



Peralta Community College District

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2007-08 Adopted Budget
October 23, 2007



**PERALTA COMMUNITY COLLEGE DISTRICT
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***The Peralta Colleges
Vice Chancellor's Budget Message***

October 23, 2007

To the Board of Trustees
Peralta Community College District

The Peralta Colleges have completed the 2006-2007 fiscal year. The dedication of our faculty and staff has made for a very successful year.

- The district enrollment grew to 18,479 FTES (without borrowing) from the prior year FTES of 17,886. With borrowing, the District reported 19,074 FTES.
- 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 \$676,000 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 the nursing program.
- 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 4.53% COLA for 2007-2008 to staff and faculty payrolls.

- Peralta became the first public entity in the country 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 OPEB Investment Trust paid \$5.8 million in retiree benefits for fiscal 2006-2007 and will pay \$5.9 million for fiscal 2007-2008. As of June 30, 2007, the OPEB investment trust had assets of \$177 million.
- The Board of Trustees appointed a new President to lead Merritt College – Dr. Bobbie Adams.
- We continue to upgrade and repair our facilities with the expenditure of more than \$41 million of Measure E funds during 2006-2007 and we have budgeted \$51 million in expenditures for the current fiscal year.
- Our community approved our \$390 million (Prop 39) Measure A Bond last year and the District expended \$4.5 million for instructional equipment, technology and continued facility upgrades in 2006-2007 and we have budgeted expenditures for the current fiscal year of \$31 million.
- The District initiated a shared governance strategic master plan that links our educational plans with our facilities plan.
- We dedicated the opening of our \$14 million Laney College Art facility.

Adopted Budget 2007-2008

The Adopted Budget before this Board of Trustees includes \$4.3 million of COLA funding (4.53%). The state will provide growth funding in the amount of \$2.1 million (which is not currently budgeted). Our fall enrollment is up 1.2% over this time last year. We will continue our aggressive enrollment management to determine if we can realize additional revenues through growth.

Adjunct faculty parity pay was funded in the amount of \$789,000. Adjunct office hours and medical benefits funding was not included in the State Budget; ***however the District continues to fund this benefit.*** The Chancellor has also reauthorized \$450,000 to be allocated to the College Presidents as discretionary funding and we are allocating \$400,000 to the Colleges for International and non-resident student services.

With the direction of the Board Audit & Finance committee, we have executed an interest rate swap agreement to convert our OPEB Bond variable interest rate debt into a fixed rate. This protects the District from rising interest rates on our OPEB debt.

The Chancellor and the Board have approved two year contract extensions with the faculty union (PFT), SEIU Local 1021 and Local 39. These agreements allow the Chancellor and the faculty and staff to focus our attention on educational improvements and community outreach. We are also working with the PFT to continue to fund our new 25 step salary schedule. We have also started the process to hire a substantial number of full time faculty that would be in the classroom starting in the fall of 2008.

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 \$75 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. We are also planning an additional sale of Measure A General Obligation Bonds in November in the amount of \$100 million.

The dedication of our faculty and staff has made the 2006-2007 school year very successful. Our continued collaboration with the faculty, staff and the community will continue that success into the 2007-2008 school year.

I therefore submit for your approval, on behalf of Chancellor Elihu Harris, the Peralta Community College District 2007-2008 Adopted Budget.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Thomas Smith".

Thomas L. Smith
Vice Chancellor for Finance & Administration

Peralta Colleges District-Wide Strategic Plan 2006-2008

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.

Strategic Plan - 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 Plan 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.

PERALTA COMMUNITY COLLEGE DISTRICT
FINANCIAL SERVICES
STATE RESIDENTS CREDIT & NON-CREDIT FTES ANALYSIS
From FY 1999-2000 to FY 2006-07

		ACTUAL FIGURES							
		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
SUMMER INTERSESSION									
ALAMEDA		403	346	381	367	460	399	377	441
LANEY		908	910	816	998	1032	902	881	919
MERRITT		487	481	503	469	442	352	423	483
VISTA		167	158	176	186	35	73	119	121
SUBTOTAL		1,965	1,895	1,877	2,020	1,969	1,726	1,800	1,964
FALL									
ALAMEDA		1,440	1,425	1,529	1,674	1646	1547	1553	1,657
LANEY		3,350	3,337	3,545	3,810	3704	3515	3426	3,431
MERRITT		1,581	1,534	1,803	1,914	1997	1932	2029	2,194
VISTA		879	888	1,031	1,158	1006	1059	1058	1,201
SUBTOTAL		7,249	7,184	7,908	8,556	8,353	8,053	8,066	8,484
SPRING									
ALAMEDA		1,427	1,369	1,571	1,611	1675	1403	1492	1,496
LANEY		3,212	3,149	3,695	3,733	3392	3386	3390	3,350
MERRITT		1,659	1,520	1,924	1,916	1962	1946	1931	1,888
VISTA		888	904	1,094	1,101	1041	1093	1086	1,298
SUBTOTAL		7,186	6,942	8,284	8,361	8,070	7,828	7,899	8,031
SUMMER INTERSESSION								Borrowing	
ALAMEDA		69	95	105	0	0	56	53	
LANEY		38	22	41	0	0	0	505	529
MERRITT		22	47	51	0	0	54	0	
VISTA		0	3	1	0	0	0	17	
SUBTOTAL		129	167	198	0	0	110	575	529
TOTAL		0	16,530	16,188	18,266	18,937	18,392	17,718	18,340
									19,008

Seven Year Productivity Analysis

<i>Figures below exclude cancelled, fee based, independent study and work experience sections</i>							
FALL PRODUCTIVITY ANALYSIS							
FTES/FTE	F01	F02	F03	F04	F05	F06	F07
Alameda	14.52	14.79	17.73	15.85	15.71	16.26	14.87
Berkeley	17.37	17.16	19.89	16.70	16.23	17.04	18.77
Laney	16.71	18.99	20.00	17.90	16.64	16.64	16.65
Merritt	13.17	14.03	16.10	15.46	15.23	16.14	14.68
District	15.42	16.60	18.43	16.70	16.04	16.49	16.15

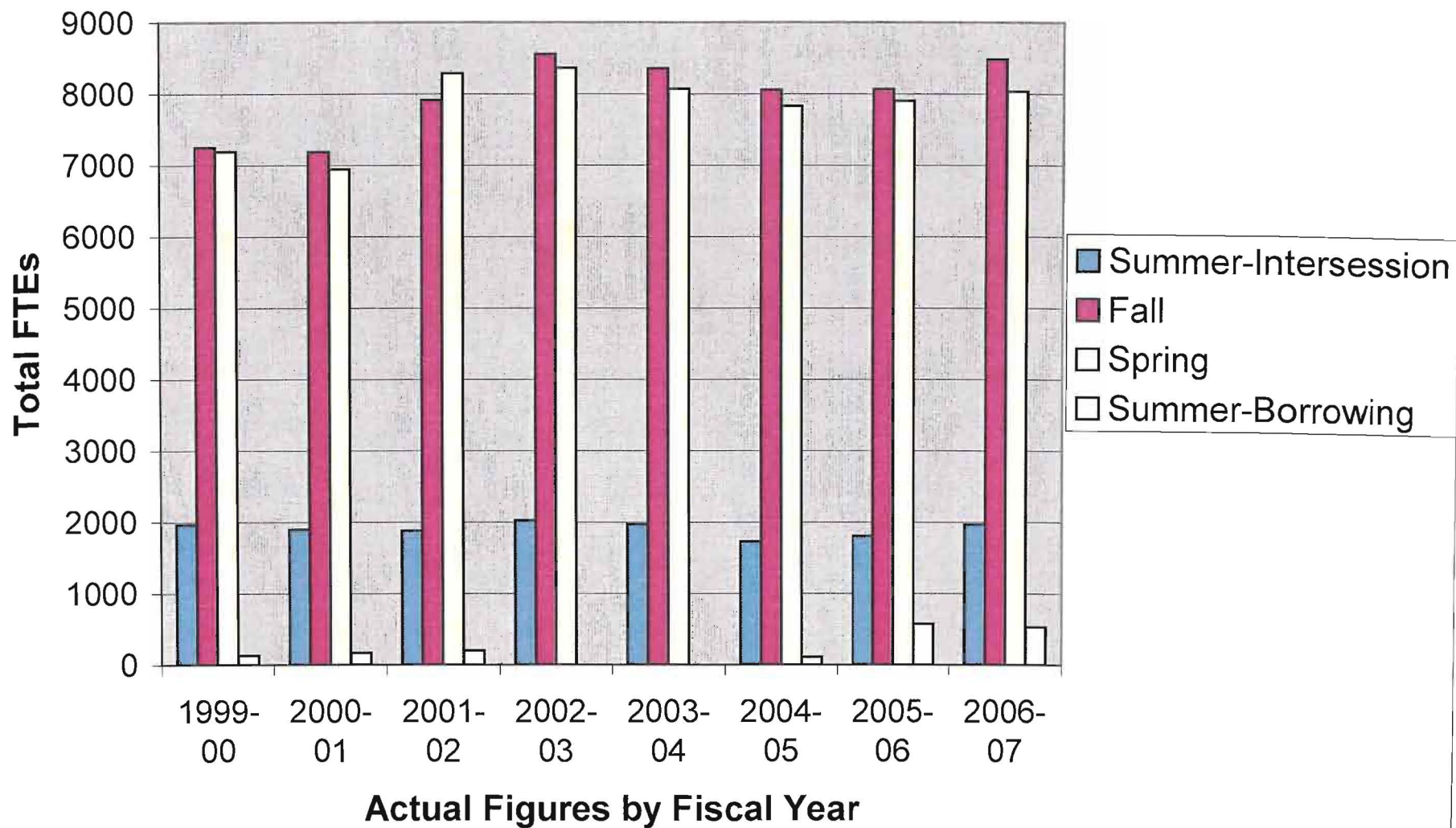
Percentage of General Fund Budget

• PFT Salaries	39.0%	
• Classified Staff	19.5%	
• Administration	7.0%	65.5% (salaries)
• Medical/Dental Benefits	11.0%	
• Other Benefits (STRS, PERS etc.)	9.0%	85.5% (salaries & benefits)
• Utilities & Insurance	5.0%	
• Sheriff Contract, legal & audit	3.5%	
• Transfers (DSPS)	2.0%	96% (salaries, benefits & fixed costs)
• Publishing, postage & building repairs	2.0%	98% <i>of budget</i>

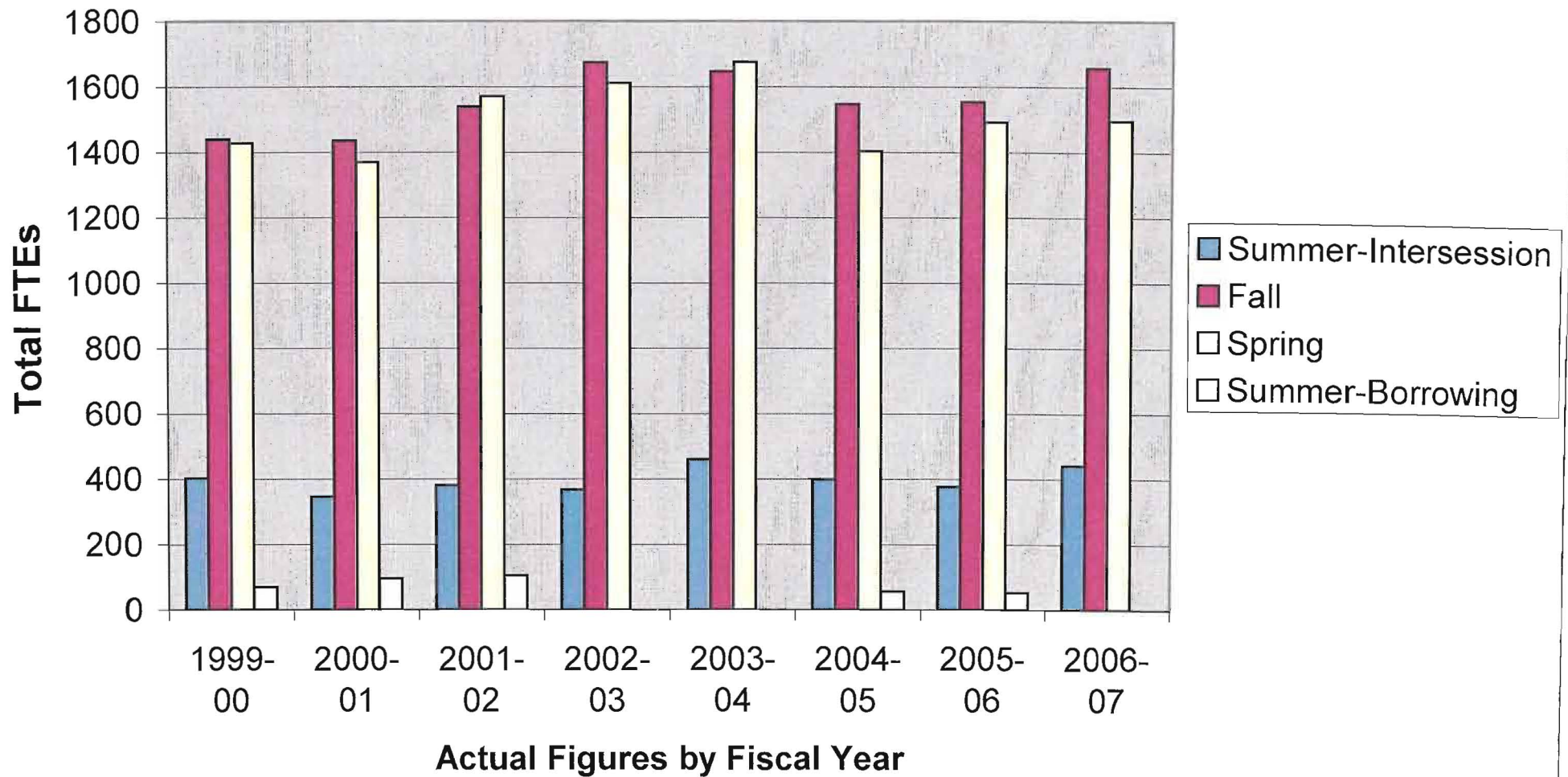
General Fund Percentage of Budget
General Fund Budget per FTES
2006-2007

<u>College of Alameda</u>	<u>Laney College</u>	<u>Merritt College</u>	<u>BerkeleyCityCollege</u>
PFT 45.6%	PFT 49.8%	PFT 47.9%	PFT 44.8%
Classified 18.3%	Classified 15.2%	Classified 16.7%	Classified 16.7%
Administration 5.5%	Administration 4.5%	Administration 5%	Administration 8.2%
Benefits 21%	Benefits 20.8%	Benefits 20.8%	Benefits 20.9%
Fixed 6%	Fixed 5.9%	Fixed 6.6%	Fixed 1.6%
FTES 3,687	FTES 7,602	FTES 4,446	FTES 2,610
PFT/FTES \$1,862	PFT/FTES \$1,720	PFT/FTES \$1,827	PFT/FTES \$1,762
Class./FTES \$746	Class./FTES \$523	Class./FTES \$634	Class./FTES \$655
Ad./FTES \$228	Ad./FTES \$155	Ad./FTES \$188	Ad./FTES \$320
Benefits/FTES \$851	Benefits/FTES \$719	Benefits/FTES \$795	Benefits/FTES \$822
Red %/\$ equals highest cost			

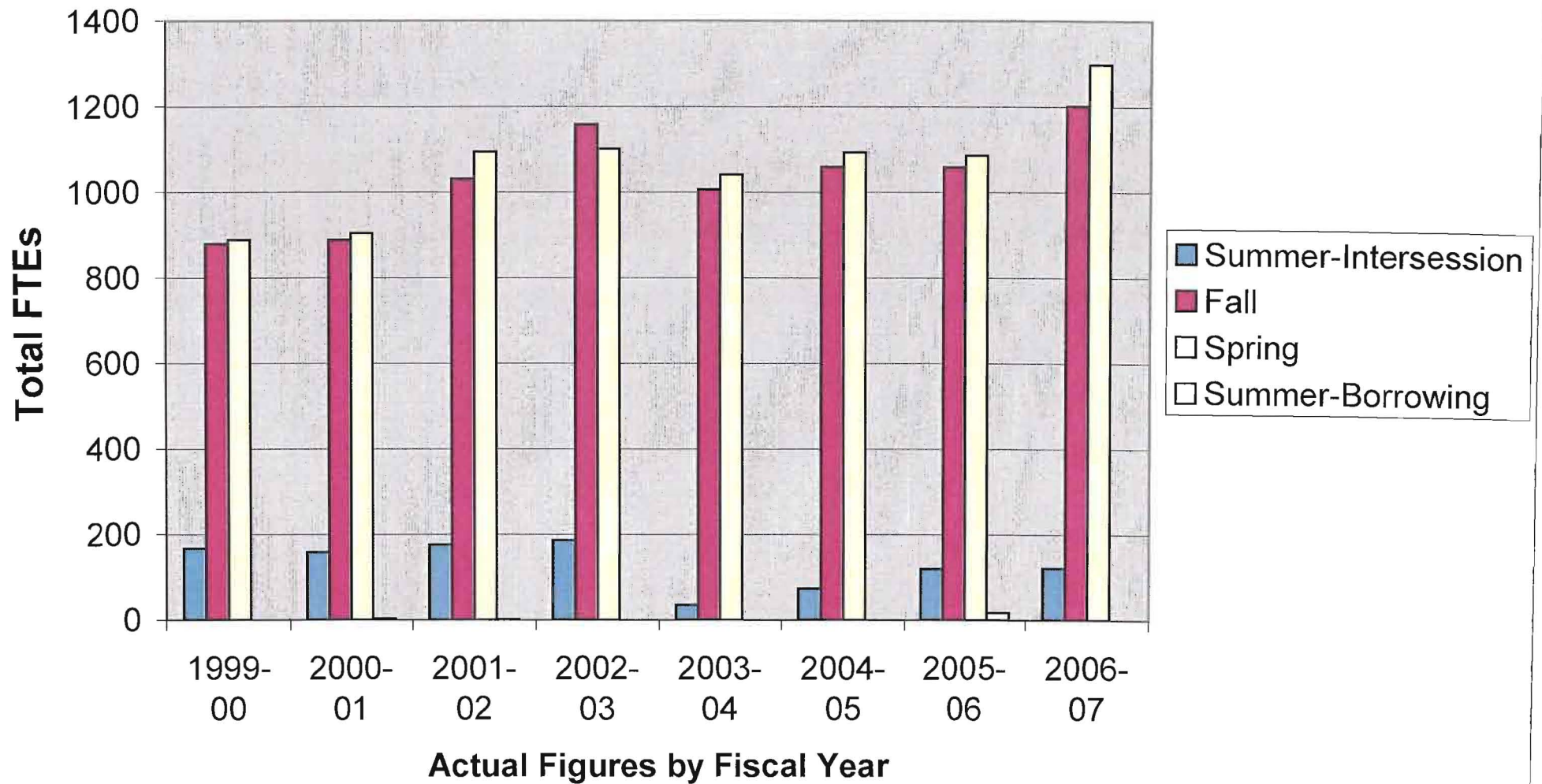
**Peralta Community College District
State Residents Credit & Non-Credit FTEs Analysis
District-Wide Totals**



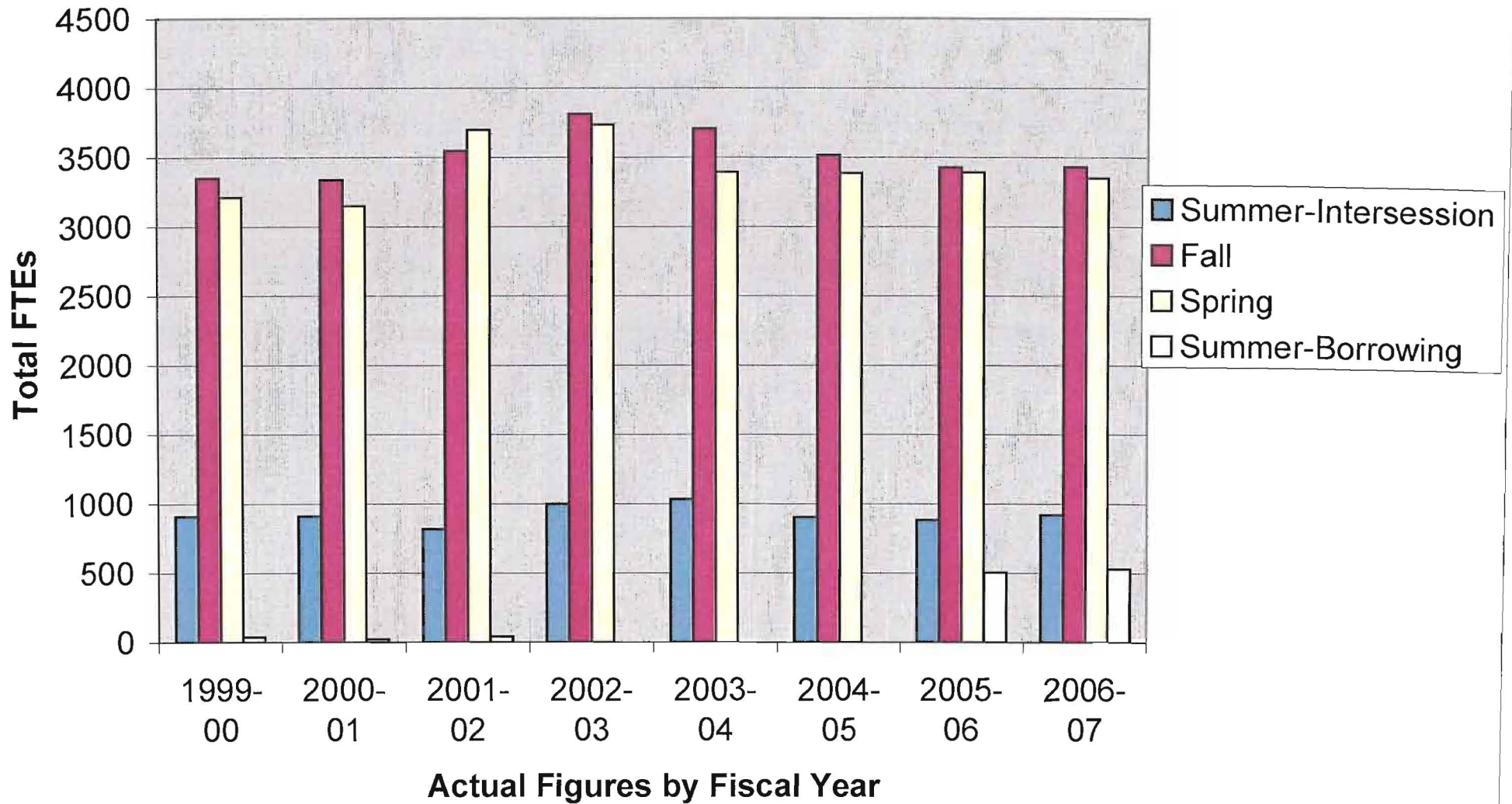
**Peralta Community College District
State Residents Credit and Non-Credit FTEs Analays
College of Alameda**



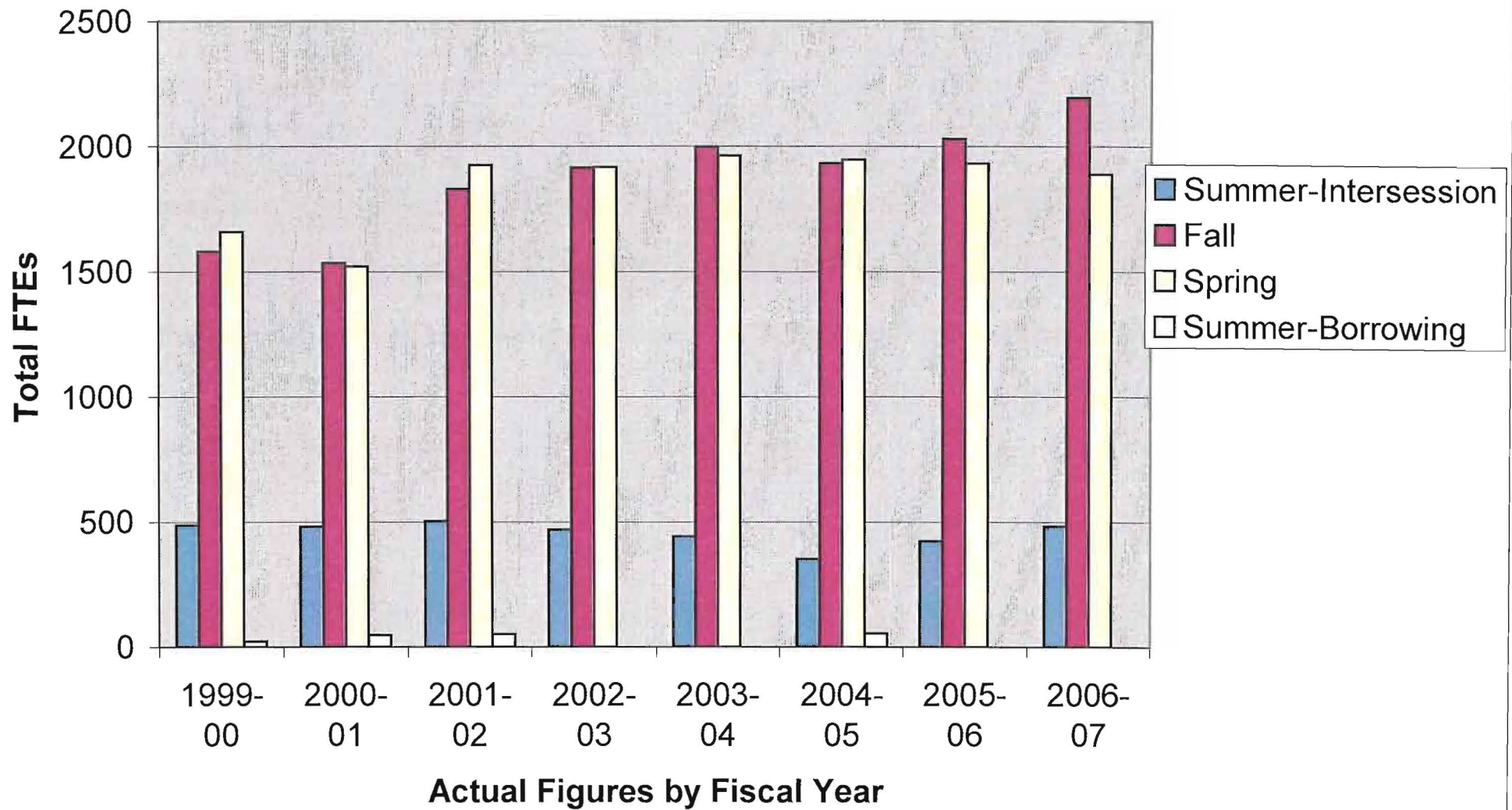
**Peralta Community College District
State Residents Credit & Non-Credit FTEs Analysis
Berkeley City College**



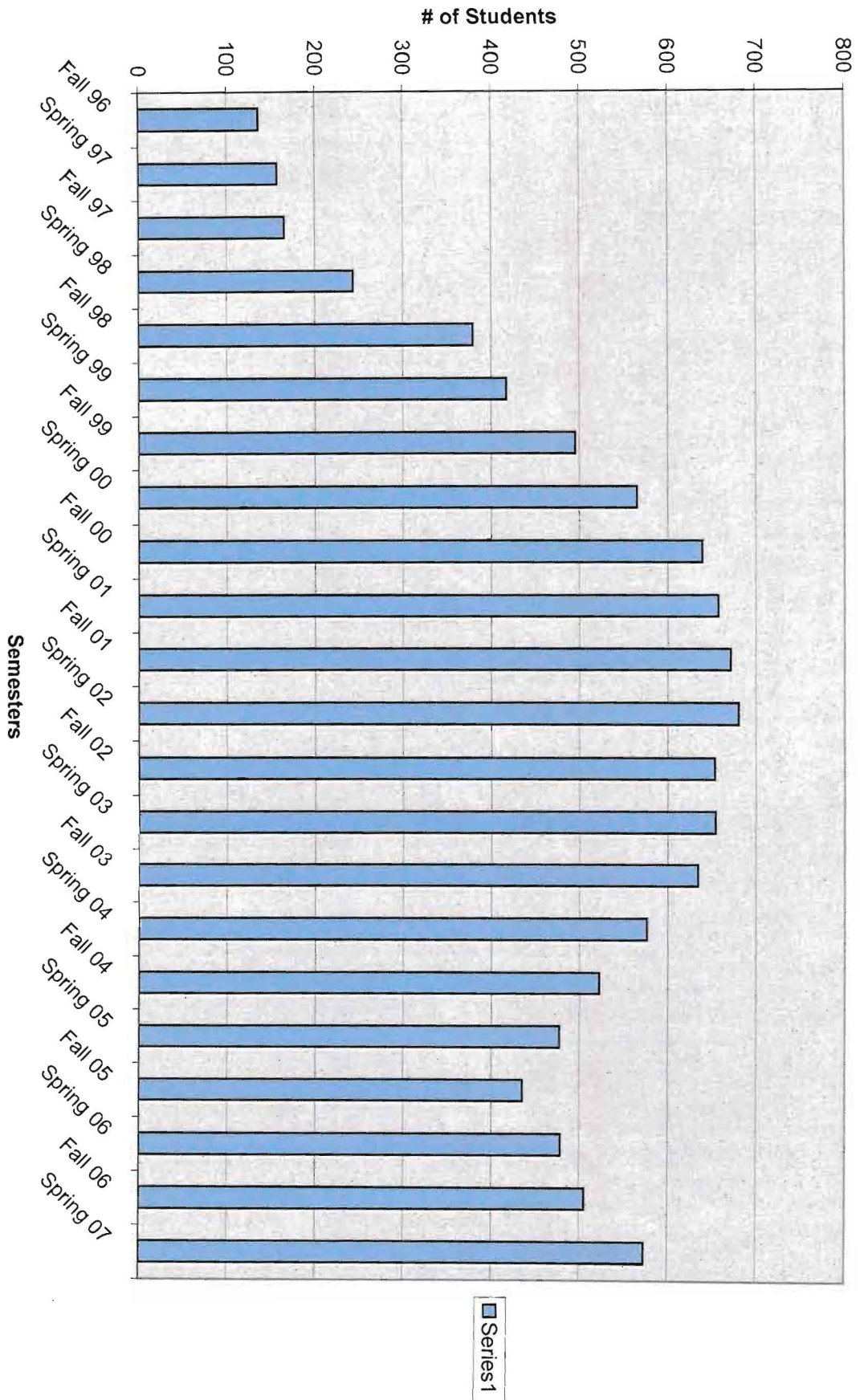
**Peralta Community College District
State Residents Credit and Non-Credit FTEs Analysis
Laney College**



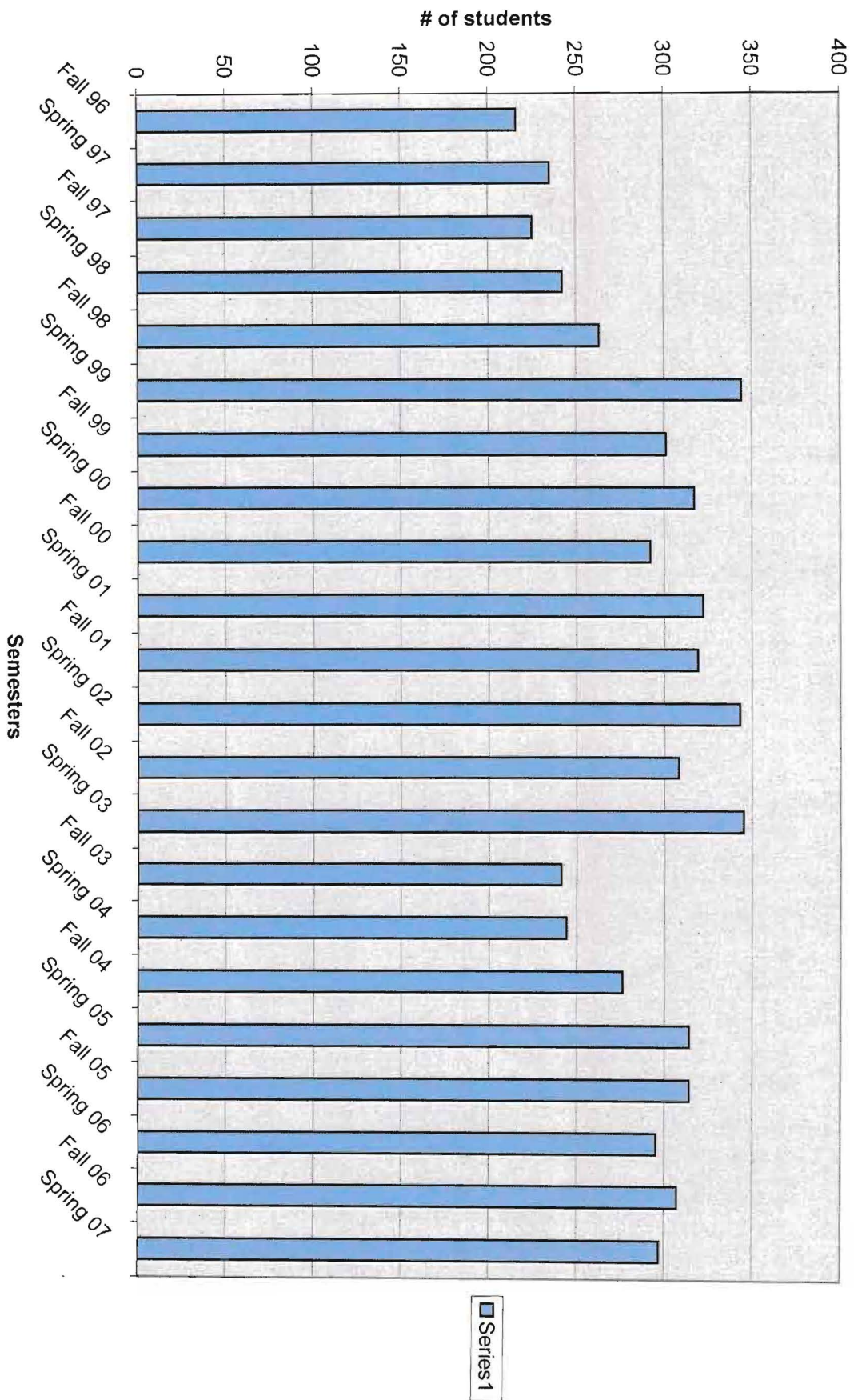
**Peralta Community College District
State Residents Credit and Non-Credit FTEs Analysis
Merritt College**



International Student Enrollment (F'96-S'07)



Out-of-state enrollment (F'96-S'07)



Student Demographics - Spring 2007

Total Students Enrolled = 26,021

Enrollment Status

New	3,165	12.2%
New Transfer	3,322	12.8%
Continuing	14,516	55.8%
Returning	2,763	10.6%
Returning Trans	904	3.5%
High School	1,351	5.2%

Vocational Status

Vocational	10,199	39.2%
Non-Vocational	15,822	60.8%

Credit Status

Credit	25,661	98.6%
Non-Credit	360	1.4%

Day/Evening Status

Day	17,271	66.4%
Evening	8,750	33.6%

Full-time/Part-time Status

No Units	387	1.5%
0.1 to 5.9	11,724	45.1%
6 to 11.9	6,975	26.8%
12 Plus	6,935	26.7%

Total Units	193,277
Average	7.4
Total FTE	16,606

Education Level

Not HS Graduate	1,318	5.1%
HS Enrolled	1,325	5.1%
Adult School Enr	307	1.2%
HS Graduate	11,894	45.7%
GED	1,304	5.0%
HS Proficiency	340	1.3%
Foreign HS	2,473	9.5%
AA Degree	1,264	4.9%
Higher Degree	5,488	21.1%
Unknown	308	1.2%

English Skills

Primary Language	21,601	83.0%
Not Primary	4,168	16.0%
Unknown	252	1.0%

Matriculation Stats (Assessment)

Exempt	9,747	37.5%
Matriculation	16,167	62.1%
Unknown	107	0.4%

Matriculation Goal

Transfer AA	3,092	11.9%
Transfer no AA	1,532	5.9%
AA no Transfer	1,043	4.0%
Voc Deg No Tran	198	0.8%
Voc Certificate	368	1.4%
Career Goals	1,513	5.8%
New Job Skill	2,747	10.6%
Update Job Skill	1,027	3.9%
Maintain Lic	345	1.3%
Cultural Enrch	2,501	9.6%
Basic Skills	677	2.6%
HS Credits	263	1.0%
Undecided	7,883	30.3%
Unknown	2,832	10.9%

Student Demographics - Spring 2007

Total Students Enrolled = 26,021

Age		
Under 16	486	1.9%
16-18	2,111	8.1%
19-24	7,861	30.2%
25-29	3,971	15.3%
30-34	2,715	10.4%
35-54	6,569	25.2%
55-64	1,590	6.1%
65 Plus	717	2.8%
Unknown	1	0.0%

Gender		
Male	10,448	40.2%
Female	15,382	59.1%
Unknown	191	0.7%

Residency		
Regular	25,061	96.3%
Military	37	0.1%
Student F1	586	2.3%
Out of State	297	1.1%
Foreign	40	0.2%

Citizenship		
US Citizen	20,627	79.3%
Perm Resident	4,027	15.5%
Temp Resident	130	0.5%
Refugee	326	1.3%
Student Visa	573	2.2%
Undocumented	53	0.2%
Other	233	0.9%
Unknown	52	0.2%

Ethnicity			
African American/Black		7,165	27.5%
Asian		6,364	24.5%
<i>Chinese</i>	3,159	12.1%	
<i>Japanese</i>	188	0.7%	
<i>Korean</i>	325	1.2%	
<i>Laotian</i>	89	0.3%	
<i>Cambodian</i>	167	0.6%	
<i>Vietnamese</i>	830	3.2%	
<i>Indian Subcon</i>	167	0.6%	
<i>Other Asian</i>	1,439	5.5%	
Caucasian/White		5,498	21.1%
Filipino	652	2.5%	
Hispanic		3,342	12.8%
<i>Mexican</i>	1,516	5.8%	
<i>Central America</i>	391	1.5%	
<i>South America</i>	269	1.0%	
<i>Other Hispanic</i>	1,166	4.5%	
Native American		172	0.7%
Pacific Islander		186	0.7%
<i>Guamanian</i>	20	0.1%	
<i>Hawaiian</i>	17	0.1%	
<i>Samoan</i>	27	0.1%	
<i>Other Pacific</i>	122	0.5%	
Other		553	2.1%
Unknown		2,089	8.0%

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 17, 2005	2005 Refunding	August 1, 2025	\$32,975,000
August 31, 2006	2006 Election A	August 1, 2036	\$75,000,000
November 2007	2007 Election B	August 1, 2032	<u>\$100,000,000</u>
Totals			\$417,225,000

Principals for Sound Fiscal Management

The following are principles for sound fiscal management adopted by the Board of Governors (CCR Section 58311):

1. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources.
2. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities.
3. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.
4. Each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements.
5. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability.
6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision-making processes.
7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.
8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate for planning, decision-making, and budgetary control.
9. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met.
10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.
11. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning.
12. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments. To the extent that the foregoing principles repeat or paraphrase mandates already in existence, these underlying mandates shall continue to be legally binding. Otherwise, these principles, by themselves, shall be applied to the extent that existing state and district funding is available.

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SOURCE OF FUNDS									
PROGRAM-BASED FUNDING/sb361	\$ 61,991,239	\$ 64,623,219	\$ 67,802,074	\$ 69,446,069	\$ 69,368,455	\$ 75,303,174	\$ 83,946,436	\$ 95,478,362	\$ 99,803,532
OTHER STATE	5,516,075	8,263,310	9,418,218	9,294,545	13,157,468	8,624,950	4,921,170	6,543,531	4,016,416
OTHER LOCAL	4,914,143	5,181,972	6,103,363	5,809,158	4,901,565	4,617,142	3,940,359	5,046,326	4,322,380
TOTAL	72,421,457	78,068,501	83,323,654	84,549,772	87,427,488	88,545,266	92,807,965	107,068,219	108,142,328
TRANSFER IN/BOOKSTORE COMMISSION	108,197	855,972	114,245	117,294	86,549	146,474	270,060	296,718	300,000
TRANSFER IN:					1,700,000		1,590,000	-	-
TOTAL SOURCES	72,529,654	78,924,473	83,437,899	84,667,066	89,214,037	88,691,739	94,668,025	107,364,937	108,442,328
USE OF FUNDS									
SALARIES	46,427,187	49,778,238	52,856,804	55,775,342	50,380,687	53,148,334	56,539,985	61,923,545	69,366,746
BENEFITS	11,171,279	12,420,828	14,291,052	15,652,751	18,685,860	20,693,817	22,035,490	17,257,801	18,025,120
TOTAL EXPENSE (SAL.&BEN.)	57,598,466	62,199,066	67,147,856	71,428,093	69,066,547	73,842,151	78,575,475	79,181,346	87,391,866
FIXED EXPENSES	4,227,240	5,303,692	4,460,625	4,843,766	5,561,555	5,521,250	5,830,136	4,619,615	5,078,326
OTHER OPERATING	8,083,590	9,537,889	9,893,838	9,589,161	8,137,463	8,741,756	8,924,998	9,618,505	10,085,249
CAPITAL OUTLAY	1,045,416	1,308,430	998,503	733,568	491,188	601,611	403,963	176,429	85,183
UNALLOCATED DISTRIBUTION									5,868,099
TOTAL OTHER EXPENSE	13,356,246	16,150,011	15,352,966	15,166,495	14,190,206	14,864,617	15,159,097	14,414,549	21,116,857
TOTAL USES	70,954,712	78,349,077	82,500,822	86,594,588	83,256,753	88,706,768	93,734,572	93,695,895	108,508,723
SOURCES OVER (UNDER USES)	1,574,942	575,396	937,077	(1,927,522)	5,957,284	(15,029)	933,453	13,769,042	(66,395)
TRANSFERS	(760,016)	(878,917)	(1,267,445)	(1,832,711)	(937,780)	(991,568)	(1,358,387)	(5,969,665)	(4,198,600)
SOURCES OVER (UNDER) USES & TRANSFERS	814,926	(303,521)	(330,368)	(3,760,233)	5,019,504	(1,006,597)	(424,934)	7,799,377	(4,264,995)
BEG. FND BAL	6,281,954	7,096,880	6,793,359	6,462,991	2,702,757	7,722,261	6,715,664	6,290,730	14,090,107
END. FND BAL	\$ 7,096,880	\$ 6,793,359	\$ 6,462,991	\$ 2,702,758	\$ 7,722,261	\$ 6,715,664	\$ 6,290,730	\$ 14,090,107	\$ 9,825,112
Level of End. Fnd Bal/Expense & Transfers	9.90%	8.57%	7.72%	3.06%	9.17%	7.49%	6.62%	14.15%	8.72%
Peoplesoft System Audit Adjustment \$303,452									
Additional Fund Balance For Bookstore Funds							1,091,356	1,098,755	1,078,255
Total Ending Fund Balance							7,352,086	\$ 15,158,862	\$ 10,903,367

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
PROGRAM-BASED FUNDING/SB361									
STATE APPORTIONMENT	\$ 33,693,833	\$ 35,666,355	\$ 35,241,051	\$ 35,833,681	\$ 33,347,846	\$ 45,461,291	\$ 52,292,984	1 \$ 66,896,789	\$ 68,330,935
LOCAL TAXES	25,923,446	26,455,898	29,926,471	30,869,812	32,266,770	25,089,165	26,878,843	2 23,782,078	27,125,920
ENROLLMENT FEES	2,373,960	2,500,966	2,634,552	2,742,576	3,753,839	4,752,718	4,774,609	3 4,799,495	4,346,677
TOTAL	61,991,239	64,623,219	67,802,074	69,446,069	69,368,455	75,303,174	83,946,436	4 95,478,362	99,803,532
OTHER STATE									
PARTNERSHIP FOR EXCELLENCE-	2,478,657	4,978,828	4,978,828	4,364,922	3,734,121	3,197,560	536,561	5 -	-
LOTTERY	2,350,491	2,048,539	1,972,559	2,366,084	2,191,483	2,327,017	2,236,657	6 2,458,104	2,398,220
STATE REVENUE (CALTRANS)	-	-	-	-	4,566,000	-	-	7 -	-
PART-TIME PARITY-YEAR 1	-	-	-	885,146	-	-	-	9 -	-
PART-TIME PARITY YEAR 1-Cont in Year 2	-	-	-	885,146	-	-	-	10 -	-
PART-TIME PARITY YEAR 1-Cont in Year 3	-	-	-	-	789,302	789,302	789,302	11 786,896	789,302
BASIC SKILLS -ONE-TIME	-	-	-	-	-	-	-	13 329,498	-
ONE-TIME PROP-98	-	-	-	-	-	-	-	14 1,298,692	-
ONE-TIME PROP-98	-	-	-	-	-	-	-	15 372,755	-
“(SFAA/BFAP)”& 2% -FEES	227,164	218,559	224,552	253,673	1,124,763	1,194,349	91,412	16 115,960	94,403
UTILITIES OFFSET	-	573,881	1,505,547	-	-	-	-	17 -	-
APPRENTICESHIP	63,428	57,144	59,282	81,064	65,799	66,052	66,232	18 80,103	68,087
BASIC SKILLS	-	-	165,198	179,944	250,577	-	-	19 362,890	474,464
STATE MANDATED	281,942	116,811	216,658	-	-	-	149,740	20 346,955	-
STATE- OFFICE HOURS/HEALTH	-	147,985	234,915	208,950	103,669	102,741	93,474	21 104,651	105,000
PRIOR YR PROG. BASED FUND	114,393	121,563	60,679	69,616	331,754	947,929	957,792	22 287,027	86,940
TOTAL	5,516,075	8,263,310	9,418,218	9,294,545	13,157,468	8,624,950	4,921,170	23 6,543,531	4,016,416
OTHER LOCAL									
OTHER FEES	36,786	35,365	35,189	20,950	62,682	97,564	69,688	24 61,267	70,000
COMMUNITY SERVICES	89,703	102,396	122,851	114,816	67,880	86,610	80,784	25 69,546	80,800
INVEST-TRANS/BOND ANTI./COUNTY PO	-	508,301	374,678	452,808	596,732	595,170	-	26 694,467	-
MISCELLANEOUS	2,244,686	1,667,906	2,330,322	1,990,412	1,244,202	1,213,902	1,305,574	27 1,150,899	1,081,340
NON-RESIDENT TUITION FEES	2,542,968	2,868,004	3,240,323	3,230,172	2,930,069	2,623,896	2,484,313	28 3,070,147	3,090,240
TOTAL	4,914,143	5,181,972	6,103,363	5,809,158	4,901,565	4,617,142	3,940,359	29 5,046,326	4,322,380
TRANSFER IN									
BOOK COMMISSION	108,197	855,972	114,245	117,294	1,700,000	146,474	1,590,000	30 -	-
					86,549		270,060	31 296,718	300,000
TOTAL SOURCES	\$ 72,529,654	\$ 78,924,473	\$ 83,437,899	\$ 84,667,066	\$ 87,514,037	\$ 88,691,739	\$ 94,668,025	32 \$ 107,364,937	\$ 108,442,328

**UNRESTRICTED GENERAL FUNDS
PROGRAM BASED FUNDING/2006 SB361**

	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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
PROGRAM BASED FUNDING REVENUE FORMULA/2006 SB361									
BASE APPORTIONMENT	\$ 60,531,943	\$ 61,957,854	\$ 64,605,682	\$ 67,865,487	\$ 70,517,891	\$ 70,674,484	\$ 75,712,031	\$ 83,946,436	\$ 95,478,362
CONVERSION TO SB361								2,911,883	
PARTNERSHIP FOR EXCELLENCE-2004-2005							3,197,560		
PARTNERSHIP FOR EXCELLENCE 2005-2006								536,561	-
COLA (2007-2008) STATE WIDE 4.53%									4,325,170
COLA (2006-2007)STATE WIDE 5.92%								5,173,777	
COLA (2005-2006)STATE WIDE 4.23% PERALTA'S EFFECTIVE 4.34%							3,418,712		
CONCURRENT ENROLLMENT ADJUSTMENT					(295,399)				
COLA (2004-05) 2.41% PRELIMINARY 5/24/2004						1,717,315			
COLA (2003-04) 0%					-	-	-	-	-
COLA (2002-03) at 2.00%/DISTRICT 2.01%	879,047	2,608,306	2,506,667	1,364,023	-	-	-	-	-
SUPPLEMENTAL FUNDS 2004-2005						1,889,280			
GROWTH BASED UPON BORROWING								2,373,858	
REGULAR GROWTH 2006-2007 1.08%								535,847	
GROWTH 2005-2006 AT Net 2.76% AT 77.5% PAYOUT RATE							1,618,133		
GROWTH 2004-05 AT Net 2.00% AT 84.6% PAYOUT RATE						1,217,791			
GROWTH 2003-04 AT Net 1.54% at .77%					495,343				
GROWTH 2002-03 AT 2.84% at 1.90%				1,288,381	(59,094)				
GROWTH 2001-02 AT P-2 at 1.19% level			731,359						
GROWTH DECLINE AT P-2 2000-01	-	(142,187)							
RESTORATION 2000-01	-	177,911							
RESTORATION 1999-00	580,249	21,335	21,335						
STATE DEFICIT 2004-2005 P-1 at .99%						(195,696)			
STATE DEFICIT 2003-04 P-1 at 1.98%					(1,259,286)				
STATE DEFICIT 2003-04 ESTIMATE at- 1.5%									
STATE DEFICIT 2002-03 AT P-2 at - 1.5%				(1,071,822)					
STATE DEFICIT 2001-02 AT P-2 at --.08%			(62,969)		-	-	-	-	-
REVISED BASE	\$ 61,991,239	\$ 64,623,219	\$ 67,802,074	\$ 69,446,069	\$ 69,399,455	\$ 75,303,174	\$ 83,946,436	\$ 95,478,362	\$ 99,803,532

REVENUE SOURCE

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	\$ 66,896,789	\$ 68,330,935
LOCAL TAXES	25,923,446	26,455,898	29,926,471	30,869,812	32,266,770	25,089,165	26,878,843	23,782,078	27,125,920
ENROLLMENT FEES	2,373,960	2,500,966	2,634,552	2,742,576	3,753,839	4,752,718	4,774,609	4,799,495	4,346,677
TOTAL	61,991,239	64,623,219	67,802,074	69,446,069	69,368,455	75,303,174	83,946,436	95,478,362	99,803,532

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
FACULTY									
INSTRUCTORS-REGULAR	\$ 14,737,900	\$ 15,380,245	\$ 15,192,008	\$ 15,533,757	\$ 14,538,300	\$ 15,117,056	\$ 16,927,639	1 \$ 17,926,060	\$ 23,374,369
INSTRUCTORS-HOURLY	9,015,541	10,181,090	11,293,256	12,919,634	11,064,126	11,717,437	12,189,958	2 13,891,523	13,308,846
DEPARTMENT CHAIRS	347,590	414,277	433,654	400,382	289,031	481,009	357,853	3 436,898	890,868
COUNSELORS	1,107,834	1,363,576	1,520,926	1,581,174	1,763,481	1,668,784	1,655,364	4 1,947,219	2,107,348
LIBRARIANS	535,502	553,352	460,552	573,381	700,005	797,883	786,104	5 880,537	1,019,011
OTHER ASSIGNED TIME	797,720	913,087	1,094,105	1,056,105	979,496	1,022,822	828,251	6 891,167	784,769
NURSES & OTHER REGULAR	178,934	84,553	149,900	168,452	192,413	194,497	217,913	7 266,897	242,172
NON-INSTRUCTORS HOURLY	828,327	819,293	965,300	1,117,568	666,223	897,664	1,028,844	8 1,049,814	671,987
TOTAL	27,549,348	29,709,473	31,109,701	33,350,453	30,193,075	31,897,152	33,991,926	9 37,290,115	42,399,370
CLASSIFIED									
STAFF REGULAR	10,510,515	10,421,939	11,140,974	12,047,310	11,690,405	11,949,998	13,115,158	10 14,037,219	16,216,102
INSTRUCTIONAL AIDES	992,797	1,063,776	1,170,093	1,130,519	971,966	1,341,697	1,410,862	11 1,670,724	2,494,477
OVERTIME	447,019	567,180	521,145	348,970	125,378	232,290	388,458	12 541,057	113,690
STAFF HOURLY	1,349,406	1,494,648	1,955,195	1,772,865	1,201,745	1,501,913	1,089,275	13 680,751	247,756
STUDENT AIDES & ASSISTANT	494,926	656,246	811,671	743,626	585,454	674,791	565,959	14 735,915	674,559
INSTRUCTIONAL AIDES-HOURLY	590,093	705,456	702,845	802,690	633,807	726,562	593,504	15 587,059	243,550
TOTAL	14,384,756	14,909,245	16,301,923	16,845,980	15,208,755	16,427,251	17,163,216	16 18,252,725	19,990,134
ADMINISTRATORS									
ACADEMIC	3,344,355	3,720,767	3,816,068	3,897,643	3,681,582	3,310,336	3,536,989	17 4,054,661	4,319,901
CLASSIFIED	1,148,728	1,438,753	1,629,112	1,681,266	1,297,275	1,513,595	1,847,854	18 2,326,044	2,657,341
TOTAL	4,493,083	5,159,520	5,445,180	5,578,909	4,978,857	4,823,931	5,384,843	19 6,380,705	6,977,242
TOTAL SALARIES	\$ 46,427,187	\$ 49,778,238	\$ 52,856,804	\$ 55,775,342	\$ 50,380,687	\$ 53,148,334	\$ 56,539,985	20 \$ 61,923,545	\$ 69,366,746

**UNRESTRICTED GENERAL FUNDS
BENEFIT ANALYSIS**

BENEFITS	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-03	YTD FISCAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006		YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SALARY AMOUNT DEPENDENT										
STRS	\$ 1,993,079	\$ 2,157,867	\$ 2,239,455	\$ 2,514,718	\$ 2,308,378	\$ 2,456,335	\$ 2,550,238	21	\$ 2,877,051	\$ 3,231,830
PERS 2007-2008 (9.306%)				486,216	1,564,154	1,626,732	1,619,583	22	1,945,562	1,971,520
APPLE	68,650	77,947	100,461	84,240	72,375	76,988	111,273	23	33,007	39,430
FICA	926,979	851,563	1,009,436	1,089,136	1,025,658	1,070,241	1,151,440	24	1,147,655	1,280,510
MEDICARE	492,173	613,199	603,791	656,195	613,503	687,010	755,170	25	891,691	839,290
LIFE INSURANCE	360,816	372,838	397,512	372,480	390,271	217,299	241,553	26	342,981	209,780
UNEMPLOYMENT	64,143	89,588	107,900	156,933	285,124	427,150	317,644	27	87,656	93,440
WORKERS COMP. INS.	349,627	461,449	573,652	744,268	309,314	451,511	638,737	28	743,914	853,640
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	13,613,712	29	13,990,635	14,340,560
POTENTIAL REIMBURSEMENT RETIREES								30	(5,892,200)	(5,993,000)
DENTAL	833,334	685,175	742,041	635,731	755,092	737,965	1,036,140	31	1,089,849	1,158,120
TOTAL	\$ 11,171,279	\$ 12,420,828	\$ 14,291,052	\$ 15,652,751	\$ 18,685,860	\$ 20,693,817	\$ 22,035,490	32	\$ 17,257,801	\$ 18,025,120

**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	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
UTILITIES									
GARBAGE	\$ 122,446	\$ 118,281	\$ 142,432	\$ 140,113	\$ 109,405	\$ 118,605	\$ 115,765	33 \$ 142,516	\$ 145,000
GAS	306,034	913,261	447,608	473,460	447,549	542,430	682,403	34 641,796	665,000
LIGHTS & POWER	1,109,606	1,573,428	993,549	1,357,307	1,953,822	1,907,383	1,876,231	35 1,677,805	1,821,200
TELEPHONE	539,332	473,166	471,133	429,526	479,871	433,163	391,430	36 449,790	607,530
WATER	312,902	301,868	285,302	295,454	256,594	311,583	286,176	37 310,464	323,850
SEWER & OTHERS	46,841	58,994	91,433	93,693	97,310	123,034	106,979	38 134,568	157,100
TOTAL	2,437,161	3,438,998	2,431,457	2,789,553	3,344,551	3,436,198	3,458,984	39 3,356,939	3,719,680
LEASES									
FACILITIES	1,005,076	1,055,764	1,199,352	1,251,824	1,353,825	1,290,705	1,410,746	40 388,417	333,300
EQUIPMENT	245,132	176,112	148,171	235,919	235,924	238,343	305,339	41 239,411	283,215
OTHER	259,160	346,742	260,650	161,412	175,171	130,029	102,955	42 125,972	139,365
TOTAL	1,509,368	1,578,618	1,608,173	1,649,155	1,764,920	1,659,077	1,819,040	43 753,800	755,880
INSURANCE									
PROPERTY	122,580	120,164	210,327	112,115	112,115	147,135	167,231	44 174,103	156,553
LIABILITY	119,649	128,398	144,574	232,729	269,673	206,073	305,575	45 322,913	362,711
STUDENT ACCIDENT	38,482	37,514	66,094	60,214	70,296	72,767	79,306	46 11,860	83,502
TOTAL	280,711	286,076	420,995	405,058	452,084	425,975	552,112	47 508,876	602,766
TOTAL FIXED	\$ 4,227,240	\$ 5,303,692	\$ 4,460,625	\$ 4,843,766	\$ 5,561,555	\$ 5,521,250	\$ 5,830,136	48 \$ 4,619,615	\$ 5,078,326

**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		YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
DISCRETIONARY										
BOOKS & SUPPLIES	\$ 1,443,058	\$ 1,413,760	\$ 1,335,511	\$ 1,527,728	\$ 1,112,597	\$ 1,284,032	\$ 1,044,113	49	\$ 1,133,381	\$ 1,367,264
LEGAL & AUDIT	886,619	715,491	341,011	477,919	571,593	537,544	470,093	50	640,003	280,800
PROFESSIONAL SERVICES	927,744	1,686,292	1,870,464	1,411,028	915,522	913,224	1,131,907	51	1,113,107	1,417,408
SHERIFF CONTRACT	2,252,135	2,260,034	2,335,913	2,627,010	2,688,122	2,710,552	3,038,444	52	2,686,280	3,168,000
TRAVEL	445,594	653,482	680,826	303,315	209,238	246,836	233,249	53	303,861	639,969
DUES & MEMBERSHIPS	138,759	127,596	139,646	165,568	115,388	108,735	123,620	54	151,922	155,280
STUDENT SERVICES	117,313	113,300	153,248	116,537	80,031	101,696	77,444	55	53,517	76,821
DEBT SERVICES FOR TRANS EXP	-	340,776	305,087	302,574	510,928	330,654	211,587	56	-	-
PUBLISHING & POSTAGE	644,663	844,223	984,801	922,571	424,682	474,562	430,908	57	446,292	693,382
BUILDING & EQUIP. REPAIRS	633,517	670,375	1,151,981	958,107	631,364	916,490	922,075	58	1,201,525	1,269,330
MISC. OPERATING	594,188	712,560	595,350	776,804	877,998	1,117,431	1,241,558	59	1,888,617	1,016,995
TOTAL	8,083,590	9,537,889	9,893,838	9,589,161	8,137,463	8,741,756	8,924,998	61	9,618,505	10,085,249
EQUIPMENT AND OTHER CAPITAL OUTLAY										
INSTRUCTIONAL	82,317	155,506	124,662	242,372	78,902	123,985	12,953	62	58,820	-
NON-INSTRUCTIONAL	687,984	1,035,041	788,565	402,088	362,525	377,873	189,855	63	116,480	7,380
TELEPHONE LEASE/PURCH.	146,979	7,957	13,594	15,696	-	-	-	64	-	63,750
LIBRARY BOOKS & OTHER	128,136	109,926	71,682	73,412	49,761	99,753	201,155	65	1,129	14,053
TOTAL	1,045,416	1,308,430	998,503	733,568	491,188	601,611	403,963	66	176,429	85,183
UNALLOCATED DISTRIBUTION										
FOR COLLEGES	-	-	-	-	-	-	-	67	-	164,328
FOR CONT. - DISTRICT	-	-	-	-	-	-	-	68	-	200,000
FOR CONT. - BASIC SKILLS-EARNED 2006-2007	-	-	-	-	-	-	-	69	-	362,890
FOR CONT. - BASIC SKILLS-UNEARNED	-	-	-	-	-	-	-	70	-	474,464
FOR ENCUMBRANCE CARRYOVER	-	-	-	-	-	-	-	71	-	100,000
FOR UNEARNED GROWTH	-	-	-	-	-	-	-	72	-	2,373,858
FOR CONT. - PFT LEAVE BANKING	-	-	-	-	-	-	-	73	-	1,517,432
FOR COLLEGE, DISTRICT ONE-TIME CASH RECEIV	-	-	-	-	-	-	-	74	-	675,127
TOTAL	-	-	-	-	-	-	-	75	-	5,868,099
TRANSFERS TO:										
SPECIAL RESERVE #2 MEDICAL LIABILITY	-	-	350,000	700,000	-	-	-	76	1,590,000	-
SPECIAL RESERVE #2 OPEB BOND RESERVE	-	-	-	-	-	-	-	77	2,000,000	2,000,000
DEBT SERVICE-OPEB	-	-	-	-	-	-	227,611	78	1,162,705	980,000
ASSOCIATED STUDENT-BOOK COM SPLIT	-	-	-	-	-	-	135,030	79	148,360	150,000
RESTRICTED GENERAL FUNDS - DSPS	760,016	878,917	917,445	1,132,711	937,780	991,568	995,746	80	1,068,600	1,068,600
TOTAL	\$ 760,016	\$ 878,917	\$ 1,267,445	\$ 1,832,711	\$ 937,780	\$ 991,568	\$ 1,358,387	81	\$ 5,969,665	\$ 4,198,600

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SOURCE OF FUNDS									
FEDERAL	\$ 3,449,567	\$ 3,528,583	\$ 3,930,244	\$ 3,089,880	\$ 2,840,287	\$ 2,755,185	\$ 3,064,008	\$ 2,875,165	\$ 4,161,473
STATE	10,022,982	11,762,958	12,225,469	8,966,658	8,594,529	9,057,991	10,239,227	10,763,444	12,649,097
LOCAL	1,626,025	1,627,152	1,466,797	1,579,466	1,439,044	1,220,919	1,157,462	869,914	880,500
TRANSFER IN	760,016	878,917	917,445	1,132,711	937,780	991,568	995,746	1,068,600	1,068,600
TOTAL SOURCES	15,858,590	17,797,610	18,539,955	14,768,715	13,811,640	14,025,663	15,446,443	15,577,123	18,759,669
USE OF FUNDS									
SALARIES & BENEFITS	9,680,240	10,038,055	10,636,554	10,113,072	9,321,893	9,456,405	10,473,100	10,834,767	10,836,251
FIXED EXPENSES	223,457	243,936	264,235	157,167	109,546	112,449	48,114	37,300	37,400
OTHER OPERATING	3,135,704	3,269,370	3,399,269	2,460,688	1,879,197	2,094,838	2,535,686	2,749,557	2,295,781
EQUIPMENT PURCHASE	2,194,838	2,992,665	3,012,577	1,084,350	745,094	1,072,523	795,563	1,706,529	1,367,192
STUDENT VOUCHERS-BOOKS, MEALS	753,970	867,274	980,105	896,578	1,333,199	1,145,509	1,194,454	1,260,388	1,366,771
ALLOCATION TO BE DETERMINED									2,856,274
TOTAL USES	15,988,209	17,411,300	18,292,740	14,711,855	13,388,929	13,881,724	15,046,917	16,588,541	18,759,669
SOURCES OVER USE	(129,619)	386,310	247,215	56,860	422,711	143,939	399,526	(1,011,418)	(0)
BEG. FND BAL.	739,840	610,221	996,531	1,243,746	1,300,606	1,723,317	1,867,256	2,266,782	1,255,364
END. FND BAL	\$ 610,221	\$ 996,531	\$ 1,243,746	\$ 1,300,606	\$ 1,723,317	\$ 1,867,256	\$ 2,266,782	\$ 1,255,364	\$ 1,255,364

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
FEDERAL SOURCES									
HIGHER EDUCATION ACT	\$ 661,066	\$ 796,685	\$ 664,311	\$ 765,982	\$ 735,306	\$ 671,997	\$ 733,654	\$ 670,940	\$ 752,427
JTPA /WORKFORCE INVESTMENT	166,058	138,816	78,151	6,985	387,462	167,500	331,535	427,783	235,284
VOCATIONAL EDUCATION ACT	1,305,181	1,145,513	1,433,013	1,184,207	1,063,493	1,081,713	987,323	864,750	877,820
TANF	239,241	264,945	279,434	274,760	267,600	270,988	263,548	257,672	253,809
WORKABILITY (DEPT OF REHAB)								189,172	311,352
DEPT OF EDUCATION								-	911,131
OTHER FEDERAL	1,078,021	1,182,624	1,475,335	857,946	386,426	562,987	737,948	464,848	819,649
TOTAL	3,449,567	3,528,583	3,930,244	3,089,880	2,840,287	2,755,185	3,054,008	2,875,165	4,161,473
STATE SOURCES									
EOPS	1,575,721	1,913,451	2,092,484	2,009,265	2,537,823	2,394,079	2,520,398	2,487,939	2,542,509
CARE	308,284	288,566	300,047	332,084	366,128	406,100	416,239	378,433	430,970
DSPS	1,627,438	1,925,422	2,102,827	2,049,097	1,948,868	2,038,078	2,271,729	2,491,110	1,993,688
MATRICULATION	1,247,854	1,282,044	1,432,855	928,156	949,445	1,356,676	1,219,602	1,563,967	1,615,475
TANF	239,241	264,945	300,047	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	463,687	621,082	555,071	406,640	300,999	214,814	232,540	193,636	205,000
CAL WORKS	1,838,398	1,744,090	1,784,317	1,571,114	1,285,575	1,115,968	936,149	847,154	1,105,264
TECHNOLOGY(TTIP)	566,027	727,396	1,939,028	595,434	351,579	163,251	443,366	184,270	145,452
FACULTY & STAFF DEV./DIV.	114,433	106,483	91,942	63,374	10,030	34,764	22,083	9,698	20,054
INSTRUCT EQUIP & LIBRARY	1,714,056	2,098,375	990,581	432,856	364,030	387,704	334,505	26,190	203,300
WORKABILITY (DEPT OF REHAB)	62,087	188,558	132,563	167,570	154,391	200,379	-	-	-
SFAA/BFAP							1,109,422	1,074,071	1,083,684
PROP-20 LOTTERY (SUPPLIES)		273,416	297,202	302,527	215,698	521,632	503,888	492,496	436,048
INSTRUCT EQUIP & LIBRARY-ONE TIME							-	419,753	56,056
CAREER TECH TRAILER BILL-ONE TIME							-	65,398	-
NURSING CARE							-	39,771	334,742
CAREER ADVANCEMENT ACADEMY							-	-	1,666,600
CALIF HIGH SCHOOL EXIT EXAM							-	-	360,000
OTHER STATE	265,756	329,130	206,505	108,541	109,963	224,546	229,306	489,558	450,255
TOTAL	10,022,982	11,762,958	12,225,469	8,966,658	8,594,529	9,057,991	10,239,227	10,763,444	12,649,097
LOCAL SOURCES									
OTHER LOCAL	361,188	466,899	287,096	329,994	343,382	208,724	621,408	399,300	400,000
GAIN	902,505	805,386	753,208	745,850	605,813	518,689	-	-	-
PARKING	362,332	354,867	426,493	503,622	489,849	493,506	536,054	470,614	480,500
TOTAL	1,626,025	1,627,152	1,466,797	1,579,466	1,439,044	1,220,919	1,157,462	869,914	880,500
TRANSFER IN-DSPS	760,016	878,917	917,445	1,132,711	937,780	991,568	995,746	1,068,600	1,068,600
TOTAL SOURCES	\$ 15,858,590	\$ 17,797,610	\$ 18,539,955	\$ 14,768,715	\$ 13,811,640	\$ 14,025,663	\$ 15,446,443	\$ 15,577,123	\$ 18,759,669

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SOURCE OF FUNDS									
DEPT OF EDUCATION	\$ 493,423	\$ 533,378	\$ 552,962	561,111	\$ 551,686	\$ 578,698	\$ 494,300	\$ 742,051	\$ 765,713
STATE APPORTIONMENT	584,743	603,290	626,628	639,164	655,575	654,525	682,262	722,707	755,417
NUTRITION & OTHER FEDERAL	75,466	74,548	83,338	74,720	77,703	75,100	50,810	113,268	62,960
OTHER STATE	10,456	61,067	9,954	15,513	8,188	8,645	14,651	10,308	12,480
LOCAL&PARENT FEES	12,444	15,927	13,251	20,319	22,138	4,757	45,538	61,213	53,380
INTEREST	31,162	68,644	21,671	24,643	8,078	9,829	33,998	38,849	36,404
TOTAL	1,207,694	1,356,854	1,307,804	1,335,470	1,323,368	1,331,554	1,321,559	1,688,396	1,686,354
USE OF FUNDS									
SALARIES	820,119	855,935	929,587	969,244	973,983	1,005,289	996,516	992,887	1,182,062
BENEFITS	235,914	241,382	274,177	333,828	410,839	479,602	462,778	443,850	530,310
TOTAL SAL. & BEN.	1,056,033	1,097,317	1,203,764	1,303,072	1,384,822	1,484,891	1,459,294	1,436,737	1,712,372
OTHER EXPENSES									
FIXED EXPENSES	1,012	1,953	1,983	2,493	2,021	2,355	1,074	2,080	3,200
OTHER OPERATING	40,653	87,581	84,576	60,294	43,019	43,859	35,340	54,071	77,860
EQUIPMENT PURCHASE	-	5,286	2,173	255	431				
TOTAL OTHER EXP.	41,665	94,820	88,732	63,042	45,471	46,214	36,414	56,151	81,060
TOTAL	1,097,698	1,192,137	1,292,496	1,366,114	1,430,293	1,531,105	1,495,708	1,492,888	1,793,432
SOURCES OVER USES	109,996	164,717	15,308	(30,644)	(106,925)	(199,551)	(174,149)	195,508	(107,079)
BEG. FND BAL.	489,914	599,910	764,627	779,935	749,291	642,366	442,815	268,666	464,174
END. FND BAL.	\$ 599,910	\$ 764,627	\$ 779,935	\$ 749,291	\$ 642,366	\$ 442,815	\$ 268,666	\$ 464,174	\$ 357,095

2007-2008 Dept of Ed income can go as high as \$1,020,951 for a maximum at \$32.89
Start Revenue Budget at 75%

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**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SOURCE OF FUNDS									
STATE HAZARDOUS MATERIAL REMOVAL	\$ 16,444	\$ 130,922	\$ 26,168	\$ 344,204	\$ 81,431	\$ 153,191	\$ 74,979	\$ 165,940	
INTEREST INCOME							11,640	7,366	
TOTAL	16,444	130,922	26,168	344,204	81,431	153,191	86,619	173,306	0
USE OF FUNDS									
STATE HAZARDOUS MATERIAL REMOVAL	16,444	\$ 130,922	\$ 26,168	\$ 344,204	\$ 81,431	\$ 153,191	\$ 55,740	\$ 135,111	
TOTAL	16,444	130,922	26,168	344,204	81,431	153,191	55,740	135,111	0
SOURCES OVER (UNDER) USES	0	0	0	-	-	-	30,879	38,195	-
BEG. FND BAL.			0	-	-	-	40,842	71,721	109,916
END. FND BAL.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,721	\$ 109,916	\$ 109,916

Hardzadous Materials Removal merged with Schedule Maintenance

**CAPITAL OUTLAY PROJECT FUNDS FOR MEASURE B AND SCHEDULE MAINTENANCE
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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SOURCE OF FUNDS									
STATE CONSTRUCTION ACT	\$ 36,656	\$ 2,088,230	\$ 3,730,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE SCHEDULED MAINTENANCE	1,990,790	507,472	732,027	642,874	388,839	737,845	279,858	993,648	259,373
SALE OF BONDS-MEASURE B	13,500,000	3,000,000	-	-	-	-	-	-	-
BOND REFINANCING						440,706			
INTEREST INCOME-MEASURE B	303,765	928,593	309,244	267,358	232,901	110,530	161,171	124,871	53,250
TOTAL	15,831,211	6,524,295	4,771,647	910,232	621,740	1,289,081	441,029	1,118,519	312,623
USE OF FUNDS									
SCHEDULED MAINTENANCE	3,981,580	1,014,944	1,464,054	1,285,748	777,678	511,464	559,716	165,162	1,577,720
SCHEDULED MAINTENANCE-ONE-TIME									786,660
CAPITAL CONSTRUCTION/RENOVATION/MAJOR	328,117	7,409,202	7,910,749	2,545,807	805,261	1,306,566	2,676,307	652,349	
TOTAL	4,309,697	8,424,146	9,374,803	3,831,555	1,582,939	1,818,030	3,236,023	817,511	2,364,380
SOURCES OVER (UNDER) USES	11,521,514	(1,899,851)	(4,603,156)	(2,921,323)	(961,199)	(528,949)	(2,794,994)	301,008	(2,051,757)
BEG. FND BAL.	4,386,551	15,908,065	14,008,214	9,405,058	6,483,735	5,522,536	4,993,587	2,198,593	2,499,601
END. FND BAL.	\$ 15,908,065	\$ 14,008,214	\$ 9,405,058	\$ 6,483,735	\$ 5,522,536	\$ 4,993,587	\$ 2,198,593	\$ 2,499,601	\$ 447,844

The bond income is a reserve of the ending fund balance, therefore spending funds in 2007-08 will reduce the beginning fund balance.

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

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

The Schedule Maintenance will require a 1:1 match 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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
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	(4,638,080)	-
INTEREST INCOME-MEASURE E	-	98,010	958,383	1,572,242	598,570	657,325	3,742,052	3,368,427	933,688
TOTAL		27,598,010	30,958,383	1,572,242	10,598,570	657,325	68,442,052	(1,269,653)	933,688
USE OF FUNDS									
BOND EXPENSE	-	-	-	-	-	-	214,705	17,071	-
MATCH FOR VISTA CONSTRUCTION	-	-	-	-	-	-	-	1,294,676	-
CONSTRUCTION/RENOVATION	-	82,630	2,236,267	13,156,740	15,943,498	10,183,101	11,871,011	27,235,127	51,641,631
TOTAL	-	82,630	2,236,267	13,156,740	15,943,498	10,183,101	12,085,716	28,546,874	51,641,631
SOURCES OVER (UNDER) USES	-	27,515,380	28,722,116	(11,584,498)	(5,344,928)	(9,525,776)	56,356,336	(29,816,527)	(50,707,943)
BEG. FND BAL.	-		27,515,380	56,237,496	44,652,998	39,308,070	29,782,294	86,138,630	56,322,103
END. FND BAL.	\$ -	\$ 27,515,380	\$ 56,237,496	\$ 44,652,998	\$ 39,308,070	\$ 29,782,294	\$ 86,138,630	\$ 56,322,103	\$ 5,614,160

The bond net income is a reserve of the ending fund balance, therefore spending funds in 2007-08 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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SOURCE OF FUNDS									
CAL TRANS				\$ -	\$ 25,000	\$ 1,500,000	\$ 7,861,608	\$ -	
INVESTMENT INCOME/EXPENSE						9,657	(8,841)	(169,445)	
CAL TRANS-RECEIVABLE							3,427,771	1,038,137	
MEASURE E MATCH								1,294,676	
TOTAL	0	0	0	-	25,000	1,509,657	11,280,538	2,163,368	-
USE OF FUNDS									
CAL TRANS					25,000	1,417,846	11,372,349	1,758,845	
TOTAL	0	0	0	-	25,000	1,417,846	11,372,349	1,758,845	-
SOURCES OVER (UNDER) USES	0	0	0	-	-	91,811	(91,811)	404,523	-
BEG. FND BAL.			0	-	-	-	91,811	(0)	404,523
END. FND BAL.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,811	\$ (0)	\$ 404,523	\$ 404,523

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2006-2007
SOURCE OF FUNDS									
SALE OF BONDS-MEASURE A (DRAW A)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BONDS SOLD AT PREMIUM								75,000,000	
INTEREST INCOME								1,042,100	
								2,900,149	
TOTAL	0	0	0	-	-	-	-	78,942,249	1,548,357
USE OF FUNDS									
SITE ALLOCATION FOR EQUIPMENT AND CAPITAL IMPROVEMENTS				\$ -	\$ -	\$ -	\$ -	\$ 3,510,661	\$ 30,928,776
COST TO ISSUE BOND								1,042,100	
TOTAL	0	0	0	-	-	-	-	4,552,761	30,928,776
SOURCES OVER (UNDER) USES	0	0	0	-	-	-	-	74,389,488	(29,380,419)
BEG. FND BAL.			0	-	-	-	-	-	74,389,488
END. FND BAL.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,389,488	\$ 45,009,069

ALLOCATIONS OF FUNDS TO BE DETERMINED DURING THE YEAR..

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SOURCE OF FUNDS									
INTEREST & OTHER INCOME	\$ 215,155	\$ 240,726	\$ 652,684	\$ 560,440	\$ 369,903	\$ 706,989	\$ 1,125,732	\$ 246,524	\$ -
COMMUNITY COLLEGE CONSTRUCTION ACT						10,535,568	14,579,432	2,015,000	0
TRANSFER-IN								4,638,080	
SALE OF BONDS -MEASURE A		8,000,000							
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	15,705,164	6,899,604	-
USE OF FUNDS									
PLAN FOR DESIGN OF VISTA	-	760,000		-	-	-	-	-	-
PURCHASE OF LAND	-	252,633	753,659	2,600,095	3,529,620	-	-	-	-
DIRECTOR OF PHYSICAL PLANT-MEAS-B	1,900,000		2,300,000	414,296	-	-	-	-	-
LEASE-VISTA						14,468		132,614	-
CONSTRUCTION (BEGINNING)					335,772	365,453	548,123	398,346	-
FURNITURE/EQUIPMENT					1,736,180	20,974,670	23,813,538	5,872,773	-
DEBT SERVICE-BOND ISSUANCE							343,009	2,577,164	-
RESERVE FOR ESCROW					267,917	5,074		3,600,000	-
MEASURE E TRANSFER	-						9,000,000		-
TOTAL	1,900,000	1,012,633	3,053,659	3,014,391	5,869,489	21,359,665	33,704,670	12,580,897	-
SOURCES OVER (UNDER) USES	(1,684,845)	14,728,093	(2,400,975)	(2,453,951)	24,500,414	(10,117,108)	(17,999,506)	(5,681,293)	-
BEG. FND BAL.	2,037,522	352,677	15,080,770	12,679,795	10,225,844	34,726,258	24,609,150	6,609,644	928,351
END. FND BAL.	\$ 352,677	\$ 15,080,770	\$ 12,679,795	\$ 10,225,844	\$ 34,726,258	\$ 24,609,150	\$ 6,609,644	\$ 928,351	\$ 928,351

Description : This fund will be used to accumulate the cost of construction of the Berkeley City College.
2005-2006 Transfer of Unspent Measure E -\$9,000,000 leaves a balance of \$15,609,150
2006-2007\$4,638,030 Measure E funds returned to cover Escrow funds and additional cost.
Major construction to be completed by May,2007

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
INTEREST INCOME	\$ 124,285	\$ 141,696	\$ 59,314	\$ 86,009	\$ 76,854	\$ 47,699	\$ 93,546	\$ 103,029	\$ 32,895
TRANSFER -IN MEDICAL LIABILITY			350,000	700,000				\$ 3,590,000	\$ 2,000,000
ALAMEDA COUNTY REDEVELOPMENT	-	80,069	-	-	482,741	327,673	508,556	756,105	401,000
TRANSFER-OUT- MEDICAL LIABILITY	-	-	-	-	(1,700,000)	-	(1,590,000)		
TOTAL SOURCES	124,285	221,765	409,314	786,009	(1,140,405)	375,373	(987,898)	4,449,134	2,433,895
BEG. FND BAL.	2,092,953	2,217,238	2,439,003	2,848,317	3,634,326	2,493,921	2,869,294	1,881,396	6,330,530
END. FND BAL.	\$ 2,217,238	\$ 2,439,003	\$ 2,848,317	\$ 3,634,326	\$ 2,493,921	\$ 2,869,294	\$ 1,881,396	\$ 6,330,530	\$ 8,764,425

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SALE OF BOND							\$ 153,749,832	\$ -	
INVESTMENT INCOME								0	
PAYMENT FOR SERVICES AND INSURANCE	-		-	-			(3,221,625)	-	
CONTRIBUTION FOR DEBT SERVICES								(1,000,000)	
CONTRIBUTION FOR RETIREE MEDICAL	-		-	-		-	-	(5,892,200)	(5,993,000)
TOTAL	-	-	-	-	-	-	150,528,207	(6,892,200)	(5,993,000)
BEG. FND BAL.				-	-	-	-	150,528,207	143,636,007
END. FND BAL.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,528,207	\$ 143,636,007	\$ 137,643,007

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, 2007-2008
Book Value, Unrecorded gain or loss on investment-\$6,799,802 as of June 30, 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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SOURCE OF FUNDS									
STUDENT USE FEES	\$ 72,581	\$ 78,210	\$ 77,880	\$ 82,659	\$ 78,071	\$ 69,582	\$ 65,740	\$ 70,875	\$ 71,000
INTEREST	7,681	12,146	6,014	8,459	6,721	4,793	6,536	10,317	11,000
TOTAL	80,262	90,356	83,894	91,118	84,792	74,375	72,276	81,192	82,000
USE OF FUNDS									
BUILDING & EQUIP. REPAIRS	-	21,796	20,172	23,328	22,199	83,840	25,302	5,395	6,000
CAPITAL OUTLAY	433	5,097	39,993	47,848	49,154	108,686	22,438	3,417	6,451
TOTAL	18,311	26,893	60,165	71,176	71,353	192,526	47,740	8,812	12,451
SOURCES OVER (UNDER) USES	61,951	63,463	23,729	19,942	13,439	(118,151)	24,536	72,380	69,549
BEG. FND BAL.	120,037	181,988	245,451	269,180	289,122	302,561	184,410	208,946	281,326
END. FND BAL.	\$ 181,988	\$ 245,451	\$ 269,180	\$ 289,122	\$ 302,561	\$ 184,410	\$ 208,946	\$ 281,326	\$ 350,875

Budget allocation to be determined by the campus site.

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
INTEREST INCOME	\$ 20,168	\$ 25,900	\$ 11,904	\$ 14,325	\$ 11,286	\$ 9,352	\$ 16,292	\$ 22,930	\$ 24,000
BEG. FND BAL.	403,340	423,508	449,408	461,312	475,637	486,923	496,275	512,567	535,497
END. FND BAL.	\$ 423,508	\$ 449,408	\$ 461,312	\$ 475,637	\$ 486,923	\$ 496,275	\$ 512,567	\$ 535,497	\$ 559,497

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SOURCE OF FUNDS									
LOCAL TAXES	\$ 1,996,347	\$ 2,496,639	\$ 7,087,936	\$ 8,332,301	\$ 8,186,289	\$ 11,424,660	\$ 13,016,465	\$ 18,117,462	\$ 17,177,628
OTHER SOURCES- INTEREST	89,890	82,857	78,137	101,531	47,600	115,292	\$ 2,658,711 130,237	\$ 1,938,231 517,786	313,956
TOTAL SOURCES	2,086,237	2,579,496	7,166,073	8,433,832	8,233,889	11,539,952	15,805,413	20,573,479	17,491,584
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	12,853,352	12,651,050
BOND REDEMPTION	630,000	665,000	880,000	1,685,000	2,300,000	2,715,000	3,175,000	3,034,779	4,840,534
TOTAL USES	2,035,989	2,579,496	4,360,741	6,893,973	7,859,447	9,482,676	10,424,937	15,888,131	17,491,584
SOURCES OVER USES	50,248	-	2,805,332	1,539,859	374,442	2,057,276	5,380,476	4,685,348	-
BEG. FND BAL.	1,583,822	1,634,070	1,634,070	4,439,402	5,979,261	6,353,703	8,410,979	13,791,455	18,476,803
END. FND BAL.	\$ 1,634,070	\$ 1,634,070	\$ 4,439,402	\$ 5,979,261	\$ 6,353,703	\$ 8,410,979	\$ 13,791,455	\$ 18,476,803	\$ 18,476,803

This fund represents the payments to the bondholders
 MEASURE A - \$ 8,000,000
 MEASURE B - \$50,000,000
 MEASURE E - \$153,200,000
 MEASURE A 2006-\$75,000,000.
 OPEB Bondholders paid from Unrestricted General funds

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SOURCE OF FINANCIAL AID									
PELL	\$ 8,722,577	\$ 8,870,182	\$ 10,534,524	\$ 11,878,816	\$ 13,499,119	\$ 13,330,594	\$ 13,508,849	\$ 13,315,434	\$ 13,643,937
SEOG	977,101	932,374	975,119	916,176	960,892	1,072,668	1,075,215	954,435	1,081,599
EOPS/CARE	306,550	398,242	366,574	213,497	312,781	306,662	318,207	326,857	330,165
ACG								30,892	31,201
AMERICORP								83,611	84,447
CAL B/C	395,566	488,123	756,100	1,192,143	1,339,984	1,400,779	1,438,344	1,479,383	1,570,034
TOTAL	10,401,794	10,688,921	12,632,317	14,200,632	16,112,775	16,110,703	16,340,615	16,190,612	16,741,383
 STUDENT FINANCIAL AID PAYMENTS									
	\$ 10,401,794	\$ 10,688,921	\$ 12,632,317	\$ 14,200,632	\$ 16,112,775	\$ 16,110,703	\$ 16,340,615	\$ 16,190,612	\$ 16,741,383

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SOURCE OF FUNDS									
INCOME	\$ 58,936	\$ 68,889	\$ 78,910	\$ 110,412	\$ 168,842	\$ 170,530	\$ 47,317	\$ -	\$ -
FOOD SALES	17,044	32,356	33,410	27,608	27,620	34,505	35,540	-	-
BOOKSTORE COMM.TRANS-IN	104,267	112,319	123,656	96,166	157,238	142,078	135,031	148,360	150,000
TOTAL SOURCES	180,247	213,564	235,976	234,186	353,700	347,113	217,888	148,360	150,000
USE OF FUNDS									
OTHER OPERATING	167,132	199,873	182,802	216,217	224,429	226,674	294,910	-	-
TRANSFER OUT	8,619	2,132	13,158	6,634	-	-	-	-	-
TOTAL USES	175,751	202,005	195,960	222,851	224,429	226,674	294,910	-	-
SOURCES OVER USES	4,496	11,559	40,016	11,335	129,271	120,439	(77,022)	148,360	150,000
BEG. FND BAL.	218,813	223,309	234,868	274,884	286,219	415,490	347,299	270,277	418,637
END. FND BAL.	\$ 223,309	\$ 234,868	\$ 274,884	\$ 286,219	\$ 415,490	\$ 535,929	\$ 270,277	\$ 418,637	\$ 568,637

Fund balance correction to agree to audit report
Current Year Information from site is not available.
Bookstore Income Transfer-In

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SALARIES	\$ 39,297,904	\$ 41,918,708	\$ 44,213,359	\$ 46,246,486	\$ 42,319,594	\$ 45,271,652	\$ 46,976,150	\$ 51,680,158	\$ 54,040,292
FRINGE BENEFITS	9,015,768	10,178,020	11,690,710	12,976,739	14,707,097	16,753,940	14,092,845	15,452,874	16,161,250
FIXED EXPENSES	3,178,076	4,356,399	3,405,084	3,763,124	4,433,941	4,405,333	4,539,411	3,389,007	3,489,320
OTHER OPERATING	2,162,815	2,332,066	2,670,551	2,268,169	1,668,476	2,252,908	1,793,696	2,048,665	2,200,736
EQUIPMENT	436,818	619,941	603,855	546,934	389,997	498,158	278,099	120,319	30,683
UNALLOCATED/TRANSFERS	-	34,509	-	194,931		-	-	-	168,028
TOTAL	\$ 54,091,381	\$ 59,439,643	\$ 62,583,559	\$ 65,996,383	\$ 63,519,105	\$ 69,181,991	\$ 67,680,200	\$ 72,691,023	\$ 76,090,309

2007-2008 College budget Includes Non-resident/International Funds of \$400,000

College of Alameda \$60,570, Laney \$222,085, Merritt College \$44,435, Berkely City College \$74,910

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SALARIES	\$ 9,079,661	\$ 9,773,901	\$ 10,194,253	\$ 10,653,837	\$ 9,552,267	\$ 10,069,560	\$ 10,073,644	\$ 10,947,342	\$ 11,664,332
FRINGE BENEFITS	2,104,106	2,573,360	2,733,680	2,989,467	3,516,817	4,167,321	3,022,093	3,513,099	3,743,110
FIXED EXPENSES	594,363	746,708	657,398	680,823	753,959	703,850	744,604	720,467	797,365
OTHER OPERATING	474,829	420,512	419,050	464,614	306,668	372,977	260,336	310,001	402,570
EQUIPMENT	114,331	142,202	196,007	257,809	111,530	84,156	61,977	21,615	6,683
UNALLOCATED	-	-	-	-	-	-	-	-	63,400
TOTAL	\$ 12,367,290	\$ 13,656,683	\$ 14,200,388	\$ 15,046,550	\$ 14,241,241	\$ 15,397,864	\$ 14,162,654	\$ 15,512,524	\$ 16,677,460

**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	YTD ACTUAL 2006-07	ADOPTED BUDGET 2007-2008
FACULTY									
INSTRUCTORS-REGULAR	\$ 3,774,345	\$ 4,076,393	\$ 3,618,722	\$ 3,623,909	3,527,139	\$ 3,846,402	\$ 3,945,267	\$ 4,074,876	\$ 4,928,392
INSTRUCTORS-HOURLY	1,695,756	1,805,468	2,273,528	2,486,968	2,054,077	1,899,160	1,987,276	2,421,534	1,585,378
DEPARTMENT CHAIRS									189,404
COUNSELORS	291,949	279,747	286,528	344,000	429,438	410,193	381,689	506,977	532,025
LIBRARIANS	123,758	129,554	85,779	89,388	162,480	195,753	184,974	205,737	208,569
OTHER ASSIGNED TIME	128,051	192,432	175,200	195,125	138,902	216,986	102,982	145,099	192,900
NON-TEACHING-NURSE	35,363	54,627	111,865	168,452	76,349	89,327	77,640	85,353	88,468
NON-TEACHING HOURLY	181,609	172,296	274,603	257,728	92,801	125,914	156,356	109,284	86,602
TOTAL	6,230,831	6,710,517	6,826,225	7,165,570	6,481,186	6,783,735	6,836,185	7,548,860	7,811,738
CLASSIFIED									
REGULAR	1,578,628	1,513,107	1,611,653	1,722,172	1,747,389	1,862,094	1,881,686	1,949,967	2,162,905
INSTRUCTIONAL AIDES	171,829	224,583	250,731	265,889	204,961	311,051	333,241	382,569	588,791
OVERTIME	51,566	91,927	94,222	83,397	13,755	28,214	21,345	61,270	8,000
CLERICAL HRLY	166,016	202,136	278,265	285,212	179,915	185,228	97,630	44,974	27,341
STUDENT AIDES & ASSISTANTS	141,672	228,789	283,543	269,730	104,632	36,925	33,004	16,547	7,600
INSTRUCTIONAL AIDES-HOURLY	103,199	79,757	81,773	65,148	166,447	157,562	139,455	178,143	175,300
TOTAL	2,212,910	2,340,299	2,600,187	2,691,548	2,417,099	2,581,075	2,506,361	2,633,470	2,969,937
ADMINISTRATORS									
ACADEMIC	565,204	643,405	696,415	736,557	570,483	620,002	643,353	669,703	782,332
CLASSIFIED	70,716	79,680	71,426	60,162	83,499	84,749	87,745	95,309	100,325
TOTAL	635,920	723,085	767,841	796,719	653,982	704,750	731,098	765,012	882,657
TOTAL SALARIES	\$ 9,079,661	\$ 9,773,901	\$ 10,194,253	\$ 10,653,837	\$ 9,552,267	\$ 10,069,560	\$ 10,073,644	\$ 10,947,342	\$ 11,664,332

**COLLEGE OF ALAMEDA
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
UTILITIES									
GAS	\$ 48,944	\$ 156,279	\$ 115,126	\$ 91,458	\$ 89,248	\$ 84,436	\$ 150,958	\$ 123,531	\$ 130,000
LIGHTS & POWER	295,552	324,368	253,658	322,051	389,386	339,593	357,923	326,443	350,000
TELEPHONE	67,243	66,434	66,928	63,900	65,042	70,297	57,037	63,223	86,100
WATER	95,006	108,264	105,222	91,841	100,381	90,128	80,286	83,434	90,000
SEWER & OTHER	14,040	21,070	44,847	44,651	56,461	78,626	54,444	80,058	91,000
TOTAL	520,785	676,415	585,781	613,901	700,518	663,080	700,648	676,689	747,100
LEASES									
OTHER	73,578	70,293	71,617	66,922	53,441	40,770	43,956	43,778	50,265
TOTAL	73,578	70,293	71,617	66,922	53,441	40,770	43,956	43,778	50,265
TOTAL FIXED	\$ 594,363	\$ 746,708	\$ 657,398	\$ 680,823	\$ 753,959	\$ 703,850	\$ 744,604	\$ 720,467	\$ 797,365

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
DISCRETIONARY									
BOOKS & SUPPLIES	\$ 201,007	\$ 195,600	\$ 196,178	\$ 226,122	\$ 122,313	\$ 132,216	\$ 102,947	\$ 76,144	\$ 149,190
CONSULTANT,EVENTS ,PROGRAMS	58,755	46,607	41,289	43,134	29,128	92,095	25,768	68,423	54,487
TRAVEL	40,842	47,283	34,956	32,383	12,477	29,190	12,138	20,120	47,836
DUES & MEMBERSHIPS	13,268	12,037	13,445	23,796	12,385	15,405	17,760	24,862	27,840
STUDENT SERVICES	13,111	18,854	23,585	26,694	16,320	16,184	12,355	15,121	6,823
PUBLISHING & POSTAGE	36,751	11,690	20,432	27,305	49,710	37,572	18,896	31,777	50,515
BUILDING & EQUIP. REPAIRS	6,948	8,880	23,567	14,846	19,993	20,123	14,603	23,293	22,475
MISC. OPERATING	104,147	79,561	65,598	70,334	44,342	30,194	55,870	50,261	43,404
TOTAL	474,829	420,512	419,050	464,614	306,668	372,977	260,336	310,001	402,570
EQUIPMENT									
INSTRUCTIONAL	15,678	35,369	45,842	164,629	41,112	53,500	52,523	7,402	4,350
NON-INSTRUCTIONAL	51,128	104,619	142,600	88,605	69,255	30,656	9,454	14,213	2,333
TELEPHONE LEASE/PURCH.	24,275	-	-	-	-	-	-	-	-
OTHER	23,250	2,214	7,565	4,575	1,163	-	-	-	-
TOTAL	114,331	142,202	196,007	257,809	111,530	84,156	61,977	21,615	6,683
UNALLOCATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,400

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SALARIES	\$ 16,237,071	\$ 16,993,572	\$ 17,489,705	\$ 18,061,775	\$ 16,805,269	\$ 17,956,077	\$ 18,475,154	\$ 20,342,147	\$ 21,010,668
FRINGE BENEFITS	3,565,485	3,925,900	4,519,740	5,068,134	5,448,823	6,157,238	5,542,546	5,829,778	6,021,370
FIXED EXPENSES	921,804	1,471,704	916,017	1,052,680	1,445,225	1,368,715	1,438,228	1,345,751	1,375,400
OTHER OPERATING	905,022	938,440	1,179,740	1,026,270	842,737	1,001,625	725,233	825,160	962,443
EQUIPMENT	91,703	242,050	194,053	89,952	176,853	147,846	73,489	73,287	17,000
UNALLOCATED	-	-	-	194,931	-	-	-	-	12,000
TOTAL	\$ 21,721,085	\$ 23,571,666	\$ 24,299,255	\$ 25,493,742	\$ 24,718,907	\$ 26,631,502	\$ 26,254,650	\$ 28,416,123	\$ 29,398,881

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
FACULTY									
INSTRUCTORS-REGULAR	\$ 5,874,178	\$ 6,148,073	\$ 6,131,590	\$ 5,928,982	\$ 5,589,681	\$ 5,789,254	\$ 6,549,047	\$ 6,986,871	\$ 8,394,568
INSTRUCTORS-HOURLY	4,075,733	4,640,175	4,837,756	5,640,969	5,032,671	5,259,646	5,224,584	5,848,982	4,752,326
DEPARTMENT CHAIRS	136,088	203,857	194,763	158,060	152,178	225,683	163,526	175,541	334,878
COUNSELORS	594,286	684,316	683,061	702,863	804,405	639,541	747,779	870,216	841,878
LIBRARIANS	246,398	257,160	273,144	280,704	318,142	340,772	274,942	292,569	357,149
OTHER ASSIGNED TIME	200,025	139,361	204,871	113,753	98,206	32,378	97,407	101,152	131,265
NON-TEACHING-NURSE	47,262	-	-	-	51,732	96,379	62,632	91,499	60,278
NON-TEACHING HOURLY	311,647	284,986	267,931	346,690	281,779	348,946	276,813	314,644	86,382
TOTAL	11,485,617	12,357,928	12,593,116	13,172,021	12,328,794	12,732,597	13,396,731	14,681,474	14,958,724
CLASSIFIED									
REGULAR	2,419,531	2,199,122	2,233,210	2,382,996	2,406,587	2,454,863	2,596,554	2,867,450	3,268,460
INSTRUCTIONAL AIDES	457,516	456,453	455,532	409,713	309,516	519,547	548,750	662,769	1,130,250
OVERTIME	76,410	95,461	100,200	68,294	47,087	79,277	43,613	86,482	14,161
CLERICAL HRLY	425,563	527,593	700,946	617,479	455,657	545,621	365,077	176,894	
STUDENT AIDES & ASSISTANTS	239,746	221,384	274,611	251,806	98,575	269,356	99,940	113,448	127,540
INSTRUCTIONAL AIDES-HOURLY	162,427	175,933	185,255	283,829	432,921	408,130	379,051	558,007	273,524
TOTAL	3,781,193	3,675,946	3,949,754	4,014,117	3,750,343	4,276,795	4,032,985	4,465,050	4,813,935
ADMINISTRATORS									
ACADEMIC	903,572	880,518	860,079	798,468	682,986	864,720	942,324	1,106,604	1,137,684
CLASSIFIED	66,689	79,180	86,756	77,169	43,146	81,965	103,114	89,019	100,325
TOTAL	970,261	959,698	946,835	875,637	726,132	946,685	1,045,438	1,195,623	1,238,009
TOTAL SALARIES	\$ 16,237,071	\$ 16,993,572	\$ 17,489,705	\$ 18,061,775	\$ 16,805,269	\$ 17,956,077	\$ 18,475,154	\$ 20,342,147	\$ 21,010,668

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
UTILITIES									
GAS	\$ 161,550	\$ 425,429	\$ 177,933	\$ 190,499	\$ 173,683	\$ 284,167	\$ 357,968	\$ 338,634	\$ 350,000
LIGHTS & POWER	434,305	727,304	383,627	518,547	993,372	826,023	864,869	756,000	760,000
TELEPHONE	113,976	110,485	125,842	110,726	89,255	85,314	72,917	80,231	85,000
WATER	110,410	81,361	75,000	77,529	77,628	71,363	74,134	71,867	75,000
OTHER	51	-	10,778	12,169	11,517	12,106	13,189	13,440	15,000
TOTAL	820,292	1,344,579	773,180	909,470	1,345,455	1,278,973	1,383,076	1,260,172	1,285,000
LEASES									
FACILITIES	8,304	-				-			
EQUIPMENT	21,164	21,619	21,723	28,636	43,994	5,047	55,152	85,579	90,400
OTHER	69,679	102,431	118,039	111,349	52,551	81,201			
TOTAL	99,147	124,050	139,762	139,985	96,545	86,248	55,152	85,579	90,400
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	\$ 1,345,751	\$ 1,375,400

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
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DISCRETIONARY

BOOKS & SUPPLIES	\$ 618,299	\$ 526,860	\$ 566,761	\$ 707,620	\$ 483,086	\$ 568,581	\$ 289,635	\$ 449,332	\$ 482,681
CONSULTANT,EVENTS ,PROGRAMS	18,351	70,290	112,434	26,611	30,682	37,576	18,894	32,534	72,349
TRAVEL	43,330	68,316	187,779	34,325	31,366	48,907	30,898	41,693	67,592
DUES & MEMBERSHIPS	17,699	24,827	18,287	22,757	20,145	20,332	23,577	37,446	45,370
STUDENT SERVICES	60,169	51,539	75,466	63,732	41,212	58,567	42,737	29,996	57,701
PUBLISHING & POSTAGE	25,967	50,264	60,944	49,672	47,173	19,889	30,929	36,348	60,770
BUILDING & EQUIP.REPAIRS	68,281	52,161	53,782	44,378	92,505	113,978	42,384	56,540	81,267
MISC. OPERATING	52,926	94,183	104,287	77,175	96,568	133,795	246,178	141,271	94,713
TOTAL	905,022	938,440	1,179,740	1,026,270	842,737	1,001,625	725,233	825,160	962,443

EQUIPMENT

INSTRUCTIONAL	10,974	7,287	3,284	11,442	26,405	48,576	-	42,993	17,000
NON-INSTRUCTIONAL	33,908	211,105	146,664	48,592	135,351	99,271	73,489	30,294	
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	73,287	17,000

UNALLOCATED & TRANSFERS	\$ -	\$ -	\$ -	\$ 194,931	\$ -		\$ -	\$ -	\$ 12,000
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**MERRITT COLLEGE
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SALARIES	\$ 9,771,864	\$ 10,576,298	\$ 11,415,439	\$ 11,730,190	\$ 10,715,852	\$ 11,448,833	\$ 12,262,109	\$ 13,162,987	\$ 13,410,154
FRINGE BENEFITS	2,406,736	2,701,080	3,198,940	3,291,466	3,872,129	4,278,738	3,678,633	4,008,522	4,083,780
FIXED EXPENSES	589,008	1,015,443	593,665	757,418	841,856	1,008,683	1,021,544	844,356	860,900
OTHER OPERATING	489,748	712,223	694,638	486,514	303,645	445,995	506,905	561,196	347,982
EQUIPMENT	157,033	196,927	170,155	172,937	81,233	220,149	87,700	16,855	-
UNALLOCATED/TRANSFERS	-	-	-	-	-	-	-	-	92,628
TOTAL	\$ 13,414,389	\$ 15,201,971	\$ 16,072,837	\$ 16,438,525	\$ 15,814,715	\$ 17,402,398	\$ 17,556,891	\$ 18,593,916	\$ 18,795,444

**MERRITT COLLEGE
SALARY ANALYSIS**

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
FACULTY									
INSTRUCTORS-REGULAR	\$ 4,011,016	\$ 4,021,919	\$ 4,074,666	\$ 3,905,622	\$ 3,835,569	\$ 3,648,783	\$ 4,294,581	\$ 4,680,436	\$ 6,038,348
INSTRUCTORS'-HOURLY	1,998,973	2,324,278	2,667,929	2,952,910	2,711,395	3,090,813	3,383,137	3,494,223	2,354,912
DEPARTMENT CHAIRS	211,502	210,419	238,890	242,321	136,851	255,326	194,327	261,357	219,953
COUNSELORS	95,327	210,299	307,869	330,987	290,553	369,837	316,807	348,757	405,504
LIBRARIANS	117,097	106,765	80,797	153,894	169,989	187,926	194,926	218,437	228,930
OTHER ASSIGNED TIME	330,566	415,428	545,115	549,174	460,812	397,979	235,185	333,613	192,895
NON-TEACHING-NURSE	96,278	28,726	-	-	67,965	75,411	77,641	90,046	93,426
NON-TEACHING HOURLY	167,593	209,703	178,201	124,757	99,884	98,940	218,104	164,642	47,375
TOTAL	7,028,352	7,527,537	8,093,467	8,259,665	7,773,018	8,125,015	8,914,707	9,591,511	9,581,343
CLASSIFIED									
REGULAR	1,586,562	1,746,945	1,897,327	1,878,606	1,780,578	1,867,240	2,094,609	2,166,535	2,410,610
INSTRUCTIONAL AIDES	193,369	186,951	226,693	210,033	214,575	261,514	272,915	315,975	372,511
OVERTIME	45,086	35,367	43,111	50,478	28,201	43,348	44,295	59,963	25,029
CLERICAL HRLY	253,920	175,740	231,370	180,663	129,357	248,992	74,174	128,599	45,386
STUDENT AIDES & ASSISTANTS	33,497	36,600	47,944	89,619	27,638	96,969	35,368	21,925	21,080
INSTRUCTIONAL AIDES-HOURLY	84,993	141,612	180,073	202,859	111,604	110,081	56,671	99,733	71,538
TOTAL	2,197,427	2,323,215	2,626,518	2,612,258	2,291,953	2,628,143	2,578,032	2,792,730	2,946,154
ADMINISTRATORS									
ACADEMIC	475,564	613,868	615,625	770,883	581,298	601,989	673,838	685,270	782,332
CLASSIFIED	70,521	111,678	79,829	87,384	69,583	93,686	95,532	93,476	100,325
TOTAL	546,085	725,546	695,454	858,267	650,881	695,676	769,370	778,746	882,657
TOTAL SALARIES	\$ 9,771,864	\$ 10,576,298	\$ 11,415,439	\$ 11,730,190	\$ 10,715,852	\$ 11,448,833	\$ 12,262,109	\$ 13,162,987	\$ 13,410,154

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
UTILITIES									
GAS	\$ 78,332	\$ 302,910	\$ 150,589	\$ 175,365	\$ 184,750	\$ 164,132	\$ 200,210	\$ 161,479	\$ 165,000
LIGHTS & POWER	207,058	411,689	211,185	337,283	407,278	537,427	492,171	358,059	359,000
TELEPHONE	109,166	84,090	82,833	88,051	85,465	77,875	81,526	89,913	90,000
WATER	88,288	96,460	85,065	104,679	59,884	126,632	112,821	128,699	128,700
OTHER	13,549	21,610	17,256	16,899	8,223	7,593	13,436	16,718	16,800
TOTAL	496,393	916,759	546,928	722,277	745,600	913,659	900,164	754,868	759,500
LEASES									
FACILITIES	6,930	3,200	3,135	8,200	640	450	234	-	-
EQUIPMENT	57,650	23,445	25,925	26,941	95,616	94,574	121,146	89,488	101,400
OTHER	28,035	72,039	17,677	-	-	-	-	-	-
TOTAL	92,615	98,684	46,737	35,141	96,256	95,024	121,380	89,488	101,400
TOTAL FIXED	\$ 589,008	\$ 1,015,443	\$ 593,665	\$ 757,418	\$ 841,856	\$ 1,008,683	\$ 1,021,544	\$ 844,356	\$ 860,900

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
DISCRETIONARY									
BOOKS & SUPPLIES	\$ 192,456	\$ 131,031	\$ 155,758	\$ 122,850	\$ 115,005	\$ 168,215	\$ 116,558	\$ 86,862	\$ 55,365
CONSULTANT,EVENTS ,PROGRAMS	23,747	358,555	266,457	40,215	22,041	59,937	41,410	52,225	41,726
TRAVEL	55,481	45,599	44,474	44,309	49,430	54,408	23,484	56,708	32,870
DUES & MEMBERSHIPS	22,867	16,469	17,754	19,613	26,929	17,801	22,763	39,487	26,260
STUDENT SERVICES	40,231	36,862	47,501	21,949	17,454	20,013	37,136	204,013	19,313
PUBLISHING & POSTAGE	95,138	33,176	59,841	88,899	46,453	41,240	56,196	65,254	73,935
BUILDING & EQUIP. REPAIRS	15,980	19,920	75,342	6,690	16,817	9,320	7,605	12,155	8,262
MISC. OPERATING	43,848	70,611	27,511	141,989	9,516	75,062	201,752	44,492	90,251
TOTAL	489,748	712,223	694,638	486,514	303,645	445,995	506,905	561,196	347,982
EQUIPMENT									
INSTRUCTIONAL	40,175	112,848	71,517	62,552	10,999	107,883	207	9,555	-
NON-INSTRUCTIONAL	62,196	84,079	80,627	77,403	41,734	111,195	87,494	7,300	-
TELEPHONE LEASE/PURCH.	34,048	-	-	-	-	-	-	-	-
OTHER	20,614	-	18,011	32,982	28,500	1,071	-	-	-
TOTAL	\$ 157,033	\$ 196,927	\$ 170,155	\$ 172,937	\$ 81,233	\$ 220,149	\$ 87,700	\$ 16,855	\$ -
UNALLOCATED & TRANSFERS	\$ -					\$ -	\$ -		\$ 92,628

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SALARIES	\$ 4,209,308	\$ 4,574,937	\$ 5,113,962	\$ 5,800,684	\$ 5,246,206	\$ 5,797,182	\$ 6,165,243	\$ 7,227,682	\$ 7,955,138
FRINGE BENEFITS	939,441	977,680	1,238,350	1,627,672	1,869,328	2,150,643	1,849,573	2,101,475	2,312,990
FIXED EXPENSES	1,072,901	1,122,544	1,238,004	1,272,203	1,392,901	1,324,084	1,335,035	478,433	455,655
OTHER OPERATING	293,216	260,891	377,123	290,771	215,426	432,311	301,222	352,308	487,741
EQUIPMENT	73,751	38,762	43,640	26,236	20,381	46,008	54,933	8,562	7,000
UNALLOCATED/TRANSFERS	-	34,509	-	-	-	-	-	-	-
TOTAL	\$ 6,588,617	\$ 7,009,323	\$ 8,011,079	\$ 9,017,566	\$ 8,744,242	\$ 9,750,228	\$ 9,706,006	\$ 10,168,460	\$ 11,218,524

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
FACULTY									
INSTRUCTORS-REGULAR	\$ 1,078,360	\$ 1,123,856	\$ 1,367,031	\$ 1,587,353	\$ 1,585,908	\$ 1,832,617	\$ 2,122,826	\$ 2,183,877	\$ 2,783,061
INSTRUCTORS-HOURLY	1,245,054	1,409,644	1,514,043	1,804,559	1,265,983	1,467,818	1,599,461	2,126,784	1,561,359
DEPARTMENT HEADS									146,633
COUNSELORS	126,252	207,201	243,468	202,868	239,089	248,416	193,760	221,269	266,843
LIBRARIANS	48,183	53,010	53,867	49,394	49,395	73,432	114,851	163,794	224,363
OTHER ASSIGNED TIME	259	223	13,925	40,058	108,662	147,671	21,266	26,034	38,171
NON-TEACHING HOURLY	126,019	100,703	69,327	144,179	61,669	105,598	167,097	195,182	110,225
TOTAL	2,624,127	2,894,637	3,261,661	3,828,411	3,310,706	3,875,553	4,219,261	4,916,940	5,130,655
CLASSIFIED									
REGULAR	607,534	511,489	693,833	742,238	715,376	716,742	874,506	1,043,654	1,337,968
INSTRUCTIONAL AIDES	170,082	195,787	237,136	244,883	242,913	249,585	255,956	309,412	407,081
OVERTIME	6,881	18,193	15,939	5,596	758	3,897	10,082	9,225	9,000
CLERICAL HRLY	113,398	149,969	96,556	83,802	99,749	162,567	45,649	58,268	35,000
STUDENT AIDES & ASSISTANTS	28,162	48,793	47,549	11,553	31,642	32,832	12,077	11,274	4,515
INSTRUCTIONAL AIDES-HOURLY	171,145	198,910	160,839	166,040	109,424	103,771	87,952	112,607	148,463
TOTAL	1,097,202	1,123,141	1,251,852	1,254,112	1,199,862	1,269,395	1,286,222	1,544,440	1,942,027
ADMINISTRATORS									
ACADEMIC	416,824	488,545	520,620	636,728	654,204	569,558	572,445	670,993	782,131
CLASSIFIED	71,155	68,614	79,829	81,433	81,434	82,677	87,315	95,309	100,325
TOTAL	487,979	557,159	600,449	718,161	735,638	652,234	659,760	766,302	882,456
TOTAL SALARIES	\$ 4,209,308	\$ 4,574,937	\$ 5,113,962	\$ 5,800,684	\$ 5,246,206	\$ 5,797,182	\$ 6,165,243	\$ 7,227,682	\$ 7,955,138

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
UTILITIES									
LIGHTS & POWER	\$ 7,353	\$ 8,487	\$ 19,097	\$ 50,237	\$ 48,223	\$ 45,044	\$ 15,803	\$ 57,400	\$ 169,200
TELEPHONE	43,132	35,865	30,732	27,337	27,437	29,273	24,196	37,111	38,500
GARBAGE			785	2,976	315	5,130	3,757	1,363	1,400
WATER AND OTHER	1,876	1,257	2,609	3,424	1,058	4,407	2,325	13,980	16,750
TOTAL	52,361	45,609	53,223	83,974	77,033	83,854	46,081	109,854	225,850
LEASES									
FACILITIES	969,056	1,015,721	1,126,644	1,127,317	1,243,856	1,184,865	1,237,516	310,722	164,000
EQUIPMENT	2,751	2,988	37,076	36,528	43,685	48,576	51,439	57,857	65,805
OTHER	48,733	58,226	21,061	24,384	28,327	6,788	-	-	-
TOTAL	1,020,540	1,076,935	1,184,781	1,188,229	1,315,868	1,240,230	1,288,955	368,579	229,805
TOTAL FIXED	\$ 1,072,901	\$ 1,122,544	\$ 1,238,004	\$ 1,272,203	\$ 1,392,901	\$ 1,324,084	\$ 1,335,035	\$ 478,433	\$ 455,655

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
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DISCRETIONARY

BOOKS & SUPPLIES	\$ 51,920	\$ 66,899	\$ 43,877	\$ 22,812	\$ 25,865	\$ 35,256	\$ 19,531	\$ 62,908	\$ 56,262
CONSULTANT,EVENTS ,PROGRAMS	56,050	64,688	191,916	93,398	55,515	228,499	174,296	187,582	258,600
TRAVEL	22,508	19,956	34,560	19,536	8,325	14,364	12,434	10,086	39,738
DUES & MEMBERSHIPS	19,371	5,445	10,410	11,772	10,639	8,076	8,087	13,629	12,150
STUDENT SERVICES	3,800	6,039	6,694	4,160	5,043	6,933	5,531	22,809	19,500
PUBLISHING & POSTAGE	29,683	35,369	16,464	11,345	29,525	42,951	20,527	44,596	45,376
BUILDING & EQUIP. REPAIRS	7,074	2,900	10,585	45,565	35,253	47,159	4,007	5,340	17,000
MISC. OPERATING	102,810	59,595	62,617	82,183	45,261	49,075	56,808	5,358	39,115
TOTAL	293,216	260,891	377,123	290,771	215,426	432,311	301,222	352,308	487,741

EQUIPMENT

INSTRUCTIONAL	15,488	-	4,018	532	385	12,638			
NON-INSTRUCTIONAL	11,836	27,491	26,028	18,739	14,996	33,243	54,933	8,562	7,000
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	\$ 8,562	\$ 7,000

UNALLOCATED & TRANSFERS	\$ -	\$ 34,509					\$ -	\$ -	\$ -
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CENTRAL SUPPORT SERVICES
UNRESTRICTED GENERAL FUND

	YTD ACTUAL 1999-2000	YTD ACTUAL 2000-2001	YTD ACTUAL 2001-2002	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
SALARIES	\$ 7,129,277	\$ 7,849,450	\$ 8,638,442	\$ 9,539,477	\$ 8,061,090	\$ 7,876,680	\$ 9,194,635	\$ 10,243,390	\$ 10,724,280
FRINGE BENEFITS	2,155,510	2,242,809	2,600,343	2,676,011	3,979,033	3,939,878	7,938,985	1,804,974	1,863,870
FIXED EXPENSES	1,049,154	947,272	1,052,529	1,080,630	1,127,737	1,115,918	1,195,146	1,230,427	1,589,006
OTHER OPERATING	5,920,803	7,240,385	7,231,306	7,320,972	6,468,599	6,488,788	6,656,821	7,570,024	7,703,517
EQUIPMENT	608,587	664,027	394,643	186,626	101,184	103,509	132,112	56,111	54,500
TOTAL	16,863,331	18,943,943	19,917,263	20,803,716	19,737,643	19,524,774	25,117,699	20,904,926	21,935,173
OTHER SPECIAL ITEMS									
UNALLOCATED COLLEGE DISTRIBUTION	-	-	-	-	-	-	-	-	10,485,755
TRANSFERS, DEBT SERVICE	760,016	844,408	1,267,445	-	937,780	991,568	1,358,357	5,969,665	4,198,600
TOTAL	760,016	844,408	1,267,445	-	937,780	991,568	1,358,357	5,969,665	14,684,355
ENDING FUND BALANCE	\$ 7,096,880	\$ 6,793,357	\$ 6,462,990	\$ 2,702,761	\$ 7,095,883	\$ 6,715,664	\$ 6,290,730	\$ 14,090,107	\$ 9,825,112

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
FACULTY									
OTHER ASSIGNED TIME	\$ 138,933	\$ 154,510	\$ 154,992	\$ 169,104	169,279	169,104	317,290	285,268	241,757
RETIREMENT PROGRAM-(FACULTY)				487,890					
COUNSELOR	-	-	-			798	25,804	25,646	61,098
FACULTY PARITY				34,225				7,327	
NON TEACHING FACULTY	41,456	53,114	175,237	244,213	130,087	210,351	184,669	233,089	76,000
TOTAL	180,389	207,624	330,229	935,432	299,366	380,252	527,763	551,330	378,855
CLASSIFIED									
REGULAR	4,318,258	4,451,273	4,695,035	5,321,295	5,040,473	5,048,347	5,670,368	6,009,614	7,039,468
OVERTIME	267,074	325,741	271,727	141,151	35,574	77,295	261,631	322,558	47,690
CLERICAL HRLY	356,439	440,870	656,582	598,692	337,081	360,216	404,991	169,340	76,800
STUDENT AIDES & ASSISTAN	51,844	120,674	152,083	83,072	43,278	34,921	29,372	197,857	65,000
INSTRUCTIONAL AIDES	102,440	109,240	98,074	129,716	93,098	151,064	131,984	117,667	25,000
TOTAL	5,096,055	5,447,798	5,873,501	6,273,926	5,549,504	5,671,842	6,498,346	6,817,036	7,253,958
ADMINISTRATORS									
ACADEMIC	983,189	1,094,429	1,123,441	955,004	1,192,609	654,068	686,804	922,091	835,426
CLASSIFIED	869,644	1,099,599	1,311,271	1,375,115	1,019,611	1,170,518	1,481,722	1,952,933	2,256,041
TOTAL	1,852,833	2,194,028	2,434,712	2,330,119	2,212,220	1,824,586	2,168,526	2,875,024	3,091,467
TOTAL SALARIES	\$ 7,129,277	\$ 7,849,450	\$ 8,638,442	\$ 9,539,477	\$ 8,061,090	\$ 7,876,680	\$ 9,194,635	\$ 10,243,390	\$ 10,724,280

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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
UTILITIES									
GARBAGE	\$ 122,396	\$ 118,281	\$ 141,750	\$ 137,136	\$ 109,090	\$ 113,475	\$ 112,009	\$ 141,153	\$ 145,000
GAS	17,206	28,641	3,960	16,137		9,695	(37,359)	18,152	20,000
LIGHTS & POWER	165,335	101,577	125,981	129,187	115,565	159,296	145,465	179,903	183,000
TELEPHONE	205,813	176,288	164,796	139,509	212,669	170,405	155,060	179,312	307,930
WATER	17,319	14,524	17,404	18,594	18,108	19,468	16,611	19,012	20,000
OTHER	19,255	16,313	18,448	19,362	20,641	24,294	25,911	17,824	26,300
TOTAL	547,324	455,624	472,339	459,925	476,073	496,632	417,697	555,356	702,230
LEASES									
FACILITIES	20,785	36,750	53,825	116,306	108,921	105,389	92,466	77,694	169,300
EQUIPMENT	163,863	128,058	78,738	83,799	93,884	91,415	132,871	88,681	114,710
OTHER	38,837	43,841	29,707	18,767		-			
TOTAL	223,485	208,649	162,270	218,872	202,805	196,805	225,337	166,375	284,010
INSURANCES									
PROPERTY	122,579	120,163	210,327	112,115	112,115	147,135	167,231	174,103	156,553
LIABILITY	117,283	125,323	144,574	229,504	266,448	202,579	305,575	322,913	362,711
STUDENT ACCIDENT	38,483	37,513	63,019	60,214	70,296	72,767	79,306	11,680	83,502
TOTAL	278,345	282,999	417,920	401,833	448,859	422,481	552,112	508,696	602,766
TOTAL FIXED	\$ 1,049,154	\$ 947,272	\$ 1,052,529	\$ 1,080,630	\$ 1,127,737	\$ 1,115,918	\$ 1,195,146	\$ 1,230,427	\$ 1,589,006

**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	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
DISCRETIONARY									
BOOKS & SUPPLIES	\$ 379,371	\$ 493,358	\$ 372,932	\$ 448,320	\$ 366,326	\$ 373,541	\$ 360,007	\$ 458,110	\$ 623,766
LEGAL, AUDIT, PROFESSION	1,741,521	1,861,638	1,599,376	1,685,588	1,349,747	1,031,833	1,302,696	1,413,906	1,098,571
SHERIFF CONTRACT	2,168,070	2,260,034	2,335,913	2,627,010	2,688,122	2,710,552	3,038,444	2,686,280	3,168,000
TRAVEL	283,431	472,322	378,996	172,760	107,638	106,967	131,408	151,917	441,518
DUES & MEMBERSHIP	65,552	68,816	79,750	87,629	45,290	47,121	44,631	36,499	43,660
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	623,774	904,966
BUILD. & EQUIP. REPAIRS, SE	535,233	586,512	881,840	794,517	491,999	798,751	851,991	1,090,539	1,140,326
MISC. OPERATING	290,508	443,210	493,826	439,776	656,733	756,458	338,135	1,108,999	282,710
TOTAL	5,920,803	7,240,385	7,231,306	7,320,972	6,468,599	6,488,788	6,656,821	7,570,024	7,703,517
EQUIPMENT									
NON-INSTRUCTIONAL	528,913	607,746	392,643	184,326	101,184	103,509	132,112	56,111	54,500
TELEPHONE & LEASE/PURCH	28,255	-	-	-	-	-	-	-	-
OTHER	51,419	56,281	2,000	2,300	-	-	-	-	-
TOTAL	608,587	664,027	394,643	186,626	101,184	103,509	132,112	56,111	54,500
TRANSFERS/DEBT SERVICES									
RESTRICTED FUND, DSPS	760,016	844,408	917,445	937,780	937,780	991,568	995,746	1,068,600	1,068,600
ASSOCIATED STUDENTS							135,000	148,360	150,000
DEBT SERVICE							227,611	622,060	500,000
DEBT SERVICE EXPENSE								540,645	480,000
SPECIAL RESERVE #2-Medica	-		350,000	700,000	-	-	-	3,590,000	2,000,000
TOTAL	\$ 760,016	\$ 844,408	\$ 1,267,445	\$ 1,637,780	\$ 937,780	\$ 991,568	\$ 1,358,357	\$ 5,969,665	\$ 4,198,600

CENTRAL SUPPORT SERVICES
UNALLOCATED DISTRIBUTION & RESERVE

					YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ADOPTED BUDGET 2007-2008
UNALLOCATED DISTRIBUTION FOR								
BOOKSTORE COMMISSION						-	-	140,500
TENURE REVIEW, OTHER ASSIGNED TIME						-	-	320,872
PART-TIME PARITY YEAR 1- 2004-05						-	-	789,302
PFT OFFICE HOURS						-	-	300,000
ENCUMBRANCE CARRYOVER						-	-	100,000
CASH RECEIPTS ALLOCATION						-	-	534,627
CONTINGENCY						-	-	200,000
PFT LEAVE BANKING						-	-	1,517,232
COLA - ACADEMIC FACULTY-4.53%						-	-	1,742,000
RESTORATION						-	-	1,450,000
MERRITT POLICE ACADEMY						-	-	175,000
STABILIZE GROWTH-2006-2007						-	-	2,378,858
BASIC SKILLS 2007-2008						-	-	474,464
BASIC SKILLS 2006-2007 CARRYOVER						-	-	362,900
TOTAL	-	-	-	-	-	-	-	10,485,755

UNRESTRICTED GENERAL FUND

2007-2008

AUTHORIZED STAFFING

Management	54.50 FTE
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Faculty	376.58 FTE
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Classified	<u>385.53</u> FTE
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TOTAL	<u>816.61</u> FTE
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COLLEGE OF ALAMEDA**ADOPTED BUDGET 2007-2008**

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	JACKSON	JANNETT	1.00
VP OF STUDENT SERVICES	COMPTON	KERRY	1.00
TOTAL			<u>7.00</u>

FACULTY

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	THOMPSON	TRULIE	1.00
ARTICULATION COUNSELOR	BOLLENTINO	LAURA	0.50
EOPS CO-ORDINATOR	WEST	FRANCINE	0.70
ASSIGNED TIME FAC. SPEC CURRICULUM	GRILL	BOB	0.20
ASSIGNED TIME FAC. SPEC-COLL. FAC.SENATE	CAMPBELL	CARLOTTA	0.50

COLLEGE OF ALAMEDA**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
OUTREACH DEVELOPER POSITION	SMITH	SHERRONE	0.50
DEPARTMENT CHAIRS	VACANT	NEW 2007-2008	3.10
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	0.50
INSTRUCTOR	CARTER	YVONNE	0.67
INSTRUCTOR	CHAN	EDYTHE	1.00
INSTRUCTOR	CHIN	SUSAN	1.00
INSTRUCTOR	CHUNG	LEONARD	1.00
INSTRUCTOR	CONNER	WILLIS	1.00
INSTRUCTOR	DRAPER	CECIL	1.00
INSTRUCTOR	FELLMAN	LEONARD	1.00
INSTRUCTOR	FERRERO	CHRISTA	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 2007-2008**

TITLE	LAST	FIRST	FTE
INSTRUCTOR	LEONARD	MIMI	1.00
INSTRUCTOR	LORETTO	EDDIE	1.00
INSTRUCTOR	MAJLESI	REZA	1.00
INSTRUCTOR	NEW 2007-2008		1.00
INSTRUCTOR	NEW 2007-2008		1.00
INSTRUCTOR	NGUYEN	DANNY	1.00
INSTRUCTOR	NOORBAKSHH	RAHIM	1.00
INSTRUCTOR	OLDS	ERIC	1.00
INSTRUCTOR	OLIVE	ROCHELLE	1.00
INSTRUCTOR	PARNELL	KELLY	1.00
INSTRUCTOR	PEARSON	GLEN	1.00
INSTRUCTOR	PERKINS	GARY	1.00
INSTRUCTOR	PETERSON	JOHN	1.00
INSTRUCTOR	PETERSON-GUADA	SARAH	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

COLLEGE OF ALAMEDA**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
INSTRUCTOR	SMITH	SHERRONE	1.00
INSTRUCTOR	STEINER	JOHN SETH	1.00
INSTRUCTOR	STRONG	NATHAN	1.00
INSTRUCTOR	SWIENCICKI	MARK	1.00
INSTRUCTOR	THIEL	DANIEL	1.00
INSTRUCTOR	TSAI	PATRICIA	1.00
INSTRUCTOR	TUMASIAN	MANUK	1.00
INSTRUCTOR	ULREY	STEPHANIE	1.00
INSTRUCTOR	UY	MANUEL	1.00
INSTRUCTOR	VACANT	PAYNE	1.00
INSTRUCTOR	VACANT	GARMON	1.00
INSTRUCTOR	VACANT	DUNCAN	1.00
INSTRUCTOR	VACANT	HERNANDEZ	1.00
INSTRUCTOR	VACANT	SAFDIE	1.00
INSTRUCTOR	VACANT	BOURGOIN	1.00
INSTRUCTOR	VACANT	BROCK, JR	1.00
INSTRUCTOR	VACANT	KRISTOFERU	1.00
INSTRUCTOR	VACANT	HARRISON	1.00
INSTRUCTOR	VACANT	JONES	1.00
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

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2007-2008

TITLE	LAST	FIRST	FTE
TOTAL			84.94

CLASSIFIED

ACADEMIC SUPPORT SERVICE SPECIALIST	WU	MIN	1.00
ACCOUNT CLERK I	KEELES	NAILA	1.00
ADMIN ASST-PRESIDENT	LEE	JOYCE	1.00
AUDIO VISUAL SERVICES ASST	VACANT	NEW-2006-07	0.48
BURSAR	MONTAGUE	MURIEL	1.00
COLLEGE NETWORK COORDINATOR	CAMARA, JR	JOSEPH	1.00
COLLEGE NETWORK COORDINATOR	SAMPATHRAJ	BALAMURALI	1.00
COMPUTER NETWORK TECHNICIAN	FOSTER	SHAWN	0.65
CUSTODIAN	ASHFORD	EDWARD	1.00
CUSTODIAN	VACANT	STRAUGHTON	1.00
CUSTODIAN	LEE	WANDA	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
DUPLICATING SERV TECH II	VIRKKILA FELSCH	VIVIAN	1.00
DUPLICATING TECH	VACANT	NEW-2006-07	0.48
ELECTRONICS TECH	ALI	SAMI	1.00
FIN AID & PLACEMENT ASST	PHAM	LAM-HUONG	1.00

COLLEGE OF ALAMEDA**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
FINANCIAL AID PROGRAM SUPERVISOR	FINLAYSON	ANGELITA	1.00
HEAD CUSTODIAN	REVELL	GEORGE	1.00
INSTRUCTIONAL ASSIST/BASIC	SACHELL	FRANCES	1.00
LIBRARY TECH II	BARNETT	PATRICIA	1.00
LIBRARY TECH II	WILLIAMS	ARVID	1.00
LIBRARY TECHNICIAN	VACANT	NEW-2006-07	0.13
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	BANKS	DEBRA	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

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2007-2008

TITLE	LAST	FIRST	FTE
SR LIBRARY TECH	GULLEY PACHECO	MARY	1.00
SR LIBRARY TECH	TAVASSOLI	LILI	1.00
STAFF ASSIST TO VP	EDGAR	GLORIA	1.00
STAFF ASSIST TO VP	TORRES	LYN	1.00
STAFF ASST/ADM. SERV	BARNETT	JANET	1.00
STAFF ASST/ADMIN	LAM	JACK	1.00
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	GUNTER	KRISTOPHER	1.00
TOOLROOM KEEPER I	CARILLO	ADRIANA	1.00
TUTORIAL SERV ASST	O'NEAL	ANNA	1.00
TOTAL AUTHORIZED			56.49
TOTAL AUTHORIZED			<u>148.43</u>

LANEY COLLEGE**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
<u>MANAGEMENT</u>			
PRESIDENT	CHONG	FRANK	1.00
DEAN OF STUDENT SERVICES-MATRICULATION	KRITSCHER	MATTHEW	1.00
DIVISION DEAN	ORKIN	MICHAEL	1.00
DIVISION DEAN	CRABTREE	PETER	1.00
DIVISION DEAN	SANFORD	LINDA	1.00
BUSINESS AND ADMINISTRATIVE MANAGER	BENVENUTTI	MARY BETH	1.00
VP OF INSTRUCTION	WEBB	ELNORA	1.00
VP OF STUDENT SERVICES	DORSEY	DON	1.00
DIVISION DEAN	MENENDEZ	MARCO	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	UCHIUMI	GERALD	0.05
COUNSELOR	ALCALA	MANUEL	1.00
COUNSELOR	VACANT	BROOKS	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 2007-2008**

TITLE	LAST	FIRST	FTE
EOPS COORDINATOR	MCGEE	SANDRA	0.70
DEPARTMENT CHAIRS	VARIOUS STAFF		6.20
FACULTY SENATE	LORD	EVELYN	0.50
INSTRUCTOR	AGARD	ANNE	1.00
INSTRUCTOR	AITCH	WANDA	1.00
INSTRUCTOR	ALSCHER	PINAR	1.00
INSTRUCTOR	ARNOLD	DONALD	1.00
INSTRUCTOR	BAILEY	REBECCA	1.00
INSTRUCTOR	BANERJEE	RAJEEV	1.00
INSTRUCTOR	BANKHEAD	APRIL	0.64
INSTRUCTOR	BEAM	JOHN	1.00
INSTRUCTOR	BEAVERS	ANNA	1.00
INSTRUCTOR	BETTS	RON	1.00
INSTRUCTOR	BLACKIE	LESLIE	1.00
INSTRUCTOR	BOURGOIN	FREDERICK	1.00
INSTRUCTOR	BOWMAN	ROSELLA	1.00
INSTRUCTOR	BRETZ	KIMBERLY	1.00
INSTRUCTOR	CAMP	TRACY	1.00
INSTRUCTOR	CHAVEZ	CHARLES	1.00
INSTRUCTOR	CHEW	SHERLYN	1.00
INSTRUCTOR	CHIN	LAWRENCE, JR	1.00
INSTRUCTOR	COOK	LISA R	1.00
INSTRUCTOR	CORLETT	STEPHEN A	1.00
INSTRUCTOR	CORREA	CELIA T.	1.00
INSTRUCTOR	CORREIA	CYNTHIA	1.00
INSTRUCTOR	CURRY	HELEN	1.00
INSTRUCTOR	DAVILLA-SANCHEZ	ARTURO	1.00
INSTRUCTOR	DRAGIN	BURT	1.00
INSTRUCTOR	ELLMAN	NIKKI	1.00
INSTRUCTOR	FLORES	JOSE L	1.00

LANEY COLLEGE

ADOPTED BUDGET 2007-2008

TITLE	LAST	FIRST	FTE
INSTRUCTOR	FOSSUM	MICHELLE	1.00
INSTRUCTOR	FRANETTA	SONJA	1.00
INSTRUCTOR	FUJIOKA	JANINE	1.00
INSTRUCTOR	GILMORE	MICHAEL	1.00
INSTRUCTOR	GOLDSTEIN	MATTHEW	1.00
INSTRUCTOR	GOVE	JOHN	1.00
INSTRUCTOR	GRAVES	JACQUELINE	1.00
INSTRUCTOR	GREENSPAN	JACK	1.00
INSTRUCTOR	HARKER	BRENDA	1.00
INSTRUCTOR	HART	KARIN	0.50
INSTRUCTOR	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
INSTRUCTOR	MITCHELL	DAVID	1.00
INSTRUCTOR	MOORE	MAE	0.50
INSTRUCTOR	MULLEN	DAVID	1.00

LANEY COLLEGE**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
INSTRUCTOR	NGUYEN	TUAN	1.00
INSTRUCTOR	NICOL	NEIL	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	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	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
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

LANEY COLLEGE

ADOPTED BUDGET 2007-2008

TITLE	LAST	FIRST	FTE
INSTRUCTOR	TIEMROTH-ZAVALA	SUSAN	1.00
INSTRUCTOR	TORRES	MICHAEL	1.00
INSTRUCTOR	UCHIUMI	GERALD	1.00
INSTRUCTOR	VACANT	NEW 2007-2008	1.00
INSTRUCTOR	VACANT	NEW 2007-2008	1.00
INSTRUCTOR	VACANT	CHEN-RAMIREZ	1.00
INSTRUCTOR	VACANT		1.00
INSTRUCTOR	VACANT	DING	1.00
INSTRUCTOR	VACANT	RICHARDSON	1.00
INSTRUCTOR	VACANT	SANFORD	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	VACANT	VALADES	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	WILSON	DOROTHY	1.00
INSTRUCTOR	WOLLENBERG	CHARLES	0.40

LANEY COLLEGE		ADOPTED BUDGET 2007-2008	
TITLE	LAST	FIRST	FTE
INSTRUCTOR	YASUE	BARBARA	1.00
INSTRUCTOR	ZAPATA	FRANCISCO	1.00
INSTRUCTOR	ZHANG	ZUJIAN	1.00
LIBRARIAN	COASTON	SHIRLEY	1.18
LIBRARIAN	LORD	EVELYN	0.50
LIBRARIAN	VACANT	MCKENNA	1.00
LIBRARIAN	MOORE	MAE	0.50
LIBRARIAN	TRAYLOR	MARGARET	1.00
TOTAL			<u>141.47</u>

CLASSIFIED

ACADEMIC SUPPORT SERVICES	LIU	ELEANOR	1.00
ACCOUNT CLERK II	CHEN	GUANG	1.00
ACCOUNTING TECHNICIAN	REDMON	JAIMIE	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	VACANT	PEPPERS, JR	1.00
CLERICAL ASST II	STALLINGS	ALMA	0.75
COLLEGE NETWORK COORDINATOR	AU	CHI-THANH	1.00
COMPUTER NETWORK TECHNICIAN	CONVERSION	2007-2008	1.00
COMPUTER NETWORK TECHNICIAN	CONVERSION	2007-2008	1.00
COMPUTER NETWORK TECHNICIAN	CONVERSION	2007-2008	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

LANEY COLLEGE**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
CUSTODIAN	VACANT	HARRIS	1.00
CUSTODIAN	HURUI	SALAHADIN	1.00
CUSTODIAN	JAMES	DAVID	1.00
CUSTODIAN	LOPEZ	JAVIER	1.00
CUSTODIAN	NGUYEN	KIM	1.00
CUSTODIAN	NUNO	SAMUEL	1.00
CUSTODIAN	SANCHEZ	KWI	1.00
CUSTODIAN	GIBSON	MARVIN	0.60
CUSTODIAN	VASQUEZ	NORMA	1.00
DEPARTMENT NETWORK COORDINATOR	TRAN	TUAN	1.00
DUP SERV TECH II	LEE	NANCY	1.00
DUPLICATING SERV	VACANT	RICKMAN	1.00
FINANCIAL AID PROGRAM SUPERVISOR	COHEN	JUDITH	1.00
FINANCIAL AID SPECIALIST	CHAN	LAWRENCE	1.00
FINANCIAL AID SPECIALIST	DONG	NGHI	0.50
FINANCIAL AID SPECIALIST	NGUYEN	KENT	1.00
FINANCIAL AID SPECIALIST	PAYTON	DEBRA	1.00
FOOD SERVICE SUPERVISOR	MILLER	CHRISTINA	1.00
FOOD SERVICE WORKER	YOUNG	JAMES	1.00
HEAD CUSTODIAN	WILLIAMS	CHRISTINE	1.00
INST ASSISTANT	MENIFEE	JAMES	1.00
INST ASSISTANT	RODRIGUEZ	AGUSTIN	1.00
INST ASSISTANT	KENISON	JOHN	1.00
INST ASSISTANT - ART	CONVERSION	2007-2008	1.00
INST ASSISTANT - BAKING	CONVERSION	2007-2008	1.00
INST ASSISTANT - COOKING	CONVERSION	2007-2008	3.00
INST ASSISTANT - DANCE	CONVERSION	2007-2008	1.00
INST ASSISTANT - WRITING CENTER	CONVERSION	2007-2008	1.00
INST ASSISTANT -COSMETOLOGY	CONVERSION	2007-2008	1.00
INST ASSISTANT-BUS	DONALDSON	MICHAEL	1.00

LANEY COLLEGE**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
LEAD CUSTODIAN	VACANT	WILLIAMS	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	VACANT	RAHMAN	1.00
LIBRARY TECH II	VACANT	TRAYLOR	0.10
LIBRARY TECH II	WALLACE	ROSETTA	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
PRINCIPAL ACCOUNTING TECH	NGUYEN	HOA	1.00
PRINCIPAL CLERK	BARNETT	KINETTA	1.00
PRINCIPAL LIBRARY TECH	FERNANDEZ	ROSARIO	1.00
PROGRAM SPECIALIST	GRIFFIN	CLEOPHAS	0.60
PROGRAM SPECIALIST/STUDENT ACTIVITIES	KIRVEN	ALGERIA	1.00
PUBLIC INFORMATION OFFICER	VACANT	ALEXANDER	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/BUSINESS	CONVERSION	PARIS	0.50
SR CLERICAL ASST/PLACEMENT	VACANT	PEREZ	0.50
SR DUP SERV TECH	ROSS	BETTY	1.00
SR LIBRARY TECH	RAHMAN	PARVEEN	1.00

LANEY COLLEGE**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
SR SECRETARY STENO	VACANT	CROSBY	1.00
SR STORES WORKER	HIGHSMITH	WILLIAM	1.00
SR. LIBRARY TECHNICIAN	SKINNER-DEMPS	ANDREW	1.00
STAFF ASSIST/VP OF STUDENT SERVICES	MODESTE	TRICIA	1.00
STAFF ASSISTANT	LOGAN	MARY JANE	1.00
STAFF ASSISTANT	MONTANEZ	CHRISTINA	1.00
STAFF ASSISTANT	STEWART	LAVERNE	1.00
STAFF ASSISTANT/ADMIN (GENERAL)	WATKINS-TANNER	FELCISIA	1.00
STAFF ASSISTANT/DEAN'S OFFICE	BLUE	CRISTY	1.00
STAGE & PRODUCTION SUPERVISOR	CAVE	JIM	1.00
STUDENT EMPLOYMENT SPECIALIST	FLEMING	ROBERT	1.00
SUPERVISOR,BUSINESS SERVICES	PARRIS	KANIKA	1.00
TOOLROOM KEEPER	SAAVEDRA	GUIDO	1.00
TUTORIAL SERV SPEC	WILLIAMS	WANDRA	1.00
TOTAL			91.55
<u>FOOD SERVICE DEPARTMENT</u>			
ASSIGNED TIME-FAC. SPEC F/S	VACANT	GREENSPAN	0.20
CASHIER-F/S	BAILES	CEOLA	0.60
CASHIER-F/S	CHAN	JUDY	0.80
CASHIER-F/S	MARTINEZ	TIFFANY	0.60
CASHIER-F/S	VACANT	NEW	0.60
CASHIER-F/S	WONG	MAY	0.80
FOOD SERVICE WORKER F/S	FRANCO	MARIA	0.60
INST ASSISTANT F/S	BOWES	BEVERLY	1.00
TOTAL			5.20
TOTAL AUTHORIZED			248.22

MERRITT COLLEGE**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
<u>MANAGEMENT</u>			
PRESIDENT	ADAMS	ROBERT	1.00
DIVISION DEAN	CORDOVA	HECTOR	1.00
DIVISION DEAN	KENNEY	REBECCA	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	VACANT	JORDAN-COX	1.00
TOTAL			7.00
<u>FACULTY</u>			
ASSIGNED TIME-DIRECTOR OF NURSING	WILLIAMS	DAWN	1.20
ASSIGNED TIME-FAC. SPEC	BOUGAE	KAREN	1.00
ASSIGNED TIME-FAC. SPEC	VACANT	MARCIULIONIS	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		3.10
COUNSELOR	BLACKWELL	KIMBERLY	1.00
COUNSELOR	VACANT	MCCLEAN	1.00
COUNSELOR	PANTELL	STEVEN	1.00
COUNSELOR	VACANT	SHRIVER	1.00
COUNSELOR	SCURRY	LESLIE	1.00
COUNSELOR	ZIELKE	MARTA	1.00
INSTRUCTOR	ALTMAN	HILLARY	1.00
INSTRUCTOR	AUGUSTINE	EVANGELINE	1.00
INSTRUCTOR	BAUER	KATHLEEN	1.00
INSTRUCTOR	BECKES	ANNE	1.00
INSTRUCTOR	BLACK	ANITA	1.00

MERRITT COLLEGE**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
INSTRUCTOR	BRACY	CAROLYN	1.00
INSTRUCTOR	BRANCA	THOMAS	0.50
INSTRUCTOR	BRATCHETT	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	GONZALEZ-SANTANA	ISELA	1.00
INSTRUCTOR	GRAMPP	CHRISTOPHER	1.00
INSTRUCTOR	GRANT	RONALD	1.00
INSTRUCTOR	GREENSIDE	MARK	0.50
INSTRUCTOR	GUERRERO	ESTHER	1.00
INSTRUCTOR	HANRAHAN	MONTE	1.00
INSTRUCTOR	HOLLOWAY	JASON	1.00
INSTRUCTOR	IDOWU	OLUFUNMILA (GRACE)	1.00
INSTRUCTOR	JOANS	BARBARA	1.00
INSTRUCTOR	JOE	SIU MAN	1.00
INSTRUCTOR	JOHNSON	TODD	1.00

MERRITT COLLEGE**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
INSTRUCTOR	KELLY	MIA	1.00
INSTRUCTOR	KHAJA	WASEEM	0.47
INSTRUCTOR	KREISLER	EDITH	1.00
INSTRUCTOR	LAKE	CAROLYN	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	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	New 2007-2008	1.00
INSTRUCTOR	VACANT	New 2007-2008	1.00
INSTRUCTOR	VACANT	BALSLEY	1.00

MERRITT COLLEGE**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
INSTRUCTOR	VACANT	HOUSTON	1.00
INSTRUCTOR	VACANT	LAWRENCE	1.00
INSTRUCTOR	VACANT	GUMBRECHT	1.00
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	SORRELLS	1.00
INSTRUCTOR	VANSPANJE	MIKA	1.00
INSTRUCTOR	WHITFIELD	CYNTHIA	1.00
INSTRUCTOR	WILLIAMS	TERESA	1.00
INSTRUCTOR	WILLIS	LINNEA	1.00
INSTRUCTOR	WINDLE	STEPHANIE	1.00
INSTRUCTOR	YATES	JENNIFER	0.50
LIBRARIAN	HACKETT	TIMOTHY	1.00
LIBRARIAN	MACK	SHIRLEY	1.00
LIBRARIAN	NG-CHIN	EVA	1.00
TOTAL			96.00

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 COORDINATOR	ROM	PATRICIA	1.00
COMPUTER NETWORK TECH	HAMPTON	TONY	1.00
CUSTODIAN	BRICE	TIMOTHY	1.00

MERRITT COLLEGE**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
CUSTODIAN	NORMAN	JAMES	1.00
CUSTODIAN	DILLARD	RANDY	1.00
CUSTODIAN	EALY	VINCENT	1.00
CUSTODIAN	GONZALES	MARGARET	1.00
CUSTODIAN	BANKS-IKEME	NGOZI	1.00
CUSTODIAN	CHIU	MIU PING NG	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 SUPERVISOR	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	VACANT	POPE	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

MERRITT COLLEGE		ADOPTED BUDGET 2007-2008	
TITLE	LAST	FIRST	FTE
SCIENCE LAB TECH	VACANT	GRIBBEN	0.50
SCIENCE LAB TECH	JACKSON	ALBERTA	1.00
SCIENCE LAB TECH-MICROBIOLOGY	MARTINEZ-RODRIGUEZ	JUANA	1.00
SECRETARY	HAMPTON	BRENDA	1.00
SECRETARY	LABAT	MERRY	1.00
SECRETARY	HOWELL	MARGARET	1.00
STAFF ASST. - PRESIDENT'S OFFICE	LIZARDO	MARIVIC	1.00
SR CLERICAL ASST	KARIM	WAADUDA	1.00
SR CLERICAL ASST	LAWSON	LEANA	1.00
SR CLERICAL ASST	VACANT	RUELO	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
COORDINATOR-LEARNING RESOURCE CTR	PASCUAL	LORNA	1.00
TOTAL			56.19
TOTAL AUTHORIZED			159.19

BERKELEY CITY COLLEGE

ADOPTED BUDGET 2007-2008

TITLE	LAST	FIRST	FTE
<u>MANAGEMENT</u>			
PRESIDENT	ALLEN	WISE, INTERIM	1.00
VP OF INSTRUCTION	BUDD	DEBORAH	1.00
VP OF STUDENT SERVICES	RIVAS	MARIO	1.00
DIVISION DEAN	VOGT	GLORIA	1.00
DIVISION DEAN	SCHAFFNER	BONNIE	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>			
ARTICULATION COUNSELOR	BOLLENTINO	LAURA	0.50
ASSIGNED TIME-FACULTY SENATE	BIELANSKI	JOSEPH	0.25
ASSIGNED TIME-FACULTY SENATE	VACANT		0.25
COUNSELOR	HARRIS-COLEMAN	TAMARA	1.00
COUNSELOR	VASCONCELLOS	TINA	0.67
COUNSELOR	YAM	HERMIA	1.00
COUNSELOR	YOUNG	ALLENE	0.67
DEPARTMENT HEADS	VACANT	NEW 2007-2008	2.40
INSTRUCTOR	BANGA	FABIAN	1.00
INSTRUCTOR	BEREZIN	JOAN	1.00
INSTRUCTOR	BRAMAN	JENNIFER	1.00
INSTRUCTOR	BRION	LAURIE	1.00
INSTRUCTOR	CARRUTHERS	KAREN	1.00
INSTRUCTOR	DE HAAN	PIETER	1.00
INSTRUCTOR	DES ROCHERS	BARBARA	1.00
INSTRUCTOR	DJUKICH	VLADETA	1.00
INSTRUCTOR	DOYLE	JOE	1.00
INSTRUCTOR	DUNLOP	NEIL	1.00

BERKELEY CITY COLLEGE
ADOPTED BUDGET 2007-2008

TITLE	LAST	FIRST	FTE
INSTRUCTOR	GARCIA	SALVADOR	1.00
INSTRUCTOR	GARRETT	JAMES	1.00
INSTRUCTOR	HADLEY	NOLA	1.00
INSTRUCTOR	KOCEL	CATHERINE	1.00
INSTRUCTOR	LIZARRRAGA	WILLY	1.00
INSTRUCTOR	LOWOOD	JENNIFER	1.00
INSTRUCTOR	MATHEWS	JAYNE A	1.00
INSTRUCTOR	MCALISTER	LINDA	1.00
INSTRUCTOR	MONIZ	TOM	1.00
INSTRUCTOR	NEWMAN	ROGER	1.00
INSTRUCTOR	OMAR	SIRAJ	1.00
INSTRUCTOR	PISANO	GABRIELA	1.00
INSTRUCTOR	RUBERTO	LAURA	1.00
INSTRUCTOR	SHAPIRO	BRIAN	1.00
INSTRUCTOR	SMITH	CHERILYNNE	1.00
INSTRUCTOR	SMITH	CLEAVON	1.00
INSTRUCTOR	THANANJEYAN	PARAMSOTHY	1.00
INSTRUCTOR	VACANT	NEW 2006-07	1.00
INSTRUCTOR	VACANT	NEW 2006-07	1.00
INSTRUCTOR	VACANT	NEW 2007-2008	1.00
INSTRUCTOR	VACANT	NEW 2007-2008	1.00
INSTRUCTOR	VACANT	FONT	1.00
INSTRUCTOR	VACANT	FREUND	1.00
INSTRUCTOR	VACANT	LENTZ	1.00
INSTRUCTOR	VACANT	WALKER	1.00
INSTRUCTOR	VACANT	AU	1.00
INSTRUCTOR	WIMBERLY	FAYETTE	1.00
INSTRUCTOR	WING	RICK	1.00
INSTRUCTOR	WOLLENBERG	CHARLES	0.60

BERKELEY CITY COLLEGE

ADOPTED BUDGET 2007-2008

TITLE	LAST	FIRST	FTE
INSTRUCTOR	WOZNIAK	SONJA	1.00
INSTRUCTOR	YOUNG	ALLENE	0.33
LIBRARIAN	BOATRIGHT	JOSHUA	1.00
LIBRARIAN	CISIN	FREDERICK	1.00
LIBRARIAN	DORHAM	BARBARA	1.00
TOTAL			49.67

CLASSIFIED

ACADEMIC SUPPORT SERVICE SPECIALIST	DONG	JOHNNY	1.00
ADMINISTRATIVE ASSISTANT	TRICOMI	TERRY	1.00
BURSAR	NICOLAS	RESURRECCION	1.00
CLERICAL ASSISTANT I	MONTAGUE	MARILYN	1.00
SECRETARY	VACANT	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	VACANT	JAMES	1.00
CUSTODIAN	HAWKINS	MAURICE	1.00
CUSTODIAN	HU	SHU YU	1.00
CUSTODIAN	SHELTON	JOHNNY	1.00
CUSTODIAN	CIRAULLO	JAMES	1.00
DUPLICATING SERVICE TECHNICIAN	CONVERSION 2007-08		1.00
STORESWORKER	CAIN	DWAYNE	1.00
FINANCIAL AID PROGRAM SUPERVISOR	VERGAS	ROBERT	1.00
FINANCIAL AID SPECIALIST	NGUYEN	LOAN	1.00
INST ASST/ENGLISH	CARRAWAY	KAREN	1.00

BERKELEY CITY COLLEGE**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
INST ASST/ENGLISH	FISHER	CAITLIN	0.50
INST ASST/ENGLISH	WILDER	ZACHARY	0.50
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
PROGRAM SPECIALIST	CONVERSION 2007-08		1.00
RESEARCH & PLANNING OFFICER	SARGENT	MARILYN	1.00
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 - PACE	CLAUSEN	MARILYN	0.80
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			<u>34.80</u>
TOTAL AUTHORIZED			<u><u>91.47</u></u>

CENTRAL SUPPORT SERVICES**ADOPTED BUDGET 2007-2008**

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

CENTRAL SUPPORT SERVICES

ADOPTED BUDGET 2007-2008

TITLE	LAST	FIRST	FTE
<u>FACULTY-ASSIGNED TIME SPECIAL DISTRICT ASSIGNMENT</u>			
FACULTY STAFF DEVELOPMENT	HADLEY TORRES	NOLA	0.10
COUNSELOR-INTERNATIONAL EDUCATION	VACANT		1.00
FACULTY DIVERSITY	CHAN	EDYTHE	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	PARK	TAE SOON	0.10
FACULTY DISTRICT SENATE	BIELANSKI	JOSEPH	0.70
TOTAL			<u>4.30</u>

CLASSIFIED

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

CENTRAL SUPPORT SERVICES**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
ADMISSIONS & RECORDS TECHNICIAN	VACANT	DE LA TORRE	1.00
ADMISSIONS & RECORDS TECHNICIAN	VACANT	MIN WU	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	LEVI	JOSEPHINE	1.00
ASSISTANT BUYER	SCOTT	BARBARA	1.00
ASSISTANT CHIEF STATIONARY ENGINEER	ROJO	RICHARD	1.00
ASSISTANT GROUNDS SUPERVISOR	ARIAS, JR	ANDREW	1.00
PAYROLL COORDINATOR	VACANT		1.00
ASSISTANT WAREHOUSE SUPERVISOR	HALL	KENNETH	1.00
BENEFITS COORDINATOR	SIEBERT	JENNIFER	1.00
BOARD OF TRUSTEES	SEVEN MEMBERS+2STUDENT		9.00
BUDGET & ENROLLMENT & AP SUPERVISOR	DEL ROSARIO	DATIVA	1.00
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	SAPITAN	GALILEO	1.00
DISTRICT ADMISSIONS OFFICER	SMITH	CHARLOTTE	1.00
DISTRICT IT PRODUCTION CONTROL TECH	VACANT	SIDDIQ	1.00
DISTRICT TELECOMM SYSTEM COORD	LARA	DIANA	1.00
DISTRICT WAREHOUSE SUPERVISOR	MARTINEZ	SHAWNEE	1.00

CENTRAL SUPPORT SERVICES**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
EDUCATIONAL SUPPORT SERVICES ANALYST	QUEEN	SHERYL	1.00
ELECTRONIC TECHNICIAN	STEIN	JAMES	1.00
EMPLOYEE AND LABOR RELATIONS ANALYST	VACANT	GROSSMAN	1.00
EXECUTIVE ASSIST TO VICE CHANCELLOR-ED SER	JAMESON	PATRICIA	1.00
EXECUTIVE ASSIST TO VICE CHANCELLOR-FIN&ADM	LENAHAN	JENNIFER	1.00
EXECUTIVE ASSISTANT - EMPLOYEE RELATIONS	YAMASHITA	OMI	1.00
EXECUTIVE ASSISTANT - GENERAL COUNSEL	EPSTEIN	ROXANNE	1.00
EXECUTIVE ASSISTANT - HUMAN RESOURCES	KERNER	LAKSHMI	1.00
EXECUTIVE ASSISTANT/CHANCELLOR'S OFFICE	KOO	NANCY	1.00
EXECUTIVE ASSISTANT/CHANCELLOR'S OFFICE	TAYLOR	SOCORRO	1.00
FACILITIES PROJECT COORDINATOR	COOK	JEFFREY	1.00
FACILITIES PROJECT COORDINATOR	REIL	CAROL	1.00
GRAPHIC DESIGN SPECIALIST	GATMAITAN	CHRISTOPHER	1.00
GROUNDS SUPERVISOR	ANGEL	SERGIO	1.00
GROUNDWORKER/GARDENER	AGUAYO	JESUS	1.00
GROUNDWORKER/GARDENER	ALDANA	FREDDIE	1.00
GROUNDWORKER/GARDENER	ALVARADO	NESTOR	1.00
GROUNDWORKER/GARDENER	GONZALES	ARTEMIO	1.00
GROUNDWORKER/GARDENER	URIBE	FERNANDO	1.00
HEAD CUSTODIAN	RUSSELL	DAVID	1.00
HELP DESK SUPPORT TECHNICIAN 1	HANNON	IRA	1.00
HELP DESK SUPPORT TECHNICIAN 11	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 GROUNDWORKER/GARDENER	ANDERSON	KENNETH	1.00
LEAD GROUNDWORKER/GARDENER	VACANT	REED	1.00
LEAD GROUNDWORKER/GARDENER	VACANT	VALLES	1.00

CENTRAL SUPPORT SERVICES**ADOPTED BUDGET 2007-2008**

TITLE	LAST	FIRST	FTE
NETWORK COORDINATOR	OLKOWSKI	JONATHAN	1.00
PRINCIPAL ACCOUNTING TECHNICIAN	LAM	JUDY	1.00
PRINCIPAL CLERK	JOHNSON	SHAWN	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	FITZGERALD	DIANA	1.00
SR SECRETARY	VO	TAM	1.00
SR SECRETARY	WILSON	SHIRLEY	1.00
SR SECRETARY	MULDROW	KAWANNA	1.00
SR. CLERICAL ASSISTANT	SHERE	NICOLAS	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/PAYROLL	ELMASRY	AMANY	1.00
STAFF ASST/PAYROLL	ILAGAN	ROSARIO	1.00
STAFF ASST/PAYROLL	OWENS	ALVIN	1.00
STAFF ASSIST/PURCHASING	NZOMO	SERAPHINE	1.00
STAFF SERV SPECIALIST/GENERAL SERVICES	VAZQUEZ	ROSEMARY	1.00
STAFF SERV SPECIALIST/HUMAN RESOURCES	ANDERSON	KAREN	1.00

CENTRAL SUPPORT SERVICES**ADOPTED BUDGET 2007-2008**

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	LONTOC	MENARD	1.00
STATIONARY ENGINEER	SMEESTER	ROBERT	1.00
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	WILLIAMS	1.00
STATIONARY ENGINEER-SR.	VACANT	NEW	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	VACANT	WILLIAMS	1.00
WEB CONTENT DEVELOPER	CANCILLA-FOX	SUZANNE	1.00
TOTAL CLASSIFIED			141.50
TOTAL CENTRAL SUPPORT SERVICES			169.30

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BFAP. Board Financial Assistance Program.

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

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

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

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

CalWorks. California Work Opportunity and Responsibility to Kids.

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

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

CARE. Cooperative Agencies Resources for Education.

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

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

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

Classification. Assignment of things into a system of categories.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Deficit. Excess of liabilities over assets.

Designated income. Income received for a specific purpose.

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

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

DSPS. Disabled Students Programs and Services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Gann Limit. See Annual Appropriation Limit.

GASB. Governmental Accounting Standards Board.

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

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

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

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

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

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

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

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

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

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

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

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

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

Internal Service Funds. A subgroup of the 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.ccleague.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 losses its identity through fabrication or incorporation into a different more complex unit or substance.

TANF Temporary Assistance for Needy Families.

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

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

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

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

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

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

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

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

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

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

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

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

TTIP. Telecommunications and Technology Information Programs

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

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

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

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

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

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

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

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

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