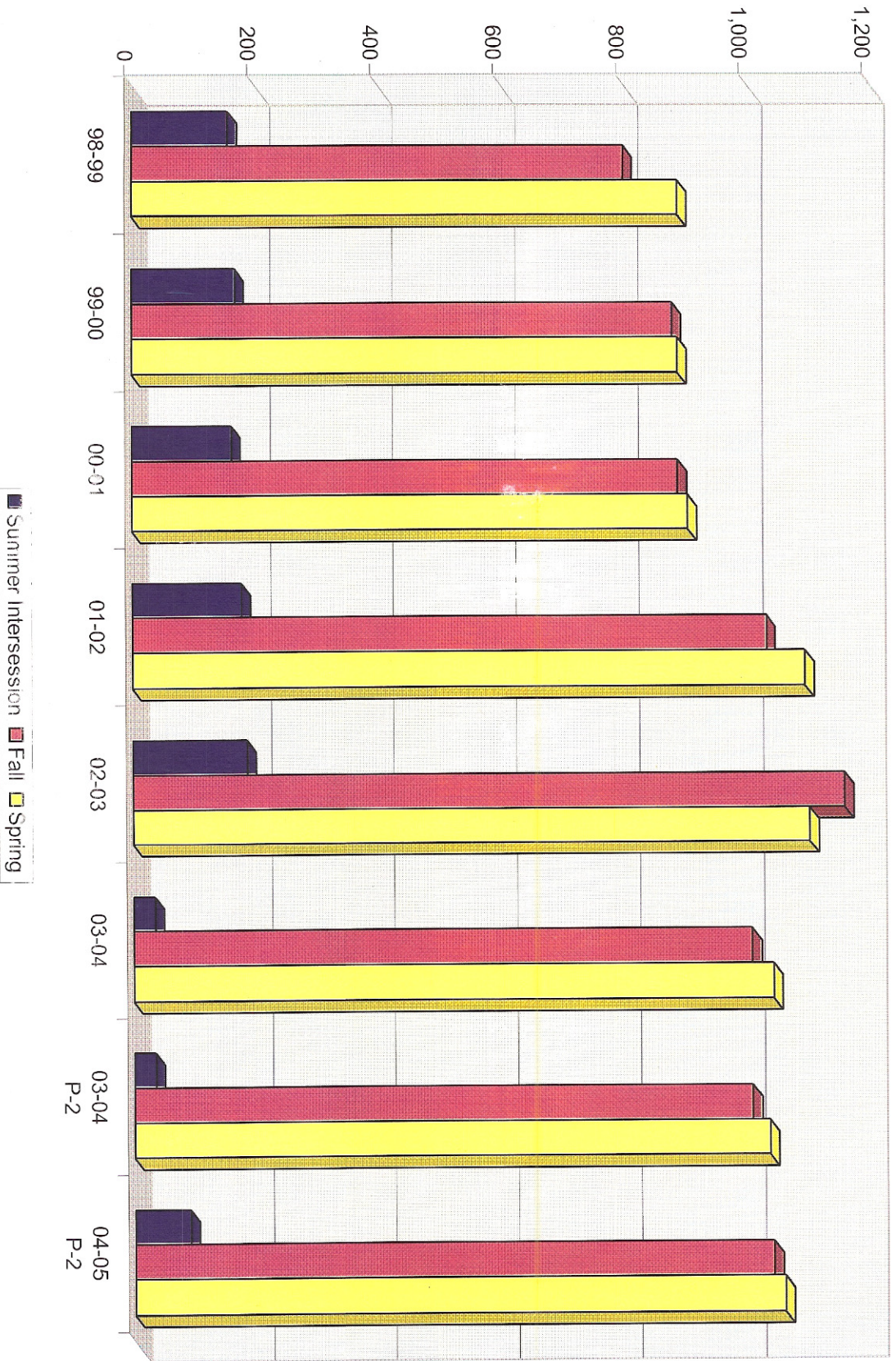
Laney College FTES Analysis



Merritt College FTES Analysis



Berkeley City College FTES Analysis



Peralta Community College District Retiree Health Care Obligations
Other post retirement employment benefits (OPEB) Bonds

Peralta Community College District covers full, lifetime retiree health care benefit coverage for employees hired before July 1, 2004. The actual cost of the contractually obligated benefits is paid directly to beneficiaries. On a pay-as-you-go basis, the district's retiree health benefit payments are projected to increase from \$5.32 million in fiscal 2006 to a peak \$13.44 million in fiscal 2032, and then decline.

The proceeds of the series 2005 bonds will be placed in a Retiree Health Benefit Program (RHBP) Fund held by a trustee, which fund may be used only to pay or reimburse the district for payment of retiree health benefit costs. The district projects that the investment earnings on the fund will pay its retiree health care costs while the bonds are outstanding, assuming an annual return of 6%. By virtue of this transaction the district anticipates that it will maintain its retiree health care costs at a constant 6.7% of budget through the 2049 final maturity of the bonds as opposed to experiencing an increase in such costs to almost 9% of budget over the next 15 years.

GASB 45, which will require reporting and accounting for OPEBs, largely retiree health care, becomes effective for employers in fiscal years beginning after December 15, 2006. The statement generally requires that employers complete an actuarial valuation to determine their retiree health care liabilities and also calculate the annual required contribution (ARC) to pre-fund such liabilities. The difference between actual annual contributions to the plan and the ARC would be reported as a net OPEB obligation in the district's financial statements. The district's preliminary GASB 45 actuarial valuation reported the present value of benefits for retiree health care ranging from \$132 million, at a 7% discount rate, to \$196 million, at 4.5%. The district's ARC for fiscal 2006 is projected at approximately \$12 million compared with an estimated pay-as-you-go cost of about \$5 million mentioned above.

The district believes that because amounts in the RHBP Fund, containing bond proceeds, could under certain circumstances be used to redeem bonds, and thus the fund assets are not irrevocably dedicated solely to paying plan benefits, it would not be deemed a qualifying trust for GASB 45 purposes. Therefore, the district expects to continue to report increasing, unfunded actuarial accrued retiree health care liabilities and net OPEB obligation. Because of the closed nature of the plan, both measures are projected to peak over the next 15-20 years and then decline. From a practical standpoint, these liabilities would be counterbalanced to a certain extent by the assets in the RHBP Fund.

BONDED INDEBTEDNESS
PERALTA COMMUNITY COLLEGE DISTRICT

| <u>Issue Date</u> | <u>Issue Name</u> | <u>Maturity Date</u> | <u>Original Issue</u> |
|-------------------|-------------------|----------------------|-----------------------|
| 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 | \$55,700,000 |
| August 31, 2006 | 2006 Election A | August 1, 2036 | <u>\$75,000,000</u> |
| Totals | | | \$284,280,000 |

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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SOURCE OF FUNDS | | | | | | | | |
| PROGRAM-BASED FUNDING | \$ 61,991,239 | \$ 64,623,217 | \$ 67,802,075 | \$ 69,446,069 | \$ 69,368,455 | \$ 75,303,174 | \$ 83,946,436 | \$ 89,484,380 |
| OTHER STATE | 5,516,075 | 8,263,310 | 9,418,218 | 9,294,545 | 13,157,468 | 8,624,950 | 4,921,170 | 5,560,408 |
| OTHER LOCAL | 4,914,143 | 5,181,972 | 6,103,363 | 5,809,158 | 4,901,565 | 4,617,142 | 3,938,366 | 3,790,540 |
| TOTAL | 72,421,457 | 78,068,499 | 83,323,656 | 84,549,772 | 87,427,488 | 88,545,265 | 92,805,972 | 98,835,338 |
| TRANSFER INTO BOOKSTORE COMMISSION | 108,197 | 855,972 | 114,245 | 117,294 | 1,786,549 | 146,474 | 270,060 | 270,000 |
| TRANSFER IN: | | | | | | | 1,590,000 | - |
| TOTAL SOURCES | 72,529,654 | 78,924,471 | 83,437,900 | 84,667,066 | 89,214,037 | 88,691,739 | 94,666,032 | 99,105,338 |

| | | | | | | | | |
|-----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| USE OF FUNDS | | | | | | | | |
| SALARIES | 46,427,187 | 49,778,238 | 52,856,804 | 55,775,342 | 50,380,687 | 53,148,334 | 56,161,102 | 61,417,268 |
| BENEFITS | 11,171,279 | 12,420,828 | 14,291,052 | 15,652,751 | 18,685,860 | 20,693,817 | 22,028,925 | 18,540,867 |
| TOTAL EXPENSE (SAL. & BEN.) | 57,598,466 | 62,199,066 | 67,147,856 | 71,428,093 | 69,066,547 | 73,842,151 | 78,190,027 | 79,958,135 |
| FIXED EXPENSES | 4,227,240 | 5,303,692 | 4,460,625 | 4,843,766 | 5,561,555 | 5,521,250 | 5,748,214 | 5,141,816 |
| OTHER OPERATING | 8,083,590 | 9,537,869 | 9,893,838 | 9,589,161 | 8,137,463 | 8,741,756 | 8,450,517 | 8,559,656 |
| CAPITAL OUTLAY | 1,045,416 | 1,308,430 | 998,503 | 733,568 | 491,188 | 601,611 | 410,211 | - |
| UNALLOCATED DISTRIBUTION | | | | | | | | 5,243,825 |
| TOTAL OTHER EXPENSE | 13,356,246 | 16,150,011 | 15,352,966 | 15,166,495 | 14,190,206 | 14,864,617 | 14,608,942 | 18,945,297 |
| TOTAL USES | 70,954,712 | 78,349,077 | 82,500,822 | 86,594,588 | 83,256,753 | 88,706,768 | 92,798,969 | 98,903,432 |

| | | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------------|
| SOURCES OVER (UNDER) USES | 1,574,942 | 575,394 | 937,078 | (1,927,522) | 5,957,284 | (15,029) | 1,867,063 | 201,906 |
| TRANSFERS | (760,016) | (878,917) | (1,267,445) | (1,832,711) | (937,780) | (991,568) | (1,358,357) | (1,813,753) |
| SOURCES OVER (UNDER) USES & TRANSFERS | 814,926 | (303,523) | (330,367) | (3,760,233) | 5,019,504 | (1,006,597) | 508,706 | (1,611,847) |
| BEG. FND BAL | 6,281,954 | 7,096,880 | 6,793,357 | 6,462,990 | 2,702,757 | 7,722,261 | 6,715,664 | 7,224,371 |
| END. FND BAL | \$ 7,096,880 | \$ 6,793,357 | \$ 6,462,990 | \$ 2,702,757 | \$ 7,722,261 | \$ 6,715,664 | \$ 7,224,371 | \$ 5,612,524 |
| Level of End. Fnd Bal/Expense & Transfers | 9.90% | 8.57% | 7.72% | 3.08% | 9.17% | 7.49% | 7.67% | 5.57% |
| Additional Fund Balance For Bookstore Funds | | | | | | | \$1,061,356.00 | \$1,061,356.00 |

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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| PROGRAM-BASED FUNDING | | | | | | | | |
| STATE APPORTIONMENT | \$ 33,693,833 | \$ 35,666,355 | \$ 35,241,051 | \$ 35,833,681 | \$ 33,347,846 | \$ 45,461,291 | \$ 52,292,984 | 1 \$ 58,852,280 |
| LOCAL TAXES | 25,923,446 | 26,455,896 | 29,926,472 | 30,869,812 | 32,266,770 | 25,089,165 | 26,878,843 | 2 26,233,870 |
| ENROLLMENT FEES | 2,373,960 | 2,500,966 | 2,634,552 | 2,742,576 | 3,753,839 | 4,752,718 | 4,774,609 | 3 4,398,240 |
| TOTAL | 61,991,239 | 64,623,217 | 67,802,075 | 69,446,069 | 69,368,455 | 75,303,174 | 83,946,436 | 4 89,484,390 |
| OTHER STATE | | | | | | | | |
| PARTNERSHIP FOR EXCELLENCE- LOTTERY | 2,478,657 | 4,978,828 | 4,978,828 | 4,364,922 | 3,734,121 | 3,197,560 | 536,561 | 5 - |
| STATE REVENUE (CALTTRANS) | 2,350,491 | 2,048,539 | 1,972,559 | 2,366,084 | 2,191,483 | 2,327,017 | 2,236,657 | 6 2,341,080 |
| PART-TIME PARTY-YEAR 1 | - | - | - | 885,146 | 4,566,000 | - | - | 7 - |
| PART-TIME PARTY YEAR 1-Cont in Year 2 | - | - | - | 885,146 | 789,302 | - | - | 9 - |
| PART-TIME PARTY YEAR 1-Cont in Year 3 | - | - | - | - | - | - | - | 10 - |
| STUDENT FINANCIAL AID ADM | - | - | - | - | - | - | - | 11 - |
| BASIC SKILLS -ONE-TIME | - | - | - | - | - | - | - | 12 - |
| ONE-TIME PROP-98 | - | - | - | - | - | - | - | 13 - |
| ONE-TIME PROP-98 | - | - | - | - | - | - | - | 14 - |
| "(SFAA/BFAP)"& 2% -FEES | 227,164 | 218,559 | 224,552 | 253,673 | 1,124,763 | 1,194,349 | 91,412 | 15 1,268,570 |
| UTILITIES OFFSET | - | 573,881 | 1,505,547 | - | 65,799 | 66,052 | 66,232 | 16 364,105 |
| APPRENTICESHIP | 63,428 | 57,144 | 59,282 | 81,064 | 250,577 | - | - | 17 88,113 |
| BASIC SKILLS | - | - | 165,198 | 179,944 | - | - | - | 18 77,367 |
| STATE MANDATED | 281,942 | 116,811 | 216,658 | - | 103,669 | 102,741 | 149,740 | 19 - |
| STATE-OFFICE HOURS/HEALTH | - | 147,985 | 234,915 | 208,950 | 331,754 | 947,929 | 93,474 | 20 103,000 |
| PRIOR YR PROG. BASED FUND | 114,393 | 121,563 | 60,679 | 69,616 | - | - | 957,792 | 21 66,064 |
| TOTAL | 5,516,075 | 8,263,310 | 9,418,218 | 9,294,545 | 13,157,468 | 8,624,950 | 4,921,170 | 22 5,560,408 |
| OTHER LOCAL | | | | | | | | |
| OTHER FEES | 36,786 | 35,365 | 35,189 | 20,950 | 62,682 | 97,564 | 69,688 | 23 70,000 |
| COMMUNITY SERVICES | 89,703 | 102,396 | 122,851 | 114,816 | 67,880 | 86,610 | 80,784 | 24 80,800 |
| INVEST-TRANS/BOND ANTI. | - | 508,301 | 374,678 | 452,808 | 596,732 | 595,170 | - | 25 - |
| MISCELLANEOUS | 2,244,686 | 1,667,906 | 2,330,322 | 1,990,412 | 1,244,202 | 1,213,902 | 1,303,581 | 26 1,081,340 |
| NON-RESIDENT TUITION FEES | 2,542,968 | 2,869,004 | 3,240,323 | 3,230,172 | 2,930,069 | 2,623,896 | 2,484,313 | 27 2,558,400 |
| TOTAL | 4,914,143 | 5,181,972 | 6,103,363 | 5,809,158 | 4,901,565 | 4,617,142 | 3,938,366 | 28 3,790,540 |
| TRANSFER IN | | | | | | | | |
| TRANSFER IN/BOOKSTORE | 108,197 | 855,972 | 114,245 | 117,294 | 1,786,549 | 146,474 | 1,590,000 | 29 270,000 |
| TOTAL SOURCES | \$ 72,529,654 | \$ 78,924,471 | \$ 83,437,900 | \$ 84,667,066 | \$ 89,214,037 | \$ 88,691,739 | \$ 93,076,032 | 30 \$ 99,105,338 |

Partnership for Excellence part of the 2006-2006 Base

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| PROGRAM BASED FUNDING REVENUE FORMULA | | | | | | | | |
| BASE APPORTIONMENT | \$ 60,531,943 | \$ 61,957,854 | \$ 64,605,682 | \$ 67,865,487 | \$ 70,517,891 | \$ 70,674,484 | \$ 75,712,031 | 1 \$ 83,946,436 |
| PARTNERSHIP FOR EXCELLENCE-2004-2005 | | | | | | | 3,197,560 | 2 536,561 |
| PARTNERSHIP FOR EXCELLENCE-RESTORATION 2005-2006 | | | | | | | | 3 5,001,393 |
| COLA (2006-2007) STATE WIDE 5.92% | | | | | | | 3,418,712 | 4 |
| COLA (2005-2006) STATE WIDE 4.23% PERALTY'S EFFECTIVE 4.34% | | | | | (295,399) | 1,717,315 | | 5 |
| CONCURRENT ENROLLMENT ADJUSTMENT | | | | | | | | 6 |
| COLA (2004-05) 2.41% PRELIMINARY 5/24/2004 | | | | | | | | 7 |
| COLA (2003-04) 0% | | | | | | | | 8 |
| COLA (2002-03) at 2.00%/DISTRICT 2.01% | 879,047 | 2,608,306 | 2,506,667 | 1,364,023 | - | 1,889,280 | | 9 |
| SUPPLEMENTAL FUNDS 2004-2005 | | | | | | | 1,618,133 | 10 |
| GROWTH 2005-2006 AT Net 2.76% AT 77.5% PAYOUT RATE | | | | | | 1,217,791 | | 11 |
| GROWTH 2004-05 AT Net 2.00% AT 84.6% PAYOUT RATE | | | | | 495,343 | | | 12 |
| GROWTH 2003-04 AT Net 1.54% at .77% | | | | | (59,094) | | | 13 |
| GROWTH 2002-03 AT 2.84% at 1.90% | | | | 1,288,381 | | | | 14 |
| GROWTH 2001-02 AT P-2 at 1.19% level | | | 731,359 | | | | | 15 |
| GROWTH DECLINE AT P-2 2000-01 | | (142,187) | | | | | | 16 |
| RESTORATION 2000-01 | | 177,911 | | | | | | 17 |
| RESTORATION 1999-00 | 580,249 | 21,335 | 21,335 | | | (195,696) | | 18 |
| STATE DEFICIT 2004-2005 P-1 at .99% | | | | | (1,259,286) | | | 19 |
| STATE DEFICIT 2003-04 P-1 at 1.98% | | | | | | | | 20 |
| STATE DEFICIT 2003-04 ESTIMATE at 1.5% | | | | (1,071,822) | | | | 21 |
| STATE DEFICIT 2002-03 AT P-2 at -- 1.5% | | | | | | | | 22 |
| STATE DEFICIT 2001-02 AT P-2 at -- .08% | | | (62,969) | | | | | 23 |
| REVISED BASE | \$ 61,991,239 | \$ 64,623,219 | \$ 67,802,074 | \$ 69,446,069 | \$ 69,399,455 | \$ 75,303,174 | \$ 83,946,436 | 24 \$ 89,484,390 |

REVENUE SOURCE

| | | | | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|
| PROGRAM-BASED FUNDING | \$ 33,693,833 | \$ 35,666,355 | \$ 35,241,051 | \$ 35,833,681 | \$ 33,347,846 | \$ 45,461,291 | \$ 52,292,984 | 25 \$ 58,309,377 |
| STATE APPORTIONMENT | 25,923,446 | 26,455,896 | 29,926,472 | 30,869,812 | 32,266,770 | 25,089,165 | 26,878,843 | 26 26,233,870 |
| LOCAL TAXES | 2,373,960 | 2,500,966 | 2,634,552 | 2,742,576 | 3,753,839 | 4,752,718 | 4,774,609 | 27 4,941,143 |
| ENROLLMENT FEES | 61,991,239 | 64,623,217 | 67,802,075 | 69,446,069 | 69,399,455 | 75,303,174 | 83,946,436 | 28 89,484,390 |
| TOTAL | | | | | | | | |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| FACULTY | | | | | | | | |
| INSTRUCTORS-REGULAR | \$ 14,737,900 | \$ 15,380,245 | \$ 15,192,008 | \$ 15,533,757 | \$ 14,538,300 | \$ 15,117,056 | \$ 16,911,721 | \$ 20,902,303 |
| INSTRUCTORS-HOURLY | 9,015,541 | 10,181,090 | 11,293,256 | 12,919,634 | 11,064,126 | 11,717,437 | 12,194,459 | 10,956,461 |
| DEPARTMENT CHAIRS | 347,590 | 414,277 | 433,654 | 400,382 | 289,031 | 481,009 | 357,852 | 439,313 |
| COUNSELORS | 1,107,834 | 1,363,576 | 1,520,926 | 1,581,174 | 1,763,481 | 1,668,784 | 1,640,034 | 1,938,677 |
| LIBRARIANS | 535,502 | 553,352 | 460,552 | 573,381 | 700,005 | 797,883 | 769,693 | 906,686 |
| OTHER ASSIGNED TIME | 797,720 | 913,087 | 1,094,105 | 1,056,105 | 979,496 | 1,022,822 | 774,051 | 689,709 |
| NURSES & OTHER REGULAR | 178,934 | 84,553 | 149,900 | 168,452 | 192,413 | 194,497 | 217,912 | 209,434 |
| NON-INSTRUCTORS HOURLY | 828,327 | 819,293 | 965,300 | 1,117,568 | 666,223 | 897,664 | 1,016,555 | 528,706 |
| TOTAL | 27,549,348 | 29,709,473 | 31,109,701 | 33,350,453 | 30,193,075 | 31,897,152 | 33,882,277 | 36,571,289 |
| CLASSIFIED | | | | | | | | |
| STAFF REGULAR | 10,510,515 | 10,421,939 | 11,140,974 | 12,047,310 | 11,690,405 | 11,949,998 | 13,117,724 | 15,529,856 |
| INSTRUCTIONAL AIDES | 992,797 | 1,063,776 | 1,170,093 | 1,130,519 | 971,966 | 1,341,697 | 1,410,862 | 1,806,476 |
| OVERTIME | 447,019 | 567,180 | 521,145 | 348,970 | 125,378 | 232,290 | 379,241 | 57,690 |
| STAFF HOURLY | 1,349,406 | 1,494,648 | 1,955,195 | 1,772,865 | 1,201,745 | 1,501,913 | 985,255 | 290,204 |
| STUDENT AIDES & ASSISTANT | 494,926 | 656,246 | 811,671 | 743,626 | 585,454 | 674,791 | 567,445 | 18,000 |
| INSTRUCTIONAL AIDES-HOURLY | 590,093 | 705,456 | 702,845 | 802,690 | 633,807 | 726,562 | 444,350 | 627,666 |
| TOTAL | 14,384,756 | 14,909,245 | 16,301,923 | 16,845,980 | 15,208,755 | 16,427,251 | 16,904,877 | 18,329,892 |
| ADMINISTRATORS | | | | | | | | |
| ACADEMIC | 3,344,355 | 3,720,767 | 3,816,068 | 3,897,643 | 3,681,582 | 3,310,336 | 3,518,763 | 4,286,425 |
| CLASSIFIED | 1,148,728 | 1,438,753 | 1,629,112 | 1,681,266 | 1,297,275 | 1,513,595 | 1,855,185 | 2,229,662 |
| TOTAL | 4,493,083 | 5,159,520 | 5,445,180 | 5,578,909 | 4,978,857 | 4,823,931 | 5,373,948 | 6,516,087 |
| TOTAL SALARIES | \$ 46,427,187 | \$ 49,778,238 | \$ 52,856,804 | \$ 55,775,342 | \$ 50,380,687 | \$ 53,148,334 | \$ 56,161,102 | \$ 61,417,268 |

**UNRESTRICTED GENERAL FUNDS
BENEFIT ANALYSIS**

| | YTD | | YTD | | YTD | | YTD | | YTD | | ADOPTED BUDGET 2005-2006 | ADOPTED BUDGET 2006-2007 |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| | ACTUAL 1999-2000 | | ACTUAL 2000-2001 | | ACTUAL 2001-2002 | | ACTUAL 2002-03 | | FISCAL 2003-2004 | ACTUAL 2004-2005 | | |
| BENEFITS | | | | | | | | | | | | |
| SALARY AMOUNT DEPENDENT | | | | | | | | | | | | |
| STRS | \$ 1,993,079 | | \$ 2,157,867 | | \$ 2,239,455 | | \$ 2,514,718 | | \$ 2,308,378 | \$ 2,456,335 | \$ 2,604,397 | \$ 2,785,400 |
| PERS 2005-2006 9.124 | | | | | | | 486,216 | | 1,564,154 | 1,626,732 | 1,653,978 | 1,785,201 |
| APPLE | 68,650 | | 77,947 | | 100,461 | | 84,240 | | 72,375 | 76,988 | 122,555 | 37,330 |
| FICA | 926,979 | | 851,563 | | 1,009,436 | | 1,089,136 | | 1,025,658 | 1,070,241 | 1,175,893 | 1,273,092 |
| MEDICARE | 492,173 | | 613,199 | | 603,791 | | 656,195 | | 613,503 | 687,010 | 771,208 | 878,320 |
| LIFE INSURANCE | 360,816 | | 372,838 | | 397,512 | | 372,480 | | 390,271 | 217,299 | 246,683 | 269,326 |
| UNEMPLOYMENT | 64,143 | | 89,588 | | 107,900 | | 156,933 | | 285,124 | 427,150 | 324,629 | 454,306 |
| WORKERS COMP. INS. | 349,627 | | 461,449 | | 573,652 | | 744,268 | | 309,314 | 451,511 | 651,519 | 757,180 |
| DISABILITY INSURANCE | 279,114 | | 288,993 | | 311,336 | | 297,995 | | 301,619 | 5,278 | - | - |
| MEMBERSHIP USAGE DEPENDENT | | | | | | | | | | | | |
| MEDICAL | 5,803,364 | | 6,822,209 | | 8,205,468 | | 8,614,839 | | 11,060,372 | 12,937,308 | 13,454,227 | 14,440,752 |
| POTENTIAL REIMBURSEMENT RETIREES | 833,334 | | 685,175 | | 742,041 | | 635,731 | | 755,092 | 737,965 | 1,023,836 | (5,059,310) |
| DENTAL | | | | | | | | | | | | 979,270 |
| TOTAL | \$ 11,171,279 | \$ 12,420,828 | \$ 14,291,052 | \$ 15,652,751 | \$ 18,685,860 | \$ 20,693,817 | \$ 22,028,925 | \$ 18,540,867 | | | | |

**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 | ADOPTED BUDGET 2006-2007 |
|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|--------------------------------|
| UTILITIES | | | | | | | | |
| GARBAGE | \$ 122,446 | \$ 118,281 | \$ 142,432 | \$ 140,113 | \$ 109,405 | \$ 118,605 | \$ 115,765 | \$ 135,000 |
| GAS | 306,034 | 913,261 | 447,608 | 473,460 | 447,549 | 542,430 | 682,403 | 750,750 |
| LIGHTS & POWER | 1,109,606 | 1,573,428 | 993,549 | 1,357,307 | 1,953,822 | 1,907,383 | 1,876,231 | 2,076,158 |
| TELEPHONE | 539,332 | 473,166 | 471,133 | 429,526 | 479,871 | 433,163 | 391,430 | 503,680 |
| WATER | 312,902 | 301,868 | 285,302 | 295,454 | 266,594 | 311,583 | 286,176 | 345,950 |
| SEWER & OTHERS | 46,841 | 58,994 | 91,433 | 93,693 | 97,310 | 123,034 | 106,979 | 154,530 |
| TOTAL | 2,437,161 | 3,438,998 | 2,431,457 | 2,789,553 | 3,344,551 | 3,436,198 | 3,458,984 | 3,966,068 |
| LEASES | | | | | | | | |
| FACILITIES | 1,005,076 | 1,055,764 | 1,199,352 | 1,251,824 | 1,353,825 | 1,290,705 | 1,330,215 | 102,686 |
| EQUIPMENT | 245,132 | 176,112 | 148,171 | 235,919 | 235,924 | 238,343 | 303,948 | 418,817 |
| OTHER | 259,160 | 346,742 | 260,650 | 161,412 | 175,171 | 130,029 | 102,955 | 60,285 |
| TOTAL | 1,509,368 | 1,578,618 | 1,608,173 | 1,649,155 | 1,764,920 | 1,659,077 | 1,737,118 | 581,768 |
| INSURANCE | | | | | | | | |
| PROPERTY | 122,580 | 120,164 | 210,327 | 112,115 | 112,115 | 147,135 | 167,231 | 174,100 |
| LIABILITY | 119,649 | 128,398 | 144,574 | 232,729 | 269,673 | 206,073 | 305,575 | 326,030 |
| STUDENT ACCIDENT | 38,482 | 37,514 | 66,094 | 60,214 | 70,296 | 72,767 | 79,306 | 93,850 |
| TOTAL | 280,711 | 286,076 | 420,995 | 405,058 | 452,084 | 425,975 | 552,112 | 593,980 |
| TOTAL FIXED | \$ 4,227,240 | \$ 5,303,692 | \$ 4,460,625 | \$ 4,843,766 | \$ 5,561,555 | \$ 5,521,250 | \$ 5,748,214 | \$ 5,141,816 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| DISCRETIONARY | | | | | | | | |
| BOOKS & SUPPLIES | \$ 1,443,058 | \$ 1,413,760 | \$ 1,335,511 | \$ 1,527,728 | \$ 1,112,597 | \$ 1,284,032 | \$ 897,508 | \$ 990,182 |
| LEGAL & AUDIT | 886,619 | 715,491 | 341,011 | 477,919 | 571,593 | 537,544 | 470,093 | 328,000 |
| PROFESSIONAL SERVICES | 927,744 | 1,686,292 | 1,870,464 | 1,411,028 | 915,522 | 913,224 | 1,132,614 | 856,465 |
| SHERIFF CONTRACT | 2,252,135 | 2,260,034 | 2,335,913 | 2,627,010 | 2,688,122 | 2,710,552 | 3,038,444 | 3,065,394 |
| TRAVEL | 445,594 | 653,482 | 680,826 | 303,315 | 209,238 | 246,836 | 230,673 | 250,125 |
| DUES & MEMBERSHIPS | 138,759 | 127,596 | 139,646 | 165,568 | 115,388 | 108,735 | 112,767 | 121,486 |
| STUDENT SERVICES | 117,313 | 113,300 | 153,248 | 116,537 | 80,031 | 101,696 | 54,179 | 18,924 |
| DEBT SERVICES FOR TRANS EXP | - | 340,776 | 305,087 | 302,574 | 510,928 | 330,654 | 178,039 | - |
| PUBLISHING & POSTAGE | 644,663 | 844,223 | 984,801 | 922,571 | 424,682 | 474,562 | 430,908 | 718,407 |
| BUILDING & EQUIP. REPAIRS | 633,517 | 670,375 | 1,151,981 | 958,107 | 631,364 | 916,490 | 892,315 | 993,768 |
| MISC. OPERATING | 594,188 | 712,560 | 595,350 | 776,804 | 877,998 | 1,117,431 | 1,012,977 | 1,216,905 |
| TOTAL | 8,083,590 | 9,537,889 | 9,893,838 | 9,569,161 | 8,137,463 | 8,741,756 | 8,450,517 | 8,559,656 |
| EQUIPMENT AND OTHER CAPITAL OUTLAY | | | | | | | | |
| INSTRUCTIONAL | 82,317 | 155,506 | 124,662 | 242,372 | 78,902 | 123,985 | 12,953 | - |
| NON-INSTRUCTIONAL | 687,984 | 1,035,041 | 788,565 | 402,088 | 362,525 | 377,873 | 196,103 | - |
| TELEPHONE LEASE/PURCH. | 146,979 | 7,957 | 13,594 | 15,696 | - | 99,753 | 201,155 | - |
| LIBRARY BOOKS & OTHER | 128,136 | 109,926 | 71,682 | 73,412 | 49,761 | 601,611 | 410,211 | - |
| TOTAL | 1,045,416 | 1,308,430 | 998,503 | 733,568 | 491,188 | 601,611 | 410,211 | - |
| UNALLOCATED DISTRIBUTION | | | | | | | | |
| FOR COLLEGES | - | - | - | - | - | - | - | 941,136 |
| FOR CONT. - DISTRICT | - | - | - | - | - | - | - | 200,000 |
| FOR CONT. - BASIC SKILLS-ONE TIME FUNDS | - | - | - | - | - | - | - | 347,847 |
| FOR CONT. - PROP 98-ONE TIME FUNDS | - | - | - | - | - | - | - | 1,268,570 |
| FOR CONT. - PROP 98 ONE TIME FUNDS | - | - | - | - | - | - | - | 364,105 |
| FOR ENCUMBRANCE CARRYOVER | - | - | - | - | - | - | - | 100,000 |
| FOR CONT. - PFT LEAVE BANKING | - | - | - | - | - | - | - | 1,366,040 |
| FOR COLLEGE, DISTRICT ONE-TIME CASH RECEIV | - | - | - | - | - | - | - | 656,127 |
| TOTAL | - | - | - | - | - | - | - | 5,243,825 |
| TRANSFERS TO: | | | | | | | | |
| SPECIAL RESERVE #2 MEDICAL LIABILITY | | | 350,000 | 700,000 | | | 227,611 | 624,060 |
| DEBT SERVICE-OPEB | | | | | | | 135,000 | 135,000 |
| ASSOCIATED STUDENT-BOOK COM SPLIT | 760,016 | 878,917 | 917,445 | 1,132,711 | 937,780 | 991,568 | 995,746 | 1,054,693 |
| RESTRICTED GENERAL FUNDS - DSPS | \$ 760,016 | \$ 878,917 | \$ 1,267,445 | \$ 1,832,711 | \$ 937,780 | \$ 991,568 | \$ 1,358,357 | \$ 1,813,753 |
| TOTAL | \$ 760,016 | \$ 878,917 | \$ 1,267,445 | \$ 1,832,711 | \$ 937,780 | \$ 991,568 | \$ 1,358,357 | \$ 1,813,753 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SOURCE OF FUNDS | | | | | | | | |
| FEDERAL | \$ 3,449,567 | \$ 3,528,583 | \$ 3,930,244 | \$ 3,089,880 | \$ 2,840,287 | \$ 2,755,185 | \$ 3,153,602 | \$ 3,169,720 |
| STATE | 10,022,982 | 11,762,958 | 12,225,469 | 8,966,658 | 8,594,529 | 9,057,991 | 10,678,624 | 11,714,288 |
| LOCAL | 1,626,025 | 1,627,152 | 1,466,797 | 1,579,466 | 1,439,044 | 1,220,919 | 956,299 | 880,000 |
| TRANSFER IN | 760,016 | 878,917 | 917,445 | 1,132,711 | 937,780 | 991,568 | 1,036,904 | 1,038,904 |
| TOTAL SOURCES | 15,858,590 | 17,797,610 | 18,539,955 | 14,768,715 | 13,811,640 | 14,025,663 | 15,827,429 | 16,802,912 |

| | | | | | | | | |
|------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| USE OF FUNDS | | | | | | | | |
| SALARIES & BENEFITS | 9,680,240 | 10,038,055 | 10,636,554 | 10,113,072 | 9,321,893 | 9,456,405 | 10,228,216 | 10,833,726 |
| FIXED EXPENSES | 223,457 | 243,936 | 264,235 | 157,167 | 109,546 | 112,449 | 146,955 | 146,955 |
| OTHER OPERATING | 3,135,704 | 3,269,370 | 3,399,269 | 2,460,688 | 1,879,197 | 2,094,838 | 3,074,651 | 2,298,306 |
| EQUIPMENT PURCHASE | 2,194,838 | 2,992,665 | 3,012,577 | 1,084,350 | 745,094 | 1,072,523 | 1,135,622 | 2,314,016 |
| STUDENT VOUCHERS-BOOKS,MEALS | 753,970 | 867,274 | 980,105 | 896,578 | 1,333,199 | 1,145,509 | 1,366,771 | 1,366,771 |
| TOTAL USES | 15,988,209 | 17,411,300 | 18,292,740 | 14,711,855 | 13,388,929 | 13,881,724 | 15,952,215 | 16,959,774 |
| SOURCES OVER USE | (129,619) | 386,310 | 247,215 | 56,860 | 422,711 | 143,939 | (124,786) | (156,863) |
| BEG. FND BAL. | 739,840 | 610,221 | 996,531 | 1,243,746 | 1,300,606 | 1,723,317 | 1,867,256 | 1,742,470 |
| END. FND BAL | \$ 610,221 | \$ 996,531 | \$ 1,243,746 | \$ 1,300,606 | \$ 1,723,317 | \$ 1,867,256 | \$ 1,742,470 | \$ 1,585,607 |

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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|-----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| FEDERAL SOURCES | | | | | | | | |
| HIGHER EDUCATION ACT | \$ 661,066 | \$ 796,685 | \$ 664,311 | \$ 766,982 | \$ 736,306 | \$ 671,997 | \$ 707,292 | \$ 752,427 |
| JTPA PROJECTS | 166,058 | 138,816 | 78,151 | 6,985 | 387,462 | 167,500 | 226,235 | 236,284 |
| VOCATIONAL EDUCATION ACT | 1,305,181 | 1,145,513 | 1,433,013 | 1,184,207 | 1,063,493 | 1,081,713 | 1,151,974 | 1,113,907 |
| TANF | 239,241 | 264,945 | 279,434 | 274,760 | 267,600 | 270,988 | 248,452 | 248,452 |
| OTHER FEDERAL | 1,078,021 | 1,182,624 | 1,475,335 | 857,946 | 386,426 | 562,987 | 819,649 | 819,649 |
| TOTAL | 3,449,567 | 3,528,583 | 3,930,244 | 3,089,880 | 2,840,287 | 2,756,185 | 3,153,602 | 3,169,720 |
| STATE SOURCES | | | | | | | | |
| EOPS | 1,576,721 | 1,913,451 | 2,092,484 | 2,009,265 | 2,537,823 | 2,394,079 | 2,520,398 | 2,490,290 |
| CARE | 308,284 | 288,566 | 300,047 | 332,084 | 366,128 | 406,100 | 416,239 | 570,608 |
| DSPS | 1,627,438 | 1,925,422 | 2,102,827 | 2,049,097 | 1,948,868 | 2,038,078 | 2,271,729 | 1,974,923 |
| MATRICULATION | 1,247,854 | 1,282,044 | 1,432,855 | 928,156 | 949,445 | 1,356,676 | 1,244,058 | 1,110,553 |
| TANF | 239,241 | 264,945 | 300,047 | - | - | - | - | - |
| ECONOMIC DEVELOPMENT | 463,687 | 621,082 | 555,071 | 406,640 | 300,999 | 214,814 | 178,875 | 205,000 |
| CAL WORKS | 1,838,398 | 1,744,090 | 1,784,317 | 1,571,114 | 1,285,575 | 1,115,968 | 1,089,480 | 1,086,982 |
| TECHNOLOGY(TTIP) | 566,027 | 727,396 | 1,939,028 | 595,434 | 351,579 | 163,251 | 443,366 | 146,788 |
| FACULTY & STAFF DEV./DIV. | 114,433 | 106,483 | 91,942 | 63,374 | 10,030 | 34,764 | 34,233 | 20,139 |
| INSTRUCT EQUIP & LIBRARY | 1,714,056 | 2,098,375 | 990,581 | 432,856 | 364,030 | 387,704 | 425,854 | 205,190 |
| WORKABILITY (DEPT OF REHAB) | 62,087 | 188,558 | 132,563 | 167,570 | 154,391 | 200,379 | 216,532 | 311,532 |
| SFAA/BFAP | | 273,416 | 297,202 | 302,527 | 215,698 | 521,632 | 503,888 | 1,083,684 |
| PROP-20 LOTTERY (SUPPLIES) | | | | | | | | 535,427 |
| INSTRUCT EQUIP & LIBRARY-ONE TIME | | | | | | | | 765,483 |
| CAREER TECH TRAILER BILL-ONE TIME | | | | | | | | 648,397 |
| NURSING CARE | 265,756 | 329,130 | 206,505 | 108,541 | 109,963 | 224,546 | 224,550 | 334,742 |
| OTHER STATE | | | | | | | | 224,550 |
| TOTAL | 10,022,982 | 11,762,958 | 12,225,469 | 8,966,658 | 8,594,529 | 9,057,991 | 10,678,624 | 11,714,288 |
| LOCAL SOURCES | | | | | | | | |
| OTHER LOCAL | 361,188 | 466,899 | 287,096 | 329,994 | 343,382 | 208,724 | 347,775 | 350,000 |
| 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 | 525,524 | 530,000 |
| TOTAL | 1,626,025 | 1,627,152 | 1,466,797 | 1,579,466 | 1,439,044 | 1,220,919 | 956,299 | 880,000 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SOURCE OF FUNDS | | | | | | | | |
| STATE APPORTIONMENT | \$ 493,423 | \$ 533,378 | \$ 552,962 | \$ 561,111 | \$ 551,686 | \$ 578,698 | \$ 494,300 | \$ 804,211 |
| DEPT OF EDUCATION | 584,743 | 603,290 | 626,628 | 639,164 | 655,575 | 654,525 | 682,262 | 722,598 |
| NUTRITION | 75,466 | 74,548 | 83,338 | 74,720 | 77,703 | 75,100 | 50,810 | 45,000 |
| OTHER STATE | 10,456 | 61,067 | 9,954 | 15,513 | 8,188 | 8,645 | 14,651 | 3,370 |
| LOCAL&PARENT FEES | 12,444 | 15,927 | 13,251 | 20,319 | 22,138 | 4,757 | 45,538 | 4,760 |
| INTEREST | 31,162 | 68,644 | 21,671 | 24,643 | 8,078 | 9,829 | 33,958 | 18,900 |
| TOTAL | 1,207,694 | 1,356,854 | 1,307,804 | 1,335,470 | 1,323,368 | 1,331,554 | 1,321,519 | 1,598,839 |
| USE OF FUNDS | | | | | | | | |
| SALARIES | 820,119 | 855,935 | 929,587 | 969,244 | 973,983 | 1,005,289 | 963,730 | 1,174,790 |
| BENEFITS | 235,914 | 241,382 | 274,177 | 333,828 | 410,839 | 479,602 | 462,773 | 419,370 |
| TOTAL SAL. & BEN. | 1,056,033 | 1,097,317 | 1,203,764 | 1,303,072 | 1,384,822 | 1,484,891 | 1,426,503 | 1,594,160 |
| OTHER EXPENSES | | | | | | | | |
| FIXED EXPENSES | 1,012 | 1,953 | 1,983 | 2,493 | 2,021 | 2,355 | 1,074 | 3,200 |
| OTHER OPERATING | 40,653 | 87,581 | 84,576 | 60,294 | 43,019 | 43,859 | 35,362 | 57,860 |
| EQUIPMENT PURCHASE | - | 5,286 | 2,173 | 255 | 431 | | | |
| TOTAL OTHER EXP. | 41,665 | 94,820 | 88,732 | 63,042 | 45,471 | 46,214 | 36,436 | 61,060 |
| TOTAL | 1,097,698 | 1,192,137 | 1,292,496 | 1,366,114 | 1,430,293 | 1,531,105 | 1,462,939 | 1,655,220 |
| SOURCES OVER USES | 109,996 | 164,717 | 15,308 | (30,644) | (106,925) | (199,551) | (141,420) | (56,381) |
| BEG. FND BAL. | 489,914 | 599,910 | 764,627 | 779,935 | 749,291 | 642,366 | 442,815 | 301,395 |
| END. FND BAL. | \$ 599,910 | \$ 764,627 | \$ 779,935 | \$ 749,291 | \$ 642,366 | \$ 442,815 | \$ 301,395 | \$ 245,014 |

**CAPITAL OUTLAY PROJECT FUNDS FOR HAZARDOUS MATERIAL REMOVAL
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 ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|

| | | | | | | | | |
|----------------------------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|
| SOURCE OF FUNDS | | | | | | | | |
| STATE HAZARDOUS MATERIAL REMOVAL | \$ 16,444 | \$ 130,922 | \$ 26,168 | \$ 344,204 | \$ 81,431 | \$ 153,191 | \$ 73,378 | \$ 215,966 |
| INTEREST INCOME | | | | | | | 11,639 | 12,000 |
| TOTAL | 16,444 | 130,922 | 26,168 | 344,204 | 81,431 | 153,191 | 85,017 | 227,966 |

| | | | | | | | | |
|----------------------------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|
| USE OF FUNDS | | | | | | | | |
| STATE HAZARDOUS MATERIAL REMOVAL | 16,444 | 130,922 | 26,168 | 344,204 | 81,431 | 153,191 | 55,740 | \$ 246,741 |
| TOTAL | 16,444 | 130,922 | 26,168 | 344,204 | 81,431 | 153,191 | 55,740 | 246,741 |
| SOURCES OVER (UNDER) USES | 0 | 0 | 0 | - | - | - | 29,277 | (18,775) |
| BEG. FND BAL. | | | 0 | - | - | - | 40,842 | 70,119 |
| END. FND BAL. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 70,119 | \$ 51,344 |

**CAPITAL OUTLAY PROJECT FUNDS FOR MEASURE B AND SCHEDULE MAINTENANCE
STATEMENT OF CHANGES IN FUND BALANCES**

| SOURCE 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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|-----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| STATE CONSTRUCTION ACT | | | | | | | | |
| STATE SCHEDULED MAINTENANCE | \$ 36,656 | \$ 2,086,230 | \$ 3,730,376 | \$ - | \$ - | \$ - | \$ - | \$ - |
| SALE OF BONDS-MEASURE B | 1,990,790 | 507,472 | 732,027 | 642,874 | 388,839 | 737,845 | 279,858 | 970,692 |
| BOND REFINANCING | 13,500,000 | 3,000,000 | - | - | - | 440,706 | - | - |
| INTEREST INCOME-MEASURE B | 303,765 | 928,593 | 309,244 | 267,358 | 232,901 | 110,530 | 161,162 | 43,250 |
| TOTAL | 15,831,211 | 6,524,295 | 4,771,647 | 910,232 | 621,740 | 1,289,081 | 441,020 | 1,013,942 |

USE OF FUNDS

| | | | | | | | | |
|---------------------------------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|-------------|
| SCHEDULED MAINTENANCE | 3,981,580 | 1,014,944 | 1,464,054 | 1,285,748 | 777,678 | 511,464 | 559,776 | 970,692 |
| CAPITAL CONSTRUCTION/RENOVATION/MAJOR | 328,117 | 7,409,202 | 7,910,749 | 2,545,807 | 805,261 | 1,306,606 | 2,669,111 | 2,246,491 |
| TOTAL | 4,309,697 | 8,424,146 | 9,374,803 | 3,831,555 | 1,582,939 | 1,818,070 | 3,228,827 | 3,217,183 |
| SOURCES OVER (UNDER) USES | 11,621,514 | (1,899,851) | (4,603,156) | (2,921,323) | (961,199) | (528,989) | (2,787,807) | (2,203,241) |
| BEG. FND BAL. | 4,386,551 | 15,908,065 | 14,008,214 | 9,405,058 | 6,483,735 | 5,522,536 | 4,993,547 | 2,205,740 |
| END. FND BAL. | \$ 15,908,065 | \$ 14,008,214 | \$ 9,405,058 | \$ 6,483,735 | \$ 5,522,536 | \$ 4,993,547 | \$ 2,205,740 | \$ 2,499 |

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 \$5,000,000 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.
The Schedule Maintenance will require a 1:1 ratio; if B does not have enough funds will use Measure E.
\$970,692

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SOURCE OF FUNDS | | | | | | | | |
| SALE OF BONDS-MEASURE E (DRAW A,B,C,D) | \$ - | \$ 27,500,000 | \$ 30,000,000 | \$ - | \$ 10,000,000 | | \$55,700,000 | \$ - |
| MEASURE E TRANSFER | - | - | - | - | - | - | 9,000,000 | 2,562,003 |
| INTEREST INCOME-MEASURE E | - | 98,010 | 958,383 | 1,572,242 | 598,570 | 657,325 | 3,326,683 | 2,562,003 |
| TOTAL | | 27,598,010 | 30,958,383 | 1,572,242 | 10,598,570 | 657,325 | 68,026,683 | |
| USE OF FUNDS | | | | | | | | |
| CONSTRUCTION/RENOVATION | - | - | - | - | - | - | - | - |
| TOTAL | - | 82,630 | 2,236,267 | 13,156,740 | 15,943,498 | 10,183,101 | 12,085,716 | 13,204,321 |
| SOURCES OVER (UNDER) USES | - | 27,515,380 | 28,722,116 | (11,584,498) | (5,344,928) | (9,525,776) | 55,940,967 | (10,642,318) |
| BEG. FND BAL. | - | - | 27,515,380 | 56,237,496 | 44,652,998 | 39,308,070 | 29,782,294 | 85,723,261 |
| END. FND BAL. | \$ - | \$ 27,515,380 | \$ 56,237,496 | \$ 44,652,998 | \$ 39,308,070 | \$ 29,782,294 | \$ 85,723,261 | \$ 75,080,943 |

The bond net income is a reserve of the ending fund balance. Therefore standing funds in 2006-07 will reduce the beginning fund balance

**CAPITAL OUTLAY PROJECT FUNDS FOR CAL TRANS
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 ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|---------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SOURCE OF FUNDS | | | | | | | | |
| CAL TRANS | | | | | | | | |
| INVESTMENT INCOME | | | | \$ - | \$ 25,000 | \$ 1,500,000 | \$ 11,280,539 | \$ 871,040 |
| TOTAL | 0 | 0 | 0 | - | 25,000 | 1,509,657 | 11,280,539 | 871,040 |
| USE OF FUNDS | | | | | | | | |
| CAL TRANS | | | | | | | | |
| TOTAL | 0 | 0 | 0 | - | 25,000 | 1,417,846 | 11,372,350 | 871,040 |
| SOURCES OVER (UNDER) USES | 0 | 0 | 0 | - | - | 91,811 | (91,811) | - |
| BEG. FND BAL. | | | 0 | - | - | - | - | - |
| END. FND BAL. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 91,811 | \$ - | \$ - |

CAL TRANS MAY INCREASE AUTHORIZE FUNDING IN 2006-2007

**CAPITAL OUTLAY PROJECT FUNDS FOR MEASURE A 2006
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 ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SOURCE OF FUNDS | | | | | | | | |
| SALE OF BONDS-MEASURE A (DRAW A) | | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| INTEREST INCOME | | | | - | - | - | - | 75,000,000 |
| TOTAL | 0 | 0 | 0 | - | - | - | - | 75,375,000 |
| USE OF FUNDS | | | | | | | | |
| PRELIMINARY ALLOCATION FOR EQUIPMENT | | | | \$ - | \$ - | \$ - | \$ - | \$ 1,240,000 |
| COST OF INSURANCE | 0 | 0 | 0 | - | - | - | - | 1,649,200 |
| TOTAL | 0 | 0 | 0 | - | - | - | - | 2,889,200 |
| SOURCES OVER (UNDER) USES | 0 | 0 | 0 | - | - | - | - | 72,485,800 |
| BEG. FND BAL. | | | 0 | - | - | - | - | - |
| END. FND BAL. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 72,485,800 |

ALLOCATIONS OF FUNDS TO BE DETERMINED.

**BERKELEY CITY 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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SOURCE OF FUNDS | | | | | | | | |
| INTEREST & OTHER INCOME | \$ 215,155 | \$ 240,726 | \$ 652,684 | \$ 560,440 | \$ 369,903 | \$ 706,989 | \$ 1,125,731 | \$ 263,314 |
| COMMUNITY COLLEGE CONSTRUCTION ACT | | | | | | | | 2,015,000 |
| SALE OF BONDS -MEASURE A | | 8,000,000 | | | | 10,535,568 | 14,579,432 | |
| SALE OF BONDS -MEASURE B | | 7,500,000 | | | | | | |
| SALE OF BONDS -MEASURE E | | | | | 30,000,000 | | | |
| TOTAL | 215,155 | 15,740,726 | 652,684 | 560,440 | 30,369,903 | 11,242,557 | 15,705,163 | 2,278,314 |

| | | | | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| USE OF FUNDS | | | | | | | | |
| PLAN FOR DESIGN OF VISTA | - | 760,000 | | | | | | - |
| PURCHASE OF LAND | 1,900,000 | 252,633 | | | | | | - |
| DIRECTOR OF PHYSICAL PLANT-MEAS-B | | | 753,659 | | 2,600,095 | 3,529,620 | | |
| LEASE-VISTA | | | 2,300,000 | | 414,296 | - | 14,468 | |
| CONSTRUCTION (BEGINNING) | | | | | | 335,772 | 365,453 | 517,462 |
| FURNITURE/EQUIPMENT | | | | | | 1,736,180 | 20,974,670 | 23,813,538 |
| DEBT SERVICE-BOND ISSUANCE | | | | | | 267,917 | 5,074 | 343,008 |
| MEASURE E TRANSFER | | | | | | | | |
| TOTAL | 1,900,000 | 1,012,633 | 3,053,659 | 3,014,391 | 5,869,489 | 21,359,665 | 9,000,000 | 7,910,899 |

| | | | | | | | | |
|----------------------------------|-------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|
| SOURCES OVER (UNDER) USES | | | | | | | | |
| BEG. FND BAL. | (1,684,845) | 14,728,093 | (2,400,975) | (2,453,951) | 24,500,414 | (10,117,108) | (17,966,845) | (5,632,585) |
| END. FND BAL. | 2,037,522 | 352,677 | 15,080,770 | 12,679,795 | 10,225,844 | 34,726,258 | 24,609,150 | 6,640,305 |
| | \$ 352,677 | \$ 15,080,770 | \$ 12,679,795 | \$ 10,225,844 | \$ 34,726,258 | \$ 24,609,150 | \$ 6,640,305 | \$ 1,007,720 |

Description : This fund will be used to accumulate the cost of construction of the Berkeley City College
Transfer of \$9,000,000 leaves a balance of \$15,609,150
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

| SOURCE 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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| INTEREST INCOME | | | | | | | | |
| TRANSFER-IN MEDICAL LIABILITY | \$ 124,285 | \$ 141,696 | \$ 59,314 | \$ 86,009 | \$ 76,854 | \$ 29,767 | \$ 93,546 | \$ 32,895 |
| ALAMEDA COUNTY REDEVELOPMENT | - | 80,069 | 350,000 | 700,000 | 482,741 | 327,673 | 527,601 | - |
| TRANSFER-OUT- MEDICAL LIABILITY | - | - | - | - | (1,700,000) | - | (1,590,000) | - |
| TOTAL SOURCES | 124,285 | 221,765 | 409,314 | 786,009 | (1,140,405) | 357,441 | (968,853) | 32,895 |
| BEG. FND BAL. | 2,092,953 | 2,217,238 | 2,439,003 | 2,848,317 | 3,634,326 | 2,493,921 | 2,851,362 | 1,882,509 |
| END. FND BAL. | \$ 2,217,238 | \$ 2,439,003 | \$ 2,848,317 | \$ 3,634,326 | \$ 2,493,921 | \$ 2,851,362 | \$ 1,882,509 | \$ 1,915,404 |

OPEB BOND FUND FOR MEDICAL LIABILITY
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 ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SALE OF BOND | | | | | | | | |
| INVESTMENT INCOME | | | | | | | \$ 153,749,832 | \$ 4,342,938 |
| PAYMENT FOR SERVICES AND INSURANCE | - | - | - | - | - | - | 1,671,469 | (5,059,310) |
| CONTRIBUTION FOR RETIREE MEDICAL | - | - | - | - | - | - | (3,221,625) | (716,372) |
| TOTAL | - | - | - | - | - | - | 152,199,676 | |
| BEG. FND BAL. | | | | | | | - | 152,199,676 |
| END. FND BAL. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 152,199,676 | \$ 151,483,304 |

OPEB means Other Post Employee Benefits
Funds owed to Bondholders over 45 year period is \$153,729,832 plus interest.
Estimated payment for retiree medical liability 2006-2007

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SOURCE OF FUNDS | | | | | | | | |
| STUDENT USE FEES | \$ 72,581 | \$ 78,210 | \$ 77,880 | \$ 82,659 | \$ 78,071 | \$ 69,582 | \$ 65,740 | \$ 66,000 |
| INTEREST | 7,681 | 12,146 | 6,014 | 8,459 | 6,721 | 4,793 | 6,528 | 6,530 |
| TOTAL | 80,262 | 90,356 | 83,894 | 91,118 | 84,792 | 74,375 | 72,268 | 72,530 |
| USE OF FUNDS | | | | | | | | |
| BUILDING & EQUIP. REPAIRS | - | 21,796 | 20,172 | 23,328 | 22,199 | 83,840 | 23,727 | 5,852 |
| CAPITAL OUTLAY | 433 | 5,097 | 39,993 | 47,848 | 49,154 | 108,686 | 22,438 | 6,451 |
| TOTAL | 18,311 | 26,893 | 60,165 | 71,176 | 71,353 | 192,526 | 46,165 | 12,303 |
| SOURCES OVER (UNDER) USES | 61,951 | 63,463 | 23,729 | 19,942 | 13,439 | (118,151) | 26,103 | 60,227 |
| BEG. FND BAL. | 120,037 | 181,988 | 245,451 | 269,180 | 289,122 | 302,561 | 184,410 | 210,513 |
| END. FND BAL. | \$ 181,988 | \$ 245,451 | \$ 269,180 | \$ 289,122 | \$ 302,561 | \$ 184,410 | \$ 210,513 | \$ 270,740 |

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 ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|-----------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| INTEREST INCOME | \$ 20,168 | \$ 25,900 | \$ 11,904 | \$ 14,325 | \$ 11,286 | \$ 9,352 | \$ 16,292 | \$ 17,000 |

| | | | | | | | | |
|---------------|---------|---------|---------|---------|---------|---------|---------|---------|
| BEG. FND BAL. | 403,340 | 423,508 | 449,408 | 461,312 | 475,637 | 486,923 | 496,275 | 512,567 |
|---------------|---------|---------|---------|---------|---------|---------|---------|---------|

| | | | | | | | | |
|---------------|------------|------------|------------|------------|------------|------------|------------|------------|
| END. FND BAL. | \$ 423,508 | \$ 449,408 | \$ 461,312 | \$ 475,637 | \$ 486,923 | \$ 496,275 | \$ 512,567 | \$ 529,567 |
|---------------|------------|------------|------------|------------|------------|------------|------------|------------|

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SOURCE OF FUNDS | | | | | | | | |
| LOCAL TAXES | \$ 1,996,347 | \$ 2,496,639 | \$ 7,087,936 | \$ 8,332,301 | \$ 8,186,289 | \$ 11,540,344 | \$ 11,470,895 | \$ 12,545,900 |
| INTEREST | 89,890 | 82,857 | 78,137 | 101,531 | 47,600 | 115,292 | 130,237 | 133,487 |
| TOTAL SOURCES | 2,086,237 | 2,579,496 | 7,166,073 | 8,433,832 | 8,233,889 | 11,655,636 | 11,601,132 | 12,679,387 |
| USE OF FUNDS | | | | | | | | |
| BOND INTEREST | 1,405,989 | 1,914,496 | 3,480,741 | 5,208,973 | 5,559,447 | 6,767,676 | 7,249,937 | 6,992,790 |
| BOND REDEMPTION | 630,000 | 665,000 | 880,000 | 1,685,000 | 2,300,000 | 2,715,000 | 3,175,000 | 3,720,000 |
| TOTAL USES | 2,035,989 | 2,579,496 | 4,360,741 | 6,893,973 | 7,859,447 | 9,482,676 | 10,424,937 | 10,712,790 |
| SOURCES OVER USES | 50,248 | - | 2,805,332 | 1,539,859 | 374,442 | 2,172,960 | 1,176,195 | 1,966,597 |
| BEG. FND BAL. | 1,583,822 | 1,634,070 | 1,634,070 | 4,439,402 | 5,979,261 | 6,353,703 | 8,526,663 | 9,702,858 |
| END. FND BAL. | \$ 1,634,070 | \$ 1,634,070 | \$ 4,439,402 | \$ 5,979,261 | \$ 6,353,703 | \$ 8,526,663 | \$ 9,702,858 | \$ 11,669,455 |

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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|

| | | | | | | | | |
|-------------------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| SOURCE OF FINANCIAL AID | | | | | | | | |
| PELL | \$ 8,722,577 | \$ 8,870,182 | \$ 10,534,524 | \$ 11,878,816 | \$ 13,499,119 | \$ 13,330,594 | \$ 13,242,020 | \$ 13,374,440 |
| SEOG | 977,101 | 932,374 | 975,119 | 916,176 | 960,892 | 1,072,668 | 1,070,890 | 1,081,599 |
| EOPS/CARE | 306,550 | 398,242 | 366,574 | 213,497 | 312,781 | 306,662 | 300,558 | 303,564 |
| CAL B/C | 395,566 | 488,123 | 756,100 | 1,192,143 | 1,339,984 | 1,400,779 | 1,407,807 | 1,515,082 |
| TOTAL | 10,401,794 | 10,688,921 | 12,632,317 | 14,200,632 | 16,112,775 | 16,110,703 | 16,021,275 | 16,274,685 |

| | | | | | | | | |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| STUDENT FINANCIAL AID PAYMENTS | \$ 10,401,794 | \$ 10,688,921 | \$ 12,632,317 | \$ 14,200,632 | \$ 16,112,775 | \$ 16,110,703 | \$ 16,021,275 | \$ 16,274,685 |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SOURCE OF FUNDS | | | | | | | | |
| INCOME | \$ 58,936 | \$ 68,889 | \$ 78,910 | \$ 110,412 | \$ 168,842 | \$ 170,530 | \$ 172,235 | \$ 182,467 |
| FOOD SALES | 17,044 | 32,356 | 33,410 | 27,608 | 27,620 | 34,505 | 35,540 | 37,265 |
| TRANSFER-IN | 104,267 | 112,319 | 123,656 | 96,166 | 157,238 | 142,078 | 135,000 | 135,000 |
| TOTAL SOURCES | 180,247 | 213,564 | 235,976 | 234,186 | 353,700 | 347,113 | 342,775 | 354,733 |
| USE OF FUNDS | | | | | | | | |
| OTHER OPERATING | 167,132 | 199,873 | 182,802 | 216,217 | 224,429 | 226,674 | 228,311 | 239,727 |
| TRANSFER OUT | 8,619 | 2,132 | 13,158 | 6,634 | - | - | - | - |
| TOTAL USES | 175,751 | 202,005 | 195,960 | 222,851 | 224,429 | 226,674 | 228,311 | 239,727 |
| SOURCES OVER USES | 4,496 | 11,559 | 40,016 | 11,335 | 129,271 | 120,439 | 114,464 | 115,006 |
| BEG. FND BAL. | 218,813 | 223,309 | 234,868 | 274,884 | 286,219 | 415,490 | 535,929 | 650,394 |
| END. FND BAL. | \$ 223,309 | \$ 234,868 | \$ 274,884 | \$ 286,219 | \$ 415,490 | \$ 535,929 | \$ 650,394 | \$ 765,400 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SALARIES | \$ 39,297,904 | \$ 41,918,708 | \$ 44,213,359 | \$ 46,246,486 | \$ 42,319,594 | \$ 45,271,652 | \$ 46,976,150 | \$ 47,625,975 |
| FRINGE BENEFITS | 9,015,768 | 10,178,020 | 11,690,710 | 12,976,739 | 14,707,097 | 16,753,940 | 14,092,845 | 14,287,793 |
| FIXED EXPENSES | 3,178,076 | 4,356,399 | 3,405,084 | 3,763,124 | 4,433,941 | 4,405,333 | 4,539,411 | 3,749,793 |
| OTHER OPERATING | 2,162,815 | 2,332,066 | 2,670,551 | 2,268,169 | 1,668,476 | 2,252,908 | 1,793,696 | 1,846,068 |
| EQUIPMENT | 436,818 | 619,941 | 603,855 | 546,934 | 389,997 | 498,158 | 278,099 | - |
| RESERVES/TRANSFERS | - | 34,509 | - | 194,931 | - | - | - | 941,136 |
| TOTAL | \$ 54,091,381 | \$ 59,439,643 | \$ 62,583,559 | \$ 65,996,383 | \$ 63,519,105 | \$ 69,181,991 | \$ 67,680,200 | \$ 68,450,765 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|-----------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SALARIES | \$ 9,079,661 | \$ 9,773,901 | \$ 10,194,253 | \$ 10,653,837 | \$ 9,552,267 | \$ 10,069,560 | \$ 10,073,644 | \$ 10,460,199 |
| FRINGE BENEFITS | 2,104,106 | 2,573,360 | 2,733,680 | 2,989,467 | 3,516,817 | 4,167,321 | 3,022,093 | 3,138,060 |
| FIXED EXPENSES | 594,363 | 746,708 | 657,398 | 680,823 | 753,959 | 703,850 | 744,604 | 918,715 |
| OTHER OPERATING | 474,829 | 420,512 | 419,050 | 464,614 | 306,668 | 372,977 | 260,336 | 470,395 |
| EQUIPMENT | 114,331 | 142,202 | 196,007 | 257,809 | 111,530 | 84,156 | 61,977 | - |
| RESERVES | - | - | - | - | - | - | - | 70,424 |
| TOTAL | \$ 12,367,290 | \$ 13,656,663 | \$ 14,200,388 | \$ 15,046,550 | \$ 14,241,241 | \$ 15,397,864 | \$ 14,162,654 | \$ 15,057,793 |

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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-07 |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|
| FACULTY | | | | | | | | |
| INSTRUCTORS-REGULAR | \$ 3,774,345 | \$ 4,076,393 | \$ 3,618,722 | \$ 3,623,909 | \$ 3,527,139 | \$ 3,846,402 | \$ 3,945,267 | \$ 4,429,329 |
| INSTRUCTORS-HOURLY | 1,695,756 | 1,805,468 | 2,273,528 | 2,486,968 | 2,054,077 | 1,899,160 | 1,987,276 | 1,487,445 |
| COUNSELORS | 291,949 | 279,747 | 286,528 | 344,000 | 429,438 | 410,193 | 381,689 | 478,054 |
| LIBRARIANS | 123,758 | 129,554 | 85,779 | 89,388 | 162,480 | 195,753 | 184,974 | 190,957 |
| OTHER ASSIGNED TIME | 128,051 | 192,432 | 175,200 | 196,125 | 138,902 | 216,986 | 102,982 | 187,596 |
| NON-TEACHING-NURSE | 35,363 | 54,627 | 111,865 | 168,452 | 76,349 | 89,327 | 77,640 | 77,640 |
| NON-TEACHING-HOURLY | 181,609 | 172,296 | 274,603 | 257,728 | 92,801 | 125,914 | 156,356 | 16,691 |
| TOTAL | 6,230,831 | 6,710,517 | 6,826,225 | 7,165,570 | 6,481,186 | 6,783,735 | 6,836,185 | 6,867,714 |
| CLASSIFIED | | | | | | | | |
| REGULAR | 1,578,628 | 1,513,107 | 1,611,653 | 1,722,172 | 1,747,389 | 1,862,094 | 1,881,686 | 2,199,876 |
| INSTRUCTIONAL AIDES | 171,829 | 224,563 | 250,731 | 265,889 | 204,961 | 311,051 | 333,241 | 395,189 |
| OVERTIME | 51,566 | 91,927 | 94,222 | 83,397 | 13,755 | 28,214 | 21,345 | - |
| CLERICAL HRLY | 166,016 | 202,136 | 278,265 | 285,212 | 179,915 | 185,228 | 97,630 | 14,076 |
| STUDENT AIDES & ASSISTANTS | 141,672 | 228,789 | 283,543 | 289,730 | 104,632 | 36,925 | 33,004 | - |
| INSTRUCTIONAL AIDES-HOURLY | 103,199 | 79,757 | 81,773 | 65,148 | 166,447 | 157,562 | 139,455 | 141,615 |
| TOTAL | 2,212,910 | 2,340,299 | 2,600,187 | 2,691,548 | 2,417,099 | 2,581,075 | 2,506,361 | 2,750,756 |
| ADMINISTRATORS | | | | | | | | |
| ACADEMIC | 565,204 | 643,405 | 696,415 | 736,557 | 570,483 | 620,002 | 643,353 | 746,420 |
| CLASSIFIED | 70,716 | 79,680 | 71,426 | 60,162 | 83,499 | 84,749 | 87,745 | 95,309 |
| TOTAL | 635,920 | 723,085 | 767,841 | 796,719 | 653,982 | 704,750 | 731,098 | 841,729 |
| TOTAL SALARIES | \$ 9,079,661 | \$ 9,773,901 | \$ 10,194,253 | \$ 10,653,837 | \$ 9,552,267 | \$ 10,069,560 | \$ 10,073,644 | \$ 10,460,199 |

**COLLEGE OF ALAMEDA
FIXED EXPENSE ANALYSIS**

| | YTD | | YTD | | YTD | | YTD | | YTD | | YTD | | ADOPTED BUDGET 2006-2007 |
|--------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|----|---------------------|---------------------|--------------------------------|
| | ACTUAL 1999-2000 | | ACTUAL 2000-2001 | | ACTUAL 2001-2002 | | ACTUAL 2002-2003 | | ACTUAL 2003-2004 | | ACTUAL 2004-2005 | ACTUAL 2005-2006 | |
| UTILITIES | | | | | | | | | | | | | |
| GAS | | | | | | | | | | | | | |
| LIGHTS & POWER | 48,944 | \$ | 156,279 | \$ | 115,126 | \$ | 91,458 | \$ | 89,248 | \$ | 84,436 | \$ | 158,500 |
| TELEPHONE | 295,552 | | 324,368 | | 253,658 | | 322,051 | | 389,386 | | 339,593 | | 418,000 |
| WATER | 67,243 | | 66,434 | | 66,928 | | 63,900 | | 65,042 | | 70,297 | | 81,900 |
| SEWER & OTHER | 95,006 | | 108,264 | | 105,222 | | 91,841 | | 100,381 | | 90,128 | | 116,900 |
| | 14,040 | | 21,070 | | 44,847 | | 44,651 | | 56,461 | | 78,626 | | 83,150 |
| TOTAL | 520,785 | | 676,415 | | 585,781 | | 613,901 | | 700,518 | | 663,080 | | 858,450 |
| LEASES | | | | | | | | | | | | | |
| OTHER | 73,578 | | 70,293 | | 71,617 | | 66,922 | | 53,441 | | 40,770 | | 60,265 |
| TOTAL | 73,578 | | 70,293 | | 71,617 | | 66,922 | | 53,441 | | 40,770 | | 60,265 |
| TOTAL FIXED | \$ 594,363 | \$ 746,708 | \$ 657,398 | \$ 680,823 | \$ 753,959 | \$ 703,850 | \$ 744,604 | \$ 918,715 | | | | | |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| DISCRETIONARY | | | | | | | | |
| BOOKS & SUPPLIES | \$ 201,007 | \$ 195,600 | \$ 196,178 | \$ 226,122 | \$ 122,313 | \$ 132,216 | \$ 102,947 | \$ 138,746 |
| CONSULTANT, EVENTS, PROGRAMS | 58,755 | 46,607 | 41,289 | 43,134 | 29,128 | 92,095 | 25,768 | 52,050 |
| TRAVEL | 40,842 | 47,283 | 34,956 | 32,383 | 12,477 | 29,190 | 12,138 | 26,350 |
| DUES & MEMBERSHIPS | 13,268 | 12,037 | 13,445 | 23,796 | 12,385 | 15,405 | 17,760 | 21,640 |
| STUDENT SERVICES | 13,111 | 18,854 | 23,585 | 26,694 | 16,320 | 16,184 | 12,355 | 7,000 |
| PUBLISHING & POSTAGE | 36,751 | 11,690 | 20,432 | 27,305 | 49,710 | 37,572 | 18,896 | 41,266 |
| BUILDING & EQUIP. REPAIRS | 6,948 | 8,880 | 23,567 | 14,846 | 19,993 | 20,123 | 14,603 | 19,875 |
| MISC. OPERATING | 104,147 | 79,561 | 65,598 | 70,334 | 44,342 | 30,194 | 55,870 | 163,468 |
| TOTAL | 474,829 | 420,512 | 419,050 | 464,614 | 306,668 | 372,977 | 260,336 | 470,395 |
| EQUIPMENT | | | | | | | | |
| INSTRUCTIONAL | 15,678 | 35,369 | 45,842 | 164,629 | 41,112 | 53,500 | 52,523 | - |
| NON-INSTRUCTIONAL | 51,128 | 104,619 | 142,600 | 88,605 | 69,255 | 30,656 | 9,454 | - |
| TELEPHONE LEASE/PURCH. | 24,275 | - | - | 4,575 | 1,163 | - | - | - |
| OTHER | 23,250 | 2,214 | 7,565 | - | - | - | - | - |
| TOTAL | 114,331 | 142,202 | 196,007 | 257,809 | 111,530 | 84,156 | 61,977 | - |
| RESERVES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 70,424 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|-----------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SALARIES | \$ 16,237,071 | \$ 16,993,572 | \$ 17,489,705 | \$ 18,061,775 | \$ 16,805,269 | \$ 17,956,077 | \$ 18,475,154 | \$ 18,234,134 |
| FRINGE BENEFITS | 3,565,485 | 3,925,900 | 4,519,740 | 5,068,134 | 5,448,823 | 6,157,238 | 5,542,546 | 5,470,240 |
| FIXED EXPENSES | 921,804 | 1,471,704 | 916,017 | 1,052,680 | 1,445,225 | 1,368,715 | 1,438,228 | 1,551,547 |
| OTHER OPERATING | 905,022 | 938,440 | 1,179,740 | 1,026,270 | 842,737 | 1,001,625 | 725,233 | 780,957 |
| EQUIPMENT | 91,703 | 242,050 | 194,053 | 89,952 | 176,853 | 147,846 | 73,489 | - |
| RESERVES | - | - | - | 194,931 | - | - | - | 175,356 |
| TOTAL | \$ 21,721,085 | \$ 23,571,666 | \$ 24,299,255 | \$ 25,493,742 | \$ 24,718,907 | \$ 26,631,502 | \$ 26,254,650 | \$ 26,212,234 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| FACULTY | | | | | | | | |
| INSTRUCTORS-REGULAR | \$ 5,874,178 | \$ 6,148,073 | \$ 6,131,590 | \$ 5,928,982 | \$ 5,569,681 | \$ 5,789,254 | \$ 6,549,047 | \$ 7,302,592 |
| INSTRUCTORS-HOURLY | 4,075,733 | 4,640,175 | 4,837,756 | 5,640,969 | 5,032,671 | 5,259,646 | 5,224,584 | 4,236,515 |
| DEPARTMENT CHAIRS | 136,088 | 203,857 | 194,763 | 158,060 | 152,178 | 225,683 | 163,526 | 231,656 |
| COUNSELORS | 594,286 | 684,316 | 683,061 | 702,863 | 804,405 | 699,541 | 747,779 | 834,879 |
| LIBRARIANS | 246,398 | 257,160 | 273,144 | 280,704 | 318,142 | 340,772 | 274,942 | 318,458 |
| OTHER ASSIGNED TIME | 200,025 | 139,361 | 204,871 | 113,753 | 98,206 | 32,378 | 97,407 | 69,310 |
| NON-TEACHING-NURSE | 47,262 | - | - | 113,753 | 51,732 | 96,379 | 62,632 | 54,153 |
| NON-TEACHING HOURLY | 311,647 | 284,986 | 267,931 | 346,690 | 281,779 | 348,946 | 276,813 | 27,629 |
| TOTAL | 11,485,617 | 12,357,928 | 12,593,116 | 13,172,021 | 12,328,794 | 12,732,597 | 13,396,731 | 13,075,192 |
| CLASSIFIED | | | | | | | | |
| REGULAR | 2,419,531 | 2,199,122 | 2,233,210 | 2,382,996 | 2,406,587 | 2,454,863 | 2,596,554 | 3,017,093 |
| INSTRUCTIONAL AIDES | 457,516 | 456,453 | 455,532 | 409,713 | 309,516 | 519,547 | 548,750 | 616,162 |
| OVERTIME | 76,410 | 95,461 | 100,200 | 68,294 | 47,087 | 79,277 | 43,613 | - |
| CLERICAL HRLY | 425,563 | 527,593 | 700,946 | 617,479 | 455,657 | 545,621 | 365,077 | 111,270 |
| STUDENT AIDES & ASSISTANTS | 239,746 | 221,384 | 274,611 | 251,806 | 98,575 | 289,356 | 99,940 | 234,595 |
| INSTRUCTIONAL AIDES-HOURLY | 162,427 | 175,933 | 185,255 | 283,829 | 432,921 | 408,130 | 379,051 | |
| TOTAL | 3,781,193 | 3,675,946 | 3,949,754 | 4,014,117 | 3,750,343 | 4,276,795 | 4,032,985 | 3,979,120 |
| ADMINISTRATORS | | | | | | | | |
| ACADEMIC | 903,572 | 880,518 | 860,079 | 798,468 | 682,986 | 864,720 | 942,324 | 1,084,514 |
| CLASSIFIED | 66,689 | 79,180 | 86,756 | 77,169 | 43,146 | 81,965 | 103,114 | 95,308 |
| TOTAL | 970,261 | 959,698 | 946,835 | 875,637 | 726,132 | 946,685 | 1,045,438 | 1,179,822 |
| TOTAL SALARIES | \$ 16,237,071 | \$ 16,993,572 | \$ 17,489,705 | \$ 18,061,775 | \$ 16,805,269 | \$ 17,956,077 | \$ 18,475,154 | \$ 18,234,134 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| UTILITIES | | | | | | | | |
| GAS | \$ 161,550 | \$ 425,429 | \$ 177,933 | \$ 190,499 | \$ 173,683 | \$ 284,167 | \$ 357,966 | \$ 357,000 |
| LIGHTS & POWER | 434,305 | 727,304 | 383,627 | 518,547 | 993,372 | 826,023 | 864,869 | 898,000 |
| TELEPHONE | 113,976 | 110,485 | 125,842 | 110,726 | 89,255 | 85,314 | 72,917 | 112,250 |
| WATER | 110,410 | 81,361 | 75,000 | 77,529 | 77,628 | 71,363 | 74,134 | 82,950 |
| OTHER | 51 | - | 10,778 | 12,169 | 11,517 | 12,106 | 13,189 | 13,230 |
| TOTAL | 820,292 | 1,344,579 | 773,160 | 909,470 | 1,345,455 | 1,278,973 | 1,383,076 | 1,463,430 |
| LEASES | | | | | | | | |
| FACILITIES | 8,304 | - | 21,723 | 28,636 | 43,994 | 5,047 | 55,152 | 88,117 |
| EQUIPMENT | 21,164 | 21,619 | 118,039 | 111,349 | 52,551 | 81,201 | 81,201 | 88,117 |
| OTHER | 69,679 | 102,431 | 139,762 | 139,985 | 96,545 | 86,248 | 55,152 | 88,117 |
| TOTAL | 99,147 | 124,050 | 139,762 | 139,985 | 96,545 | 86,248 | 55,152 | 88,117 |
| INSURANCES | | | | | | | | |
| LIABILITY | 2,365 | 3,075 | 3,075 | 3,225 | 3,225 | 3,494 | - | - |
| TOTAL | 2,365 | 3,075 | 3,075 | 3,225 | 3,225 | 3,494 | - | - |
| TOTAL FIXED | \$ 921,804 | \$ 1,471,704 | \$ 916,017 | \$ 1,052,680 | \$ 1,445,225 | \$ 1,368,715 | \$ 1,438,228 | \$ 1,551,547 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|

| | | | | | | | | |
|-----------------------------|----------------|----------------|------------------|------------------|----------------|------------------|----------------|----------------|
| DISCRETIONARY | | | | | | | | |
| BOOKS & SUPPLIES | \$ 618,289 | \$ 526,860 | \$ 566,761 | \$ 707,620 | \$ 483,086 | \$ 568,581 | \$ 289,635 | \$ 422,996 |
| CONSULTANT,EVENTS ,PROGRAMS | 18,351 | 70,290 | 112,434 | 26,611 | 30,682 | 37,576 | 18,894 | 5,000 |
| TRAVEL | 43,330 | 68,316 | 187,779 | 34,325 | 31,366 | 48,907 | 30,898 | |
| DUES & MEMBERSHIPS | 17,699 | 24,827 | 18,287 | 22,757 | 20,145 | 20,332 | 23,577 | |
| STUDENT SERVICES | 60,169 | 51,539 | 75,466 | 63,732 | 41,212 | 58,567 | 42,737 | 15,000 |
| PUBLISHING & POSTAGE | 25,967 | 50,264 | 60,944 | 49,672 | 47,173 | 19,889 | 30,929 | 36,923 |
| BUILDING & EQUIP REPAIRS | 68,281 | 52,161 | 53,782 | 44,378 | 92,505 | 113,978 | 42,384 | |
| MISC. OPERATING | 52,926 | 94,183 | 104,287 | 77,175 | 96,568 | 133,795 | 246,178 | 301,038 |
| TOTAL | 905,022 | 938,440 | 1,179,740 | 1,026,270 | 842,737 | 1,001,625 | 725,233 | 780,967 |

| | | | | | | | | |
|---------------------------------|---------------|----------------|----------------|-------------------|----------------|----------------|---------------|-------------------|
| 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 | 73,489 | - |
| TELEPHONE LEASE/PURCH. | 16,002 | - | - | - | - | - | - | - |
| OTHER | 30,819 | 23,658 | 44,105 | 29,918 | 15,097 | - | - | - |
| TOTAL | 91,703 | 242,050 | 194,053 | 89,952 | 176,853 | 147,846 | 73,489 | - |
| RESERVES & TRANSFERS | \$ - | \$ - | \$ - | \$ 194,931 | \$ - | \$ - | \$ - | \$ 175,356 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SALARIES | \$ 9,771,864 | \$ 10,576,298 | \$ 11,415,439 | \$ 11,730,190 | \$ 10,715,852 | \$ 11,448,833 | \$ 12,262,109 | \$ 11,783,818 |
| FRINGE BENEFITS | 2,406,736 | 2,701,080 | 3,198,940 | 3,291,466 | 3,872,129 | 4,278,738 | 3,678,633 | 3,535,145 |
| FIXED EXPENSES | 589,008 | 1,015,443 | 593,665 | 757,418 | 841,856 | 1,008,683 | 1,021,544 | 1,111,545 |
| OTHER OPERATING | 489,748 | 712,223 | 694,638 | 486,514 | 303,645 | 445,995 | 506,905 | 400,074 |
| EQUIPMENT | 157,033 | 196,927 | 170,155 | 172,937 | 81,233 | 220,149 | 87,700 | - |
| RESERVES/TRANSFERS | - | - | - | - | - | - | - | 100,000 |
| TOTAL | \$ 13,414,389 | \$ 15,201,971 | \$ 16,072,837 | \$ 16,438,525 | \$ 15,814,715 | \$ 17,402,398 | \$ 17,556,891 | \$ 16,930,582 |

**MERRITT COLLEGE
SALARY ANALYSIS**

| | YTD | | YTD | | YTD | | YTD | | YTD | | YTD | | ADOPTED BUDGET |
|----------------------------|---------------------|--|----------------------|--|----------------------|--|----------------------|--|----------------------|--|----------------------|----------------------|----------------------|
| | ACTUAL 1999-2000 | | ACTUAL 2000-2001 | | ACTUAL 2001-2002 | | ACTUAL 2002-2003 | | ACTUAL 2003-2004 | | ACTUAL 2004-2005 | ACTUAL 2005-2006 | 2006-2007 |
| FACULTY | | | | | | | | | | | | | |
| INSTRUCTORS-REGULAR | \$ 4,011,016 | | \$ 4,021,919 | | \$ 4,074,666 | | \$ 3,905,622 | | \$ 3,835,569 | | \$ 3,646,783 | \$ 4,294,581 | \$ 5,252,060 |
| INSTRUCTORS-HOURLY | 1,996,973 | | 2,324,278 | | 2,667,929 | | 2,952,910 | | 2,711,395 | | 3,090,813 | 3,383,137 | 1,838,054 |
| DEPARTMENT CHAIRS | 211,502 | | 210,419 | | 238,890 | | 242,321 | | 136,851 | | 255,326 | 194,327 | 207,657 |
| COUNSELORS | 95,327 | | 210,299 | | 307,869 | | 330,987 | | 290,553 | | 369,837 | 316,807 | 308,722 |
| LIBRARIANS | 117,097 | | 106,765 | | 80,797 | | 153,894 | | 169,989 | | 187,926 | 194,926 | 196,929 |
| OTHER ASSIGNED TIME | 330,566 | | 415,428 | | 545,115 | | 549,174 | | 460,812 | | 397,979 | 235,185 | 183,777 |
| NON-TEACHING-NURSE | 96,278 | | 28,726 | | - | | - | | 67,965 | | 75,411 | 77,641 | 77,641 |
| NON-TEACHING HOURLY | 167,593 | | 209,703 | | 178,201 | | 124,757 | | 99,884 | | 98,940 | 218,104 | 59,642 |
| TOTAL | 7,028,352 | | 7,527,537 | | 8,093,467 | | 8,259,655 | | 7,773,018 | | 8,126,015 | 8,914,707 | 8,124,482 |
| CLASSIFIED | | | | | | | | | | | | | |
| REGULAR | 1,586,562 | | 1,746,945 | | 1,897,327 | | 1,878,606 | | 1,780,578 | | 1,867,240 | 2,094,609 | 2,376,270 |
| INSTRUCTIONAL AIDES | 193,369 | | 186,951 | | 226,693 | | 210,033 | | 214,575 | | 261,514 | 272,915 | 439,345 |
| OVERTIME | 45,086 | | 35,367 | | 43,111 | | 50,478 | | 28,201 | | 43,348 | 44,295 | - |
| CLERICAL HRLY | 253,920 | | 175,740 | | 231,370 | | 180,663 | | 129,357 | | 248,992 | 74,174 | - |
| STUDENT AIDES & ASSISTANTS | 33,497 | | 36,600 | | 47,944 | | 89,619 | | 27,638 | | 96,969 | 35,368 | 2,000 |
| INSTRUCTIONAL AIDES-HOURLY | 84,993 | | 141,612 | | 180,073 | | 202,859 | | 111,604 | | 110,081 | 56,671 | 2,000 |
| TOTAL | 2,197,427 | | 2,323,215 | | 2,626,518 | | 2,612,258 | | 2,291,953 | | 2,628,143 | 2,578,032 | 2,819,615 |
| ADMINISTRATORS | | | | | | | | | | | | | |
| ACADEMIC | 475,564 | | 613,868 | | 615,625 | | 770,883 | | 581,296 | | 601,989 | 673,838 | 744,412 |
| CLASSIFIED | 70,521 | | 111,678 | | 79,829 | | 87,364 | | 69,583 | | 93,696 | 95,532 | 95,309 |
| TOTAL | 546,085 | | 725,546 | | 695,454 | | 858,267 | | 650,881 | | 695,676 | 769,370 | 839,721 |
| TOTAL SALARIES | \$ 9,771,864 | | \$ 10,576,298 | | \$ 11,415,439 | | \$ 11,730,190 | | \$ 10,715,852 | | \$ 11,448,833 | \$ 12,262,109 | \$ 11,783,818 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| UTILITIES | | | | | | | | |
| GAS | \$ 78,332 | \$ 302,910 | \$ 150,569 | \$ 175,365 | \$ 184,750 | \$ 164,132 | \$ 200,210 | \$ 200,250 |
| LIGHTS & POWER | 207,058 | 411,689 | 211,185 | 337,283 | 407,276 | 537,427 | 492,174 | 565,250 |
| TELEPHONE | 109,166 | 84,090 | 82,833 | 88,051 | 85,465 | 77,875 | 81,526 | 92,650 |
| WATER | 88,288 | 96,460 | 85,065 | 104,679 | 59,894 | 126,632 | 112,821 | 127,500 |
| OTHER | 13,549 | 21,610 | 17,256 | 16,899 | 8,223 | 7,593 | 13,436 | 13,900 |
| TOTAL | 496,393 | 916,759 | 546,928 | 722,277 | 745,600 | 913,659 | 900,164 | 999,550 |
| LEASES | | | | | | | | |
| FACILITIES | 6,930 | 3,200 | 3,135 | 8,200 | 640 | 450 | 234 | 1,040 |
| EQUIPMENT | 57,650 | 23,445 | 25,925 | 26,941 | 95,616 | 94,574 | 121,146 | 110,955 |
| OTHER | 28,035 | 72,039 | 17,677 | - | - | - | - | - |
| TOTAL | 92,615 | 98,684 | 46,737 | 35,141 | 96,256 | 95,024 | 121,380 | 111,995 |
| TOTAL FIXED | \$ 589,008 | \$ 1,015,443 | \$ 593,665 | \$ 757,418 | \$ 841,856 | \$ 1,008,683 | \$ 1,021,544 | \$ 1,111,545 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| DISCRETIONARY | | | | | | | | |
| BOOKS & SUPPLIES | \$ 192,456 | \$ 131,031 | \$ 155,758 | \$ 122,850 | \$ 115,005 | \$ 168,215 | \$ 116,558 | \$ 17,200 |
| CONSULTANT, EVENTS, PROGRAMS | 23,747 | 358,555 | 266,457 | 40,215 | 22,041 | 59,937 | 41,410 | 5,300 |
| TRAVEL | 55,481 | 45,599 | 44,474 | 44,309 | 49,430 | 54,408 | 23,484 | 5,000 |
| DUES & MEMBERSHIPS | 22,867 | 16,469 | 17,754 | 19,613 | 26,929 | 17,801 | 22,763 | 30,401 |
| STUDENT SERVICES | 40,231 | 36,862 | 47,501 | 21,949 | 17,454 | 20,013 | 37,136 | 5,924 |
| PUBLISHING & POSTAGE | 95,138 | 33,176 | 59,841 | 88,899 | 46,453 | 41,240 | 56,196 | 15,000 |
| BUILDING & EQUIP. REPAIRS | 15,880 | 19,920 | 75,342 | 6,690 | 16,817 | 9,320 | 7,605 | |
| MISC. OPERATING | 43,848 | 70,611 | 27,511 | 141,989 | 9,516 | 75,062 | 201,752 | 321,249 |
| TOTAL | 489,748 | 712,223 | 694,638 | 486,514 | 303,645 | 445,995 | 506,905 | 400,074 |
| EQUIPMENT | | | | | | | | |
| INSTRUCTIONAL | 40,175 | 112,848 | 71,517 | 62,552 | 10,999 | 107,883 | 207 | - |
| NON-INSTRUCTIONAL | 62,196 | 84,079 | 80,627 | 77,403 | 41,734 | 111,195 | 87,494 | - |
| TELEPHONE LEASE/PURCH. | 34,048 | - | 18,011 | 32,982 | 28,500 | 1,071 | - | - |
| OTHER | 20,614 | - | - | - | - | - | - | - |
| TOTAL | \$ 157,033 | \$ 196,927 | \$ 170,155 | \$ 172,937 | \$ 81,233 | \$ 220,149 | \$ 87,700 | \$ - |
| RESERVES & TRANSFERS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |

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

| | YTD ACTUAL 2001-2002 | YTD ACTUAL 2002-2003 | YTD ACTUAL 2003-2004 | YTD ACTUAL 2004-2005 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|

| | | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DISCRETIONARY | | | | | | |
| BOOKS & SUPPLIES | \$ 155,758 | \$ 122,850 | \$ 115,005 | \$ 168,215 | \$ 116,558 | \$ 17,200 |
| CONSULTANT, EVENTS, PROGRAMS | 266,457 | 40,215 | 22,041 | 59,937 | 41,410 | 5,300 |
| TRAVEL | 44,474 | 44,309 | 49,430 | 54,408 | 23,484 | 5,000 |
| DUES & MEMBERSHIPS | 17,754 | 19,613 | 26,929 | 17,801 | 22,763 | 30,401 |
| STUDENT SERVICES | 47,501 | 21,949 | 17,454 | 20,013 | 37,136 | 5,924 |
| PUBLISHING & POSTAGE | 59,841 | 88,899 | 46,453 | 41,240 | 56,196 | 15,000 |
| BUILDING & EQUIP. REPAIRS | 75,342 | 6,690 | 16,817 | 9,320 | 7,605 | |
| MISC. OPERATING | 27,511 | 141,989 | 9,516 | 75,062 | 201,752 | 321,249 |
| TOTAL | 694,638 | 486,514 | 303,645 | 445,995 | 506,905 | 400,074 |

| | | | | | | |
|------------------------|-------------------|-------------------|------------------|-------------------|------------------|-------------|
| EQUIPMENT | | | | | | |
| INSTRUCTIONAL | 71,517 | 62,552 | 10,999 | 107,883 | 207 | - |
| NON-INSTRUCTIONAL | 80,627 | 77,403 | 41,734 | 111,195 | 87,494 | - |
| TELEPHONE LEASE/PURCH. | | 32,982 | 28,500 | - | - | - |
| OTHER | 18,011 | | 81,233 | 1,071 | - | - |
| TOTAL | \$ 170,155 | \$ 172,937 | \$ 81,233 | \$ 220,149 | \$ 87,700 | \$ - |
| RESERVES & TRANSFERS | | | | \$ - | \$ - | \$ 100,000 |

**BERKELEY CITY 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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SALARIES | \$ 4,209,308 | \$ 4,574,937 | \$ 5,113,962 | \$ 5,800,684 | \$ 5,246,206 | \$ 5,797,182 | \$ 6,165,243 | \$ 7,147,825 |
| FRINGE BENEFITS | 939,441 | 977,680 | 1,238,350 | 1,627,672 | 1,869,328 | 2,150,643 | 1,849,573 | 2,144,347 |
| FIXED EXPENSES | 1,072,901 | 1,122,544 | 1,238,004 | 1,272,203 | 1,392,901 | 1,324,084 | 1,335,035 | 167,986 |
| OTHER OPERATING | 293,216 | 260,891 | 377,123 | 290,771 | 215,426 | 432,311 | 301,222 | 194,642 |
| EQUIPMENT | 73,751 | 38,762 | 43,640 | 26,236 | 20,381 | 46,008 | 54,933 | - |
| RESERVES/TRANSFERS | - | 34,509 | - | - | - | - | - | 595,356 |
| TOTAL | \$ 6,588,617 | \$ 7,009,323 | \$ 8,011,079 | \$ 9,017,566 | \$ 8,744,242 | \$ 9,750,228 | \$ 9,706,006 | \$ 10,250,156 |

**BERKELEY CITY 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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| FACULTY | | | | | | | | |
| INSTRUCTORS-REGULAR | \$ 1,078,360 | \$ 1,123,856 | \$ 1,367,031 | \$ 1,587,353 | \$ 1,585,908 | \$ 1,832,617 | \$ 2,122,826 | \$ 2,516,228 |
| INSTRUCTORS-HOURLY | 1,245,054 | 1,409,644 | 1,514,043 | 1,804,559 | 1,265,983 | 1,467,818 | 1,599,461 | 1,495,147 |
| COUNSELORS | 126,252 | 207,201 | 243,468 | 202,868 | 239,089 | 248,416 | 193,760 | 261,739 |
| LIBRARIANS | 48,183 | 53,010 | 53,867 | 49,394 | 49,395 | 73,432 | 114,851 | 200,342 |
| OTHER ASSIGNED TIME | 259 | 223 | 13,925 | 40,058 | 108,662 | 147,671 | 21,266 | 33,831 |
| NON-TEACHING HOURLY | 126,019 | 100,703 | 69,327 | 144,179 | 61,669 | 105,598 | 167,097 | 93,281 |
| TOTAL | 2,624,127 | 2,894,637 | 3,261,661 | 3,828,411 | 3,310,706 | 3,875,553 | 4,219,261 | 4,600,568 |
| CLASSIFIED | | | | | | | | |
| REGULAR | 607,534 | 511,489 | 693,833 | 742,238 | 715,376 | 716,742 | 874,506 | 1,183,998 |
| INSTRUCTIONAL AIDES | 170,082 | 195,787 | 237,136 | 244,883 | 242,913 | 249,585 | 255,956 | 355,780 |
| OVERTIME | 6,881 | 18,183 | 15,939 | 5,596 | 758 | 3,897 | 10,082 | 10,000 |
| CLERICAL HRLY | 113,398 | 149,969 | 96,556 | 83,802 | 99,749 | 162,567 | 45,649 | 67,808 |
| STUDENT AIDES & ASSISTANTS | 28,162 | 48,793 | 47,549 | 11,553 | 31,642 | 32,832 | 12,077 | |
| INSTRUCTIONAL AIDES-HOURLY | 171,145 | 198,910 | 160,839 | 166,040 | 109,424 | 103,771 | 87,952 | 93,952 |
| TOTAL | 1,097,202 | 1,123,141 | 1,251,852 | 1,254,112 | 1,199,862 | 1,269,395 | 1,286,222 | 1,711,538 |
| ADMINISTRATORS | | | | | | | | |
| ACADEMIC | 416,824 | 488,545 | 520,620 | 636,728 | 654,204 | 568,558 | 572,445 | 740,410 |
| CLASSIFIED | 71,155 | 68,614 | 79,829 | 81,433 | 81,434 | 82,677 | 87,315 | 96,309 |
| TOTAL | 487,979 | 557,159 | 600,449 | 718,161 | 735,638 | 652,234 | 659,760 | 835,719 |
| TOTAL SALARIES | \$ 4,209,308 | \$ 4,574,937 | \$ 5,113,962 | \$ 5,800,684 | \$ 5,246,206 | \$ 5,797,182 | \$ 6,165,243 | \$ 7,147,825 |

**BERKELEY CITY 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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| UTILITIES | | | | | | | | |
| LIGHTS & POWER | \$ 7,353 | \$ 8,467 | \$ 19,097 | \$ 50,237 | \$ 48,223 | \$ 45,044 | \$ 15,803 | \$ 44,331 |
| TELEPHONE | 43,132 | 35,965 | 30,732 | 27,337 | 27,437 | 29,273 | 24,196 | 31,500 |
| GARBAGE | | | 765 | 2,976 | 315 | 5,130 | 3,757 | 15,000 |
| WATER AND OTHER | 1,876 | 1,257 | 2,609 | 3,424 | 1,058 | 4,407 | 2,325 | 18,150 |
| TOTAL | 52,361 | 45,609 | 53,223 | 83,974 | 77,033 | 83,854 | 46,081 | 108,981 |
| LEASES | | | | | | | | |
| FACILITIES | | | | | | | | |
| EQUIPMENT | 969,056 | 1,015,721 | 1,126,644 | 1,127,317 | 1,243,856 | 1,184,865 | 1,237,516 | - |
| OTHER | 2,751 | 2,988 | 37,076 | 36,528 | 43,685 | 48,576 | 51,439 | 59,005 |
| TOTAL | 1,020,540 | 1,076,935 | 1,184,781 | 1,188,229 | 1,315,868 | 1,240,230 | 1,288,955 | 59,005 |
| TOTAL FIXED | \$ 1,072,901 | \$ 1,122,544 | \$ 1,238,004 | \$ 1,272,203 | \$ 1,392,901 | \$ 1,324,084 | \$ 1,335,035 | \$ 167,986 |

**BERKELEY CITY 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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| DISCRETIONARY | | | | | | | | |
| BOOKS & SUPPLIES | \$ 51,920 | \$ 66,899 | \$ 43,877 | \$ 22,812 | \$ 25,865 | \$ 35,256 | \$ 19,531 | \$ 30,000 |
| CONSULTANT,EVENTS ,PROGRAMS | 56,050 | 64,688 | 191,916 | 93,398 | 55,515 | 228,499 | 174,296 | 40,900 |
| TRAVEL | 22,508 | 19,956 | 34,560 | 19,536 | 8,325 | 14,364 | 12,434 | 30,105 |
| DUES & MEMBERSHIPS | 19,371 | 5,445 | 10,410 | 11,772 | 10,639 | 8,076 | 8,087 | 12,150 |
| STUDENT SERVICES | 3,800 | 6,039 | 6,694 | 4,160 | 5,043 | 6,933 | 5,531 | 6,000 |
| PUBLISHING & POSTAGE | 29,683 | 35,369 | 16,464 | 11,345 | 29,525 | 42,951 | 20,527 | 22,500 |
| BUILDING & EQUIP. REPAIRS | 7,074 | 2,900 | 10,585 | 45,565 | 35,253 | 47,159 | 4,007 | 4,000 |
| MISC. OPERATING | 102,810 | 59,595 | 62,617 | 82,183 | 45,261 | 49,075 | 56,808 | 48,987 |
| TOTAL | 293,216 | 260,891 | 377,123 | 290,771 | 215,426 | 432,311 | 301,222 | 194,642 |
| EQUIPMENT | | | | | | | | |
| INSTRUCTIONAL | 15,488 | - | 4,018 | 532 | 385 | 12,638 | | |
| 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 | | | |
| TOTAL | 73,751 | 38,762 | 43,640 | 26,236 | 20,381 | 46,008 | 54,933 | - |
| RESERVES & TRANSFERS | \$ - | \$ 34,509 | | | | | | \$ 595,356 |

Notes:
Reserves & Transfers consist of the following:
Reserves from Lease Balances - \$495,356
Reserves - President's Discretion - \$100,000

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|-----------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| SALARIES | \$ 7,129,277 | \$ 7,849,450 | \$ 8,638,442 | \$ 9,539,477 | \$ 8,061,090 | \$ 7,876,680 | \$ 9,194,635 | \$ 10,189,026 |
| FRINGE BENEFITS | 2,155,510 | 2,242,809 | 2,600,343 | 2,676,011 | 3,979,033 | 3,939,878 | 7,938,985 | 4,253,074 |
| FIXED EXPENSES | 1,049,154 | 947,272 | 1,052,529 | 1,080,630 | 1,127,737 | 1,115,918 | 1,195,146 | 1,392,022 |
| OTHER OPERATING | 5,920,803 | 7,240,385 | 7,231,306 | 7,320,972 | 6,468,599 | 6,488,788 | 6,656,821 | 6,538,588 |
| EQUIPMENT | 608,587 | 664,027 | 394,643 | 186,626 | 101,184 | 103,509 | 132,112 | - |
| TOTAL | 16,863,331 | 18,943,943 | 19,917,263 | 20,803,716 | 19,737,643 | 19,524,774 | 25,117,699 | 22,352,710 |

OTHER SPECIAL ITEMS

| UNALLOCATED COLLEGE DISTRIBUTION | | | | | | | | |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| TRANSFERS, DEBT SERVICE | 760,016 | 844,408 | 1,267,445 | - | 937,780 | 991,568 | 1,358,357 | 8,099,957 |
| TOTAL | 760,016 | 844,408 | 1,267,445 | - | 937,780 | 991,568 | 1,358,357 | 1,813,753 |
| | | | | | | | | 9,913,710 |
| ENDING FUND BALANCE | \$ 7,096,880 | \$ 6,793,357 | \$ 6,462,990 | \$ 2,702,761 | \$ 7,095,883 | \$ 6,616,574 | \$ 7,224,371 | \$ 5,612,524 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|------------------------------|----------------------------|----------------------------|----------------------------|--------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| FACULTY | | | | | | | | |
| OTHER ASSIGNED TIME | \$ 138,933 | \$ 154,510 | \$ 154,992 | \$ 169,104 | \$ 169,279 | \$ 169,104 | \$ 317,290 | \$ 215,193 |
| RETIREMENT PROGRAM (FACULTY) | | | | 487,890 | | | | |
| COUNSELOR | - | - | - | 34,225 | | 798 | 25,804 | 55,283 |
| FACULTY PARTY | 41,456 | 53,114 | 175,237 | 244,213 | 130,087 | 210,351 | 184,669 | 10,592 |
| NON TEACHING FACULTY | | | | 935,432 | 299,366 | 380,252 | 527,763 | 281,068 |
| TOTAL | 180,389 | 207,624 | 330,229 | 935,432 | 299,366 | 380,252 | 527,763 | 281,068 |
| CLASSIFIED | | | | | | | | |
| REGULAR | 4,318,258 | 4,451,273 | 4,695,035 | 5,321,295 | 5,040,473 | 5,048,347 | 5,670,368 | 6,752,619 |
| OVERTIME | 267,074 | 325,741 | 271,727 | 141,151 | 35,574 | 77,295 | 261,631 | 47,690 |
| CLERICAL HRLY | 356,439 | 440,870 | 656,582 | 598,692 | 337,081 | 360,216 | 404,991 | 97,050 |
| STUDENT AIDES & ASSISTAN | 51,844 | 120,674 | 152,083 | 83,072 | 43,278 | 34,921 | 29,372 | 16,000 |
| INSTRUCTIONAL AIDES | 102,440 | 109,240 | 98,074 | 129,716 | 93,098 | 151,064 | 131,984 | 155,504 |
| TOTAL | 5,096,055 | 5,447,798 | 5,873,501 | 6,273,926 | 5,549,504 | 5,671,842 | 6,498,346 | 7,068,863 |
| ADMINISTRATORS | | | | | | | | |
| ACADEMIC | 983,189 | 1,094,429 | 1,123,441 | 955,004 | 1,192,609 | 654,068 | 686,804 | 970,669 |
| CLASSIFIED | 869,644 | 1,099,599 | 1,311,271 | 1,375,115 | 1,019,611 | 1,170,518 | 1,481,722 | 1,848,426 |
| TOTAL | 1,852,833 | 2,194,028 | 2,434,712 | 2,330,119 | 2,212,220 | 1,824,586 | 2,168,526 | 2,819,095 |
| TOTAL SALARIES | \$ 7,129,277 | \$ 7,849,450 | \$ 8,638,442 | \$ 9,539,477 | \$ 8,061,090 | \$ 7,876,680 | \$ 9,194,635 | \$ 10,169,026 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--------------------|----------------------------|----------------------------|----------------------------|--------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| UTILITIES | | | | | | | | |
| GARBAGE | \$ 122,396 | \$ 118,281 | \$ 141,750 | \$ 137,136 | \$ 109,090 | \$ 113,475 | \$ 112,009 | \$ 120,000 |
| GAS | 17,206 | 28,641 | 3,960 | 16,137 | 9,695 | 9,695 | (37,359) | 35,000 |
| LIGHTS & POWER | 165,335 | 101,577 | 125,981 | 129,187 | 115,565 | 159,296 | 145,465 | 150,566 |
| TELEPHONE | 205,813 | 176,288 | 164,796 | 139,509 | 212,659 | 170,405 | 155,060 | 185,380 |
| WATER | 17,319 | 14,524 | 17,404 | 18,594 | 18,108 | 19,468 | 16,611 | 18,600 |
| OTHER | 19,255 | 16,313 | 18,448 | 19,362 | 20,641 | 24,294 | 25,911 | 26,100 |
| TOTAL | 547,324 | 455,624 | 472,339 | 459,925 | 476,073 | 496,632 | 417,697 | 535,646 |
| LEASES | | | | | | | | |
| FACILITIES | 20,785 | 36,750 | 53,825 | 116,306 | 108,921 | 105,389 | 92,466 | 101,646 |
| EQUIPMENT | 163,863 | 126,058 | 78,738 | 83,799 | 93,864 | 91,415 | 132,871 | 160,740 |
| OTHER | 38,837 | 43,841 | 29,707 | 18,767 | | | | |
| TOTAL | 223,485 | 206,649 | 162,270 | 218,872 | 202,805 | 196,805 | 225,337 | 262,386 |
| INSURANCES | | | | | | | | |
| PROPERTY | 122,579 | 120,163 | 210,327 | 112,115 | 112,115 | 147,135 | 167,231 | 174,110 |
| LIABILITY | 117,283 | 125,323 | 144,574 | 229,504 | 266,448 | 202,579 | 305,575 | 326,030 |
| STUDENT ACCIDENT | 38,483 | 37,513 | 63,019 | 60,214 | 70,266 | 72,767 | 79,306 | 83,850 |
| TOTAL | 278,345 | 282,999 | 417,920 | 401,833 | 448,859 | 422,481 | 552,112 | 583,990 |
| TOTAL FIXED | \$ 1,049,154 | \$ 947,272 | \$ 1,052,529 | \$ 1,080,630 | \$ 1,127,737 | \$ 1,115,918 | \$ 1,195,146 | \$ 1,392,022 |

**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 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|--------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|
| DISCRETIONARY | | | | | | | | |
| BOOKS & SUPPLIES | \$ 379,371 | \$ 493,358 | \$ 372,932 | \$ 448,320 | \$ 386,326 | \$ 373,541 | \$ 360,007 | \$ 381,240 |
| LEGAL, AUDIT, PROFESSION | 1,741,521 | 1,861,638 | 1,599,376 | 1,685,588 | 1,349,747 | 1,031,833 | 1,302,686 | 906,215 |
| SHERIFF CONTRACT | 2,168,070 | 2,260,034 | 2,335,913 | 2,627,010 | 2,688,122 | 2,710,552 | 3,038,444 | 3,065,394 |
| TRAVEL | 283,431 | 472,322 | 378,996 | 172,760 | 107,638 | 106,967 | 131,408 | 188,670 |
| DUES & MEMBERSHIP | 66,552 | 68,816 | 79,750 | 87,629 | 45,290 | 47,121 | 44,631 | 57,295 |
| TRANS EXPENSE/INVEST-PO | - | 340,776 | 305,087 | 302,573 | 510,928 | 330,654 | 178,039 | - |
| PUBLISHING, PROMOTIONS & | 457,117 | 713,719 | 783,586 | 762,799 | 251,816 | 332,911 | 411,470 | 639,641 |
| BUILD & EQUIP. REPAIRS, SE | 535,233 | 586,512 | 881,840 | 794,517 | 491,999 | 786,751 | 851,991 | 917,970 |
| MISC. OPERATING | 290,508 | 443,210 | 493,826 | 439,776 | 656,733 | 756,458 | 338,135 | 382,163 |
| TOTAL | 5,920,803 | 7,240,385 | 7,231,306 | 7,320,972 | 6,488,599 | 6,488,788 | 6,656,621 | 6,538,588 |
| EQUIPMENT | | | | | | | | |
| NON-INSTRUCTIONAL | 528,913 | 607,746 | 392,643 | 184,326 | 101,184 | 103,509 | 132,112 | - |
| TELEPHONE & LEASE/PURCH | 28,255 | - | - | 2,300 | - | - | - | - |
| OTHER | 51,419 | 56,281 | 2,000 | - | - | - | - | - |
| TOTAL | 608,587 | 664,027 | 394,643 | 186,626 | 101,184 | 103,509 | 132,112 | - |
| TRANSFERS/DEBT SERVICES | | | | | | | | |
| RESTRICTED FUND DSPS | 760,016 | 844,408 | 917,445 | 937,780 | 937,780 | 991,568 | 995,746 | 1,054,693 |
| ASSOCIATED STUDENTS | - | - | 350,000 | 700,000 | - | - | 135,000 | 135,000 |
| DEBT SERVICE | - | - | - | - | - | - | 227,511 | 624,060 |
| SPECIAL RESERVE #2-Medic | - | - | - | - | - | - | - | - |
| TOTAL | \$ 760,016 | \$ 844,408 | \$ 1,267,445 | \$ 1,637,780 | \$ 937,780 | \$ 991,568 | \$ 1,356,357 | \$ 1,813,753 |

**CENTRAL SUPPORT SERVICES
UNALLOCATED DISTRIBUTION & RESERVE**

| UNALLOCATED DISTRIBUTION FOR | | | | | | YTD ACTUAL 2004-2005 | YTD ACTUAL 2005-2006 | ADOPTED BUDGET 2006-2007 |
|-----------------------------------|--|--|--|--|--|----------------------------|----------------------------|--------------------------------|
| BOOKSTORE COMMISSION | | | | | | | | 121,500 |
| TENURE REVIEW/OTHER ASSIGNED TIME | | | | | | | | 320,872 |
| PART-TIME PARTY YEAR 1-2004-05 | | | | | | | | 789,302 |
| PFT OFFICE HOURS | | | | | | | | 260,000 |
| ENCUMBRANCE CARRYOVER | | | | | | | | 100,000 |
| CASH RECEIPTS ALLOCATION | | | | | | | | 534,627 |
| CONTINGENCY | | | | | | | | 200,000 |
| PFT LEAVE BANKING | | | | | | | | 1,366,040 |
| COLA - ACADEMIC FACULTY | | | | | | | | 1,402,094 |
| RESTORATION | | | | | | | | 850,000 |
| MERRITT POLICE ACADEMY | | | | | | | | 175,000 |
| ONE TIME PURPOSE FUNDS-PROP 98 | | | | | | | | 364,105 |
| ONE TIME PURPOSE - EDUC TRAILER | | | | | | | | 1,268,570 |
| ONE TIME PURPOSE - BASIC SKILLS | | | | | | | | 347,847 |
| TOTAL | | | | | | | | 8,099,957 |

UNRESTRICTED GENERAL FUND

2006-07

AUTHORIZED STAFFING

Management

54.50 FTE

Faculty

359.28 FTE

Classified

370.73 FTE

TOTAL

784.51 FTE

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|-------------------------------------|-----------|---------|-------------|
| <u>MANAGEMENT</u> | | | |
| PRESIDENT | CERVANTES | CECILIA | 1.00 |
| DIVISION DEAN | SIMON | PETER | 1.00 |
| DIVISION DEAN | JONES | MAURICE | 1.00 |
| DEAN OF STUDENT SUPPORT SERV | VACANT | JOHNSON | 1.00 |
| BUSINESS AND ADMINISTRATIVE MANAGER | WILLIS | CONNIE | 1.00 |
| VP OF INSTRUCTION | WISE | ALLEN | 1.00 |
| VP OF STUDENT SERVICES | COMPTON | KERRY | 1.00 |
| TOTAL | | | 7.00 |

| | | | |
|--|-----------------|----------|------|
| <u>FACULTY</u> | | | |
| 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 |
| COUNSELOR | BOLLENTINO | LAURA | 0.50 |
| ARTICULATION COUNSELOR | VACANT | SERNA | 0.70 |
| EOPS CO-ORDINATOR | GRILL | BOB | 0.20 |
| ASSIGNED TIME FAC. SPEC CURRICULUM | VACANT | JONES | 0.50 |
| ASSIGNED TIME FAC. SPEC-COLL. FAC.SENATE | | | |

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2006-07

| 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 | 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 | HAGGERTY | SAMUEL | 1.00 |
| INSTRUCTOR | HALL | STEWART | 1.00 |
| INSTRUCTOR | JARAMILLO | ED | 1.00 |
| INSTRUCTOR | JORDAN | MYRON | 0.75 |
| INSTRUCTOR | KIRCHER | ANN | 1.00 |

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|------------|--------------|-----------|------|
| INSTRUCTOR | LEONARD | MIMI | 1.00 |
| INSTRUCTOR | LORETTO | EDDIE | 1.00 |
| INSTRUCTOR | NGUYEN | DANNY | 1.00 |
| INSTRUCTOR | NOORBAKSH | 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 | SAFIR | ANDREA | 1.00 |
| INSTRUCTOR | SCHWEIKHARDT | PETER | 1.00 |
| INSTRUCTOR | SCOTT | BISHOP | 1.00 |
| INSTRUCTOR | SMITH | SHERONE | 1.00 |
| INSTRUCTOR | STEINER | JOHN SETH | 1.00 |
| INSTRUCTOR | STRONG | NATHAN | 1.00 |

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|------------|------------|-------------|--------------|
| 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 | DUNCAN | 1.00 |
| INSTRUCTOR | VACANT | HERNANDEZ | 1.00 |
| INSTRUCTOR | VACANT | SAFDIE | 1.00 |
| INSTRUCTOR | VACANT | BOURGAIN | 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 | JONES | 0.50 |
| INSTRUCTOR | VILLEGAS | ANTHONY | 1.00 |
| INSTRUCTOR | WILLIAMS | WENDY | 1.00 |
| INSTRUCTOR | WIRTH | MICHAEL | 1.00 |
| 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 2006-07

| TITLE | LAST | FIRST | FTE |
|--------------------------------------|-----------------|------------|------|
| <u>CLASSIFIED</u> | | | |
| 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 | SAMPATHRAJ | BALAMURALI | 1.00 |
| CUSTODIAN | ASHFORD | EDWARD | 1.00 |
| CUSTODIAN | VACANT | CARRILLO | 1.00 |
| CUSTODIAN | VACANT | FULLER | 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 |
| DUPPLICATING 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 2006-07

| 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 | HOPKINS | CAMILLE | 1.00 |
| PROGRAM SPECIALIST/TRANSFER CENTER | MARRO | MARVIN GREG | 1.00 |
| PUBLIC INFORMATION OFFICER | SCHERMERHORN | SHIRLEY | 1.00 |
| 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 | FERNANDEZ | MIRIAM | 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 | TORRES | LYN | 1.00 |
| STAFF ASST/ADM. SERV | BARNETT | JANET | 1.00 |
| STAFF ASST/ADMIN | VACANT | NAGLE | 1.00 |

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2006-07

| 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 | ONEAL | ANNA | 1.00 |
| TOTAL | | | <u>54.75</u> |
| TOTAL AUTHORIZED | | | <u><u>141.59</u></u> |

2006-2007 PERMANENT PART TIME ADDITIONS

| | | |
|----------------------------|-----|------|
| AUDIO VISUAL SERVICES ASST | NEW | 0.48 |
| INSTR ASSISTANT | NEW | 0.65 |
| DUPPLICATING TECH | NEW | 0.48 |
| LIBRARY TECHNICIAN | NEW | 0.13 |

TOTAL ADDITIONS1.74**GRAND TOTAL**143.33

LANEY COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|--|--------------|---------|--------------|
| <u>MANAGEMENT</u> | | | |
| PRESIDENT | CHONG | FRANK | 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 | KENDRIX | JAMES | 1.00 |
| VP OF INSTRUCTION | WEBB | ELNORA | 1.00 |
| VP OF STUDENT SERVICES | MCLEAN | CARLOS | 1.00 |
| DIVISION DEAN | ANDREINI | PHILIP | 1.00 |
| DEAN OF STUDENT SERVICES-EOPS | WRIGHT | EDWARD | 1.00 |
| TOTAL | | | 10.00 |

| | | | |
|-------------------------|----------|-------------|------|
| <u>FACULTY</u> | | | |
| ASSIGNED TIME-FAC. SPEC | THADANI | INDRA C. | 1.00 |
| COACH | BRETZ | KIMBERLY | 0.10 |
| COACH | SISNEROS | HEATHER | 0.10 |
| COACH | ZAPATA | FRANCISCO | 0.10 |
| COACH | UCHUMI | 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 2006-07

| TITLE | LAST | FIRST | FTE |
|-------------------|----------------|--------------|------|
| EOPS COORDINATOR | MC GEE | 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 | BOURGAIN | 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 | DAVILA-SANCHEZ | ARTURO | 1.00 |
| INSTRUCTOR | DING | HEATHER | 1.00 |

LANEY COLLEGE

ADOPTED BUDGET 2006-07

| 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 | SONIA | 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 | HASHIMOTO | RICHARD | 1.00 |
| 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 | 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 |
| INSTRUCTOR | MACKRODT | RONALD | 1.00 |

LANEY COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|------------|------------------|----------|------|
| INSTRUCTOR | MITCHELL | DAVID | 1.00 |
| INSTRUCTOR | MOORE | MAE | 0.50 |
| INSTRUCTOR | MULLEN | DAVID | 1.00 |
| INSTRUCTOR | NGUYEN | TUAN | 1.00 |
| INSTRUCTOR | NICOL | NEL | 1.00 |
| INSTRUCTOR | PAPPERT | 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 | 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 |
| INSTRUCTOR | SMITH | ANGELA | 1.00 |
| INSTRUCTOR | SMITH | DERRICK | 1.00 |

LANEY COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|------------|------------------|----------------|------|
| 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-ZAVVALA | SUSAN | 1.00 |
| INSTRUCTOR | TORRES | MICHAEL | 1.00 |
| INSTRUCTOR | UCHUMI | GERALD | 1.00 |
| INSTRUCTOR | VACANT | AWAKOIAYE | 1.00 |
| INSTRUCTOR | VACANT | BANKSTON | 1.00 |
| INSTRUCTOR | VACANT | BROYER | 1.00 |
| INSTRUCTOR | VACANT | JACOBS, JR | 1.00 |
| INSTRUCTOR | VACANT | JATCZAK | 1.00 |
| INSTRUCTOR | VACANT | LEAL | 1.00 |
| INSTRUCTOR | VACANT | PAVELKA-LODATA | 1.00 |
| INSTRUCTOR | VACANT | PYGEORGE | 1.00 |
| INSTRUCTOR | VACANT | SCHWEIKHARDT | 1.00 |
| INSTRUCTOR | VACANT | SHORT | 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 | WILLIAMSON | KATHERINE. | 1.00 |
| INSTRUCTOR | WILLSON | DOROTHY | 1.00 |
| INSTRUCTOR | WOLLENBERG | CHARLES | 0.40 |
| INSTRUCTOR | YASUE | BARBARA | 1.00 |
| INSTRUCTOR | ZAPATA | FRANCISCO | 1.00 |

LANEY COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|--------------|---------|----------|---------------|
| INSTRUCTOR | ZHANG | ZULIAN | 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 | | | 136.87 |

CLASSIFIED

| | | | |
|--|-------------|-----------|------|
| 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 | VACANT | HIGSMITH | 1.00 |
| CUSTODIAN | JAMES | DAVID | 1.00 |
| CUSTODIAN | LOPEZ | JAVIER | 1.00 |
| CUSTODIAN | NGUYEN | KIM | 1.00 |

LANEY COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|----------------------------------|---------------|--------------------|------|
| CUSTODIAN | NUNO | SAMUEL | 1.00 |
| CUSTODIAN | SANCHEZ | KWI | 1.00 |
| CUSTODIAN | VACANT | THOMAS | 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 | VACANT | MILLER | 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 | KENISON | JOHN | 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 | RAHMAN | PARVEEN | 1.00 |
| LIBRARY TECH II | VACANT | TRAYLOR | 0.10 |
| LIBRARY TECH II | WALLACE | ROSETTA | 1.00 |
| LIBRARY TECH II/SR. | SKINNER-DEMPS | ANDREW | 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 2006-07

| TITLE | LAST | FIRST | FTE |
|---------------------------------------|----------------|-----------|------|
| PRINCIPAL CLERK | ROBERTS | KINETTA | 1.00 |
| PRINCIPAL ACCOUNTING TECH | CONVERSION | PARIS | 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 | RHONE | JOSEPHINE | 1.00 |
| SECRETARY | WONG | KIM | 1.00 |
| SECRETARY/STUDENT SERVICES | MANN | INA | 1.00 |
| SR CLERICAL ASST/PLACEMENT | VACANT | PEREZ | 0.50 |
| SR CLERICAL ASST/BUSINESS | CONVERSION | PARIS | 0.50 |
| SR DUP SERV TECH | ROSS | BETTY | 1.00 |
| SR LIBRARY TECH | VACANT | GARCIA | 1.00 |
| SR SECRETARY STENO | CROSBY | AUDREY | 1.00 |
| SR STORES WORKER | HIGHSMITH | WILLIAM | 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 | GREEN | DEBRA | 1.00 |
| STAFF ASSISTANT/ADMIN (GENERAL) | TORRES | LYNN | 1.00 |
| STAFF ASSISTANT/DEAN'S OFFICE | TRAN | TUAN | 1.00 |
| STAFF ASSISTANT/DEPARTMENT NETWORK | CAVE | JIM | 1.00 |
| STAGE & PRODUCTION SUPERVISOR | FLEMING | ROBERT | 1.00 |
| STUDENT EMPLOYMENT SPECIALIST | | | |

LANEY COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|-------------------------------|----------|--------|---------------|
| SUPERVISOR, BUSINESS SERVICES | PARRIS | KANIKA | 1.00 |
| TOOLROOM KEEPER | SAAVEDRA | GUIDO | 1.00 |
| TUTORIAL SERV SPEC | WILLIAMS | WANDRA | 1.00 |
| TOTAL | | | 80.55 |
| TOTAL AUTHORIZED | | | 227.42 |

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 |
| TOTAL | | | 5.20 |

MERRITT COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|-------------------------------------|------------|-----------|-------------|
| <u>MANAGEMENT</u> | | | |
| PRESIDENT | HERRING | GEORGE | 1.00 |
| DIVISION DEAN | CORDOVA | HECTOR | 1.00 |
| DIVISION DEAN | VACANT | YEE | 1.00 |
| DEAN OF STUDENTS SERVICES & EOPS | POWELL | ANTHONY | 1.00 |
| BUSINESS AND ADMINISTRATIVE MANAGER | BELL | JACQUELIN | 1.00 |
| VP OF INSTRUCTION | BERRY | LINDA | 1.00 |
| VP OF STUDENT SERVICES | JORDAN-COX | CARMEN | 1.00 |
| TOTAL | | | 7.00 |

FACULTY

| | | | |
|--|---------------|-------------|------|
| ASSIGNED TIME-DIRECTOR OF NURSING | WILLIAMS | DAWN | 1.20 |
| ASSIGNED TIME-FAC. SPEC | BOUGAE | KAREN | 1.00 |
| ASSIGNED TIME-FAC. SPEC | VACANT | MARCULIONIS | 0.23 |
| ASSIGNED TIME-FAC. SPEC, RAD TECH DIRECTOR | YATES | JENNIFER | 0.50 |
| INSTRUCTOR | PARK | TAE-SOON | 1.00 |
| ASSIGNED TIME-FAC. SPEC | GREENSIDE | MARK | 0.50 |
| DEPARTMENT CHAIR | BRANCA | THOMAS | 0.50 |
| DEPARTMENT CHAIRS | VARIOUS STAFF | KIMBERLY | 3.10 |
| COUNSELOR | BLACKWELL | CARLOS | 1.00 |
| COUNSELOR | MCCLEAN | STEVEN | 1.00 |
| COUNSELOR | PANTELL | ALLEN | 1.00 |
| COUNSELOR | SHRIVER | LESLIE | 1.00 |
| COUNSELOR | SCURRY | MARTA | 1.00 |
| COUNSELOR | ZIELKE | HILLARY | 1.00 |
| INSTRUCTOR | ALTMAN | EVANGELINE | 1.00 |
| INSTRUCTOR | AUGUSTINE | ANNA | 1.00 |
| INSTRUCTOR | BALSLEY | ANNE | 1.00 |
| INSTRUCTOR | BECKES | ANITA | 1.00 |
| INSTRUCTOR | BLACK | | |

MERRITT COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|------------|-------------|--------------------|------|
| INSTRUCTOR | BRACY | CAROLYN | 1.00 |
| INSTRUCTOR | BRANCA | THOMAS | 0.50 |
| INSTRUCTOR | BRATCHETTE | LYNN | 1.00 |
| INSTRUCTOR | BROWN | SIRI | 1.00 |
| INSTRUCTOR | CHAMBERLAIN | RAYMOND | 1.00 |
| INSTRUCTOR | CHAPIN | CLAIRE | 1.00 |
| INSTRUCTOR | COLE | IONA | 1.00 |
| INSTRUCTOR | COMPTON | MAURICE | 1.00 |
| INSTRUCTOR | CUSTARD | JACQUELINE | 1.00 |
| INSTRUCTOR | DIXON | MARGARET | 1.00 |
| INSTRUCTOR | DRINNON | JON | 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 | GIORGI | GISELLE | 1.00 |
| INSTRUCTOR | GRAMPP | CHRISTOPHER | 1.00 |
| INSTRUCTOR | GRANT | RONALD | 1.00 |
| INSTRUCTOR | GREENSIDE | MARK | 0.50 |
| INSTRUCTOR | GUERRERO | ESTHER | 1.00 |
| INSTRUCTOR | HANRAHAN | MONTÉ | 1.00 |
| INSTRUCTOR | HOLLOWAY | JASON | 1.00 |
| INSTRUCTOR | VACANT | HOUSTON | 1.00 |
| INSTRUCTOR | IDOWU | OLUFUNMILA (GRACE) | 1.00 |
| INSTRUCTOR | JOANS | BARBARA | 1.00 |
| INSTRUCTOR | JOE | SU MAN | 1.00 |
| INSTRUCTOR | JOHNSON | TODD | 1.00 |

MERRITT COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|------------|------------------|-----------|------|
| INSTRUCTOR | KELLY | MLA | 1.00 |
| INSTRUCTOR | KHAJA | WASEEM | 0.47 |
| INSTRUCTOR | KREISLER | EDITH | 1.00 |
| INSTRUCTOR | LAKE | CAROLYN | 1.00 |
| INSTRUCTOR | VACANT | LAWRENCE | 1.00 |
| INSTRUCTOR | LIVINGSTON | HELENKA | 1.00 |
| INSTRUCTOR | MARCIULIONIS | INGA | 1.00 |
| INSTRUCTOR | MC FARLAND | LAURA | 1.00 |
| INSTRUCTOR | MCCRAY | ARJA | 1.00 |
| INSTRUCTOR | MCDONALD | NEWT | 1.00 |
| INSTRUCTOR | MOFIDI | FERESHTEH | 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 | GONZALEZ-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 | 1.00 |
| INSTRUCTOR | STROHL | DAVID | 1.00 |
| INSTRUCTOR | THOMAN | LUISA | 1.00 |
| INSTRUCTOR | THOMAS | JUDITH | 1.00 |
| INSTRUCTOR | THOMPSON | STACY | 1.00 |
| INSTRUCTOR | TROTTER | AUDREY | 1.00 |
| INSTRUCTOR | VACANT | GUMBRECHT | 1.00 |

MERRITT COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|------------|-----------|-----------|-------|
| INSTRUCTOR | VACANT | CORDOVA | 1.00 |
| INSTRUCTOR | VACANT | GIN | 0.60 |
| INSTRUCTOR | VACANT | LOVE | 1.00 |
| INSTRUCTOR | VACANT | MUSE/COLE | 1.00 |
| INSTRUCTOR | VACANT | NEWTON | 1.00 |
| INSTRUCTOR | VACANT | RUSSELL | 1.00 |
| INSTRUCTOR | VACANT | SCHWARZ | 1.00 |
| INSTRUCTOR | VACANT | SORELLS | 1.00 |
| INSTRUCTOR | WINDLE | STEPHANIE | 1.00 |
| INSTRUCTOR | VANSPANJE | MIKA | 1.00 |
| INSTRUCTOR | WHITFIELD | CYNTHIA | 1.00 |
| INSTRUCTOR | BAUER | KATHLEEN | 1.00 |
| INSTRUCTOR | WILLIAMS | 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 |
| TOTAL | | | 94.00 |

CLASSIFIED

| | | | |
|---------------------------|-------------|-----------|------|
| ACADEMIC SUPPORT SERVICES | GARNER-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 | VACANT | BRICE | 1.00 |
| CUSTODIAN | VACANT | CIRAULO | 1.00 |
| CUSTODIAN | DILLARD | RANDY | 1.00 |

MERRITT COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|---|------------------|----------------|------|
| CUSTODIAN | EALY | VINCENT | 1.00 |
| CUSTODIAN | VACANT | MARTIN | 1.00 |
| CUSTODIAN | VACANT | JACKSON | 1.00 |
| CUSTODIAN | CAIN | DWAYNE | 1.00 |
| CUSTODIAN | GREEN | COLTON | 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 |
| INSTRUCTIONAL ASST.-ART | SHAPIRO | SAADI | 0.50 |
| 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 |
| STAFF SERVICES SPECIALIST | BRADLEY | SADIE | 1.00 |
| PRINCIPAL ACCT TECH | MCPHEE | NANCY | 1.00 |
| STAFF ASSIST- BUS SERV | POPE | DIAMOND | 1.00 |
| PRINCIPAL LIBRARY TECH | THAI | NGHIEM LANG | 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 | 1.00 |
| SCIENCE LAB TECH-LANDSCAPE/HORTICULTURE | SEALUND | MAURA | 1.00 |
| SCIENCE LAB TECH-CHEMISTRY | SANO | TIMOTHY | 1.00 |
| SCIENCE LAB TECH | VACANT | GRIBBEN | 0.50 |
| SCIENCE LAB TECH | JACKSON | ALBERTA | 1.00 |

| MERRITT COLLEGE | | ADOPTED BUDGET 2006-07 | |
|----------------------------------|--------------------|------------------------|--------|
| TITLE | LAST | FIRST | FTE |
| 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 | VACANT | BOYD | 1.00 |
| STAFF ASST. - PRESIDENT'S OFFICE | SELLERS | RACHEL | 1.00 |
| SR CLERICAL ASST | LAWSON | LEANA | 1.00 |
| SR CLERICAL ASST | RUELO | RODRIGO | 1.00 |
| SR DUP SERVICES TECH | MORRIS | STEVEN | 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 | DAVIS | CHERYL | 0.50 |
| SUPERVISOR OF ACADEMIC SERV | HARDING | JUNE | 1.00 |
| TUTORIAL SERV COORDINATOR | PASCUAL | LORNA | 1.00 |
| TOTAL | | | 56.19 |
| TOTAL AUTHORIZED | | | 157.19 |

BERKELEY CITY COLLEGE

ADOPTED BUDGET 2006-07

| 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 | JOHNSON | BRENDA | 1.00 |
| BUSINESS AND ADMINISTRATIVE MANAGER | SLAUGHTER | SHIRLEY | 1.00 |
| TOTAL | | | 7.00 |
| <u>FACULTY</u> | | | |
| COUNSELOR | VACANT | BENTON | 1.00 |
| COUNSELOR | YAM | HERMIA | 1.00 |
| COUNSELOR | VASCONCELLOS | TINA | 0.67 |
| COUNSELOR | YOUNG | ALLEN | 0.67 |
| ARTICULATION COUNSELOR | BOLENTINO | LAURA | 0.50 |
| OTHER ASSIGNED TIME-FACULTY SENATE | VACANT | JOSEPH | 0.25 |
| OTHER ASSIGNED TIME-FACULTY SENATE | BIELANSKI | FABIAN | 1.00 |
| INSTRUCTOR | BANGA | JOAN | 1.00 |
| INSTRUCTOR | BEREZIN | JENNIFER | 1.00 |
| INSTRUCTOR | BRAMAN | LAURIE | 1.00 |
| INSTRUCTOR | BRION | KAREN | 1.00 |
| INSTRUCTOR | CARRUTHERS | PIETER | 1.00 |
| INSTRUCTOR | DE HAAN | BARBARA | 1.00 |
| INSTRUCTOR | DES ROCHERS | VLADETA | 1.00 |
| INSTRUCTOR | DIKICH | JOE | 1.00 |
| INSTRUCTOR | DOYLE | NEIL | 1.00 |
| INSTRUCTOR | DUNLOP | DANIELLE | 1.00 |
| INSTRUCTOR | FONT | | |

BERKELEY CITY COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|------------|-------------|------------|------|
| 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 | LIZARRAGA | 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 | NEW 2006-07 | | 1.00 |
| INSTRUCTOR | NEW 2006-07 | | 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 | THANANIEYAN | PARAMSOTHY | 1.00 |
| INSTRUCTOR | VACANT | AU | 1.00 |
| INSTRUCTOR | VACANT | WALKER | 1.00 |
| INSTRUCTOR | WIMBERLY | FAYETTE | 1.00 |
| INSTRUCTOR | WING | RICK | 1.00 |
| INSTRUCTOR | WOLLENBERG | CHARLES | 0.60 |
| INSTRUCTOR | WOZNIAK | SONJA | 1.00 |
| INSTRUCTOR | YOUNG | ALLENE | 0.33 |
| LIBRARIAN | BOATRIGHT | JOSHUA | 1.00 |
| LIBRARIAN | CISIN | FREDERICK | 1.00 |

BERKELEY CITY COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|--------------------------------------|----------|--------------|--------------|
| LIBRARIAN | DORHAM | BARBARA | 1.00 |
| TOTAL | | | 44.27 |
| <u>CLASSIFIED</u> | | | |
| ACADEMIC SUPPORT SERVICE SPECIALIST | DONG | JOHNNY | 1.00 |
| ADMINISTRATIVE ASSISTANT | TRICOMI | TERRY | 1.00 |
| BURSAR | NICOLAS | RESURRECCION | 1.00 |
| CLERICAL ASSISTANT I | MONTAGUE | MARLYN | 1.00 |
| SECRETARY | LE | NHA | 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 |
| HEAD CUSTODIAN | NEW | | 1.00 |
| CUSTODIAN | NEW | | 1.00 |
| CUSTODIAN | NEW | | 1.00 |
| CUSTODIAN | NEW | | 1.00 |
| CUSTODIAN | NEW | | 1.00 |
| STORESWORKER | NEW | | 1.00 |
| FINANCIAL AID PROGRAM SUPERVISOR | VERGAS | ROBERT | 1.00 |
| FINANCIAL AID SPECIALIST | NGUYEN | LOAN | 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 |

BERKELEY CITY COLLEGE

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|--|----------|---------|--------------|
| SR. LIBRARY TECHNICIAN II | MEANS | ERICA | 1.00 |
| STAFF ASSISTANT/ASL-REASONABLE ACCOM. | CAYTON | NANCY | 1.00 |
| STAFF ASSISTANT | 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 |
| TOTAL | | | 31.00 |
| TOTAL AUTHORIZED | | | 82.27 |
| 2006-2007 PERMANENT PART TIME ADDITIONS | | | |
| STAFF ASSISTANT - PACE | CLAUSEN | MARILYN | 0.80 |
| TOTAL CONVERSION | | | 0.80 |
| GRAND TOTAL | | | 83.07 |

| CENTRAL SUPPORT SERVICES | | ADOPTED BUDGET 2006-07 | |
|---|--------------|------------------------|--------------|
| TITLE | LAST | FIRST | FTE |
| <u>MANAGEMENT</u> | | | |
| <u>CHANCELLOR</u> | | | |
| SPECIAL ASSISTANT TO THE CHANCELLOR | HARRIS | ELIHU | 1.00 |
| ASSISTANT TO THE CHANCELLOR | JELKS | ALTON | 1.00 |
| INSPECTOR GENERAL | WEYAND | ROSALIE | 1.00 |
| GENERAL COUNSEL | WAITERS | GAIL | 0.50 |
| EXEC. DIRECTOR OF MARKET, PUBLIC REL. & COMM | NGUYEN | THUY | 1.00 |
| CHIEF INFORMATION OFFICER | HEYMAN | JEFF | 1.00 |
| DIRECTOR OF TECHNICAL SERVICES | PERKINS | GARY | 1.00 |
| DIRECTOR OF ADMINISTRATIVE SYSTEM & SVCS. - IT | CRAGIN | JANET | 1.00 |
| RISK MANAGER | CRUTCHFIELD | AUGUSTA | 1.00 |
| | BALDINELLI | JOANNE | 1.00 |
| <u>VICE CHANCELLOR - EDUCATIONAL SERVICES</u> | | | |
| DIRECTOR OF DEVELOPMENT | HAIG | MARGARET | 1.00 |
| ASSOCIATE VICE CHANCELLOR-ADM & RECORDS/STUDENT SEIPERDUE | YEE | GARY | 1.00 |
| ASSOCIATE VICE CHANCELLOR-INTERNATIONAL AFFAIRS | NG | HOWARD | 1.00 |
| DIRECTOR OF INTERNATIONAL SERVICES | VACANT | JACOB | 1.00 |
| ASSOCIATE VICE CHANCELLOR-RESEARCH AND INST. DEV. | VACANT | CHUEN-RONG | 1.00 |
| <u>VICE CHANCELLOR - FINANCE & ADMINISTRATION</u> | | | |
| ASSOCIATE VICE CHANCELLOR-BUDGET AND FINANCE | SMITH | THOMAS | 1.00 |
| DIRECTOR OF HUMAN RESOURCES | DORROUGH | YVONNE | 1.00 |
| DIRECTOR OF EMPLOYEE RELATIONS | FONG | WYMAN | 1.00 |
| PAYROLL MANAGER | ULRICH | KAREN | 1.00 |
| | CASTRO | TELLY | 1.00 |
| <u>VICE CHANCELLOR - GENERAL SERVICES</u> | | | |
| PURCHASING COMPLIANCE MANAGER | BELLO IKHARO | SADDIQ | 1.00 |
| FACILITIES OPERATIONS MANAGER | BANISADR | JOHN | 1.00 |
| | BECKWITH | ROBERT | 1.00 |
| TOTAL | | | 23.50 |

CENTRAL SUPPORT SERVICES

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|-------|------|-------|-----|
|-------|------|-------|-----|

FACULTY-ASSIGNED TIME SPECIAL DISTRICT ASSIGNMENT

| | | | |
|-----------------------------------|---------------|--------|-------------|
| FACULTY STAFF DEVELOPMENT | HADLEY TORRES | NOLA | 0.10 |
| COUNSELOR-INTERNATIONAL EDUCATION | VACANT | | 1.00 |
| FACULTY DIVERSITY | FOSTER | CHRISS | 0.50 |
| FACULTY NEGOTIATING TEAM | WEINTRAUB | DEBBIE | 1.20 |
| FACULTY NEGOTIATING TEAM | GREENSIDE | MARK | 0.50 |
| FACULTY NEGOTIATING TEAM | GREENSPAN | RICK | 0.20 |
| FACULTY NEGOTIATING TEAM | VACANT | | 0.10 |
| FACULTY DISTRICT SENATE | BIELANSKI | JOSEPH | 0.70 |
| TOTAL | | | 4.30 |

CLASSIFIED

| | | | |
|--------------------------------------|--------------|------------|------|
| ACCOUNTING SERVICES TECHNICIAN (A/P) | VACANT | DIANNA | 1.00 |
| ACCOUNTING SERVICES TECHNICIAN (A/P) | YORK | EARVIN | 1.00 |
| ACCOUNTING SERVICES TECHNICIAN (A/P) | ROBINSON | SCOTT | 1.00 |
| ACCOUNTING SERVICES TECHNICIAN (A/P) | VACANT | SHIRLEY | 1.00 |
| ADMISSIONS & RECORDS CLERK | ARMSTRONG | CLIFFORD W | 1.00 |
| ADMISSIONS & RECORDS CLERK | GIBSON III | MARY HELEN | 1.00 |
| ADMISSIONS & RECORDS CLERK | KAUFMAN | MICHAEL | 1.00 |
| ADMISSIONS & RECORDS CLERK | FERNANDEZ | CONNIE | 1.00 |
| ADMISSIONS & RECORDS CLERK | WU | JOYCE | 1.00 |
| ADMISSIONS & RECORDS SPECIALIST | BROWN-WILLIS | MARCEAN | 1.00 |
| ADMISSIONS & RECORDS SPECIALIST | BRYANT | LORETTA | 1.00 |
| ADMISSIONS & RECORDS SPECIALIST | NEWSOM | RENE | 1.00 |
| ADMISSIONS & RECORDS SPECIALIST | RIVAS | CHARLOTTE | 1.00 |
| ADMISSIONS & RECORDS SPECIALIST | SMITH | ELINOR | 1.00 |
| ADMISSIONS & RECORDS TECHNICIAN | CHIN | | |

CENTRAL SUPPORT SERVICES

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|-------------------------------------|------------------------|----------------|------|
| ADMISSIONS & RECORDS TECHNICIAN | DE LA TORRE | SUSANNA | 1.00 |
| ADMISSIONS & RECORDS TECHNICIAN | WU | MIN | 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 |
| APPLICATION SOFTWARE ANALYST | LEE | JOSEPHINE | 1.00 |
| APPRENTICE ENGINEER | LEVI | MENARD | 1.00 |
| APPRENTICE ENGINEER | LONTOC | ROBERT | 1.00 |
| APPRENTICE ENGINEER | SMEESTER | ROBERT | 1.00 |
| APPRENTICE ENGINEER | SCOTT | BARBARA | 1.00 |
| ASSISTANT BUYER | ROJO | RICHARD | 1.00 |
| ASSISTANT CHIEF STATIONARY ENGINEER | ARIAS, JR | ANDREW | 1.00 |
| ASSISTANT GROUNDS SUPERVISOR | VACANT | | 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 |
| CHIEF BUILDING MAINTENANCE ENGINEER | GRACIOLETT | RONALD | 1.00 |
| CLERICAL ASSISTANT II | MATCHETTE | ANTHONY | 1.00 |
| COMPUTER OPERATIONS TECHNICIAN | BARTON | FREDERIC | 1.00 |
| COMPUTER OPERATOR I | VACANT | LOZANO/SANTANA | 1.00 |
| COORDINATOR-INTERNATIONAL EDUCATION | DELON | BRIAN | 1.00 |
| COORDINATOR-MARKETING | KITCHEN | HERBERT | 1.00 |
| CUSTODIAN | MAK | JUNG | 1.00 |
| CUSTODIAN | MC CLURE | TOMMY | 1.00 |
| CUSTODIAN | FRANKLIN | DOROTHY | 1.00 |
| DISTRICT ACCOUNTING TECHNICIAN | MENDOZA | OFELIA | 1.00 |
| DISTRICT ACCOUNTING TECHNICIAN | SAPTAN | GALLEO | 1.00 |
| DISTRICT ADMISSIONS OFFICER | WARD | TAMICA | 1.00 |
| DISTRICT IT PRODUCTION CONTROL TECH | VACANT | SIDDIQ | 1.00 |
| DISTRICT TELECOMM SYSTEM COORD | LARA | DIANA | 1.00 |

CENTRAL SUPPORT SERVICES

ADOPTED BUDGET 2006-07

| TITLE | LAST | FIRST | FTE |
|---|-----------|-------------|------|
| DISTRICT WAREHOUSE SUPERVISOR | MARTINEZ | SHAWNIE | 1.00 |
| EDUCATIONAL SUPPORT SERVICES ANALYST | QUEEN | SHERYL | 1.00 |
| ELECTRONIC TECHNICIAN | STEIN | JAMES | 1.00 |
| EMPLOYEE AND LABOR RELATIONS ANALYST | VACANT | GROSSMAN | 1.00 |
| EXECUTIVE ASSISTANT - GENERAL COUNSEL | EPSTEIN | ROXANNE | 1.00 |
| EXECUTIVE ASSISTANT - HUMAN RESOURCES | KERNER | LAKSHMI | 1.00 |
| EXECUTIVE ASSISTANT - LEGAL | YAMASHITA | OMI | 1.00 |
| EXECUTIVE ASSIST TO VICE CHANCELLOR-ED SER | JAMESON | PATRICIA | 1.00 |
| EXECUTIVE ASSISTANT/CHANCELLOR'S OFFICE | KOO | NANCY | 1.00 |
| EXECUTIVE ASSISTANT/CHANCELLOR'S OFFICE | TAYLOR | SOCORRO | 1.00 |
| EXECUTIVE ASSIST TO VICE CHANCELLOR-FIN&ADMIN | LENAHAN | JENNIFER | 1.00 |
| FACILITIES PROJECT COORDINATOR | VACANT | JUNG | 1.00 |
| FACILITIES PROJECT COORDINATOR | REIL | CAROL | 1.00 |
| GRAPHIC DESIGN SPECIALIST | GATMAITAN | CHRISTOPHER | 1.00 |
| GROUNDS SUPERVISOR | ANGEL | SERGIO | 1.00 |
| GROUNDSWORKER/GARDENER | AGUAYO | JESUS | 1.00 |
| GROUNDSWORKER/GARDENER | ALDANA | FREDDIE | 1.00 |
| GROUNDSWORKER/GARDENER | ALVARADO | NESTOR | 1.00 |
| GROUNDSWORKER/GARDENER | GONZALES | ARTEMIO | 1.00 |
| GROUNDSWORKER/GARDENER | URIBE | FERNANDO | 1.00 |
| HELP DESK TECHNICIAN I | HANNON | IRA | 1.00 |
| HELP DESK TECHNICIAN II | CARRANZA | SPARKY | 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 | RUSSELL | DAVID | 1.00 |
| LEAD GROUNDSWORKER/GARDENER | VACANT | ARIAS, JR. | 1.00 |
| LEAD GROUNDSWORKER/GARDENER | VACANT | REED | 1.00 |

| CENTRAL SUPPORT SERVICES | | ADOPTED BUDGET 2006-07 | |
|--|------------|------------------------|------|
| TITLE | LAST | FIRST | FTE |
| LEAD GROUNDSWORKER/GARDENER | VACANT | VALLES | 1.00 |
| NETWORK COORDINATOR | OLKOWSKI | JONATHAN | 1.00 |
| PRINCIPAL ACCOUNTING TECHNICIAN | LAM | JUDY | 1.00 |
| PRINCIPAL CLERK | VACANT | JIANG | 1.00 |
| PROGRAM SPECIALIST/PCTV | LEE | MICHELE | 1.00 |
| RESEARCH DATA SPECIALIST | HAWKINS | BRUCE | 1.00 |
| RESEARCH DATA SPECIALIST | PHILLIPS | JOANNE | 1.00 |
| SECRETARY/BUDGET & FINANCE | VACANT | | 1.00 |
| SPECIAL AIDES-FIXED FULL TIME | PCTV | | 6.00 |
| 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 | VACANT | RHONE | 1.00 |
| SR SECRETARY | VACANT | REDDICK | 1.00 |
| SR SECRETARY | VO | TAM | 1.00 |
| SR SECRETARY | WILSON | SHIRLEY | 1.00 |
| SR. ADMISSIONS & RECORDS CLERK | PENA | JOSE | 1.00 |
| SR. NETWORK COORDINATOR | BREWER | ABIGAIL | 1.00 |
| SR. NETWORK COORDINATOR | HUI | KIT | 1.00 |
| STAFF ASSIST/ADM (IT) | JIANG | ANNA | 1.00 |
| STAFF ASSIST/EDUCATIONAL SERVICES | CHILDRESS | ANN | 1.00 |
| STAFF ASSIST/HUMAN RESOURCES | KOGO | DORIS | 1.00 |
| STAFF ASSIST/HUMAN RESOURCES | WASHINGTON | TEODORA | 1.00 |
| STAFF ASSIST/HUMAN RESOURCES | VACANT | NEW | 1.00 |
| STAFF ASST/HUMAN RESOURCES | CABRERA | MARIA | 1.00 |
| STAFF ASST/HUMAN RESOURCES | EL MASRY | AMANY | 1.00 |
| STAFF ASST/PAYROLL | ILAGAN | ROSARIO | 1.00 |
| STAFF ASST/PAYROLL | OWENS | ALVIN | 1.00 |
| STAFF ASST/PAYROLL | VAZQUEZ | ROSEMARY | 1.00 |
| STAFF SERV SPECIALIST/GENERAL SERVICES | ANDERSON | KAREN | 1.00 |

| CENTRAL SUPPORT SERVICES | | ADOPTED BUDGET 2006-07 | |
|--|-------------|------------------------|--------|
| TITLE | LAST | FIRST | FTE |
| 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 | WELLS | RICKY | 1.00 |
| STATIONARY ENGINEER | LANSBARKIS | MICHAEL | 1.00 |
| STATIONARY ENGINEER | VACANT | TOUSON | 1.00 |
| STATIONARY ENGINEER | VACANT | WILLIAMS | 1.00 |
| STATIONARY ENGINEER-SR. | VACANT | NEW | 1.00 |
| BUDGET & ENROLLMENT & AP SUPERVISOR | DEL ROSARIO | DATIVA | 1.00 |
| UTILITY ENGINEER | COLON | ALFREDO | 1.00 |
| UTILITY ENGINEER | GUZMAN | GREGORIO | 1.00 |
| 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 | CANCLLA-FOX | SUZANNE | 1.00 |
| TOTAL CLASSIFIED | | | 140.50 |
| TOTAL CENTRAL SUPPORT SERVICES | | | 168.30 |

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:

| |
|------------------------------------|
| Prior Year Base Revenue |
| + Cost of Living Adjustment (COLA) |
| +/- Growth/Decline/Restoration |
| + Program Improvement/Equalization |
| + Stability |
| <hr/> Current Year Base Revenue |

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 | $\frac{+2}{12}$ | $\frac{+4}{24}$ | $\frac{+1}{6}$ | $\frac{+7}{42}$ |
| Estimated taxes and fees | $\frac{+3}{15}$ | $\frac{+1}{25}$ | $\frac{+4}{10}$ | $\frac{+8}{50}$ |
| Estimated State Apportionment | | | | |
| 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 | $\frac{+2}{13}$ | $\frac{+4}{19}$ | $\frac{+1}{5}$ | $\frac{+7}{37}$ |
| Actual taxes and fees | | | | |
| Recalculated Apportionment | $\frac{+0.5}{13.5}$ | $\frac{+3.5}{22.5}$ | $\frac{+4}{9}$ | $\frac{+8}{45}$ |
| 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

Actual revenue:

| | |
|--------------------|-------|
| Local property tax | 8 |
| Enrollment fees | 2 |
| Total: | \$ 11 |

The district in this example receives enough Property tax, fees, and subventions to meet and exceed its calculated base revenue.

Therefore, District does not need State Subventions and 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 (undeficit) 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 >>> | 1.0 |
| Total: | \$ 10.0 |

In this respect the district is similar to a self-supporting district because it does not receive State appointment. 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

| | |
|------------------------------------|---|
| Instruction: | full-time equivalent students (FTES) |
| Instructional Services: | full-time equivalent students (FTES) |
| Student Services: | credit headcount |
| Maintenance and Operations: | square feet owned and leased |
| Institutional Support: | 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 county 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 Proprietary 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.cceleague.org/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 loses 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 treasurer to pay a specified amount to a designated payee. A warrant may or may not be payable on demand and may or may not be negotiable.