



Peralta Community College District

Q: What do the following object codes represent in the Measure B / Parcel Tax financial reports: 660500, 672000, 672100?

A: These codes are not object codes; they are activity codes within the District's accounting system. According to the California Community Colleges Budget and Accounting Manual, Activity codes reflect the purpose of the expenditures; "it shows the aspect of college/ district operations benefited by the expenditure. Generally, all activities are classified as either instructional or administrative and support. Some expenditures may directly benefit more than one activity and are properly allocable to more than one activity."

660500: Planning and Development

672000: Financial Department

672100: Financial Services

In reviewing Measure B financials, 660500 and 672000 have no current or past charges posted against them. 672100 last year was used to track the PASS program funds (\$410k) allocated to the District Office. These were reallocated to Ed Services activity code (660300) and Public Information (660800) in the current year.

Q: How are Measure B/ Parcel Tax funds, allocated to the Colleges, being expended?

A: Measure B revenues are allocated to the Peralta Colleges based on the District's Budget Allocation Model, a rolling 3-year average of FTES. (See page 16 and 17 of the 2015-16 Final Budget book.) There are a few positions (6.55 fte) funded by Measure B (page 121) that are deducted "off the top" and the remaining funds are distributed.

One-time PASS (Peralta Accountability for Student Success) funding was provided to Colleges in 2014 based on application and review of proposed projects. Since 2014 the Colleges have been spending down the carryover funds. See document entitled PASS Fund 12 COC which provides a detailed list of these funded projects and respective budgets.

Q: Have any full time faculty been hired with Measure B/ Parcel Tax funds?

A: No. Full time faculty are recorded under object code 11xx. There are no current or historical expenditures charged to this object code in Measure B. Conceptually, the District would not fund ongoing faculty positions with one-time (i.e.- they sunset), parcel tax funds.
