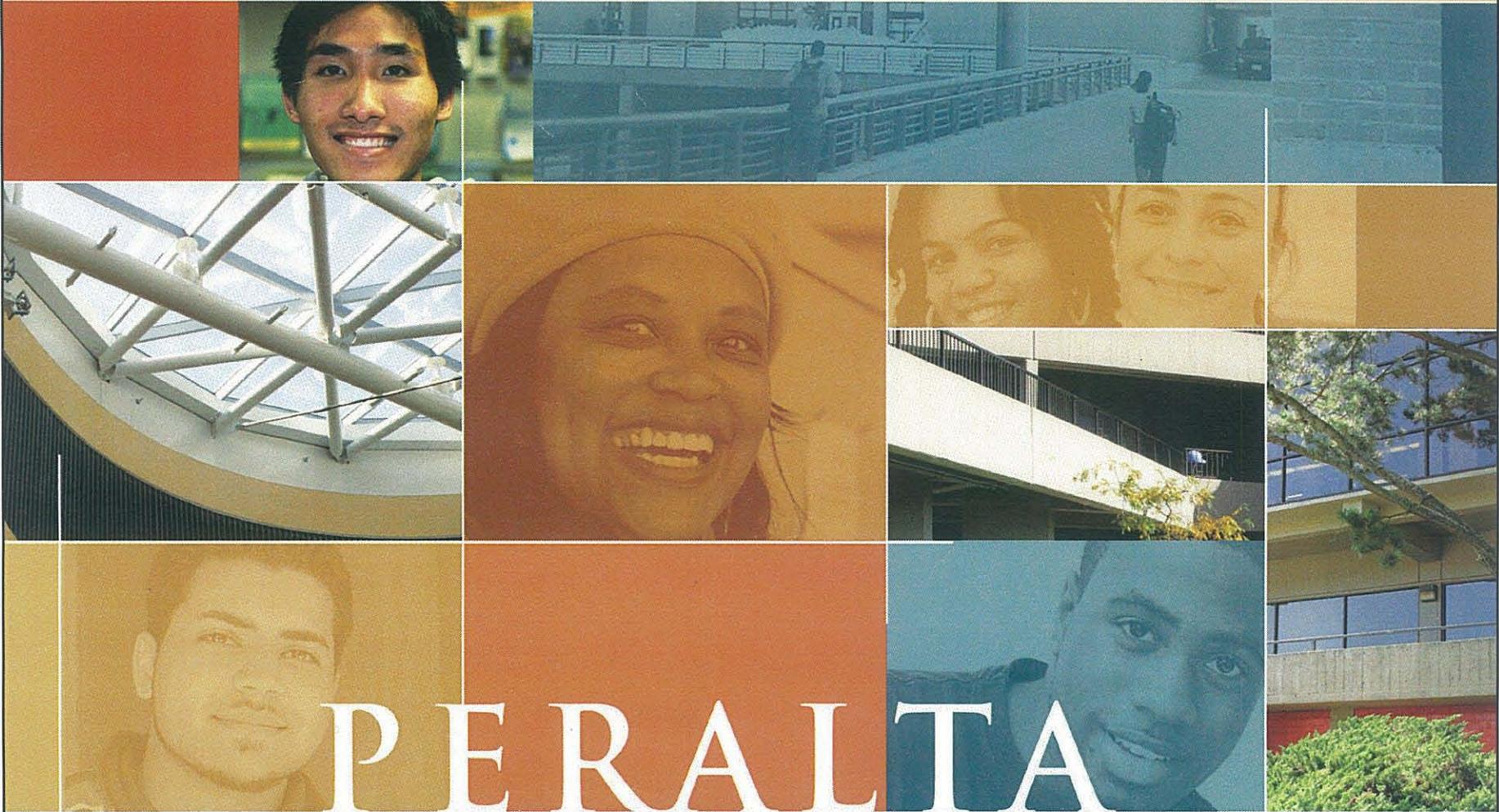


Building Communities, Transforming Lives, Creating Leaders



PERALTA

COMMUNITY COLLEGE DISTRICT

2009 - 2010 Adopted Budget

BERKELEY CITY COLLEGE | COLLEGE OF ALAMEDA | LANEY COLLEGE | MERRITT COLLEGE



Peralta Community College District

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Peralta Colleges District-Wide Strategic Plan

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.

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.

**Enrollment Data Updated
4-Nov-09**

		Sect Count	Enrollment	FTEF Total	Res FTES	Non Res FTES	FTES Total	Productivity		
Alameda	1083	120	3600	28.35			460.70	16.25	Summer 08	
	1093	144	5549	31.60			659.02	20.85	Summer 09	
	1084	438	13595	113.98			1739.16	15.26	Fall 08	16.02 16.00
	1094	422	16369	108.05	1872.66	119.95	1992.61	18.44	Fall 09 Estimate	18.80
	1092	427	13597	114.80			1712.62	14.92	Spring 09	15.90
Laney	1083	243	9014	58.03			945.01	16.29	Summer 08	
	1093	231	9814	54.93			1047.13	19.06	Summer 09	
	1084	960	33192	237.84			3883.37	16.33	Fall 08	16.76 17.00
	1094	970	37378	230.12	3989.21	314.36	4303.57	18.70	Fall 09 Estimate	18.90
	1092	1010	36655	249.79			4193.63	16.79	Spring 09	17.14
Merritt	1083	145	3661	35.92			512.74	14.28	Summer 08	
	1093	127	3726	27.42			477.75	17.43	Summer 09	
	1084	502	17065	137.31			2059.85	15.00	Fall 08	16.28 16.00
	1094	438	17115	118.04	1928.33	98.77	2027.10	17.17	Fall 09 Estimate	18.30
	1092	480	16191	135.58			1927.92	14.22	Spring 09	15.72
BCC	1083	142	4530	31.05			492.67	15.87	Summer 08	
	1093	133	4455	28.53			506.18	17.74	Summer 09	
	1084	461	15003	103.54			1798.61	17.37	Fall 08	17.47 17.50
	1094	464	16543	107.60	1817.23	193.81	2011.04	18.69	Fall 09 Estimate	18.80
	1092	459	15805	105.47			1850.30	17.54	Spring 09	17.64
As of Nov 4, 2009				9607.43	726.89	10334.32	18.5			
BI Tool										
		Sect Count	Enrollment	FTEF Total	Res FTES	Non Res FTES	FTES Total	Productivity		

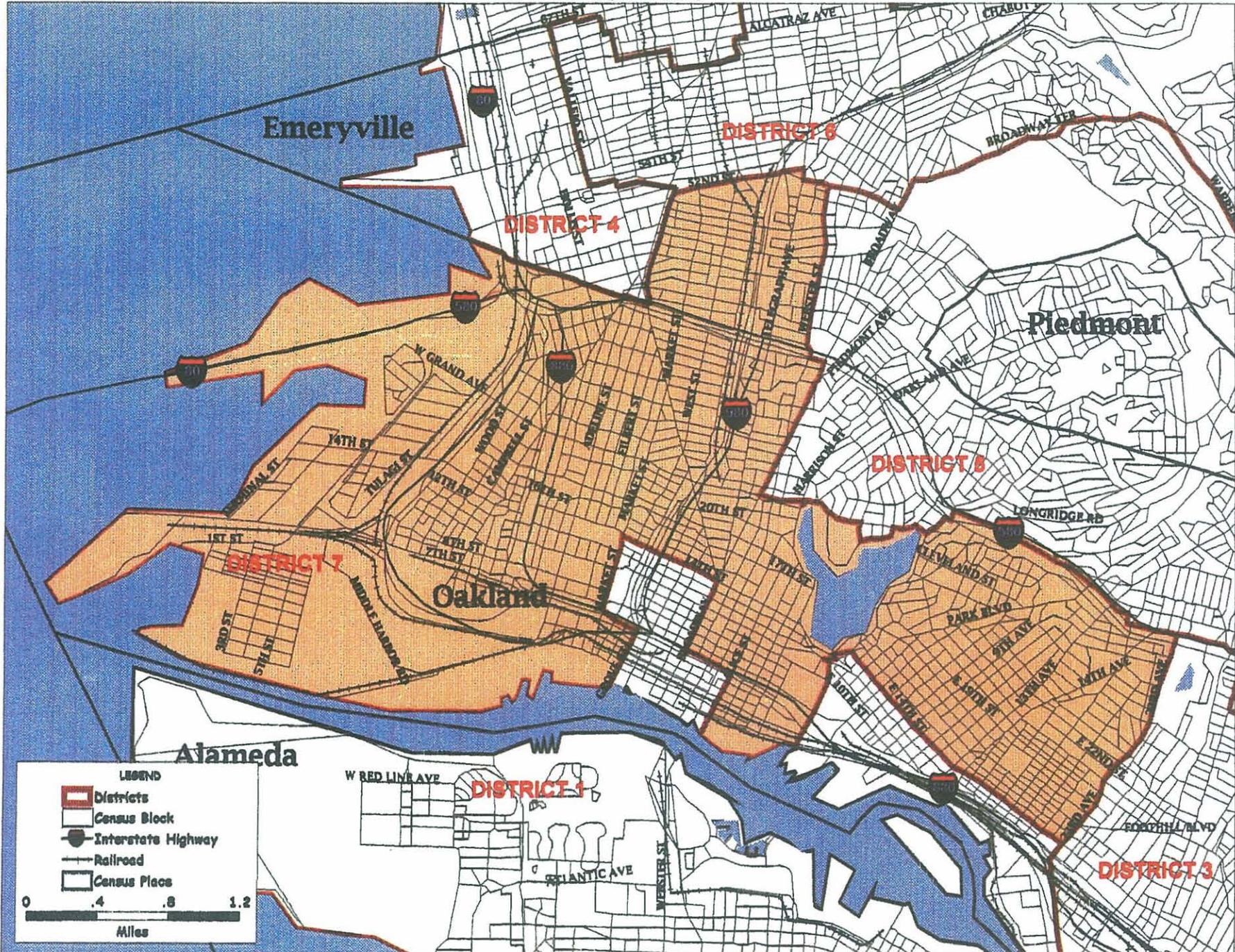
Summer 09	2498
Fall 09	9607
Current	12105
Spring 10	7000
State funded	19105

Difference in FTEF from Fall 08-Fall 09

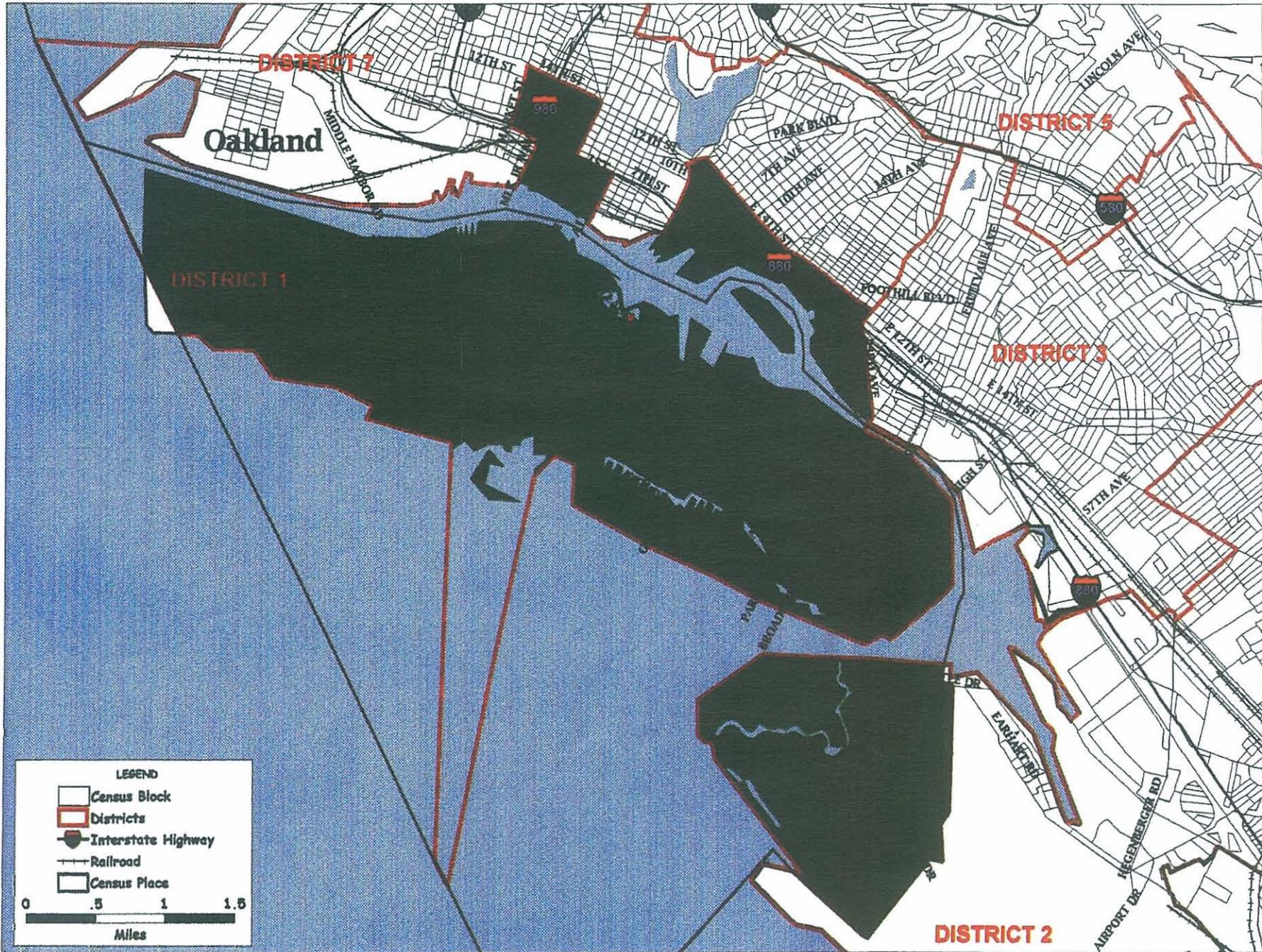
	Fall 08	Fall 09	Difference	Cost Savings @ \$22,000 per FTEF		Spring 2010 needed
Alameda	113.98	108.05	5.93	\$ 130,460	\$ (643,060)	\$ (512,600)
Laney	237.84	230.12	7.72	\$ 169,840	\$ (958,540)	\$ (788,700)
Merritt	137.3	118.04	19.26	\$ 423,720	\$ (900,000)	\$ (476,280)
BCC	103.54	107.6	-4.06	\$ (89,320)	\$ (194,920)	\$ (284,240)
				\$ 634,700		

Net Workload Reduction from the State \$2,600,000

PERALTA COMMUNITY COLLEGE BOARD OF TRUSTEES AREAS
DISTRICT 7

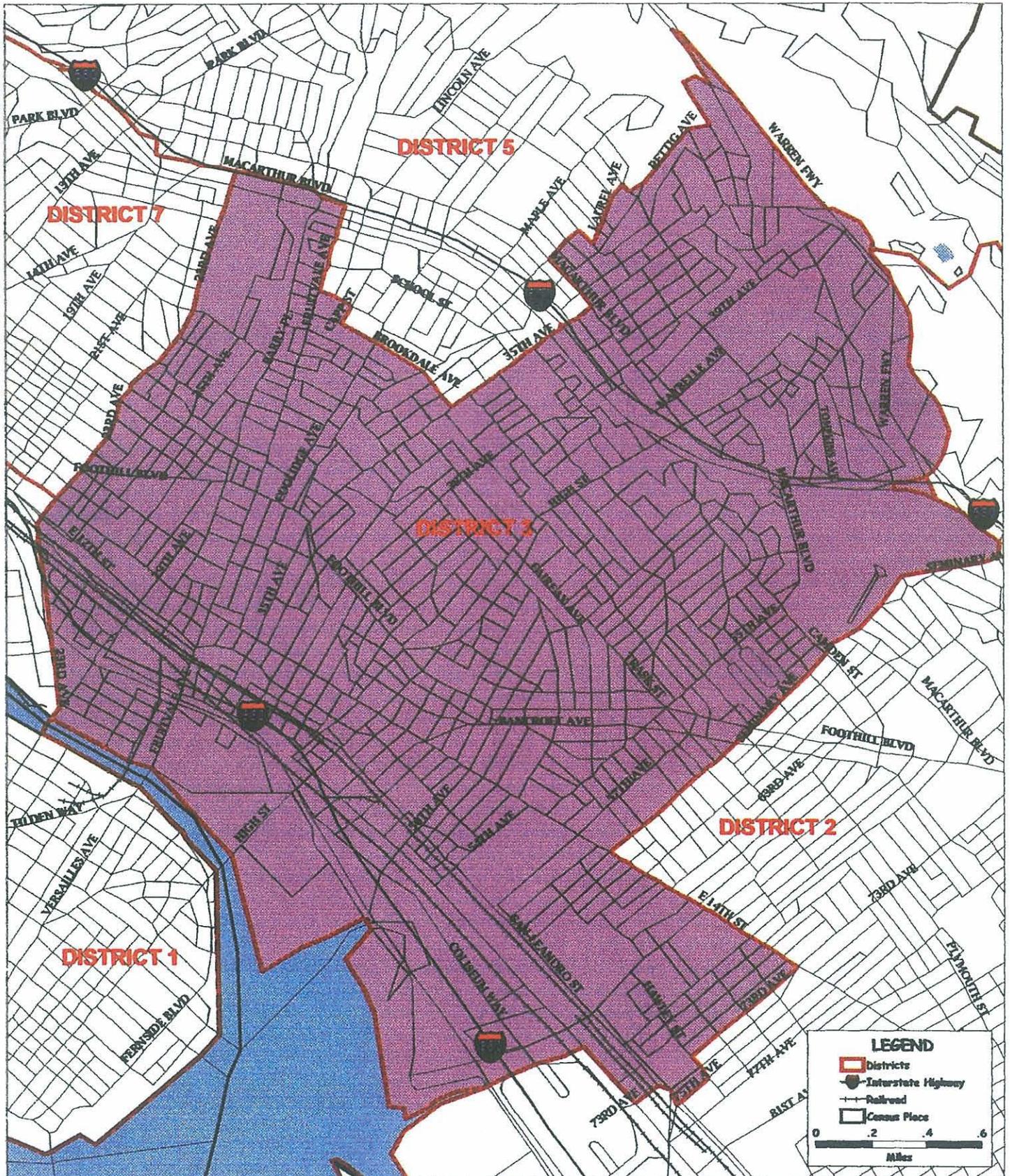


PERALTA COMMUNITY COLLEGE BOARD OF TRUSTEES AREAS DISTRICT 1



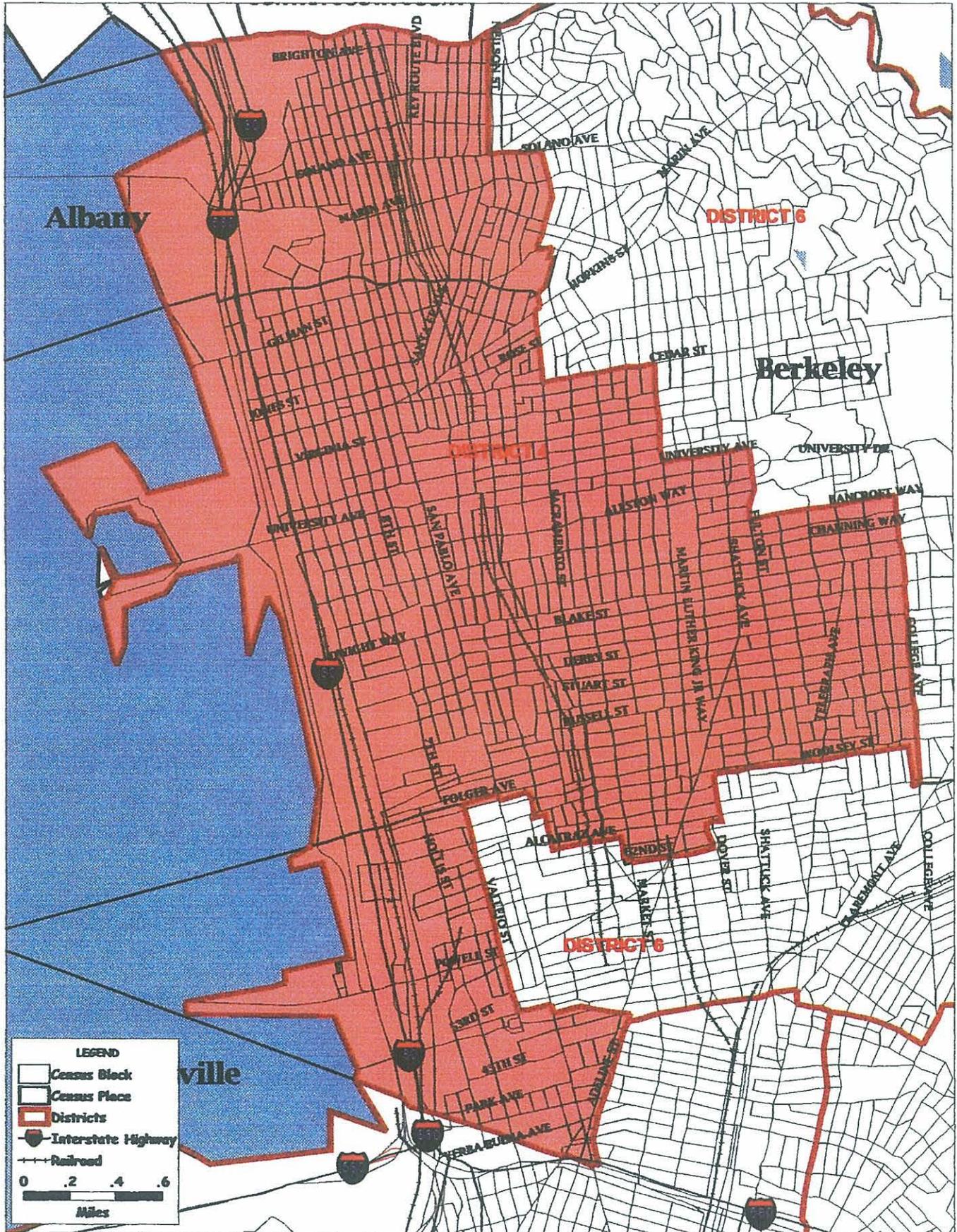
PERALTA COMMUNITY COLLEGE BOARD OF TRUSTEES AREAS

DISTRICT 3



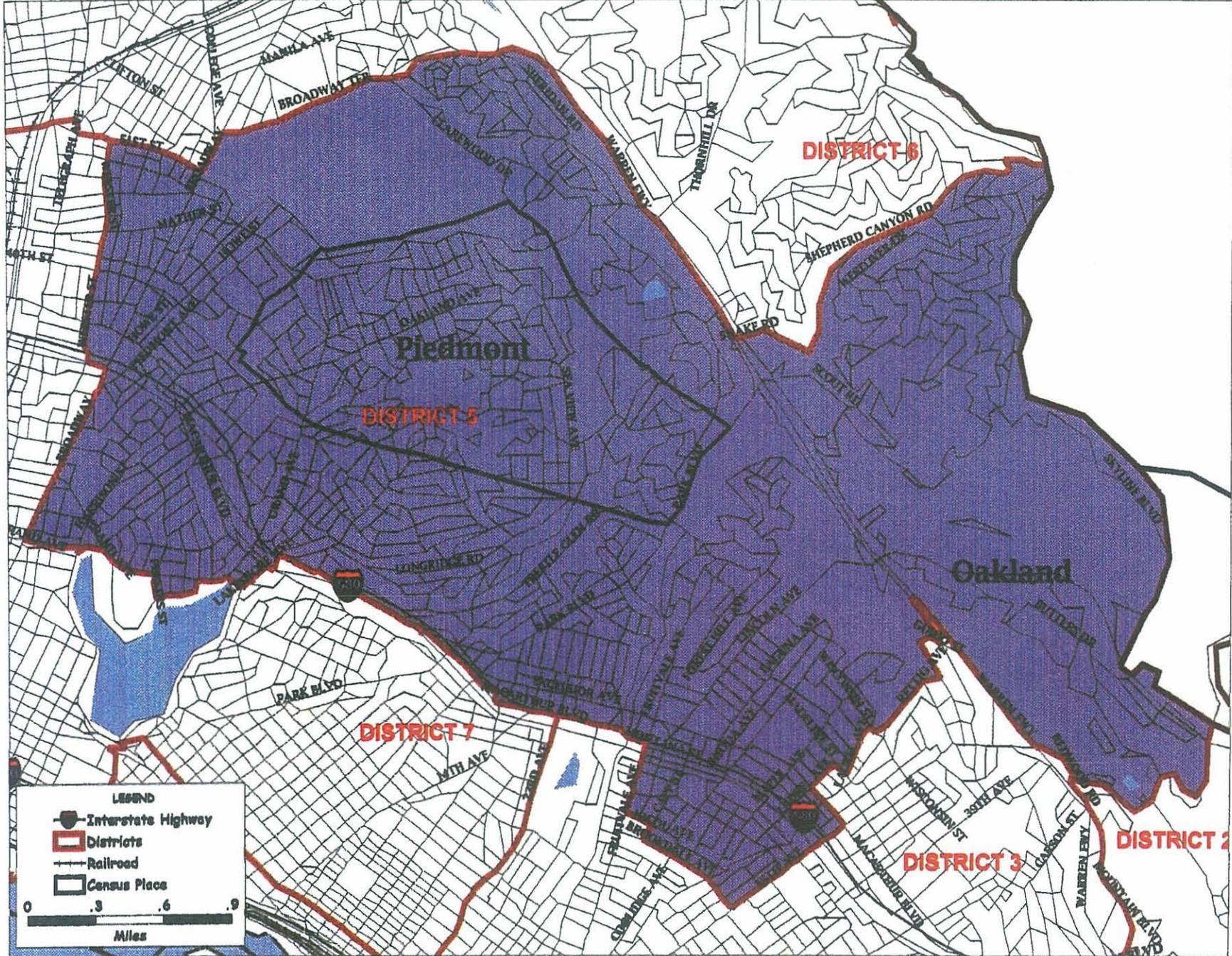
PERALTA COMMUNITY COLLEGE BOARD OF TRUSTEES AREAS

DISTRICT 4



PERALTA COMMUNITY COLLEGE BOARD OF TRUSTEES AREAS

DISTRICT 5



PERALTA COMMUNITY COLLEGE DISTRICT												
EDUCATIONAL SERVICES												
2009-10 Preliminary Allocation (as of 11/03/09)												
These allocations are based on the percentage of the 2008-09 budget indicated in the % column unless otherwise specified.												
	Fund	Project	%	Alameda	Laney	Merritt	Berkeley	District	Total	Original 50%	Oct 13 State and ARRA	As of Oct 13 09-10 allocatio
DSP&S	25	0960		\$663,105	\$740,774	\$488,219	\$610,563		\$2,502,661		\$1,188,216	
			50%	\$331,553	\$370,387	\$244,110	\$305,282		\$1,251,331		\$160,601	
As of Oct 13, 09				\$350,692	\$404,645	\$269,763	\$323,716		\$1,348,817		\$1,348,817	
As of Nov 3, 2009				\$392,287	\$389,166	\$296,041	\$271,323		\$1,348,817			
Difference due to no DHH distribution in 09-10												
District Contribution				\$272,015	\$374,672	\$274,781	\$235,196		\$1,157,664			
				\$664,302	\$763,838	\$570,822	\$507,519					
Percent											\$1,348,817	\$1,348,817
EOPS	23	0910		\$687,725	\$1,244,612	\$802,897	\$371,115		\$3,106,349			
			50%	\$343,863	\$622,306	\$401,449	\$185,558		\$1,553,175		\$1,874,429	
As of Oct 13, 09				\$ 455,503	\$ 828,188	\$ 538,322	\$ 248,456	\$2,070,470			\$196,041	
As of Nov 3, 2009 From State Spreadsheet				\$ 458,388	\$ 829,569	\$ 535,154	\$ 247,359	\$2,070,470				
RQ Dist Contribution				\$ 68,325	\$ 110,104	\$ 70,964	\$ 106,286					
				\$ 526,713	\$ 939,673	\$ 606,118	\$ 353,645					
											\$2,070,470	\$2,070,470
CARE	23	0909	50%	\$83,173	\$294,872	\$192,008	\$56,884		\$626,937			
				\$41,587	\$147,436	\$96,004	\$28,442		\$313,469		\$379,578	
As of Oct 13, 09				\$55,417	\$200,354	\$132,148	\$38,366	\$426,285			\$46,707	\$426,285
As of Nov 3, 2009 State and ARRA				\$56,724	\$206,802	\$126,135	\$36,644	\$426,305				
											\$426,285	
Matriculation	13	0980		\$368,929	\$753,393	\$434,916	\$317,422	\$90,726	\$1,965,386			
			50%	\$184,465	\$376,697	\$217,458	\$158,711	\$45,363	\$982,693		\$916,652	
As of Oct 13, 09				\$192,278	\$384,557	\$222,638	\$161,919				\$95,339	\$1,011,991
As of Nov 3, 2009									\$1,874,660			
Corrected 08-09 amt percent of				20%	40%	23%	17%					
Nov 3 update includes AARA funds				\$202,398	\$404,796	\$232,758	\$172,038	\$1,011,991				
											\$1,011,991	
CalWORKs	21	0993		\$218,733	\$395,557	\$101,250	\$173,671		\$889,211			
General Program				\$121,031	\$223,726	\$57,500	\$98,404	\$445,000			\$572,336	
			50%	\$60,516	\$111,863	\$28,750	\$49,202		\$250,331		\$44,238	
								56%				
As of Oct 13, 09				\$83,129	\$155,866	\$38,101	\$69,274	\$ 346,369			\$616,574	\$616,574
As of Nov 3, 2009												
Childcare			50%	\$92,702	\$171,831	\$43,750	\$75,267					
				\$46,351	\$85,916	\$21,875	\$37,634	44%	\$191,775			
As of Oct 13, 09				\$65,100	\$122,063	\$29,838	\$54,250	\$ 271,252				
As of Nov 3, 2009												
TANF	21	0994	50%	\$49,112	\$90,107	\$23,750	\$40,079		\$203,048			
				\$24,556	\$45,054	\$11,875	\$20,040		\$101,524			
As of Oct 13, 09												
CTE(VTEA)	16	0951	actual	\$145,520	\$419,520	\$258,505	\$137,534	\$48,078	\$1,009,157		\$1,009,157	\$1,009,157
As of Oct 13, 09												
Tech Prep	16	0957	actual					\$271,000	\$271,000		\$271,000	\$271,000
As of Oct 13, 09												
Finan Aid	18	0926	100%	\$240,329	\$420,592	\$262,132	\$174,875		\$1,097,928		\$1,079,213	
As of Oct 13, 09				\$257,447	\$450,547	\$280,996	\$187,356				\$97,143	
											\$1,176,356	\$1,176,356
Library	12	0995	Prelim	\$17,000	\$17,000	\$17,000	\$17,000		\$68,000		\$68,000	
As of Oct 13, 09												\$68,000
Lottery	17	0000	Adv.	\$50,000	\$50,000	\$50,000	\$50,000		\$200,000		\$200,000	\$200,000
As of Oct 13, 09												
Inst. Equip	14	0997	only Prelim						\$0			\$8,198,650
Areas of Flexibility												
				Reduction		08-09 \$	previous estimate	State Oct 13	AARA	Total		
Child Care Tax Bail Out						\$ 755,418	\$ 377,709	\$370,194	\$38,677	\$408,871		
Equal Employment Opportunity						\$ 20,000	\$ 10,000	\$8,850	\$1,734	\$10,594		
Economic Development				50%		\$ 457,136	\$ 228,568	\$457,135	\$228,568	\$228,568		
Apprenticeship						\$ 66,090	\$ 33,045	\$32,383	\$3,382	\$35,765		
Part-time Faculty Office Hours				50%		\$ 125,000	\$ 62,500	\$125,000	\$62,500	\$62,500		
Part-time Faculty Health Insurance				50%		\$ 50,828	\$ 25,414	\$50,828	\$25,414	\$25,414		
Part-time Faculty Compensation						\$ 789,302	\$ 394,651	\$408,873	\$42,673	\$451,546		
Transfer Education and Articulation				50%		\$ 16,000	\$ 8,000	\$16,000	\$8,000	\$8,000		
						\$ 2,279,774	\$ 1,139,887	\$1,469,273		\$1,231,258		
Matriculation - credit						\$ 1,965,386	\$ 982,693	\$916,652	\$95,339	\$1,011,991		
Matriculation - non-credit						\$ -	\$ -	\$0	\$0	\$0		
Physical Plant and Instruc. Support				50%		\$ -	\$ -	\$0	\$0	\$0		
				less matric because above				Less Matric of \$1,011,991		\$2,243,249		\$8,398,650
							Previous diff was					
							(\$5,800,000)					
Basic Skills \$360,000 total and \$7,058 AARA				\$91,750 each per campus				Net difference fro 08-09 to 09-10 of				-\$4,698,817
								\$4.6 million less				

Student Demographics - Spring 2009

Student Enrollment Totals: 29790

Enrollment Status

Enroll Stat	Count	%
New	5563	18.7%
First-time Trans	1616	5.4%
Continuing	16353	54.9%
Returning	4431	14.9%
HS	1506	5.1%
Non-Credit Only	321	1.1%
Grand Total	29790	100.0%

Vocational Status

Voc Status	Count	%
Vocational	11955	40.1%
Non-vocational	17835	59.9%

Credit Status

Credit Stat	Count	%
Credit	28857	96.9%
Non Credit	933	3.1%
Grand Total	29790	100.00%

Day/Eve (extended day/Sat/Sun)

Day/Eve	Count	%
Day	17670	59.3%
Evening(extended)	12120	40.7%
Grand Total	29790	100.00%

Education Level

Ed Level	Count	%
Not a HS Grad	920	3.09%
HS	1684	5.65%
Adult School	1443	4.84%
HS Graduate	12413	41.67%
GED	1586	5.32%
HS Proficiency	365	1.23%
Foreign HS	2284	7.67%
AA/AS	1216	4.08%
Higher Degree	5212	17.50%
Unknown	2667	8.95%
Grand Total	29790	100.00%

Full-time/Part-time Status

Unit Category	Count	%
0	346	1.16%
.5- <5.9	12154	40.80%
6 - < 12	8300	27.86%
12+	8990	30.18%
Grand Total	29790	100.00%

Total Units	241671
FTE (Units/12)	20139
Average	8.1

Matriculation Status

Matric Status	Count	%
Exempt	11611	39.0%
Matriculation	18179	61.0%
Grand Total	29790	100.0%

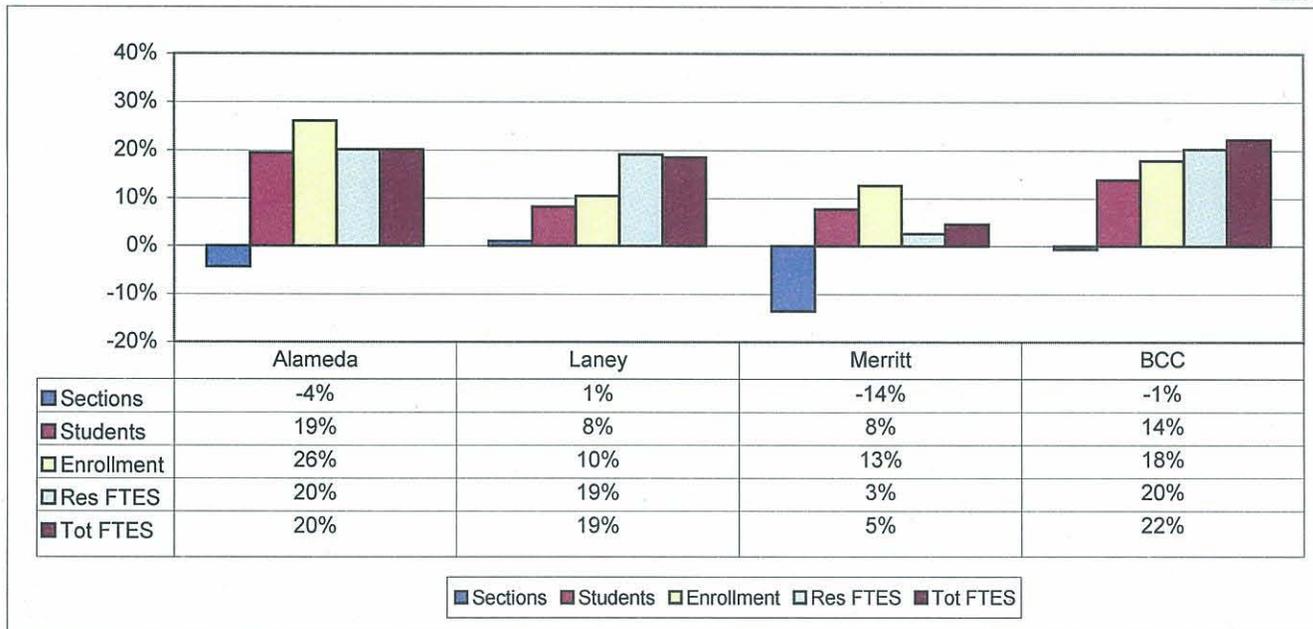
Matriculation Goal

Matric Goal	Count	%
Obtain AA-Transfer to 4 year	4512	15.1%
Transfer to 4yr without AA deg	2578	8.7%
Obtain 2yr AA w/out transfer	1360	4.6%
Obtain 2yr Voc Deg w/out trnfr	271	0.9%
Earn a voc cert w/out transf	631	2.1%
Discover career interests	947	3.2%
Prepare for new career	1190	4.0%
Advance in current job/career	1912	6.4%
Maintain certificat or license	451	1.5%
Educational Development	1599	5.4%
Improve basic skills(Eng,Rd,M)	777	2.6%
Complete crdits for HS Dpl/GED	388	1.3%
Undecided on goal	4943	16.6%
Move from noncred to Cred Crse	37	0.1%
4yr coll stdnt taking courses	3803	12.8%
Unknown	4391	14.7%
Grand Total	29790	100.0%

Fall 2009 Enrollment Comparison - Census Day

As of End of Day

9/22/09



	Sections				Students				Class Enrollment				Res FTES			
	F08	F09	#(+/-)	%(+/-)	F08	F09	#(+/-)	%(+/-)	F08	F09	#(+/-)	%(+/-)	F08	F09	#(+/-)	%(+/-)
Alameda	438	419	-19	-4%	6,109	7,295	1,186	19%	12,220	15,400	3,180	26%	1,516	1,821	305	20%
Laney	960	970	10	1%	13,064	14,134	1,070	8%	31,364	34,630	3,266	10%	3,290	3,919	629	19%
Merritt	502	434	-68	-14%	6,975	7,511	536	8%	14,321	16,128	1,807	13%	1,838	1,887	49	3%
BCC	461	458	-3	-1%	6,135	6,984	849	14%	13,325	15,704	2,379	18%	1,495	1,798	303	20%
District	2,361	2,281	-80	-3%	27,265	29,406	2,141	8%	71,230	81,862	10,632	15%	8,139	9,424	1,285	16%

Section count: F 08-jp-6/29/09 F09-BI-8/19/09

19,271 2009-10 Target (-7,321)
 2,526 Summer 09
 8,803 Fall 2009 Target
9,424* After Census

	Total FTES			
	F08	F09	#(+/-)	%(+/-)
Alameda	1,617	1,942	325	20%
Laney	3,582	4,245	663	19%
Merritt	1,901	1,987	86	5%
BCC	1,633	1,996	363	22%
District	8,733	10,170	1,437	16%

Peralta Community College District
Budget Development Calendar

January

- Governor's proposed Budget published.
- Informational Memorandums issued on Governor's budget proposal to all constituent groups (Board of Trustees, Academic Senate, Budget Advisory Committee, PFT, Local 1021 & 39).
- Chancellor's Budget Advisory Committee meets to review the Governor's proposed Budget.

February

- Review Colleges actual FTES. Review college/district expenditures for first half of fiscal year. Prepare estimate of spring/intercession FTES and Expenditures.
- Chancellor approves targeted FTES to realize growth and over cap funding.
- Propose Board of Trustees Budget workshop (February or March).
- College's Budget priorities submitted to District office.
- District office begins preparation of preliminary budget allocation.

March

- Initial proposals submitted to Chancellor for the District budget.
- Budget proposals reviewed by Budget Advisory Committee.
- Review status of budget development with PFT/Academic Senate. Academic Senate submits recommendations on budget process.

April

- Discuss carry-over fund priorities with colleges & submission of justification

May

- Governor presents May revise to Budget (May 15th).
- Draft Tentative Budget submitted to Chancellor.

June

- Tentative Budget submitted to Board of Trustees at last June meeting (California Code of Regulations section 58305(a)).

July

- Legislature approves and Governor signs state budget by July 1st.
- California Community Colleges State Chancellor's budget workshop in Sacramento.
- Informational Memorandums issued on proposed budget revenues to all Constituent groups (Board of Trustee's, Academic Senate, Budget Advisory Committee, PFT, Local 1021 & 39).
- Colleges meet with Academic Senates, PFT, Local 1021 and Local 39 on budget priorities.
- College's revised budget priorities submitted to Chancellor.
- Approved Tentative Budget input into Peoplesoft.

August

- Preliminary Adopted Budget available August 15th for Chancellor's review.
- Comply with Title 5 Section 58301 by publishing dates, time and locations where public can review proposed Adopted Budget (Budget must be available at least three days prior to public hearing).
- Adopted Budget available for public review at the District office, each College Library and the offices of each College President.

September

- Board of Trustees holds public hearing and Final Budget is presented for approval (On or before September 15, 2005) (California Code of Regulations section 58305(c)).
- Completed Annual Financial Report and Adopted Budget to be submitted by September 30th to the State Chancellor, with a copy filed with the County of Alameda office of education. (California Code of Regulations section 58305(d)).

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	\$100,000,000
September 2009	2009 Election C	August 1, 2039	<u>\$100,000,000</u>
Totals			\$517,225,000

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.

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% of budget

section 1

**PERALTA COMMUNITY COLLEGE DISTRICT
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**UNRESTRICTED GENERAL FUNDS
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SOURCE OF FUNDS								
PROGRAM-BASED FUNDING	\$ 69,446,069	\$ 69,368,455	\$ 75,303,174	\$ 83,946,436	\$ 95,478,362	\$ 99,196,593	\$ 101,718,885	\$ 103,196,400
OTHER STATE	9,294,545	13,157,468	8,624,950	4,921,170	6,543,531	3,706,888	5,383,341	3,452,334
OTHER LOCAL	5,809,158	4,901,565	4,617,142	3,938,366	5,046,326	5,488,970	6,834,204	6,848,284
TOTAL	84,549,772	87,427,488	88,545,265	92,805,972	107,068,219	108,392,451	113,936,430	113,497,018
TRANSFER IN/BOOKSTORE COMMISSION	117,294	1,786,549	146,474	270,060	296,718	340,225	342,943	350,000
TRANSFER IN:				1,590,000	5,892,200	5,533,368	5,446,979	5,600,000
TOTAL SOURCES	84,667,066	89,214,037	88,691,739	94,666,032	113,257,137	114,266,044	119,726,352	119,447,018
USE OF FUNDS								
SALARIES	55,775,342	50,380,687	53,148,334	56,539,985	61,923,545	69,337,762	73,281,131	72,229,598
BENEFITS	15,652,751	18,685,860	20,693,817	22,035,490	23,150,001	25,651,227	28,002,769	28,921,495
TOTAL EXPENSE (SAL.&BEN.)	71,428,093	69,066,547	73,842,151	78,575,475	85,073,546	94,988,989	101,283,900	101,151,093
FIXED EXPENSES	4,843,766	5,561,555	5,521,250	5,830,136	4,619,615	5,386,681	5,474,897	5,553,300
OTHER OPERATING	9,589,161	8,137,463	8,741,756	8,924,998	9,618,505	10,673,501	9,132,740	6,001,804
CAPITAL OUTLAY	733,568	491,188	601,611	403,963	176,429	202,988	164,043	38,680
UNALLOCATED DISTRIBUTION	-	-	-	-	-	-	-	3,514,764
TOTAL OTHER EXPENSE	15,166,495	14,190,206	14,864,617	15,159,097	14,414,549	16,263,170	14,771,680	15,108,548
TOTAL USES	86,594,588	83,256,753	88,706,768	93,734,572	99,488,095	111,252,159	116,055,580	116,259,641
SOURCES OVER (UNDER USES)	(1,927,522)	5,957,284	(15,029)	931,460	13,769,042	3,013,885	3,670,772	3,187,377
TRANSFERS	(1,832,711)	(937,780)	(991,568)	(1,358,387)	(5,969,665)	(4,787,329)	(4,296,264)	(4,664,053)
SOURCES OVER (UNDER) USES & TRANSFERS	(3,760,233)	5,019,504	(1,006,597)	(426,927)	7,799,377	(1,773,444)	(625,492)	(1,476,676)
BEG. FND BAL	6,462,990	2,702,757	7,722,261	6,715,664	6,288,737	14,088,114	12,314,670	11,689,178
END. FND BAL	\$ 2,702,757	\$ 7,722,261	\$ 6,715,664	\$ 6,288,737	\$ 14,088,114	\$ 12,314,670	\$ 11,689,178	\$ 10,212,502
Level of End. Fnd Bal/Expense & Transfers	3.06%	9.17%	7.49%	6.61%	13.36%	10.61%	9.71%	8.45%
Composition								
BookStore								\$ 1,061,366.00
Unrestricted								\$ 9,151,136.00
Total								\$ 10,212,502.00

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
PROGRAM-BASED FUNDING								
STATE APPORTIONMENT	\$ 35,833,681	\$ 33,347,846	\$ 45,461,291	\$ 52,292,984	\$ 66,896,789	\$ 68,448,677	\$ 70,068,092	1 \$ 70,596,400
LOCAL TAXES	30,869,812	32,266,770	25,089,165	26,878,843	23,782,078	26,088,286	26,054,567	2 27,000,000
ENROLLMENT FEES	2,742,576	3,753,839	4,752,718	4,774,609	4,799,495	4,659,630	5,596,226	3 5,600,000
TOTAL	69,446,069	69,368,455	75,303,174	83,946,436	95,478,362	99,196,593	101,718,885	4 103,196,400
OTHER STATE								
PARTNERSHIP FOR EXCELLENCE- LOTTERY	4,364,922	3,734,121	3,197,560	536,561	-	-	-	5 -
STATE REVENUE (CALTRANS)	2,366,084	2,191,483	2,327,017	2,236,657	2,458,104	2,363,347	2,272,258	6 2,385,871
PART-TIME PARITY-YEAR 1	885,146	-	-	-	-	-	-	7 -
PART-TIME PARITY YEAR 1-Cont in Year 1	885,146	-	-	-	-	-	-	9 -
PART-TIME PARITY YEAR-1-Cont in Year 2	-	789,302	789,302	789,302	786,896	789,302	834,391	10 -
STUDENT FINANCIAL AID ADM	-	-	-	-	-	-	-	11 408,873
BASIC SKILLS -ONE-TIME	-	-	-	-	329,498	-	-	12 -
ONE-TIME PROP-98	-	-	-	-	1,298,692	-	-	13 -
ONE-TIME PROP-98	-	-	-	-	372,755	-	-	14 -
"(SFAA/BFAP)& 2% -FEES	253,673	1,124,763	1,194,349	91,412	115,960	96,929	96,771	15 -
UTILITIES OFFSET	-	-	-	-	-	-	-	16 97,143
APPRENTICESHIP	81,064	65,799	66,052	66,232	80,103	75,674	66,089	17 -
BASIC SKILLS	179,944	250,577	-	-	362,890	451,555	450,929	18 32,383
STATE MANDATED	-	-	-	149,740	346,955	-	-	19 360,000
STATE- OFFICE HOURS/HEALTH	208,950	103,669	102,741	93,474	104,651	127,442	(23,260)	20 -
PRIOR YR PROG. BASED FUND	69,616	331,754	947,929	957,792	287,027	(197,361)	1,686,163	21 103,000
TOTAL	9,294,545	13,157,468	8,624,950	4,921,170	6,543,531	3,706,888	5,383,341	22 65,064
TOTAL	9,294,545	13,157,468	8,624,950	4,921,170	6,543,531	3,706,888	5,383,341	23 3,452,334
OTHER LOCAL								
OTHER FEES	20,950	62,682	97,564	69,688	61,267	190,986	51,670	24 52,000
COMMUNITY SERVICES	114,816	67,880	86,610	80,784	69,546	226,063	314,216	25 315,000
INVEST-TRANS/BOND ANTI.	452,808	596,732	595,170	-	694,467	493,950	210,709	26 210,780
MISCELLANEOUS	1,990,412	1,244,202	1,213,902	1,303,581	1,150,899	570,376	521,738	27 534,624
NON-RESIDENT OUT OF STATE TUITION	3,230,172	2,930,069	2,623,896	2,484,313	3,070,147	4,007,595	1,870,168	28 1,870,170
NON-RESIDENT F1 VISA TUITION	-	-	-	-	-	-	3,865,703	29 3,865,710
TOTAL	5,809,158	4,901,565	4,617,142	3,938,366	5,046,326	5,488,970	6,834,204	30 6,848,284
TRANSFER AND MEDICAL	-	-	-	1,590,000	5,892,200	5,533,368	5,446,979	31 5,600,000
TRANSFER IN/BOOKSTORE	117,294	1,786,549	146,474	270,060	296,718	340,225	342,943	32 350,000
TOTAL SOURCES	\$ 84,667,066	\$ 89,214,037	\$ 88,691,739	\$ 94,666,032	\$ 113,257,137	\$ 114,266,044	\$ 119,726,352	33 \$ 119,447,018

**UNRESTRICTED GENERAL FUNDS
PROGRAM BASED FUNDING**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	Pending	Pending
PROGRAM BASED FUNDING REVENUE FORMULA								
BASE APPORTIONMENT	\$ 67,865,487	\$ 70,517,891	\$ 70,674,484	\$ 75,712,031	\$ 75,712,031	\$ 75,712,031		
PARTNERSHIP FOR EXCELLENCE-2004-2005				3,197,560	3,197,560	3,197,560		1
PARTNERSHIP FOR EXCELLENCE-RESTORATION 2005-2006								2
COLA (2006-2007)STATE WIDE 5.92%								3
COLA (2005-2006)STATE WIDE 4.23% PERALTA'S EFFECTIVE 4.34%				3,418,712	3,418,712	3,418,712		4
CONCURRENT ENROLLMENT ADJUSTMENT		(295,399)						5
COLA (2004-05) 2.41% PRELIMINARY 5/24/2004			1,717,315					6
COLA (2003-04) 0%		-	-	-	-	-	-	7
COLA (2002-03) at 2.00%/DISTRICT 2.01%	1,364,023	-	-	-	-	-	-	8
SUPPLEMENTAL FUNDS 2004-2005			1,889,280					9
GROWTH 2005-2006 AT Net 2.76% AT 77.5% PAYOUT RATE				1,618,133	1,618,133	1,618,133		10
GROWTH 2004-05 AT Net 2.00% AT 84.6% PAYOUT RATE			1,217,791					11
GROWTH 2003-04 AT Net 1.54% at .77%		495,343						12
GROWTH 2002-03 AT 2.84% at 1.90%	1,288,381	(59,094)						13
GROWTH 2001-02 AT P-2 at 1.19% level								14
GROWTH DECLINE AT P-2 2000-01								15
RESTORATION 2000-01								16
RESTORATION 1999-00								17
STATE DEFICIT 2004-2005 P-1 at .99%			(195,696)					18
STATE DEFICIT 2003-04 P-1 at 1.98%		(1,259,286)						19
STATE DEFICIT 2003-04 ESTIMATE at- 1.5%								20
STATE DEFICIT 2002-03 AT P-2 at -- 1.5%	(1,071,822)							21
STATE DEFICIT 2001-02 AT P-2 at --.08%								22
REVISED BASE	\$ 69,446,069	\$ 69,399,455	\$ 75,303,174	\$ 83,946,436	\$ 83,946,436	\$ 83,946,436	\$ -	23
								24

REVENUE SOURCE

PROGRAM-BASED FUNDING								
STATE APPORTIONMENT	\$ 35,833,681	\$ 33,347,846	\$ 45,461,291	\$ 52,292,984	\$ 52,292,984	\$ 52,292,984	\$ 70,068,092	25
LOCAL TAXES	30,869,812	32,266,770	25,089,165	26,878,843	26,878,843	26,878,843	26,054,567	26
ENROLLMENT FEES	2,742,576	3,753,839	4,752,718	4,774,609	4,774,609	4,774,609	5,596,226	27
TOTAL	69,446,069	69,368,455	75,303,174	83,946,436	83,946,436	83,946,436	101,718,885	28

**UNRESTRICTED GENERAL FUNDS
SALARY ANALYSIS**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
FACULTY								
INSTRUCTORS-REGULAR	\$ 15,533,757	\$ 14,538,300	\$ 15,117,056	\$ 16,927,639	\$ 17,926,060	\$ 19,229,763	\$ 19,374,553	1 \$ 20,609,678
INSTRUCTORS-HOURLY	12,919,634	11,064,126	11,717,437	12,189,958	13,891,523	17,255,563	18,886,387	2 15,886,387
DEPARTMENT CHAIRS	400,382	289,031	481,009	357,853	436,898	474,974	1,191,537	3 1,011,436
COUNSELORS	1,581,174	1,763,481	1,668,784	1,655,364	1,947,219	2,074,047	2,072,513	4 2,253,368
LIBRARIANS	573,381	700,005	797,883	786,104	880,537	988,040	1,038,702	5 1,068,877
OTHER ASSIGNED TIME	1,056,105	979,496	1,022,822	828,251	891,167	929,413	993,947	6 971,960
NURSES & OTHER REGULAR	168,452	192,413	194,497	217,913	266,897	280,154	286,369	7 288,881
NON-INSTRUCTORS HOURLY	1,117,568	666,223	897,664	1,028,844	1,049,814	1,503,652	1,390,788	8 752,266
TOTAL	33,350,453	30,193,075	31,897,152	33,991,926	37,290,115	42,735,606	45,234,796	10 42,842,853
CLASSIFIED								
STAFF REGULAR	12,047,310	11,690,405	11,949,998	13,115,158	14,037,219	15,079,289	15,953,596	11 19,129,594
INSTRUCTIONAL AIDES	1,130,519	971,966	1,341,697	1,410,862	1,670,724	1,939,361	2,350,530	12 1,077,428
OVERTIME	348,970	125,378	232,290	388,458	541,057	613,278	606,703	13 48,044
STAFF HOURLY	1,772,865	1,201,745	1,501,913	1,089,275	680,751	663,796	609,444	14 195,380
STUDENT AIDES & ASSISTANT	743,626	585,454	674,791	565,959	735,915	955,025	1,194,482	15 361,651
INSTRUCTIONAL AIDES-HOURLY	802,690	633,807	726,562	593,504	587,059	436,407	305,705	16 229,056
TOTAL	16,845,980	15,208,755	16,427,251	17,163,216	18,252,725	19,687,156	21,020,460	17 21,041,153
ADMINISTRATORS								
ACADEMIC	3,897,643	3,681,582	3,310,336	3,536,989	4,054,661	4,295,869	4,569,042	18 5,704,382
CLASSIFIED	1,681,266	1,297,275	1,513,595	1,847,854	2,326,044	2,619,131	2,456,833	19 2,641,210
TOTAL	5,578,909	4,978,857	4,823,931	5,384,843	6,380,705	6,915,000	7,025,875	20 8,345,592
TOTAL SALARIES	\$ 55,775,342	\$ 50,380,687	\$ 53,148,334	\$ 56,539,985	\$ 61,923,545	\$ 69,337,762	\$ 73,281,131	21 \$ 72,229,598

**UNRESTRICTED GENERAL FUNDS
BENEFIT ANALYSIS**

BENEFITS	YTD ACTUAL 2002-03	YTD FISCAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009		ADOPTED BUDGET 2009-2010
SALARY AMOUNT DEPENDENT									
STRS	\$ 2,514,718	\$ 2,308,378	\$ 2,456,335	\$ 2,550,238	\$ 2,877,051	\$ 3,273,797	\$ 3,477,568	22	\$ 3,408,017
PERS	486,216	1,564,154	1,626,732	1,619,583	1,945,562	1,941,791	2,070,553	23	2,029,142
APPLE	84,240	72,375	76,988	111,273	33,007	36,325	46,862	24	45,925
FICA	1,089,136	1,025,658	1,070,241	1,151,440	1,147,655	1,411,127	1,489,284	25	1,459,498
MEDICARE	656,195	613,503	687,010	755,170	891,691	951,214	1,027,808	26	1,007,252
LIFE INSURANCE	372,480	390,271	217,299	241,553	342,981	276,018	319,933	27	313,534
UNEMPLOYMENT	156,933	285,124	427,150	317,644	87,656	16,613	274,840	28	269,343
WORKERS COMP. INS.	744,268	309,314	451,511	638,737	743,914	781,801	811,155	29	794,932
DISABILITY INSURANCE	297,995	301,619	5,278	-	-	-	-		-
MEMBERSHIP USAGE DEPENDENT									
MEDICAL	8,614,839	11,060,372	12,937,308	13,613,712	13,990,635	15,898,348	17,475,489	30	18,524,018
POTENTIAL REIMBURSEMENT RETIREES								31	
DENTAL	635,731	755,092	737,965	1,036,140	1,089,849	1,064,193	1,009,277	32	1,069,834
TOTAL	\$ 15,652,751	\$ 18,685,860	\$ 20,693,817	\$ 22,035,490	\$ 23,150,001	\$ 25,651,227	\$ 28,002,769	33	\$ 28,921,495

**UNRESTRICTED GENERAL FUNDS
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 2002-2003	YTD FISCAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
UTILITIES								
GARBAGE	\$ 140,113	\$ 109,405	\$ 118,605	\$ 115,765	\$ 142,516	\$ 164,847	\$ 148,737	35 \$ 150,000
GAS	473,460	447,549	542,430	682,403	641,796	826,250	622,571	36 639,010
LIGHTS & POWER	1,357,307	1,953,822	1,907,383	1,876,231	1,677,805	2,181,820	2,554,416	37 2,564,300
TELEPHONE	429,526	479,871	433,163	391,430	449,790	450,469	346,528	38 466,950
WATER	295,454	256,594	311,583	286,176	310,464	302,109	332,310	39 362,120
SEWER & OTHERS	93,693	97,310	123,034	106,979	134,568	122,792	155,177	40 161,310
TOTAL	2,789,553	3,344,551	3,436,198	3,458,984	3,356,939	4,048,287	4,159,739	41 4,343,690
LEASES								
FACILITIES	1,251,824	1,353,825	1,290,705	1,410,746	388,417	375,129	350,726	42 416,390
EQUIPMENT	235,919	235,924	238,343	305,339	239,411	248,277	201,841	43 208,275
OTHER	161,412	175,171	130,029	102,955	125,972	116,014	93,912	44 -
TOTAL	1,649,155	1,764,920	1,659,077	1,819,040	753,800	739,420	646,479	45 624,665
INSURANCE								
PROPERTY	112,115	112,115	147,135	167,231	174,103	156,552	173,303	46 185,000
LIABILITY	232,729	269,673	206,073	305,575	322,913	205,620	298,420	47 314,945
STUDENT ACCIDENT	60,214	70,296	72,767	79,306	11,860	79,713	76,430	48 85,000
OTHER INSURANCE						157,089	120,526	49 153,055
TOTAL	405,058	452,084	425,975	552,112	508,876	598,974	668,679	49 584,945
TOTAL FIXED	\$ 4,843,766	\$ 5,561,555	\$ 5,521,250	\$ 5,830,136	\$ 4,619,615	\$ 5,386,681	\$ 5,474,897	50 \$ 5,553,300

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

	YTD ACTUAL 2002-2003	YTD FISCAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
DISCRETIONARY								
BOOKS & SUPPLIES	\$ 1,527,728	\$ 1,112,597	\$ 1,284,032	\$ 1,044,113	\$ 1,133,381	\$ 1,201,870	\$ 1,301,634	51 \$ 799,169
LEGAL & AUDIT	477,919	571,593	537,544	470,093	640,003	448,283	494,469	52 396,115
PROFESSIONAL SERVICES	1,411,028	915,522	913,224	1,131,907	1,113,107	1,083,481	1,189,350	53 542,913
SHERIFF CONTRACT	2,627,010	2,688,122	2,710,552	3,038,444	2,686,280	4,120,081	2,821,250	54 2,347,851
TRAVEL	303,315	209,238	246,836	233,249	303,861	426,603	416,277	55 166,436
DUES & MEMBERSHIPS	165,568	115,388	108,735	123,620	151,922	188,619	229,217	56 177,934
STUDENT SERVICES	116,537	80,031	101,696	77,444	53,517	426,046	208,387	57 104,214
DEBT SERVICES FOR TRANS EXP	302,574	510,928	330,654	211,587	-	-	-	58 -
PUBLISHING & POSTAGE	922,571	424,682	474,562	430,908	446,292	689,430	423,133	59 198,732
BUILDING & EQUIP. REPAIRS	958,107	631,364	916,490	922,075	1,201,525	244,506	220,140	60 311,632
MISC. OPERATING	776,804	877,998	1,117,431	1,241,558	1,888,617	1,844,582	1,828,883	61 956,808
TOTAL	9,589,161	8,137,463	8,741,756	8,924,998	9,618,505	10,673,501	9,132,740	62 6,001,804
EQUIPMENT AND OTHER CAPITAL OUTLAY								
INSTRUCTIONAL	242,372	78,902	123,985	12,953	58,820	35,592	16,374	63 3,450
NON-INSTRUCTIONAL	402,088	362,525	377,873	189,855	116,480	146,947	144,198	64 29,300
TELEPHONE LEASE/PURCH.	15,696	-	-	-	-	-	-	65 -
LIBRARY BOOKS & OTHER	73,412	49,761	99,753	201,155	1,129	20,449	3,471	66 5,930
TOTAL	733,568	491,188	601,611	403,963	176,429	202,988	164,043	67 38,680
UNALLOCATED DISTRIBUTION								
FOR COLLEGES								68 941,136
FOR CONT. - DISTRICT								69 200,000
FOR CONT.- BASIC SKILLS-ONE TIME FUNDS								70 -
FOR CONT.-PROP 98-ONE TIME FUNDS								71 -
FOR CONT-PROP 98 ONE TIME FUNDS								72 -
FOR ENCUMBRANCE CARRYOVER								73 200,000
FOR CONT.- PFT LEAVE BANKING								74 1,638,801
FOR COLLEGE, DISTRICT ONE-TIME CASH RECEIPTS								75 534,827
TOTAL	-	76 3,514,764						
TRANSFERS TO:								
SPECIAL RESERVE #2 MEDICAL LIABILITY	700,000				1,590,000			77 -
SPECIAL RESERVE #2 OPEB BOND RESERVE					2,000,000	2,000,000	2,000,000	78 2,000,000
DEBT SERVICE-OPEB				227,611	1,162,705	1,120,538	1,011,843	79 1,371,388
ASSOCIATED STUDENT-BOOK COM SPLIT				135,030	148,360	170,113	167,413	80 135,000
RESTRICTED GENERAL FUNDS - DSPTS	1,132,711	937,780	991,568	995,746	1,068,600	1,496,678	1,117,008	81 1,157,665
TOTAL	\$ 1,832,711	\$ 937,780	\$ 991,568	\$ 1,358,387	\$ 5,969,665	\$ 4,787,329	\$ 4,296,264	82 \$ 4,664,053

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

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010	ADOPTED ARRA 2009-2010
SOURCE OF FUNDS								
FEDERAL	\$ 2,840,287	\$ 2,755,185	\$ 3,054,008	\$ 2,875,165	\$ 3,990,306	\$ 4,052,739	\$ 3,118,362	\$ -
STATE	8,594,529	9,057,991	10,239,227	10,763,444	14,676,425	14,253,457	9,140,202	540,946
LOCAL	1,439,044	1,220,919	1,157,462	869,914	1,434,406	1,196,622	1,837,116	-
TRANSFER IN	937,780	991,568	995,746	1,068,600	1,510,473	1,117,008	1,117,008	-
TOTAL SOURCES	13,811,640	14,025,663	15,446,443	15,577,123	21,611,610	20,619,826	15,212,688	540,946
USE OF FUNDS								
SALARIES & BENEFITS	9,321,893	9,456,405	10,473,100	10,834,767	10,439,055	13,125,086	10,836,851	-
FIXED EXPENSES	109,546	112,449	48,114	37,300	13,073	44,868	37,400	-
OTHER OPERATING	1,879,197	2,094,838	2,535,686	2,749,557	4,219,364	5,321,798	2,295,781	-
EQUIPMENT PURCHASE	745,094	1,072,523	795,563	1,706,529	2,225,976	1,063,603	1,367,192	-
STUDENT VOUCHERS-BOOKS,MEALS	1,333,199	1,145,509	1,194,454	1,260,388	1,359,634	1,463,818	1,366,772	-
ALLOCATION TO BE DETERMINED								540,946
TOTAL USES	13,388,929	13,881,724	15,046,917	16,588,541	18,257,102	21,019,173	15,903,996	540,946
SOURCES OVER USE	422,711	143,939	399,526	(1,011,418)	3,354,508	(399,347)	(691,308)	-
BEG. FND BAL.	1,300,606	1,723,317	1,867,256	2,266,782	1,255,364	4,609,872	4,210,525	-
END. FND BAL	\$ 1,723,317	\$ 1,867,256	\$ 2,266,782	\$ 1,255,364	\$ 4,609,872	\$ 4,210,525	\$ 3,519,217	\$ -

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

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010	ADOPTED ARRA 2009-2010
FEDERAL SOURCES								
HIGHER EDUCATION ACT	\$ 735,306	\$ 671,997	\$ 733,654	\$ 670,940	\$ 689,354	\$ 768,283	\$ 752,427	
JTPA PROJECTS	387,462	167,500	331,535	427,783	220,460	37,891	235,284	
VOCATIONAL EDUCATION ACT	1,063,493	1,081,713	987,323	864,750	2,028,587	1,407,594	877,820	
TANF	267,600	270,988	263,548	257,672	132,009	173,672	121,829	
WORKABILITY (DEPT OF REHAB)				189,172	189,172	464,399	311,352	
OTHER FEDERAL	386,426	562,987	737,948	464,848	730,724	1,200,900	819,649	
TOTAL	2,840,287	2,755,185	3,054,008	2,875,165	3,990,306	4,052,739	3,118,362	
STATE SOURCES								
EOPS	2,537,823	2,394,079	2,520,398	2,487,939	2,914,500	2,998,372	1,874,429	196,041
CARE	366,128	406,100	416,239	378,433	399,700	387,353	376,164	46,707
DSPS	1,948,868	2,038,078	2,271,729	2,491,110	2,607,759	2,601,108	1,188,216	160,601
MATRICULATION	949,445	1,356,676	1,219,602	1,563,967	1,913,494	1,959,024	916,652	93,359
TANF	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	300,999	214,814	232,540	193,636	251,425	937,550	457,135	
CAL WORKS	1,285,575	1,115,968	936,149	847,154	793,481	787,706	572,335	44,238
TECHNOLOGY(TTIP)	351,579	163,251	443,366	184,270	104,204	146,808	-	
FACULTY & STAFF DEV./DIV.	10,030	34,764	22,083	9,698	27,044	29,843	20,054	
INSTRUCT EQUIP & LIBRARY	364,030	387,704	334,505	26,190	435,955	226,936	-	
WORKABILITY (DEPT OF REHAB)	154,391	200,379	-	-	-	-	-	
SFAA/BFAP			1,109,422	1,074,071	1,158,783	986,468	1,079,213	
PROP-20 LOTTERY (SUPPLIES)	215,698	521,632	503,888	492,496	361,045	285,262	317,824	
INSTRUCT EQUIP & LIBRARY-ONE TIME				419,753	363,905	154,398	-	
CAREER TECH TRAILER BILL-ONE TIME				65,398	598,434	93,838	-	
NURSING CARE				39,771	334,742	91,975	221,325	
CAREER ADVANCEMENT ACADEMY					1,666,600	2,070,459	-	
CALIF HIGH SCHOOL EXIT EXAM					360,000	43,614	-	
OTHER STATE	109,963	224,546	229,306	489,558	385,354	452,743	450,255	
TOTAL	8,594,529	9,057,991	10,239,227	10,763,444	14,676,425	14,253,457	7,473,602	540,946
LOCAL SOURCES								
OTHER LOCAL	343,382	208,724	621,408	399,300	1,011,255	657,966	606,709	
GAIN	605,813	518,689	-	-	-	-	-	
AC TRANSIT BUS PASSES						138,900	530,000	
PARKING	489,849	493,506	536,054	470,614	423,151	399,756	710,878	
TOTAL	1,439,044	1,220,919	1,157,462	869,914	1,434,406	1,196,622	1,847,587	-
TRANSFER IN-DSPS	937,780	991,568	995,746	1,068,600	1,510,473	1,117,008	1,157,665	-
TOTAL SOURCES	\$ 13,811,640	\$ 14,025,663	\$ 15,446,443	\$ 15,577,123	\$ 21,611,610	\$ 20,619,826	\$ 13,597,216	\$ 540,946

Section 25

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SOURCE OF FUNDS								
STATE APPORTIONMENT	561,111	\$ 551,686	\$ 578,698	\$ 494,300	\$ 742,051	\$ 1,036,051	\$ 920,008	\$ 915,883
DEPT OF EDUCATION	639,164	655,575	654,525	682,262	722,707	755,417	755,417	370,194
FEDERAL ARRA (NEW 09-10)								38,677
NUTRITION	74,720	77,703	75,100	50,810	113,268	11,906	69,821	70,000
OTHER STATE	15,513	8,188	8,645	14,651	10,308	12,740	13,809	14,000
LOCAL&PARENT FEES	20,319	22,138	4,757	45,538	61,213	37,256	25,110	26,000
INTEREST	24,643	8,078	9,829	33,998	38,849	57,128	23,545	24,000
TOTAL	1,335,470	1,323,368	1,331,554	1,321,559	1,688,396	1,910,498	1,807,710	1,458,754
USE OF FUNDS								
SALARIES	969,244	973,983	1,005,289	996,516	992,887	1,045,266	973,393	1,178,450
BENEFITS	333,828	410,839	479,602	462,778	443,850	421,979	382,934	530,310
TOTAL SAL. & BEN.	1,303,072	1,384,822	1,484,891	1,459,294	1,436,737	1,467,245	1,356,327	1,708,760
OTHER EXPENSES								
FIXED EXPENSES	2,493	2,021	2,355	1,074	2,080	1,096	8,156	8,200
OTHER OPERATING	60,294	43,019	43,859	35,340	54,071	60,623	96,707	97,000
EQUIPMENT PURCHASE	255	431						
TOTAL OTHER EXP.	63,042	45,471	46,214	36,414	56,151	61,719	104,863	105,200
TOTAL	1,366,114	1,430,293	1,531,105	1,495,708	1,492,888	1,528,964	1,461,190	1,813,960
SOURCES OVER USES	(30,644)	(106,925)	(199,551)	(174,149)	195,508	381,534	346,520	(355,206)
BEG. FND BAL.	779,935	749,291	642,366	442,815	268,666	464,174	845,708	1,192,228
END. FND BAL.	\$ 749,291	\$ 642,366	\$ 442,815	\$ 268,666	\$ 464,174	\$ 845,708	\$ 1,192,228	\$ 837,022

**CAPITAL OUTLAY PROJECT FUNDS FOR HAZARDOUS MATERIAL REMOVAL
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SOURCE OF FUNDS								
STATE HAZARDOUS MATERIAL REMOVAL	\$ 344,204	\$ 81,431	\$ 153,191	\$ 73,378	\$ 165,940	\$ -	\$ -	\$ -
INTEREST INCOME				11,639	7,366	4,715	2,591	2,600
TOTAL	344,204	81,431	153,191	85,017	173,306	4,715	2,591	2,600
USE OF FUNDS								
STATE HAZARDOUS MATERIAL REMOVAL	\$ 344,204	\$ 81,431	\$ 153,191	\$ 55,740	\$ 135,111	\$ -	\$ -	\$ -
TOTAL	344,204	81,431	153,191	55,740	135,111	0	0	0
SOURCES OVER (UNDER) USES	-	-	-	30,879	38,195	4,715	2,591	2,600
BEG. FND BAL.	-	-	-	40,842	71,721	109,916	114,631	117,222
END. FND BAL.	\$ -	\$ -	\$ -	\$ 71,721	\$ 109,916	\$ 114,631	\$ 117,222	\$ 119,822

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SOURCE OF FUNDS								
STATE CONSTRUCTION ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE SCHEDULED MAINTENANCE	642,874	388,839	737,845	279,858	993,648	-	-	-
SALE OF BONDS-MEASURE B	-	-	-	-	-	-	-	-
BOND REFINANCING	-	-	440,706	-	-	-	-	-
INTEREST INCOME-MEASURE B	267,358	232,901	110,530	161,171	124,871	102,134	41,313	70,000
TOTAL	910,232	621,740	1,289,081	441,029	1,118,519	102,134	41,313	70,000
USE OF FUNDS								
SCHEDULED MAINTENANCE	1,285,748	777,678	511,464	559,716	165,162	85,999	231,532	1,146,566
CAPITAL CONSTRUCTION/RENOVATION/MAJOR	2,545,807	805,261	1,306,566	2,676,307	652,349	198,125	138,878	-
TOTAL	3,831,555	1,582,939	1,818,030	3,236,023	817,511	284,124	370,410	1,146,566
SOURCES OVER (UNDER) USES	(2,921,323)	(961,199)	(528,949)	(2,794,994)	301,008	(181,990)	(329,097)	(1,076,566)
BEG. FND BAL.	9,405,058	6,483,735	5,522,536	4,993,587	2,198,593	2,499,601	2,317,611	1,988,514
END. FND BAL.	\$ 6,483,735	\$ 5,522,536	\$ 4,993,587	\$ 2,198,593	\$ 2,499,601	\$ 2,317,611	\$ 1,988,514	\$ 911,948

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

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

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

The Schedule Maintenance will require a 1:1 match if B does not have enough funds will use Measure E

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SOURCE OF FUNDS								
SALE OF BONDS-MEASURE E (DRAW A,B,C,D) \$	-	\$ 10,000,000	\$ -	\$ 55,700,000	\$ -	\$ -	\$ -	\$ -
STATE SCHEDULED MAINTENANCE						\$ 264,777	\$ 284,233	\$ 208,136
MEASURE E TRANSFER				9,000,000	(4,638,080)			
INTEREST INCOME-MEASURE E	1,572,242	598,570	657,325	3,742,052	3,368,427	2,135,875	840,354	933,688
TOTAL	1,572,242	10,598,570	657,325	68,442,052	(1,269,653)	2,400,652	1,124,587	1,141,824
USE OF FUNDS								
BOND EXPENSE				214,705	17,071			
MATCH FOR VISTA CONSTRUCTION					1,294,676	495,924	72,947	
SCHEDULE MAINTENANCE						529,554	568,466	416,272
CONSTRUCTION/RENOVATION	13,156,740	15,943,498	10,183,101	11,871,011	27,235,127	16,203,247	8,754,126	43,812,855
TOTAL	13,156,740	15,943,498	10,183,101	12,085,716	28,546,874	17,228,725	9,395,539	44,229,127
SOURCES OVER (UNDER) USES	(11,584,498)	(5,344,928)	(9,525,776)	56,356,336	(29,816,527)	(14,828,073)	(8,270,952)	(43,087,303)
BEG. FND BAL.	56,237,496	44,652,998	39,308,070	29,782,294	86,138,630	56,322,103	41,494,030	33,223,078
END. FND BAL.	\$ 44,652,998	\$ 39,308,070	\$ 29,782,294	\$ 86,138,630	\$ 56,322,103	\$ 41,494,030	\$ 33,223,078	\$ (9,864,225)

The bond net income is a reserve of the ending fund balance, therefore spending funds in 2006-07 will reduce the beginning fund balance

**CAPITAL OUTLAY PROJECT FUNDS FOR CAL TRANS
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SOURCE OF FUNDS								
CAL TRANS	\$ -	\$ 25,000	\$ 1,500,000	\$ 7,861,608	\$ -	\$ -	\$ -	\$ -
INVESTMENT INCOME			9,657	(8,841)	(169,445)	(174,607)	5,484	
CAL TRANS RECEIVABLE				3,427,771	1,038,137	-		
MEASURE E MATCH				-	1,294,676	307,424		
TOTAL	-	25,000	1,509,657	11,280,538	2,163,368	132,817	5,484	-
USE OF FUNDS								
CAL TRANS		25,000	1,417,846	11,372,349	1,758,845	527,819.00	-	-
TOTAL	-	25,000	1,417,846	11,372,349	1,758,845	527,819	-	-
SOURCES OVER (UNDER) USES	-	-	91,811	(91,811)	404,523	(395,002)	5,484	-
BEG. FND BAL.	-	-	-	91,811	-	404,523	9,521	15,005
END. FND BAL.	\$ -	\$ -	\$ 91,811	\$ -	\$ 404,523	\$ 9,521	\$ 15,005	\$ 15,005

CAL TRANS MAY INCREASE AUTHORIZE FUNDING IN 2006-2007

**CAPITAL OUTLAY PROJECT FUNDS FOR MEASURE A 2006
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SOURCE OF FUNDS								
SALE OF BONDS-MEASURE A (DRAW A)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BONDS SOLD AT PREMIUM					75,000,000	100,000,000		100,000,000
INTEREST INCOME					1,042,100	1,280,995		3,074,087
					2,900,149	5,093,363	3,005,980	4,100,000
TOTAL	-	-	-	-	78,942,249	106,374,358	3,005,980	107,174,087
USE OF FUNDS								
PRELIMINARY ALLOCATION FOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,510,661	\$ 34,278,800	\$ 36,622,880	\$ 89,575,633
COST OF INSSUANCE					1,042,100	1,280,995		3,074,087
TOTAL	-	-	-	-	4,552,761	35,559,795	36,622,880	92,649,720
SOURCES OVER (UNDER) USES	-	-	-	-	74,389,488	70,814,563	(33,616,900)	14,524,367
BEG. FND BAL.	-	-	-	-	-	74,389,488	145,204,051	111,587,151
END. FND BAL.	\$ -	\$ -	\$ -	\$ -	\$ 74,389,488	\$ 145,204,051	\$ 111,587,151	\$ 126,111,518

ALLOCATIONS OF FUNDS TO BE DETERMINED.

**BERKELEY CITY COLLEGE CONSTRUCTION FUND
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SOURCE OF FUNDS								
INTEREST & OTHER INCOME	\$ 560,440	\$ 369,903	\$ 706,989	\$ 1,125,732	\$ 246,524	\$ 188,541	\$ 1,125,731	\$ 263,314
COMMUNITY COLLEGE CONSTRUCTION ACT			10,535,568	14,579,432	2,015,000	3,356	14,579,432	2,015,000
SALE OF BONDS -MEASURE A					4,638,080			
SALE OF BONDS -MEASURE B		30,000,000						
SALE OF BONDS -MEASURE E								
TOTAL	560,440	30,369,903	11,242,557	15,705,164	6,899,604	191,897	15,705,163	2,278,314
USE OF FUNDS								
PLAN FOR DESIGN OF VISTA	2,600,095	3,529,620	-	-	-	-	-	-
PURCHASE OF LAND	414,296	-	-	-	-	340,221	-	-
DIRECTOR OF PHYSICAL PLANT-MEAS-B			14,468	-	132,614	-	-	-
LEASE-VISTA		335,772	365,453	548,123	398,346	-	517,462	99,624
CONSTRUCTION (BEGINNING)		1,736,180	20,974,670	23,813,538	5,872,773	-	23,813,538	5,438,861
FURNITURE/EQUIPMENT				343,009	2,577,164	-	343,008	2,372,414
DEBT SERVICE-BOND ISSUANCE		267,917	5,074	-	-	-	-	-
RESERVE IN ESCROW PARKING MITIGATION					3,600,000	-	-	-
MEASURE E TRANSFER				9,000,000	-	-	9,000,000	-
TOTAL	3,014,391	5,869,489	21,359,665	33,704,670	12,580,897	340,221	33,674,008	7,910,899
SOURCES OVER (UNDER) USES	(2,453,951)	24,500,414	(10,117,108)	(17,999,506)	(5,681,293)	(148,324)	(17,968,845)	(5,632,585)
BEG. FND BAL.	12,679,795	10,225,844	34,726,258	24,609,150	6,609,644	928,351	780,027	6,609,644
END. FND BAL.	\$ 10,225,844	\$ 34,726,258	\$ 24,609,150	\$ 6,609,644	\$ 928,351	\$ 780,027	\$ (17,188,818)	\$ 977,059

Description : This fund will be used to accumulate the cost of construction of the Berkeley City College. Transfer of \$9,000,000 leaves a balance of \$15,609,150 over 15 years at a 1% interest rate. All payments are current, based on the approved revised payment schedule. Funds are deposited in the County Treasury and interest is collected. Final payment-due **August, 2004-\$120,964**. Interest is also collected on the income from the bond sales.

Construction to be completed by May,2006

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

SOURCE OF FUNDS	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
INTEREST INCOME	\$ 86,009	\$ 76,854	\$ 47,699	\$ 93,546	\$ 103,029	\$ 1,469,431	\$ 260,107	\$ 131,580
TRANSFER -IN MEDICAL LIABILITY	700,000				\$ 3,590,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
ALAMEDA COUNTY REDEVELOPMENT	-	482,741	327,673	508,556	756,105	341,475	747,175	401,000
TRANSFER-OUT- MEDICAL LIABILITY	-	(1,700,000)	-	(1,590,000)	-	-	-	-
TOTAL SOURCES	786,009	(1,140,405)	375,372	(987,898)	4,449,134	3,810,906	3,007,282	2,532,580
BEG. FND BAL.	2,848,317	3,634,326	2,493,921	2,869,293	1,881,395	6,330,529	10,141,435	13,148,717
END. FND BAL.	\$ 3,634,326	\$ 2,493,921	\$ 2,869,293	\$ 1,881,395	\$ 6,330,529	\$ 10,141,435	\$ 13,148,717	\$ 15,681,297

**OPEB BOND FUND FOR MEDICAL LIABILITY
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SALE OF BOND				\$ 153,749,832	\$ -	\$ -	\$ -	\$ -
INVESTMENT INCOME					-	-	-	-
PAYMENT FOR SERVICES AND INSURANCE	-			(3,221,625)	(1,000,000)	-	-	-
CONTRIBUTION FOR RETIREE MEDICAL	-		-	-	(5,892,200)	(5,720,000)	(5,894,000)	6,000,000
TOTAL	-	-	-	150,528,207	(6,892,200)	(5,720,000)	(5,894,000)	6,000,000
BEG. FND BAL.	-	-	-	-	150,528,207	143,636,007	137,916,007	132,022,007
END. FND BAL.	\$ -	\$ -	\$ -	\$ 150,528,207	\$ 143,636,007	\$ 137,916,007	\$ 132,022,007	\$ 138,022,007

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

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SOURCE OF FUNDS								
STUDENT USE FEES	\$ 82,659	\$ 78,071	\$ 69,582	\$ 65,740	\$ 70,875	\$ 84,231	\$ 120,820	\$ 120,900
INTEREST	8,459	6,721	4,793	6,536	10,317	12,990	6,157	6,200
TOTAL	91,118	84,792	74,375	72,276	81,192	97,221	126,977	127,100
BUILDING & EQUIP. REPAIRS	23,328	22,199	83,840	25,302	5,395	16,019	30,656	40,000
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	47,848	49,154	108,686	22,438	3,417	9,134	-	32,000
TOTAL	71,176	71,353	192,526	47,740	8,812	25,153	30,656	72,000
SOURCES OVER (UNDER) USES	19,942	13,439	(118,151)	24,536	72,380	72,068	96,321	55,100
BEG. FND BAL.	269,180	289,122	302,561	184,410	208,946	281,326	353,394	449,715
END. FND BAL.	\$ 289,122	\$ 302,561	\$ 184,410	\$ 208,946	\$ 281,326	\$ 353,394	\$ 449,715	\$ 504,815

Final Budget allocation to be determined by the campus site.

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
INTEREST INCOME	\$ 14,325	\$ 11,286	\$ 9,352	\$ 16,292	\$ 22,930	\$ 22,971	\$ 12,623	\$ 12,700
BEG. FND BAL.	461,312	475,637	486,923	496,275	512,567	535,497	558,468	571,091
END. FND BAL.	\$ 475,637	\$ 486,923	\$ 496,275	\$ 512,567	\$ 535,497	\$ 558,468	\$ 571,091	\$ 583,791

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SOURCE OF FUNDS								
LOCAL TAXES	\$ 8,332,301	\$ 8,186,289	\$ 11,424,660	\$ 13,016,465	\$ 18,117,462	\$ 16,823,577	\$ 25,663,990	\$ 29,098,243
OTHER SOURCES-BONDS SOLD AT PREMIUM				2,658,711	1,938,231	3,422,600	-	\$ 3,074,087
INTEREST	101,531	47,600	115,292	130,237	517,786	451,945	153,640	313,956
TOTAL SOURCES	8,433,832	8,233,889	11,539,952	15,805,413	20,573,479	20,698,122	25,817,630	32,486,286
USE OF FUNDS								
BOND INTEREST	5,208,973	5,559,447	6,767,676	7,249,937	12,853,352	15,857,588	18,483,376	23,791,774
BOND REDEMPTION	1,685,000	2,300,000	2,715,000	3,175,000	3,034,779	4,840,534	6,865,000	7,675,500
TOTAL USES	6,893,973	7,859,447	9,482,676	10,424,937	15,888,131	20,698,122	25,348,376	31,467,274
SOURCES OVER USES	1,539,859	374,442	2,057,276	5,380,476	4,685,348	0	469,254	1,019,012
BEG. FND BAL.	4,439,402	5,979,261	6,353,703	8,410,979	13,791,455	18,476,803	18,476,803	18,946,057
END. FND BAL.	\$ 5,979,261	\$ 6,353,703	\$ 8,410,979	\$ 13,791,455	\$ 18,476,803	\$ 18,476,803	\$ 18,946,057	\$ 19,965,069

FUNDS HELD AT COUNTY TREASURER'S OFFICE
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-\$75,000,000.00
MEASURE A 2007-\$100,000,000.00
OPEB Bondholders paid from Unrestricted General funds

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SOURCE OF FINANCIAL AID								
PELL	\$ 11,878,816	\$ 13,499,119	\$ 13,330,594	\$ 13,508,849	\$ 13,315,434	\$ 15,215,678	\$ 14,768,941	\$ 16,245,835
SEOG	916,176	960,892	1,072,668	1,075,215	954,435	1,005,573	1,081,756	1,189,932
ACG					488,928	361,936	255,766	281,343
AMERICORP					30,892	67,425	74,656	82,122
EOPS/CARE	213,497	312,781	306,662	318,207	83,611	120,704	55,462	61,008
CAL B/C	1,192,143	1,339,984	1,400,779	1,438,344	1,479,383	1,676,463	1,124,557	1,237,013
TOTAL	14,200,632	16,112,775	16,110,703	16,340,615	16,352,683	18,447,779	17,361,138	19,097,253
STUDENT FINANCIAL AID PAYMENTS	\$ 14,200,632	\$ 16,112,775	\$ 16,110,703	\$ 16,340,615	\$ 16,352,683	\$ 18,447,779	\$ 17,361,138	\$ 19,097,253

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-20100
SOURCE OF FUNDS								
INCOME	\$ 110,412	\$ 168,842	\$ 170,530	\$ 47,317	\$ -	\$ -	\$ -	\$ -
FOOD SALES	27,608	27,620	34,505	35,540	-	-	-	-
BOOKSTORE COMM.TRANS-IN	96,166	157,238	142,078	135,031	148,360	170,113	167,413	170,000
TOTAL SOURCES	234,186	353,700	347,113	217,888	148,360	170,113	167,413	170,000
USE OF FUNDS								
OTHER OPERATING	216,217	224,429	226,674	294,910	-	-	-	-
TRANSFER OUT	6,634	-	-	-	-	-	-	-
TOTAL USES	222,851	224,429	226,674	294,910	-	-	-	-
SOURCES OVER USES	11,335	129,271	120,439	(77,022)	148,360	170,113	167,413	170,000
BEG. FND BAL.	274,884	286,219	415,490	347,299	270,277	418,637	588,750	756,163
END. FND BAL.	\$ 286,219	\$ 415,490	\$ 535,929	\$ 270,277	\$ 418,637	\$ 588,750	\$ 756,163	\$ 926,163

Student Club Information not available.
Bookstore Income Transfer-In

section 3

**SUMMARY OF COLLEGES
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SALARIES	\$ 46,246,486	\$ 42,319,594	\$ 45,271,652	\$ 46,976,150	\$ 51,680,158	\$ 58,478,524	\$ 62,188,221	\$ 59,159,568
FRINGE BENEFITS	12,976,739	14,707,097	16,753,940	14,092,845	15,452,874	17,153,391	19,483,462	17,747,870
FIXED EXPENSES	3,763,124	4,433,941	4,405,333	4,539,411	3,389,007	3,943,591	4,078,169	4,122,017
OTHER OPERATING	2,268,169	1,668,476	2,252,908	1,793,696	2,048,665	2,795,907	2,654,895	1,932,296
EQUIPMENT	546,934	389,997	498,158	278,099	120,319	127,844	91,279	28,680
RESERVES/TRANSFERS	194,931		-	-	-	-	-	1,158,816
TOTAL	\$ 65,996,383	\$ 63,519,105	\$ 69,181,991	\$ 67,680,200	\$ 72,691,023	\$ 82,499,257	\$ 88,496,026	\$ 84,149,248

**COLLEGE OF ALAMEDA
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SALARIES	\$ 10,653,837	\$ 9,552,267	\$ 10,069,560	\$ 10,073,644	\$ 10,947,342	\$ 12,319,274	\$ 12,843,981	\$ 12,385,098
FRINGE BENEFITS	2,989,467	3,516,817	4,167,321	3,022,093	3,513,099	3,912,020	5,772,843	3,715,529
FIXED EXPENSES	680,823	753,959	703,850	744,604	720,467	745,374	772,702	791,580
OTHER OPERATING	464,614	306,668	372,977	260,336	310,001	425,663	364,054	388,646
EQUIPMENT	257,809	111,530	84,156	61,977	21,615	30,144	33,081	6,750
RESERVES	-	-	-	-	-	-	-	213,408
TOTAL	\$ 15,046,550	\$ 14,241,241	\$ 15,397,864	\$ 14,162,654	\$ 15,512,524	\$ 17,432,475	\$ 19,786,661	\$ 17,501,011

**COLLEGE OF ALAMEDA
SALARY ANALYSIS**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
FACULTY								
INSTRUCTORS-REGULAR	\$ 3,623,909	3,527,139	\$ 3,846,402	\$ 3,945,267	\$ 4,074,876	\$ 4,445,205	\$ 4,247,728	\$ 4,599,082
FACULTY/DEPARTMENT CHAIRS								243,969
INSTRUCTORS-HOURLY	2,486,968	2,054,077	1,899,160	1,987,276	2,421,534	3,020,288	3,253,761	2,409,980
COUNSELORS	344,000	429,438	410,193	381,689	506,977	565,921	463,777	500,187
LIBRARIANS	89,388	162,480	195,753	184,974	205,737	221,844	228,577	231,373
OTHER ASSIGNED TIME	195,125	138,902	216,986	102,982	145,099	118,819	356,917	90,298
NON-TEACHING-NURSE	168,452	76,349	89,327	77,640	85,353	94,909	97,136	99,363
NON-TEACHING HOURLY	257,728	92,801	125,914	156,356	109,284	193,793	254,392	198,962
TOTAL	7,165,570	6,481,186	6,783,735	6,836,185	7,548,860	8,660,779	8,902,288	8,373,214
CLASSIFIED								
REGULAR	1,722,172	1,747,389	1,862,094	1,881,686	1,949,967	2,144,363	2,297,432	2,306,525
INSTRUCTIONAL AIDES	265,889	204,961	311,051	333,241	382,569	403,745	426,567	447,458
OVERTIME	83,397	13,755	28,214	21,345	61,270	45,174	95,377	5,844
CLERICAL HRLY	285,212	179,915	185,228	97,630	44,974	27,203	19,917	1,500
STUDENT AIDES & ASSISTANTS	269,730	104,632	36,925	33,004	16,547	202,469	229,781	179,496
INSTRUCTIONAL AIDES-HOURLY	65,148	166,447	157,562	139,455	178,143	-	3,796	-
TOTAL	2,691,548	2,417,099	2,581,075	2,506,361	2,633,470	2,822,954	3,072,870	2,940,823
ADMINISTRATORS								
ACADEMIC	736,557	570,483	620,002	643,353	669,703	735,216	763,282	965,120
CLASSIFIED	60,162	83,499	84,749	87,745	95,309	100,325	105,541	105,941
TOTAL	796,719	653,982	704,750	731,098	765,012	835,541	868,823	1,071,061
TOTAL SALARIES	\$ 10,653,837	\$ 9,552,267	\$ 10,069,560	\$ 10,073,644	\$ 10,947,342	\$ 12,319,274	\$ 12,843,981	\$ 12,385,098

**COLLEGE OF ALAMEDA
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
UTILITIES								
GAS	\$ 91,458	\$ 89,248	\$ 84,436	\$ 150,958	\$ 123,531	\$ 167,905	\$ 148,977	\$ 150,000
LIGHTS & POWER	322,051	389,386	339,593	357,923	326,443	351,850	371,015	372,000
TELEPHONE	63,900	65,042	70,297	57,037	63,223	59,266	42,428	54,350
WATER	91,841	100,381	90,128	80,286	83,434	64,877	73,916	73,920
SEWER & OTHER	44,651	56,461	78,626	54,444	80,058	56,508	94,105	95,310
TOTAL	613,901	700,518	663,080	700,648	676,689	700,406	730,441	745,580
LEASES								
OTHER	66,922	53,441	40,770	43,956	43,778	44,968	42,261	46,000
TOTAL	66,922	53,441	40,770	43,956	43,778	44,968	42,261	46,000
TOTAL FIXED	\$ 680,823	\$ 753,959	\$ 703,850	\$ 744,604	\$ 720,467	\$ 745,374	\$ 772,702	\$ 791,580

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
DISCRETIONARY								
BOOKS & SUPPLIES	\$ 226,122	\$ 122,313	\$ 132,216	\$ 102,947	\$ 76,144	\$ 84,091	\$ 134,219	\$ 134,954
CONSULTANT,EVENTS ,PROGRAMS	43,134	29,128	92,095	25,768	68,423	115,470	61,262	69,580
TRAVEL	32,383	12,477	29,190	12,138	20,120	56,446	12,507	16,990
DUES & MEMBERSHIPS	23,796	12,385	15,405	17,760	24,862	29,972	40,985	36,275
STUDENT SERVICES	26,694	16,320	16,184	12,355	15,121	19,255	24,959	20,831
PUBLISHING & POSTAGE	27,305	49,710	37,572	18,896	31,777	53,601	36,048	43,750
BUILDING & EQUIP. REPAIRS	14,846	19,993	20,123	14,603	23,293	24,300	11,468	11,425
MISC. OPERATING	70,334	44,342	30,194	55,870	50,261	42,528	42,606	54,841
TOTAL	464,614	306,668	372,977	260,336	310,001	425,663	364,054	388,646
EQUIPMENT								
INSTRUCTIONAL	164,629	41,112	53,500	52,523	7,402	4,082	-	3,450
NON-INSTRUCTIONAL	88,605	69,255	30,656	9,454	14,213	26,062	33,081	3,300
TELEPHONE LEASE/PURCH.			-		-	-	-	-
OTHER	4,575	1,163			-	-	-	
TOTAL	257,809	111,530	84,156	61,977	21,615	30,144	33,081	6,750
RESERVES	\$ -	\$ 213,408						

**LANEY COLLEGE
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SALARIES	\$ 18,061,775	\$ 16,805,269	\$ 17,956,077	\$ 18,475,154	\$ 20,342,147	\$ 22,512,633	\$ 24,451,699	\$ 22,865,353
FRINGE BENEFITS	5,068,134	5,448,823	6,157,238	5,542,546	5,829,778	6,447,920	6,616,047	6,859,606
FIXED EXPENSES	1,052,680	1,445,225	1,368,715	1,438,228	1,345,751	1,662,298	1,675,639	1,626,510
OTHER OPERATING	1,026,270	842,737	1,001,625	725,233	825,160	1,217,563	1,343,496	655,138
EQUIPMENT	89,952	176,853	147,846	73,489	73,287	44,658	4,970	4,234
RESERVES	194,931	-	-	-	-	-	-	870,108
TOTAL	\$ 25,493,742	\$ 24,718,907	\$ 26,631,502	\$ 26,254,650	\$ 28,416,123	\$ 31,885,072	\$ 34,091,851	\$ 32,880,949

**LANEY COLLEGE
SALARY ANALYSIS**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
FACULTY								
INSTRUCTORS-REGULAR	\$ 5,928,982	\$ 5,589,681	\$ 5,789,254	\$ 6,549,047	\$ 6,986,871	\$ 7,416,997	\$ 7,379,352	\$ 8,051,973
INSTRUCTORS-HOURLY	5,640,969	5,032,671	5,259,646	5,224,584	5,848,982	7,042,107	7,885,957	6,367,122
DEPARTMENT CHAIRS	158,060	152,178	225,683	163,526	175,541	209,343	423,176	388,466
COUNSELORS	702,863	804,405	639,541	747,779	870,216	836,287	881,541	917,073
LIBRARIANS	280,704	318,142	340,772	274,942	292,569	332,927	413,545	465,937
OTHER ASSIGNED TIME	113,753	98,206	32,378	97,407	101,152	115,847	155,503	151,563
NON-TEACHING-NURSE		51,732	96,379	62,632	91,499	83,655	87,644	87,929
NON-TEACHING HOURLY	346,690	281,779	348,946	276,813	314,644	553,005	589,931	27,629
TOTAL	13,172,021	12,328,794	12,732,597	13,396,731	14,681,474	16,590,168	17,816,649	16,457,692
CLASSIFIED								
REGULAR	2,382,996	2,406,587	2,454,863	2,596,554	2,867,450	3,021,816	3,282,683	4,791,200
INSTRUCTIONAL AIDES	409,713	309,516	519,547	548,750	662,769	826,130	1,203,002	117,316
OVERTIME	68,294	47,087	79,277	43,613	86,482	93,030	126,054	7,700
CLERICAL HRLY	617,479	455,657	545,621	365,077	176,894	177,902	121,542	3,000
STUDENT AIDES & ASSISTANTS	251,806	98,575	269,356	99,940	113,448	392,856	502,742	76,000
INSTRUCTIONAL AIDES-HOURLY	283,829	432,921	408,130	379,051	558,007	272,975	195,460	-
TOTAL	4,014,117	3,750,343	4,276,795	4,032,985	4,465,050	4,784,709	5,431,483	4,995,216
ADMINISTRATORS								
ACADEMIC	798,468	682,986	864,720	942,324	1,106,604	1,041,102	1,097,976	1,215,876
CLASSIFIED	77,169	43,146	81,965	103,114	89,019	96,654	105,591	196,569
TOTAL	875,637	726,132	946,685	1,045,438	1,195,623	1,137,756	1,203,567	1,412,445
TOTAL SALARIES	\$ 18,061,775	\$ 16,805,269	\$ 17,956,077	\$ 18,475,154	\$ 20,342,147	\$ 22,512,633	\$ 24,451,699	\$ 22,865,353

**LANEY COLLEGE
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
UTILITIES								
GAS	\$ 190,499	\$ 173,683	\$ 284,167	\$ 357,968	\$ 338,634	\$ 439,204	\$ 290,142	\$ 287,510
LIGHTS & POWER	518,547	993,372	826,023	864,869	756,000	986,511	1,146,568	1,145,000
TELEPHONE	110,726	89,255	85,314	72,917	80,231	67,797	61,624	65,000
WATER	77,529	77,628	71,363	74,134	71,867	79,770	104,361	110,000
OTHER	12,169	11,517	12,106	13,189	13,440	17,232	18,881	19,000
TOTAL	909,470	1,345,455	1,278,973	1,383,076	1,260,172	1,590,514	1,621,576	1,626,510
LEASES								
FACILITIES			-					-
EQUIPMENT	28,636	43,994	5,047	55,152	85,579	71,784	54,063	-
OTHER	111,349	52,551	81,201					-
TOTAL	139,985	96,545	86,248	55,152	85,579	71,784	54,063	-
INSURANCES								
LIABILITY	3,225	3,225	3,494					
TOTAL	3,225	3,225	3,494	-	-	-	-	-
TOTAL FIXED	\$ 1,052,680	\$ 1,445,225	\$ 1,368,715	\$ 1,438,228	\$ 1,345,751	\$ 1,662,298	\$ 1,675,639	\$ 1,626,510

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
DISCRETIONARY								
BOOKS & SUPPLIES	\$ 707,620	\$ 483,086	\$ 568,581	\$ 289,635	\$ 449,332	\$ 568,638	\$ 709,171	\$ 339,171
CONSULTANT,EVENTS ,PROGRAMS	26,611	30,682	37,576	18,894	32,534	209,081	189,169	38,500
TRAVEL	34,325	31,366	48,907	30,898	41,693	48,032	63,679	34,150
DUES & MEMBERSHIPS	22,757	20,145	20,332	23,577	37,446	47,421	74,337	54,400
STUDENT SERVICES	63,732	41,212	58,567	42,737	29,996	87,826	90,784	\$ 58,883
PUBLISHING & POSTAGE	49,672	47,173	19,889	30,929	36,348	76,068	69,244	71,300
BUILDING & EQUIP.REPAIRS	44,378	92,505	113,978	42,384	56,540	5,741	9,189	-
MISC. OPERATING	77,175	96,568	133,795	246,178	141,271	174,756	137,923	58,734
TOTAL	1,026,270	842,737	1,001,625	725,233	825,160	1,217,563	1,343,496	655,138
EQUIPMENT								
INSTRUCTIONAL	11,442	26,405	48,576	-	42,993	12,163	4,970	-
NON-INSTRUCTIONAL	48,592	135,351	99,271	73,489	30,294	32,495	-	-
TELEPHONE LEASE/PURCH.			-	-	-	-	-	-
OTHER	29,918	15,097						4,234
TOTAL	89,952	176,853	147,846	73,489	73,287	44,658	4,970	4,234
RESERVES & TRANSFERS	\$ 194,931	\$ -	\$ 870,108					

**MERRITT COLLEGE
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SALARIES	\$ 11,730,190	\$ 10,715,852	\$ 11,448,833	\$ 12,262,109	\$ 13,162,987	\$ 14,601,919	\$ 14,707,167	\$ 13,405,925
FRINGE BENEFITS	3,291,466	3,872,129	4,278,738	3,678,633	4,008,522	4,350,681	4,398,040	4,021,778
FIXED EXPENSES	757,418	841,856	1,008,683	1,021,544	844,356	957,386	1,008,255	1,025,527
OTHER OPERATING	486,514	303,645	445,995	506,905	561,196	620,072	424,783	381,211
EQUIPMENT	172,937	81,233	220,149	87,700	16,855	30,612	12,918	3,000
RESERVES/TRANSFERS	-	-	-	-	-	-	-	75,300
TOTAL	\$ 16,438,525	\$ 15,814,715	\$ 17,402,398	\$ 17,556,891	\$ 18,593,916	\$ 20,560,670	\$ 20,551,163	\$ 18,912,741

**MERRITT COLLEGE
SALARY ANALYSIS**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
FACULTY								
INSTRUCTORS-REGULAR	\$ 3,905,622	\$ 3,835,569	\$ 3,648,783	\$ 4,294,581	\$ 4,680,436	\$ 5,091,187	\$ 5,191,074	\$ 5,299,187
INSTRUCTORS'-HOURLY	2,952,910	2,711,395	3,090,813	3,383,137	3,494,223	4,120,858	3,872,386	2,810,308
DEPARTMENT CHAIRS	242,321	136,851	255,326	194,327	261,357	265,630	353,262	203,786
COUNSELORS	330,987	290,553	369,837	316,807	348,757	374,725	448,339	384,658
LIBRARIANS	153,894	169,989	187,926	194,926	218,437	246,751	212,346	\$ 183,150
OTHER ASSIGNED TIME	549,174	460,812	397,979	235,185	333,613	248,001	240,334	189,065
NON-TEACHING-NURSE	-	67,965	75,411	77,641	90,046	101,589	101,589	101,589
NON-TEACHING HOURLY	124,757	99,884	98,940	218,104	164,642	184,576	225,849	208,465
TOTAL	8,259,665	7,773,018	8,125,015	8,914,707	9,591,511	10,633,317	10,645,179	9,380,208
CLASSIFIED								
REGULAR	1,878,606	1,780,578	1,867,240	2,094,609	2,166,535	2,288,454	2,352,020	2,860,685
INSTRUCTIONAL AIDES	210,033	214,575	261,514	272,915	315,975	326,172	355,254	52,422
OVERTIME	50,478	28,201	43,348	44,295	59,963	92,871	111,942	11,500
CLERICAL HRLY	180,663	129,357	248,992	74,174	128,599	139,673	152,037	63,072
STUDENT AIDES & ASSISTANTS	89,619	27,638	96,969	35,368	21,925	93,735	143,010	49,977
INSTRUCTIONAL AIDES-HOURLY	202,859	111,604	110,081	56,671	99,733	49,525	54,265	57,649
TOTAL	2,612,258	2,291,953	2,628,143	2,578,032	2,792,730	2,990,430	3,168,528	3,095,305
ADMINISTRATORS								
ACADEMIC	770,883	581,298	601,989	673,838	685,270	877,847	787,969	824,471
CLASSIFIED	87,384	69,583	93,686	95,532	93,476	100,325	105,491	105,941
TOTAL	858,267	650,881	695,676	769,370	778,746	978,172	893,460	930,412
TOTAL SALARIES	\$ 11,730,190	\$ 10,715,852	\$ 11,448,833	\$ 12,262,109	\$ 13,162,987	\$ 14,601,919	\$ 14,707,167	\$ 13,405,925

**MERRITT COLLEGE
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
UTILITIES								
GAS	\$ 175,365	\$ 184,750	\$ 164,132	\$ 200,210	\$ 161,479	\$ 202,051	\$ 160,529	\$ 160,100
LIGHTS & POWER	337,283	407,278	537,427	492,171	358,059	441,757	560,273	560,300
TELEPHONE	88,051	85,465	77,875	81,526	89,913	65,811	47,924	50,800
WATER	104,679	59,884	126,632	112,821	128,699	129,583	123,187	123,200
OTHER	16,899	8,223	7,593	13,436	16,718	23,741	19,242	20,000
TOTAL	722,277	745,600	913,659	900,164	754,868	862,943	911,155	914,400
LEASES								
FACILITIES	8,200	640	450	234	-	400	390	390
EQUIPMENT	26,941	95,616	94,574	121,146	89,488	94,043	96,710	110,737
OTHER	-	-	-	-	-	-	-	-
TOTAL	35,141	96,256	95,024	121,380	89,488	94,443	97,100	111,127
TOTAL FIXED	\$ 757,418	\$ 841,856	\$ 1,008,683	\$ 1,021,544	\$ 844,356	\$ 957,386	\$ 1,008,255	\$ 1,025,527

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
DISCRETIONARY								
BOOKS & SUPPLIES	\$ 122,850	\$ 115,005	\$ 168,215	\$ 116,558	\$ 86,862	\$ 99,392	\$ 131,311	\$ 130,638
CONSULTANT,EVENTS ,PROGRAMS	40,215	22,041	59,937	41,410	52,225	76,334	76,231	40125+42065+4850
TRAVEL	44,309	49,430	54,408	23,484	56,708	85,611	66,601	50,177
DUES & MEMBERSHIPS	19,613	26,929	17,801	22,763	39,487	50,169	53,304	32,354
STUDENT SERVICES	21,949	17,454	20,013	37,136	204,013	249,222	74,463	7,500
PUBLISHING & POSTAGE	88,899	46,453	41,240	56,196	65,254	67,551	18,388	22,982
BUILDING & EQUIP. REPAIRS	6,690	16,817	9,320	7,605	12,155	6,995	7,376	12,000
MISC. OPERATING	141,989	9,516	75,062	201,752	44,492	(15,202)	(2,891)	125,560
TOTAL	486,514	303,645	445,995	506,905	561,196	620,072	424,783	381,211
EQUIPMENT								
INSTRUCTIONAL	62,552	10,999	107,883	207	9,555	29,525	7,410	-
NON-INSTRUCTIONAL	77,403	41,734	111,195	87,494	7,300	1,087	5,508	3,000
TELEPHONE LEASE/PURCH.	-	-	-	-	-	-	-	-
OTHER	32,982	28,500	1,071	-	-	-	-	-
TOTAL	\$ 172,937	\$ 81,233	\$ 220,149	\$ 87,700	\$ 16,855	\$ 30,612	\$ 12,918	\$ 3,000
RESERVES & TRANSFERS	\$ -	\$ 75,300						

**BERKELEY CITY COLLEGE
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SALARIES	\$ 5,800,684	\$ 5,246,206	\$ 5,797,182	\$ 6,165,243	\$ 7,227,682	\$ 9,044,698	\$ 10,185,374	\$ 10,503,192
FRINGE BENEFITS	1,627,672	1,869,328	2,150,643	1,849,573	2,101,475	2,442,770	2,696,532	3,150,958
FIXED EXPENSES	1,272,203	1,392,901	1,324,084	1,335,035	478,433	578,533	621,573	678,400
OTHER OPERATING	290,771	215,426	432,311	301,222	352,308	532,609	522,562	507,301
EQUIPMENT	26,236	20,381	46,008	54,933	8,562	22,430	40,310	14,696
RESERVES/TRANSFERS	-	-	-	-	-	-	-	-
TOTAL	\$ 9,017,566	\$ 8,744,242	\$ 9,750,228	\$ 9,706,006	\$ 10,168,460	\$ 12,621,040	\$ 14,066,351	\$ 14,854,547

**BERKELEY CITY COLLEGE
SALARY ANALYSIS**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
FACULTY								
INSTRUCTORS-REGULAR	\$ 1,587,353	\$ 1,585,908	\$ 1,832,617	\$ 2,122,826	\$ 2,183,877	\$ 2,276,374	\$ 2,556,397	\$ 2,659,436
FACULTY/DEPARTMENT CHAIRS								\$ 175,215
INSTRUCTORS-HOURLY	1,804,559	1,265,983	1,467,818	1,599,461	2,126,784	3,072,306	3,874,282	3,656,021
COUNSELORS	202,868	239,089	248,416	193,760	221,269	297,115	278,857	387,767
LIBRARIANS	49,394	49,395	73,432	114,851	163,794	186,518	184,233	188,417
OTHER ASSIGNED TIME	40,058	108,662	147,671	21,266	26,034	98,416	202,670	-
NON-TEACHING HOURLY	144,179	61,669	105,598	167,097	195,182	310,978	82,582	199,894
TOTAL	3,828,411	3,310,706	3,875,553	4,219,261	4,916,940	6,241,707	7,179,021	7,266,750
CLASSIFIED								
REGULAR	742,238	715,376	716,742	874,506	1,043,654	1,211,942	1,404,207	1,527,485
INSTRUCTIONAL AIDES	244,883	242,913	249,585	255,956	309,412	383,314	365,707	460,232
OVERTIME	5,596	758	3,897	10,082	9,225	19,609	18,041	5,000
CLERICAL HRLY	83,802	99,749	162,567	45,649	58,268	90,082	61,783	87,808
STUDENT AIDES & ASSISTANTS	11,553	31,642	32,832	12,077	11,274	141,034	156,268	56,178
INSTRUCTIONAL AIDES-HOURLY	166,040	109,424	103,771	87,952	112,607	67,989	52,183	171,407
TOTAL	1,254,112	1,199,862	1,269,395	1,286,222	1,544,440	1,913,970	2,058,189	2,308,110
ADMINISTRATORS								
ACADEMIC	636,728	654,204	569,558	572,445	670,993	788,696	842,573	822,391
CLASSIFIED	81,433	81,434	82,677	87,315	95,309	100,325	105,591	105,941
TOTAL	718,161	735,638	652,234	659,760	766,302	889,021	948,164	928,332
TOTAL SALARIES	\$ 5,800,684	\$ 5,246,206	\$ 5,797,182	\$ 6,165,243	\$ 7,227,682	\$ 9,044,698	\$ 10,185,374	\$ 10,503,192

**BERKELEY CITY COLLEGE
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
UTILITIES								
LIGHTS & POWER	\$ 50,237	\$ 48,223	\$ 45,044	\$ 15,803	\$ 57,400	\$ 206,793	\$ 263,186	\$ 254,000
GAS								20,400
TELEPHONE	27,337	27,437	29,273	24,196	37,111	25,089	16,136	40,000
GARBAGE	2,976	315	5,130	3,757	1,363	5,953	6,655	10,000
WATER AND OTHER	3,424	1,058	4,407	2,325	13,980	8,533	10,735	37,000
TOTAL	83,974	77,033	83,854	46,081	109,854	246,368	296,712	361,400
LEASES								
FACILITIES	1,127,317	1,243,856	1,184,865	1,237,516	310,722	273,036	295,573	314,000
EQUIPMENT	36,528	43,685	48,576	51,439	57,857	59,129	29,288	3,000
OTHER	24,384	28,327	6,788	-	-	-	-	-
TOTAL	1,188,229	1,315,868	1,240,230	1,288,955	368,579	332,165	324,861	317,000
TOTAL FIXED	\$ 1,272,203	\$ 1,392,901	\$ 1,324,084	\$ 1,335,035	\$ 478,433	\$ 578,533	\$ 621,573	\$ 678,400

**BERKELEY CITY COLLEGE
DISCRETIONARY, EQUIPMENT & RESERVE ANALYSIS**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
DISCRETIONARY								
BOOKS & SUPPLIES	\$ 22,812	\$ 25,865	\$ 35,256	\$ 19,531	\$ 62,908	\$ 80,172	\$ 71,575	\$ 66,419
CONSULTANT,EVENTS ,PROGRAMS	93,398	55,515	228,499	174,296	187,582	293,480	313,478	262,351
TRAVEL	19,536	8,325	14,364	12,434	10,086	35,279	17,184	18,596
DUES & MEMBERSHIPS	11,772	10,639	8,076	8,087	13,629	18,751	20,199	19,955
STUDENT SERVICES	4,160	5,043	6,933	5,531	22,809	13,586	8,833	17,000
PUBLISHING & POSTAGE	11,345	29,525	42,951	20,527	44,596	65,239	55,718	44,500
BUILDING & EQUIP. REPAIRS	45,565	35,253	47,159	4,007	5,340	6,034	3,535	8,000
MISC. OPERATING	82,183	45,261	49,075	56,808	5,358	20,068	32,040	70,480
TOTAL	290,771	215,426	432,311	301,222	352,308	532,609	522,562	507,301
EQUIPMENT								
INSTRUCTIONAL	532	385	12,638			9,202	7,465	-
NON-INSTRUCTIONAL	18,739	14,996	33,243	54,933	8,562	13,228	32,845	13,000
TELEPHONE LEASE/PURCH.	3,330		126			-		-
OTHER	3,635	5,000				-		1,696
TOTAL	\$ 26,236	\$ 20,381	\$ 46,008	\$ 54,933	\$ 8,562	\$ 22,430	\$ 40,310	\$ 14,696
RESERVES & TRANSFERS				\$ -	\$ -	\$ -	\$ -	\$ -

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

**CENTRAL SUPPORT SERVICES
UNRESTRICTED GENERAL FUND**

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
SALARIES	\$ 9,539,477	\$ 8,061,090	\$ 7,876,680	\$ 9,194,635	\$ 10,243,390	\$ 10,859,231	\$ 11,092,910	\$ 12,276,187
FRINGE BENEFITS	2,676,011	3,979,033	3,939,878	7,938,985	1,804,974	8,318,544	8,898,957	6,313,060
FIXED EXPENSES	1,080,630	1,127,737	1,115,918	1,195,146	1,230,427	1,443,087	1,396,729	1,623,338
OTHER OPERATING	7,320,972	6,468,599	6,488,788	6,656,821	7,570,024	7,877,595	6,479,104	4,081,365
EQUIPMENT	186,626	101,184	103,509	132,112	56,111	75,144	72,764	10,000
TOTAL	20,803,716	19,737,643	19,524,774	25,117,699	20,904,926	28,573,601	27,940,464	24,303,950
OTHER SPECIAL ITEMS								
UNALLOCATED COLLEGE DISTRIBUTION	-	-	-	-	-	-	-	3,972,730
TRANSFERS,DEBT SERVICE		937,780	991,568	1,358,357	5,969,665	4,787,329	4,296,264	5,037,776
TOTAL	-	937,780	991,568	1,358,357	5,969,665	4,787,329	4,296,264	9,010,506
ENDING FUND BALANCE	\$ 2,702,761	\$ 7,095,883	\$ 6,615,574	\$ 7,224,371	\$ 7,224,371	\$ 7,224,371	\$ 7,224,371	\$ 5,612,524

**CENTRAL SUPPORT SERVICES
SALARY ANALYSIS**

	YTD ACTUAL 2002-03	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
FACULTY								
OTHER ASSIGNED TIME	\$ 169,104	169,279	169,104	317,290	285,268	348,329	453,622	541,034
RETIREMENT PROGRAM-(FACULTY)	487,890							
COUNSELOR			798	25,804	25,646	78,870	82,295	63,683
FACULTY PARITY	34,225				7,327	5,010	4,785	
NON TEACHING FACULTY	244,213	130,087	210,351	184,669	233,089	177,418	150,955	
TOTAL	935,432	299,366	380,252	527,763	551,330	609,627	691,657	604,717
CLASSIFIED								
REGULAR	5,321,295	5,040,473	5,048,347	5,670,368	6,009,614	6,412,714	6,617,255	7,610,128
OVERTIME	141,151	35,574	77,295	261,631	322,558	362,595	255,290	18,000
CLERICAL HRLY	598,692	337,081	360,216	404,991	169,340	228,936	254,165	40,000
STUDENT AIDES & ASSISTANTS	83,072	43,278	34,921	29,372	197,857	124,930	162,682	-
INSTRUCTIONAL AIDES	129,716	93,098	151,064	131,984	117,667	45,918	-	-
TOTAL	6,273,926	5,549,504	5,671,842	6,498,346	6,817,036	7,175,093	7,289,392	7,668,128
ADMINISTRATORS								
ACADEMIC	955,004	1,192,609	654,068	686,804	922,091	853,009	1,077,243	1,876,524
CLASSIFIED	1,375,115	1,019,611	1,170,518	1,481,722	1,952,933	2,221,502	2,034,618	2,126,818
TOTAL	2,330,119	2,212,220	1,824,586	2,168,526	2,875,024	3,074,511	3,111,861	4,003,342
TOTAL SALARIES	\$ 9,539,477	\$ 8,061,090	\$ 7,876,680	\$ 9,194,635	\$ 10,243,390	\$ 10,859,231	\$ 11,092,910	\$ 12,276,187

**CENTRAL SUPPORT SERVICES
FIXED EXPENSE ANALYSIS**

	YTD ACTUAL 2002-03	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
UTILITIES								
GARBAGE	\$ 137,136	\$ 109,090	\$ 113,475	\$ 112,009	\$ 141,153	\$ 164,847	\$ 148,737	\$ 150,000
GAS	16,137		9,695	(37,359)	18,152	17,091	22,923	21,000
LIGHTS & POWER	129,187	115,565	159,296	145,465	179,903	194,909	213,375	223,000
TELEPHONE	139,509	212,669	170,405	155,060	179,312	232,506	178,416	256,800
WATER	18,594	18,108	19,468	16,611	19,012	19,346	20,111	18,000
OTHER	19,362	20,641	24,294	25,911	17,824	19,357	16,295	19,000
TOTAL	459,925	476,073	496,632	417,697	555,356	648,056	599,857	687,800
LEASES								
FACILITIES	116,306	108,921	105,389	92,466	77,694	104,534	54,763	102,000
EQUIPMENT	83,799	93,884	91,415	132,871	88,681	91,523	73,430	97,538
OTHER	18,767		-					
TOTAL	218,872	202,805	196,805	225,337	166,375	196,057	128,193	199,538
INSURANCES								
PROPERTY	112,115	112,115	147,135	167,231	174,103	156,552	173,303	185,000
LIABILITY	229,504	266,448	202,579	305,575	322,913	205,620	298,420	312,945
STUDENT ACCIDENT	60,214	70,296	72,767	79,306	11,680	79,713	76,430	85,000
OTHER INSURANCE						157,089	120,526	153,055
TOTAL	401,833	448,859	422,481	552,112	508,696	598,974	668,679	736,000
TOTAL FIXED	\$ 1,080,630	\$ 1,127,737	\$ 1,115,918	\$ 1,195,146	\$ 1,230,427	\$ 1,443,087	\$ 1,396,729	\$ 1,623,338

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

	YTD ACTUAL 2002-2003	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
DISCRETIONARY								
BOOKS & SUPPLIES	\$ 448,320	\$ 366,326	\$ 373,541	\$ 360,007	\$ 458,110	\$ 374,478	\$ 255,362	\$ 127,987
LEGAL, AUDIT, PROFESSIONAL SERV.	1,685,588	1,349,747	1,031,833	1,302,696	1,413,906	1,043,448	1,214,424	481,557
SHERIFF CONTRACT	2,627,010	2,688,122	2,710,552	3,038,444	2,686,280	3,909,133	2,650,505	2,347,851
TRAVEL	172,760	107,638	106,967	131,408	151,917	201,236	256,307	145,420
DUES & MEMBERSHIP	87,629	45,290	47,121	44,631	36,499	42,306	40,392	34,950
TRANS EXPENSE/INVEST-POOLED	302,573	510,928	330,654	178,039	-	-	-	-
PUBLISHING, PROMOTIONS & POSTAGE	762,799	251,816	332,911	411,470	623,774	426,970	243,734	16,200
BUILD.& EQUIP. REPAIRS, SERVICE CONTRA	794,517	491,999	798,751	851,991	1,090,539	201,437	189,280	280,207
MISC. OPERATING	439,776	656,733	756,458	338,135	1,108,999	1,678,587	1,629,100	647,193
TOTAL	7,320,972	6,468,599	6,488,788	6,656,821	7,570,024	7,877,595	6,479,104	4,081,365
EQUIPMENT								
NON-INSTRUCTIONAL	184,326	101,184	103,509	132,112	56,111	74,075	72,764	10,000
TELEPHONE & LEASE/PURCH.								
OTHER	2,300	-	-	-	-	1,069	-	-
TOTAL	186,626	101,184	103,509	132,112	56,111	75,144	72,764	10,000
TRANSFERS/DEBT SERVICES								
RESTRICTED FUND,DSPS	937,780	937,780	991,568	995,746	1,068,600	1,496,678	1,117,008	1,371,388
ASSOCIATED STUDENTS				135,000	148,360	170,113	167,413	175,000
DEBT SERVICE				227,611	622,060	548,373	573,803	1,371,388
DEBT SERVICE EXPENSE					540,645	572,165	438,040	120,000
SPECIAL RESERVE #2-Medical Liability	700,000	-	-	-	3,590,000	2,000,000	2,000,000	2,000,000
TOTAL	\$ 1,637,780	\$ 937,780	\$ 991,568	\$ 1,358,357	\$ 5,969,665	\$ 4,787,329	\$ 4,296,264	\$ 5,037,776

**CENTRAL SUPPORT SERVICES
UNALLOCATED DISTRIBUTION & RESERVE**

			YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	YTD ACTUAL 2007-2008	YTD ACTUAL 2008-2009	ADOPTED BUDGET 2009-2010
UNALLOCATED DISTRIBUTION FOR								
BOOKSTORE COMMISSION				-	-	-	-	175,000
TENURE REVIEW, OTHER ASSIGNED TIME				-	-	-	-	200,000
PART-TIME PARITY YEAR 1- 2004-05				-	-	-	-	789,302
PFT OFFICE HOURS				-	-	-	-	235,000
ENCUMBRANCE CARRYOVER				-	-	-	-	200,000
CASH RECEIPTS ALLOCATION				-	-	-	-	534,627
CONTINGENCY-				-	-	-	-	200,000
PFT LEAVE BANKING				-	-	-	-	1,638,801
				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
				-	-	-	-	-
TOTAL			-	-	-	-	-	3,972,730

section 4

**UNRESTRICTED GENERAL FUND
2009-2010
AUTHORIZED STAFFING**

Management	57.50 FTE
Faculty	372.99 FTE
Classified	<u>370.73</u> FTE
TOTAL	<u>801.22</u> FTE

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
<u>MANAGEMENT</u>			
PRESIDENT	HERRING	GEORGE	1.00
DIVISION DEAN	SIMON	PETER	1.00
DIVISION DEAN	JONES	MAURICE	1.00
DEAN OF STUDENT SUPPORT SERV	MONTEVIRGEN	ALEXIS	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
EOPS DIRECTOR	COOK	TONY	1.00
	TOTAL		8.00
<u>FACULTY</u>			
ASSIGNED TIME FAC. SPEC	CARTER	YVONNE	0.33
ASSIGNED TIME FAC. SPEC CURRICULUM	BREM	ROBERT	0.20
ASSIGNED TIME FAC. SPEC-COLL. FAC.SENATE	CAMPBELL	CARLOTA	0.50
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	LAU	SHEILA	1.00
COUNSELOR	THOMPSON	TRULIE	1.00
COUNSELOR	VACANT	ROBERTS	0.50
COUNSELOR	VACANT	ROBINSON	1.00

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTOR	ABADIA	CLAUDIA	1.00
INSTRUCTOR	ALBRIGHT	HERBERT	1.00
INSTRUCTOR	ANDREWS	WILLIAMS	1.00
INSTRUCTOR	BAJRAMI	DIANA	1.00
INSTRUCTOR	BAKER	DIEDRE	1.00
INSTRUCTOR	BENECKE	GARY	1.00
INSTRUCTOR	BISHOP	SCOTT	1.00
INSTRUCTOR	BREM	ROBERT	0.80
INSTRUCTOR	CAMPBELL	CARLOTA	0.50
INSTRUCTOR	CARTER	YVONNE	0.67
INSTRUCTOR	CHAN	EDYTHE	1.00
INSTRUCTOR	CHUNG	LEONARD	1.00
INSTRUCTOR	CONNER	WILLIS	1.00
INSTRUCTOR	DYLAN	ERET	1.00
INSTRUCTOR	FELLMAN	LEONARD	1.00
INSTRUCTOR	FERRERO	CHRISTA	1.00
INSTRUCTOR	GREENSPAN	RICHARD	1.00
INSTRUCTOR	GRILL	BOB	1.00
INSTRUCTOR	GUERRERO	ESTHER	1.00
INSTRUCTOR	GUNTER	GEORGE	1.00
INSTRUCTOR	JARAMILLO	ED	1.00
INSTRUCTOR	JORDAN	MYRON	0.75
INSTRUCTOR	KIRCHER	ANN	1.00
INSTRUCTOR	LEONARD	MIMI	1.00
INSTRUCTOR	LORETTO	EDDIE	1.00

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTOR	MAJLESI	REZA	1.00
INSTRUCTOR	NGUYEN	DANNY	0.50
INSTRUCTOR	NGUYEN	DANNY	0.50
INSTRUCTOR	NOORBAKHSH	RAHIM	1.00
INSTRUCTOR	OLDS	ERIC	1.00
INSTRUCTOR	OLIVE	ROCHELLE	1.00
INSTRUCTOR	PATRICIA	NELSON	1.00
INSTRUCTOR	PEARSON	GLENN	1.00
INSTRUCTOR	PERKINS	GARY	1.00
INSTRUCTOR	PERNELL	KELLY	1.00
INSTRUCTOR	PETERSON	JOHN	1.00
INSTRUCTOR	PETERSON-GUADA	SARAH	1.00
INSTRUCTOR	PIAZZA	DERRICK	1.00
INSTRUCTOR	POPAL	MOHAMMAD	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	SMITH	SHERRONE	0.50
INSTRUCTOR	STEINER	JOHN SETH	1.00
INSTRUCTOR	STRONG	NATHAN	1.00
INSTRUCTOR	SWIENCICKI	MARK	1.00

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTOR	TSAI	PATRICIA	1.00
INSTRUCTOR	ULREY	STEPHANIE	1.00
INSTRUCTOR	UY	MANUEL	1.00
INSTRUCTOR	VACANT	BROCK JR.	1.00
INSTRUCTOR	VACANT	CATO/HARRISON	1.00
INSTRUCTOR	VACANT	CHIN	1.00
INSTRUCTOR	VACANT	DRAPER	1.00
INSTRUCTOR	VACANT	DUNCAN	1.00
INSTRUCTOR	VACANT	GARMON	1.00
INSTRUCTOR	VACANT	HAGGERTY	1.00
INSTRUCTOR	VACANT	HALL	1.00
INSTRUCTOR	VACANT	HERNANDEZ	1.00
INSTRUCTOR	VACANT	KRISTOFERU	1.00
INSTRUCTOR	VACANT	NEW 07-08	1.00
INSTRUCTOR	VACANT	NEW 07-08	1.00
INSTRUCTOR	VACANT	PAYNE	1.00
INSTRUCTOR	VACANT	SAFDIE	1.00
INSTRUCTOR	VACANT	TUMASIAN	1.00
INSTRUCTOR	VACANT	WIRTH	1.00
INSTRUCTOR	VILLEGAS	ANTHONY	1.00
INSTRUCTOR	WILLIAMS	WENDY	1.00
INSTRUCTORS/DEPARTMENT CHAIRS			2.90
LIBRARIAN	GERSTLE	STEVE	1.00
LIBRARIAN	MCKENNA	JANE	1.00
LIBRARIAN	SPARKS	DAVID	1.00

COLLEGE OF ALAMEDA		ADOPTED BUDGET 2009-2010	
TITLE	LAST	FIRST	FTE
OUTREACH DEVELOPER POSITION	SMITH	SHERRONE	0.50
TOTAL			83.54

CLASSIFIED

ELECTRONICS TECH	ALI	SAMI	1.00
SECRETARY	ARNDT	MARY	1.00
RESEARCH AND PLANNING	BANKS	DEBRA	0.00
DEPARTMENT NETWORK COORDINATOR	BARKSDALE	WILLIAM	0.50
DEPARTMENT NETWORK COORDINATOR	BARKSDALE	WILLIAM	0.50
STAFF ASST/ADM. SERV	BARNETT	JANET	1.00
LIBRARY TECH II	BARNETT	PATRICIA	1.00
SR CLERICAL ASST	BELTRAN	BARBARA	1.00
TOOLROOM KEEPER	BYRNE, JR	JOHN	1.00
COLLEGE NETWORK COORDINATOR	CAMARA, JR	JOSEPH	1.00
TOOLROOM KEEPER I/AUTOMOTIVE	CARRILLO	ADRIANA	1.00
SECRETARY	COUNSELL	CYNTHIA	1.00
DUPLICATING SERV TECH I	CULBERTSON	MICHELLE	0.50
DSP&S ADAPTED COMPUTER LEARNING TECH	CUSTINO	MICHELLE	0.25
COORD/LEARNING RESOURCE CENTER	DENONCOURT	PATRICIA	0.75
SR CLERICAL ASST	DINH	THUY	1.00
SR CLERICAL ASST	FERNANDEZ	MIRIAM	1.00
PE ATTENDANT	FERRER	CARLOS	1.00
FINANCIAL AID PROGRAM SUPERVISOR	FINLAYSON	ANGELITA	1.00
COMPUTER NETWORK TECHNICIAN	FOSTER	SHAWN	0.65

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
TOOLROOM KEEPER I/AVIATION	GUNTER	KRISTOPHER	1.00
PROGRAM SPECIALIST	HOPKINS	CAMILLE	1.00
PE ATTENDANT	HUGHES	JOY	1.00
CUSTODIAN	HUTCHISON	BENJAMIN	1.00
SR CLERICAL ASST	JIANORAN	NIMFA	1.00
CUSTODIAN	JONES	MARLON	1.00
ACCOUNT CLERK I	KEELES	NAILA	1.00
CUSTODIAN	LEE	WANDA	1.00
SUPERVISOR, ADM & BUS	LEE-PANG	AVA	1.00
SCIENCE LAB TECH	LENGEL	HELENA	1.00
SECRETARY	LEWIS-FRANKLIN	BRENDA	1.00
STAFF ASST VP	LIZARDO	MARIVIC	1.00
CUSTODIAN	LLAMAS	OCTAVIO	1.00
CUSTODIAN	MAK	JANET	1.00
SECRETARY	MANEY	CHARLENE	1.00
PROGRAM SPECIALIST/TRANSFER CENTER	MARRO	MARVIN GREG	1.00
BURSAR	MONTAGUE	MURIEL	1.00
STOREWORKER II	MONTGOMERY	SELWYN	1.00
SR CLERICAL ASST	NATHANIEL	SHUNTEL	1.00
CUSTODIAN, LEAD	OLAN	ANGEL	1.00
TUTORIAL SERV ASST	O'NEAL	ANNA	1.00
CUSTODIAN	ORTEGA	EVARISTO	1.00
FIN AID & PLACEMENT ASST	PHAM	LAM-HUONG	1.00
CUSTODIAN, HEAD	REVELL	GEORGE	1.00
CUSTODIAN	RICE	LEMAR	1.00

COLLEGE OF ALAMEDA

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
STAFF ASST/BUS. SERV	ROSETTE	ARTHUR	1.00
SCIENCE LAB TECH	SALAHIFAR	MITRA	1.00
COLLEGE NETWORK COORDINATOR	SAMPATHRAJ	BALAMURALI	1.00
INSTRUCTIONAL ASSIST/BASIC	SATCHELL	FRANCES	1.00
PUBLIC INFORMATION OFFICER	SCHERMERHORN	SHIRLEY	1.00
STAFF ASST/ADM. SERV	SHANE	WILLIAMS	1.00
LIBRARY TECH, SR	TAVASSOLI	LILI	1.00
STAFF ASST VP	TORRES	LYN	1.00
DUPLICATING SERV TECH I	VACANT	DUP TECH I	0.48
LIBRARY TECH, SR	VACANT	GULLEY	1.00
SR CLERICAL ASST	VACANT	MANEY	1.00
PRINCIPAL LIBRARY TECH	VACANT	SNELL	1.00
AV SERVICES	VACANT		0.48
LIBRARY TECH	VACANT		0.13
DUPLICATING SERV TECH II	VIRKKILA FELSCH	VIVIAN	1.00
ADMIN ASST-PRESIDENT	WASHINGTON	TEODORA	1.00
LIBRARY TECH II	WILLIAMS	ARVID	1.00
ACADEMIC SUPPORT SERVICE SPECIALIST	WU	MIN	1.00
TOTAL			<u>57.24</u>
TOTAL AUTHORIZED			<u><u>148.78</u></u>

LANEY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
<u>MANAGEMENT</u>			
PRESIDENT	CHONG	FRANK	1.00
DEAN OF STUDENT SERVICES-MATRICULATION	VASCONCELLOS	TINA	1.00
DIVISION DEAN	MENENDEZ	MARCO	1.00
DIVISION DEAN	CRABTREE	PETER	1.00
DIVISION DEAN	SANFORD	LINDA	1.00
BUSINESS AND ADMINISTRATIVE MANAGER	BENVENUTTI	MARYBETH	1.00
VP OF INSTRUCTION	WEBB	ELNORA	1.00
VP OF STUDENT SERVICES	MOORE	DONALD	1.00
DIVISION DEAN	ORKIN	MICHAEL	1.00
DEAN OF STUDENT SERVICES-EOPS	ORANTE	NEWWIN	0.70
DEAN OF STUDENT SERVICES-EOPS	ORANTE	NEWWIN	0.30
FOOD SERVICE MANAGER	STRONG	WILLIAM	1.00
	TOTAL		11.00
<u>FACULTY</u>			
ASSIGNED TIME-FAC. SPEC	THADANI	INDRA C.	1.00
COACH	BRETZ	KIMBERLY	0.10
COACH	SISNEROS	HEATHER	0.10
COACH	UCHIUMI	GERALD	0.05
COACH	ZAPATA	FRANCISCO	0.10
COUNSELOR	ALCALA	MANUEL	1.00
COUNSELOR	BOLLENTINO	LAURA	1.00
COUNSELOR	BROOKS	IRIS	1.00
COUNSELOR	CHOW	LILIAN	1.00
COUNSELOR	FERRO	DONNA MARIE	0.50
COUNSELOR	GREENE	TERRANCE	1.00
COUNSELOR	HOWARD	DANNIETT	1.00
COUNSELOR	MA	KATHY	1.00
COUNSELOR	MCMURDO	MARTHA	1.00

LANEY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
COUNSELOR	MOORE	RONALD	1.00
COUNSELOR	RILEY	ADRIENNE	1.00
EOPS COORDINATOR	MCGEE	SANDRA	0.70
INSTRUCTOR	AGARD	ANNE	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	BOHORQUEZ	AMY	1.00
INSTRUCTOR	BOURGOIN	FREDERICK	1.00
INSTRUCTOR	BOWMAN	ROSELLA	1.00
INSTRUCTOR	BRETZ	KIMBERLY	1.00
INSTRUCTOR	BROWN	TAMIKA	1.00
INSTRUCTOR	CAMP	TRACY	1.00
INSTRUCTOR	CHAVEZ	CHARLES	1.00
INSTRUCTOR	CHEW	SHERLYN	1.00
INSTRUCTOR	COOK	LISA R	1.00
INSTRUCTOR	CORLETT	STEPHEN A	1.00
INSTRUCTOR	CORREA	CELIA T.	1.00
INSTRUCTOR	CORREIA	CYNTHIA	1.00
INSTRUCTOR	CURRY	HELEN	1.00
INSTRUCTOR	DAVILLA-SANCHEZ	ARTURO	1.00
INSTRUCTOR	DING	HEATHER	1.00
INSTRUCTOR	DRAGIN	BURT	1.00
INSTRUCTOR	ELLMAN	NIKKI	1.00

LANEY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTOR	FILL BEHIND	WEINTRAUB	1.20
INSTRUCTOR	FLORES	JOSE L	1.00
INSTRUCTOR	FOSSUM	MICHELLE	1.00
INSTRUCTOR	FRANETTA	SONJA	1.00
INSTRUCTOR	FUJIOKA	JANINE	1.00
INSTRUCTOR	GOLDSTEIN	MATTHEW	1.00
INSTRUCTOR	GOVE	JOHN	1.00
INSTRUCTOR	GRAVES	JACQUELINE	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	HUNG WEN	CHAN	1.00
INSTRUCTOR	ILJAS	JENNIFER	1.00
INSTRUCTOR	JACKSON	FREDERICK	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	LAZARUS	BRUCE	1.00
INSTRUCTOR	LEECH	MARLA	1.00
INSTRUCTOR	LEHMANN	JAY	1.00
INSTRUCTOR	LEMLEY	JUDITH	1.00
INSTRUCTOR	LEPOWSKY	WILLIAM	1.00
INSTRUCTOR	LOMBA	STEVEN	1.00
INSTRUCTOR	MACKRODT	RONALD	1.00
INSTRUCTOR	MITCHELL	DAVID	1.00

LANEY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTOR	MULLEN	DAVID	1.00
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	QUINDLEN	LOUIS	1.00
INSTRUCTOR	RAJI	LORRIAN	1.00
INSTRUCTOR	RAUZON	MARK	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	SIMMONS	BRIAN	1.00
INSTRUCTOR	SIMON	DAVID	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

LANEY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTOR	TAYLOR	CURTIS	1.00
INSTRUCTOR	THOMAS	SYDNEY	1.00
INSTRUCTOR	TIEMROTH-ZAVALA	SUSAN	1.00
INSTRUCTOR	TORRES	MICHAEL	1.00
INSTRUCTOR	UCHIUMI	GERALD	0.86
INSTRUCTOR	VACANT	AICH	1.00
INSTRUCTOR	VACANT	AWAKOIAYE	1.00
INSTRUCTOR	VACANT	BROYER	1.00
INSTRUCTOR	VACANT	CHEN RAMIREZ	1.00
INSTRUCTOR	VACANT	CHIN LAWRENCE	1.00
INSTRUCTOR	VACANT	GILMORE	1.00
INSTRUCTOR	VACANT	GREENSPAN	1.00
INSTRUCTOR	VACANT	LEAL	1.00
INSTRUCTOR	VACANT	LODATO	1.00
INSTRUCTOR	VACANT	PRUIT	1.00
INSTRUCTOR	VACANT	RICHARDSON RAY	1.00
INSTRUCTOR	VACANT	SANFORD	1.00
INSTRUCTOR	VACANT	SCHWEIKHARDT	1.00
INSTRUCTOR	VACANT	VALADEZ	1.00
INSTRUCTOR	VACANT	WARD ALLEN	1.00
INSTRUCTOR	VACANT	WETHERS COLES	1.00
INSTRUCTOR	VAN PUTTEN	KAROLYN	0.50
INSTRUCTOR	WEIDENBACH	CHRISTOPHER	1.00
INSTRUCTOR	WELDON	STEPHEN	1.00
INSTRUCTOR	WILL	CHRISTINE	1.00
INSTRUCTOR	WILLIAMSON	KATHERINE.	1.00
INSTRUCTOR	WILLSON	DOROTHY	1.00
INSTRUCTOR	WOLLENBERG	CHARLES	0.40
INSTRUCTOR	YASUE	BARBARA	1.00
INSTRUCTOR	ZAPATA	FRANCISCO	1.00

LANEY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTOR	ZETLAN	STEVEN	1.00
INSTRUCTOR	ZHANG	ZUJIAN	1.00
INSTRUCTORS/DEPARTMENT CHAIRS			6.10
LIBRARIAN	BUCHALTER	ANN	1.00
LIBRARIAN	COASTON	SHIRLEY	1.18
LIBRARIAN	LORD	EVELYN	1.00
LIBRARIAN	MACK	SHIRLEY	1.00
LIBRARIAN	TRAYLOR	MARGARET	1.00
LIBRARIAN	VACANT	MOORE	0.50
SPECIAL ASSIGNMENT FACULTY	BEAM	JOHN	0.05
SPECIAL ASSIGNMENT FACULTY	CURTIS	TAYLOR	0.10
SPECIAL ASSIGNMENT FACULTY	VAN PUTTEN	KAROLYN	0.50
TOTAL			142.08

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	JAMESON-NKHUME	MAISHA	1.00
ATHLETIC TRAINER	SMITH	STEPHEN	1.00
AUDIO VISUAL SERV ASSIST	POST	ROXANNE	1.00
BURSAR	TRAN	KINH	1.00
CLERICAL ASST II	STALLINGS	ALMA	1.00
CLERICAL ASST SR.	TUCKER	PETER	0.75
CLERICAL ASST SR.	VACANT	PARRIS	0.50
COLLEGE NETWORK COORDINATOR	AU	CHI-THANH	1.00
COMPUTER NETWORK TECHNICIAN	DOAN	TUAN QUOC	1.00
COMPUTER NETWORK TECHNICIAN	FISHER	LAWRENCE	1.00
COMPUTER NETWORK TECHNICIAN	PHAN	CHUNG A	1.00
COSMETOLOGY LAB TECH	JAMES	GWENDOLYN	1.00

LANEY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
CUSTODIAN	ARRINGTON	GARY	1.00
CUSTODIAN	CARTER	EDWARD	1.00
CUSTODIAN	CHEN	GUANG-NING	1.00
CUSTODIAN	DIXON	QUARAN	1.00
CUSTODIAN	GIBSON	MARVIN	0.60
CUSTODIAN	GONZALEZ	MARGARET	1.00
CUSTODIAN	HURUI	SALAHADIN	1.00
CUSTODIAN	JAMES	DAVID	1.00
CUSTODIAN	NGUYEN	KIM	1.00
CUSTODIAN	NUNO	SAMUEL	1.00
CUSTODIAN	TAYLOR	TRENT	1.00
CUSTODIAN	VACANT	SANCHEZ	1.00
CUSTODIAN	VASQUEZ	NORMA	1.00
DEPARTMENT NETWORK COORDINATOR	MEHOUELLEY	ANTOINE	1.00
DUP SERV TECH II	LEE	NANCY	1.00
DUPLICATING SERV	BLAKE	JAMES	1.00
FINANCIAL AID PROGRAM SUPERVISOR	COHEN	JUDITH	1.00
FINANCIAL AID SPECIALIST	CHAN	LAWRENCE	1.00
FINANCIAL AID SPECIALIST	DONG	NGHI	0.50
FINANCIAL AID SPECIALIST	NGUYEN	KENT	1.00
FINANCIAL AID SPECIALIST	PAYTON	DEBRA	1.00
INST ASSISTANT	BOWES	BEVERLY	1.00
INST ASSISTANT	MENIFEE	JAMES	1.00
INST ASSISTANT	RODRIGUEZ	AGUSTIN	1.00
INST ASSISTANT-BUS	DONALDSON	MICHAEL	1.00
INSTRUCTIONAL ASST./ACCOMPANIST	PEET JR.	RALPH	0.75
INSTRUCTIONAL ASST./ART	PERRY	MAKIO	1.00
INSTRUCTIONAL ASST./COSMETOLOGY	LOZANO	LORI	1.00
INSTRUCTIONAL ASST./CULINARY ARTS	NICHOLS	DARRYL	1.00
INSTRUCTIONAL ASST./CULINARY ARTS	PUTRAYASA	MADE	1.00

LANEY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTIONAL ASST./CULINARY ARTS	TROTTER	JACQUELINE	1.00
INSTRUCTIONAL ASST./CULINARY ARTS	WILSON	RONNIE	1.00
INSTRUCTIONAL ASST./MATHEMATICS	TEICHGRAEBER	CAMERON	1.00
INSTRUCTIONAL ASST./WRITING CENTER	SULLIVAN	BEATRICE	1.00
LAUNDRY SERVICE WORKER	LOCKETT	CAROLYN	1.00
LEAD CUSTODIAN	WILLIAMS	CHRISTINE	1.00
LIBRARY NETWORK COORDINATOR	SHUM	WAI	1.00
LIBRARY TECH I	BANKS	DOUGLAS	1.00
LIBRARY TECH II	HAMSTRA	SHAUNT	1.00
LIBRARY TECH II	LEUNG	LILY	1.00
LIBRARY TECH II	VACANT	TRAYLOR	0.10
LIBRARY TECH II	WALLACE	ROSETTA	1.00
LIBRARY TECH II/SR.	SKINNER-DEMPS	ANDREW	1.00
LIBRARY TECH SR	VACANT	RAHMAN	1.00
PE ATTENDANT	GIFFORD	NELSON	1.00
PE ATTENDANT	LAM	GEN	1.00
PE ATTENDANT	VACANT	PERAZZO	1.00
PE ATTENDANT/WOMEN	MUHAIMIN	AALIYAH	1.00
PRINCIPAL ACCOUNTING TECH	NGUYEN	HOA	1.00
PRINCIPLE LIBRARY TECH	VACANT	FERNANDEZ	1.00
PROGRAM SPECIALIST	GRIFFIN	CLEOPHAS	0.60
PROGRAM SPECIALIST/STUDENT ACTIVITIES	KIRVEN	ALGERIA	1.00
PUBLIC INFORMATION OFFICER	CHAN	ELIZA	1.00
RESEARCH AND PLANNING OFFICER	PORTERO	CONNIE	0.00
SCIENCE LAB TECH	BASHO	SUBASH	1.00
SCIENCE LAB TECH	CROCKETT	FLORA	1.00
SCIENCE LAB TECH	GEBRE	AMARE	1.00
SCIENCE LAB TECH/CHEMISTRY	SILBERMAN	SETH	0.50
SECRETARY	CRUZ	DARLENE	1.00
SECRETARY	RECTOR	EVANGELINE	1.00

LANEY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
SECRETARY	RODGERS	ROCHELLE	1.00
SECRETARY	UPSHAW	CASSANDRA	1.00
SECRETARY	VACANT	WONG	1.00
SECRETARY SR.	VACANT	RHONE	1.00
SECRETARY/STUDENT SERVICES	MANN	INA	1.00
SR CLERICAL ASST/BUSINESS	LE	VIET	1.00
SR CLERICAL ASST/PLACEMENT	VACANT	PEREZ	0.50
SR DUP SERV TECH	ROSS	BETTY	1.00
SR SECRETARY STENO	VACANT	CROSBY	1.00
SR STORES WORKER	HIGHSMITH	WILLIAM	1.00
STAFF ASSIST/VP OF STUDENT SERVICES	AARON	LISA	1.00
STAFF ASSISTANT	LOGAN	MARY JANE	1.00
STAFF ASSISTANT	MONTANEZ	CHRISTINA	0.50
STAFF ASSISTANT	MONTANEZ	CHRISTINA	0.50
STAFF ASSISTANT VP	BLUE	CHRISTY	1.00
STAFF ASSISTANT/DEPARTMENT NETWORK	TRAN	TUAN	1.00
STAFF ASSISTANT/FACILITIES SERVICES	BARNETT	KINETTA	1.00
STAFF ASSISTANT/OCCUPATIONAL EDUCATION	HUANG ALISHA	JING FANG	1.00
STAFF ASST	VACANT	STEWART	1.00
STAFF ASST/PRESIDENT OFFICE	WATKINS-TANNER	FELICIA	1.00
STAGE & PRODUCTION SUPERVISOR	CAVE	JAMES	1.00
STORESWORKER SR.	WILBORN	CARLOS	1.00
STUDENT EMPLOYMENT SPECIALIST	FLEMING	ROBERT	1.00
SUPERVISOR,BUSINESS SERVICES	PARRIS	KANIKA	1.00
TOOLROOM KEEPER I/WELDING	LEIBOWITZ	MICAH	1.00
TUTORIAL SERV SPEC	WILLIAMS	WANDRA	1.00
TOTAL			94.80
TOTAL AUTHORIZED			247.88

FOOD SERVICE DEPARTMENT

LANEY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
ASSIGNED TIME-FAC. SPEC F/S	VACANT	GREENSPAN	0.20
CASHIER-F/S	BAILES	CEOLA	0.80
CASHIER-F/S	SHAKIR	SHANA	0.80
CASHIER-F/S	VACANT	FALL	0.80
CASHIER-F/S	WONG	MAY	1.00
FOOD SERVICE SUPERVISOR	MILLER	CHRISTINA	1.00
FOOD SERVICE WORKER F/S	BROOKS	JOHNNA	1.00
FOOD SERVICE WORKER	YOUNG	JAMES	1.00
TOTAL			<u>6.60</u>

MERRITT COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
<u>MANAGEMENT</u>			
PRESIDENT	ADAMS	ROBERT	1.00
DIVISION DEAN	KENNEY	REBECCA	1.00
DIVISION DEAN	THOMPSON	STACY	1.00
DEAN OF STUDENTS SERVICES & EOPS	POWELL	ANTHONY	1.00
BUSINESS AND ADMINISTRATIVE MANAGER	BELL	JACQUELINE	1.00
VP OF INSTRUCTION	BERRY	LINDA	1.00
VP OF STUDENT SERVICES	GRAVENBERG	ERIC	1.00
	TOTAL		7.00
<u>FACULTY</u>			
ASSIGNED TIME-DIRECTOR OF NURSING	WILLIAMS	DAWN	0.10
ASSIGNED TIME-FAC. SPEC	BAUER	KATHLEEN	0.40
ASSIGNED TIME-FAC. SPEC	BOUGAE	KAREN	1.00
ASSIGNED TIME-FAC. SPEC	COMPTON	MAURICE	0.33
ASSIGNED TIME-FAC. SPEC	PARK	TAE SOON	0.85
ASSIGNED TIME-FAC. SPEC, RAD TECH DIRECTOR	YATES	JENNIFER	0.10
COUNSELOR	ILLARDE	TANYA	1.00
COUNSELOR	KHOO	ANGELA	1.00
COUNSELOR	MCLEAN	CARLOS	0.30
COUNSELOR	PANTELL	STEVEN	1.00
COUNSELOR	SCURRY	LESLIE	1.00
COUNSELOR	ZIELKE	MARTA	1.00
DEPARTMENT CHAIR	BRANCA	THOMAS	0.25
INSTRUCTOR	ALTMAN	HILLARY	1.00
INSTRUCTOR	BECKES	ANNE	1.00
INSTRUCTOR	BLACK	ANITA	1.00
INSTRUCTOR	BRACY	CAROLYN	1.00
INSTRUCTOR	BRANCA	THOMAS	0.75
INSTRUCTOR	BRATCHETTE	LYNN	1.00

MERRITT COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTOR	BROWN	SIRI	1.00
INSTRUCTOR	CHAMBERLAIN	RAYMOND	1.00
INSTRUCTOR	COLE	IONA	1.00
INSTRUCTOR	COMPTON	MAURICE	0.67
INSTRUCTOR	CUSTARD	JACQUELINE	1.00
INSTRUCTOR	DIXON	MARGARET	1.00
INSTRUCTOR	DOWNING	MELINDA	1.00
INSTRUCTOR	DRINNON	JON	1.00
INSTRUCTOR	DURAN	CLAUDIO	1.00
INSTRUCTOR	ELLIOTT	ANN	1.00
INSTRUCTOR	EVANGELINE	AUGUSTIN	0.91
INSTRUCTOR	FABIAN	HENRY	0.60
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	GREENSIDE	MARK	0.50
INSTRUCTOR	HANRAHAN	MONTE	1.00
INSTRUCTOR	HOLLISTER	JERRY	1.00
INSTRUCTOR	HOLLOWAY	JASON	0.66
INSTRUCTOR	HOLLOWAY	JASON	0.34
INSTRUCTOR	IDOWU	OLUFUNMILA (GRACE)	1.00
INSTRUCTOR	JOANS	BARBARA	1.00
INSTRUCTOR	JOHNSON	TODD	1.00
INSTRUCTOR	KELLY	MIA	1.00
INSTRUCTOR	KHAJA	WASEEM	0.47

MERRITT COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTOR	LAKE	CAROLYN	1.00
INSTRUCTOR	LEE	LAWRENCE	1.00
INSTRUCTOR	LIVINGSTON	HELENKA	1.00
INSTRUCTOR	MARCIULIONIS	INGA	1.00
INSTRUCTOR	MCCRAY	ARJA	0.20
INSTRUCTOR	MCCRAY	ARJA	0.80
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	NEWT	MCDONALD	1.00
INSTRUCTOR	OLSEN	CHRISTINE	1.00
INSTRUCTOR	RAUCH	NANCY	0.80
INSTRUCTOR	SARY	MEGAN	1.00
INSTRUCTOR	SCOTT	STEVEN	1.00
INSTRUCTOR	SHAH	SUMAN	1.00
INSTRUCTOR	SIEGFRIED	JOHN	1.00
INSTRUCTOR	SKOMER	JERRY	1.00
INSTRUCTOR	SLAUGHTER	NATHAN	1.00
INSTRUCTOR	STROHL	DAVID	1.00
INSTRUCTOR	THOMAN	LUISA	0.67
INSTRUCTOR	THOMPSON	JAYI	1.00
INSTRUCTOR	TROTTER	AUDREY	0.58
INSTRUCTOR	VACANT	BARRIOS LTS	1.00
INSTRUCTOR	VACANT	CHAPIN	1.00
INSTRUCTOR	VACANT	GIN	0.60
INSTRUCTOR	VACANT	GRANT	1.00
INSTRUCTOR	VACANT	GUERRERO	1.00
INSTRUCTOR	VACANT	JOE SIUMAN	1.00

MERRITT COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTOR	VACANT	KREISLER	1.00
INSTRUCTOR	VACANT	LAWRENCE	1.00
INSTRUCTOR	VACANT	LOVE	1.00
INSTRUCTOR	VACANT	MCFARLAND	1.00
INSTRUCTOR	VACANT	NEW 07-08	1.00
INSTRUCTOR	VACANT	NEW 07-08	1.00
INSTRUCTOR	VACANT	NEWTON	1.00
INSTRUCTOR	VACANT	RUSSELL	1.00
INSTRUCTOR	VACANT	SORRELLS	1.00
INSTRUCTOR	VACANT	THOMPSON	1.00
INSTRUCTOR	VACANT	WHITFIELD	1.00
INSTRUCTOR	VACANT	WINDLE LTS	1.00
INSTRUCTOR	VANSPANJE	MIKA	1.00
INSTRUCTOR	WILLIAMS	DAWN	1.10
INSTRUCTOR	WILLIAMS	TERESA	1.00
INSTRUCTOR	WILLIS	LINNEA	1.00
INSTRUCTOR	YATES	JENNIFER	1.00
INSTRUCTOR	ZERNICKE	MARY	1.00
INSTRUCTORS/DEPARTMENT CHAIRS			2.95
LIBRARIAN	HACKETT	TIMOTHY	1.00
LIBRARIAN	NG-CHIN	EVA	1.00
LIBRARIAN	VACANT	MACK	1.00
TOTAL			<u>92.73</u>

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
CLERICAL ASST, SR	BUSBEE-YOUNG	LISA	1.00

MERRITT COLLEGE**ADOPTED BUDGET 2009-2010**

TITLE	LAST	FIRST	FTE
CLERICAL ASST, SR	DANIEL	SYLVER	1.00
CLERICAL ASST, SR	WAADUDA	KARIM	1.00
CLERICAL ASST, SR	ZEPER	JANET	1.00
CLERICAL ASST, SR TYPING	VACANT	LAWSON	1.00
COLLEGE NETWORK COOR	ROM	PATRICIA	1.00
COMPUTER NETWORK TECH	HAMPTON	TONY	1.00
CUSTODIAN	BRICE	TIMOTHY	1.00
CUSTODIAN	BROADWAY	WAYNE	1.00
CUSTODIAN	CHAN	SIMON YING-YIN	1.00
CUSTODIAN	CHEN	LI	1.00
CUSTODIAN	CIRAULO	JAMES	1.00
CUSTODIAN	DILLARD	RANDY	1.00
CUSTODIAN	EALY	VINCENT	1.00
CUSTODIAN	THOMAS	CAROLYN	1.00
CUSTODIAN	VACANT	GONZALES	1.00
CUSTODIAN, HEAD	SMITH	FELIX	1.00
CUSTODIAN, LEAD	DANIELS	THOMAS	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
INST ASST/ART	SHAPIRO	SAADI	0.50
INST ASST/CHILD DEV	JAVAHERI	PATRICIA	0.50
INST ASST/COMPUTER	JOHNSON, JR	WALTER	1.00
LIBRARY TECH II	SLEMMER	AMBER	0.50
LIBRARY TECH, SR	CERROBLANCO	ARMANDO	1.00
LIBRARY TECH, SR	SINGER	JUDITH	1.00
MEDIA SERVICES SUPER.	HARDING	STEPHANIE	1.00
MEDIA SERVICES SUPER.	VACANT	HARDING	1.00
PE ATTENDANT	ABDUR-RASHEED	TAVHEEDAI	1.00

MERRITT COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
PE ATTENDANT	VACANT	NORTON	0.50
PRINCIPAL ACCT TECH	MCPHEE	NANCY	1.00
PRINCIPAL LIBRARY TECH	THAI	NGHIEM LANG	1.00
PROGRAM SPECIALIST/OUTREACH	MORA	BRENDA	1.00
PROGRAM SPECIALIST/OUTREACH	VACANT	ESPINOSA	1.00
PROGRAM SPECIALIST/STUDENT ACT	VACANT	CARKHUM	1.00
PUBLIC INFORMATION OFFICER	YOUNG	RONA	1.00
RESEARCH AND PLANNING OFFICER	TOUSSANT-JACKSON	ANIKA	0.00
SCIENCE LAB TECH	JACKSON	ALBERTA	1.00
SCIENCE LAB TECH-CHEMISTRY	SANO	TIMOTHY	1.00
SCIENCE LAB TECH-LANDSCAPE/HORTICULTURE	SEALUND	MAURA	1.00
SCIENCE LAB TECH-LANDSCAPE/HORTICULTURE	VIDSTRAND	ANDERS	0.50
SCIENCE LAB TECH-MICROBIOLOGY	SIDZINSKA	KINGA	1.00
SECRETARY	HAMPTON	BRENDA	1.00
SECRETARY	HOWELL	MARGARET	1.00
SECRETARY	LABAT	MERRY	1.00
SR DUP SERVICES TECH	MORRIS	STEVEN	1.00
STAFF ASST - BUS SERV	JEBALI	KIREA	1.00
STAFF ASST - BUS SERV	VACANT	PRICE	1.00
STAFF ASST - BUSINESS	PRICE	PAMELA	1.00
STAFF ASST - INSTRUCTION	WILLIAMS	DERA	1.00
STAFF ASST - VICE PRES. OFFICE	BRINKLEY-HANKINS	DORIS	1.00
STAFF ASST - VICE PRES. OFFICE	SANCHEZ	LINDA	1.00
STAFF SERV SPEC	TOLIVER	ROGER	1.00
STAFF SERVICES SPECIALIST	BRADLEY	SADIE	1.00
STORESWORKER SR	SMITH	ROBERT	1.00
STUD PERS SERV SPEC	DAO	MINH	0.50
STUD PERS SERV SPEC	JACKS	DEBRA	1.00
SUPERVISOR OF ACADEMIC SERV	VACANT	HARDING	1.00
TUTORIAL SERV COORDINATOR	PASCUAL	LORNA	1.00

MERRITT COLLEGE**ADOPTED BUDGET 2009-2010**

TITLE	LAST	FIRST	FTE
TOTAL			60.19
TOTAL AUTHORIZED			159.92

BERKELEY CITY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
<u>MANAGEMENT</u>			
PRESIDENT	INCLAN	BETTY	1.00
VP OF INSTRUCTION	JOHNS	KRISTA	1.00
VP OF STUDENT SERVICES	CHEN	KUANGCHI MAY	1.00
DIVISION DEAN	VOGHT	GLORIA	1.00
DIVISION DEAN	SHAFFNER	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>			
COUNSELOR	HARRIS COLE	TAMARA	1.00
COUNSELOR	VACANT	CORRAL	1.00
COUNSELOR	VACANT	VASCONCELLOS	0.67
COUNSELOR	YAM	HERMIA	1.00
COUNSELOR	YOUNG	ALLENE	0.67
INSTRUCTOR	BANGA	FABIAN	0.50
INSTRUCTOR	BEREZIN	JOAN	1.00
INSTRUCTOR	BRAMAN	JENNIFER	0.80
INSTRUCTOR	BRION	LAURIE	0.80
INSTRUCTOR	CARRUTHERS	KAREN	0.90
INSTRUCTOR	DE HAAN	PIETER	1.00
INSTRUCTOR	DES ROCHERS	BARBARA	1.00
INSTRUCTOR	DJUKICH	VLADETA	1.00
INSTRUCTOR	DOYLE	JOE	0.80
INSTRUCTOR	DUNLOP	NEIL	1.00
INSTRUCTOR	FREEMAN	MATHEW	1.00
INSTRUCTOR	GARCIA	SALVADOR	0.80
INSTRUCTOR	HADLEY	NOLA	1.00

BERKELEY CITY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INSTRUCTOR	HOSHIDA	SCOTT	1.00
INSTRUCTOR	IKEDA	IVANETTA	0.90
INSTRUCTOR	JOHNSON	DAVID	1.00
INSTRUCTOR	KOCEL	CATHERINE	1.00
INSTRUCTOR	LIZARRRAGA	WILLY	1.00
INSTRUCTOR	LOWOOD	JENNIFER	0.60
INSTRUCTOR	MARRS	ANNETTE	0.80
INSTRUCTOR	MATHEWS	JAYNE A	1.00
INSTRUCTOR	MCALISTER	LINDA	1.00
INSTRUCTOR	MERCY-SIMPSON	RACHEL	1.00
INSTRUCTOR	MONIZ	TOM	1.00
INSTRUCTOR	MONTOYA	JUANA	1.00
INSTRUCTOR	OMAR	SIRAJ	1.00
INSTRUCTOR	PISANO	GABRIELA	1.00
INSTRUCTOR	RUBERTO	LAURA	0.80
INSTRUCTOR	SHAPIRO	BRIAN	1.00
INSTRUCTOR	SMITH	CHERYLYNNE	0.50
INSTRUCTOR	SMITH	CLEAVON	1.00
INSTRUCTOR	THANANJEYAN	PARAMSOTHY	1.00
INSTRUCTOR	VACANT	AU	1.00
INSTRUCTOR	VACANT	FONT	1.00
INSTRUCTOR	VACANT	NEWMAN	1.00
INSTRUCTOR	WINER	GABRIELLE	1.00
INSTRUCTOR	WING	RICK	1.00
INSTRUCTOR	WOLLENBERG	CHARLES	0.60
INSTRUCTOR	WOZNAK	SONJA	1.00
INSTRUCTOR	YOUNG	ALLENE	0.30
INSTRUCTOR	ZHIV	DMITRIY	1.00
INSTRUCTORS/DEPARTMENT CHAIRS			3.10

BERKELEY CITY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
LIBRARIAN	BOATRIGHT	JOSHUA	1.00
LIBRARIAN	CISIN	FREDERICK	1.00
LIBRARIAN	DORHAM	BARBARA	1.00
OTHER ASSIGNED TIME-FACULTY SENATE	BIELANSKI	JOSEPH	0.50
TOTAL			48.04
<u>CLASSIFIED</u>			
ACADEMIC SUPPORT SERVICE SPECIALIST	DONG	JOHNNY	1.00
ADMINISTRATIVE ASSISTANT	TRICOMI	TERRY	1.00
AUDIO VISUAL SERVICES	GIBBS	BRYAN	1.00
BURSAR	NICOLAS	RESURRECCION	1.00
CLERICAL ASSISTANT I	MONTAGUE	MARILYN	1.00
COLLEGE NETWORK COORDINATOR	KOO	VINCENT	1.00
COMPUTER NETWORK TECHNICAN	LE	PHI	1.00
COMPUTER NETWORK TECHNICAN	LE	PHU	1.00
COMPUTER NETWORK TECHNICAN	PARK	DANIEL	1.00
COORDINATOR/CAREER & TRANSFER CENTER	COIL	PAULA	1.00
CUSTODIAN	HU	SHU YU	1.00
CUSTODIAN	LOPEZ	MARIBEL	1.00
CUSTODIAN	SMITH	FELIX	1.00
CUSTODIAN	VACANT	CIRAULO	1.00
CUSTODIAN, HEAD	CAIN	DWAYNE	1.00
CUSTODIAN, LEAD	SANCHEZ	KWI	1.00
DUP SER TECH	SHIELDS	KAREN	1.00
FINANCIAL AID PROGRAM SUPERVISOR	VACANT	ORNELAS	1.00
FINANCIAL AID SPECIALIST	NGUYEN	LOAN	1.00
INST ASST/ENGLISH	FISHER	CAITLIN	0.50
INST ASST/ENGLISH	SENEFERU	KAREN	1.00

BERKELEY CITY COLLEGE

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
INST ASST/ENGLISH	VACANT	WILDER	0.50
INST ASST/MATH	MARTIN	DONALD	1.00
LEARNING RESOURCES TECH/INST ASST	WARD	JAMES	1.00
PRINCIPLE ACCOUNTING TECHNICIAN	PRICE	PAMELA	1.00
PROGRAM SPECIALIST	PIPPINS	EILEEN	1.00
PUBLIC INFORMATION OFFICER	FOGARINO	SHIRLEY	1.00
SCIENCE LAB TECHNICIAN	CHAN	MARC	1.00
SECRETARY	BUTLER	RAMONA	1.00
SECRETARY	ESPINOSA	SYLVIA	1.00
SR. LIBRARY TECHNICAN II	MCGINN	MARTIN	1.00
STAFF ASSISTANT	DORSEY	DONNA	1.00
STAFF ASSISTANT - PACE	CLAUSEN	MARILYN	0.80
STAFF ASSISTANT/ASL-REASONABLE ACCOM.	CAYTON	NANCY	1.00
STAFF ASSISTANT/VP OF INSTRUCTION	JENNING	MARLINE	1.00
STAFF ASSISTANT/VP OF STUDENT SERVICES	MARTINEZ	JASMINE	1.00
STAFF SERVICES SPECIALIST	CUSSARY	COLLETE	1.00
STAFF SERVICES SPECIALIST/FISCAL	NZOMO	SERAPHINE	1.00
STAFF SERVICES SPECIALIST/FISCAL	PANG	JOHN	1.00
STORESWORKER	VACANT	LOPEZ	1.00
			<u>38.80</u>
TOTAL			<u>38.80</u>
TOTAL AUTHORIZED			<u><u>93.84</u></u>

CENTRAL SUPPORT SERVICES

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
<u>MANAGEMENT</u>			
<u>CHANCELLOR</u>	HARRIS	ELIHU	1.00
ASSISTANT TO THE CHANCELLOR	EPSTEIN	ROXANNE	1.00
CHIEF INFORMATION OFFICER	LAM	MINH	1.00
DIRECTOR OF TECHNICAL SERVICES	CRAIGIN	JANET	1.00
DIRECTOR OF ADMINISTRATIVE SYSTEM & SVCS. - IT	VACANT	LAM	1.00
EXEC. DIRECTOR OF MARKET.,PUBLIC REL. & COMM	HEYMAN	JEFF	1.00
GENERAL COUNSEL	NGUYEN	THUY	1.00
INSPECTOR GENERAL	WAITERS	GAIL	0.50
RISK MANAGER	VALENTINE	GREGORY	1.00
SPECIAL ASSISTANT TO THE CHANCELLOR	JELKS	ALTON	1.00
<u>VICE CHANCELLOR - EDUCATIONAL SERVICES</u>			
DIRECTOR OF DEVELOPMENT	WISE	ALLEN	1.00
ASSOCIATE VICE CHANCELLOR-ADM & RECORDS/STUDENT SE	DONG	JEANETTE	1.00
ASSOCIATE VICE CHANCELLOR-INTERNATIONAL AFFAIRS	BRACY	JAMES	1.00
DIRECTOR OF INTERNATIONAL SERVICES	NG	JACOB	1.00
ASSOCIATE VICE CHANCELLOR-RESEARCH AND INST. DEV.	BROOKE	SEAN	1.00
DIRECTOR OF STUDENT SUPPORT SVCS	BUDD	DEBORAH	1.00
	VACANT	MATTHEWS	0.00
<u>VICE CHANCELLOR - FINANCE & ADMINISTRATION</u>			
ASSOCIATE VICE CHANCELLOR-BUDGET AND FINANCE	SMITH	THOMAS	1.00
DIRECTOR OF HUMAN RESOURCES	DORROUGH	YVONNE	1.00
DIRECTOR OF EMPLOYEE RELATIONS	VACANT	FONG	1.00
PAYROLL MANAGER	ULRICH	KAREN	1.00
	CASTRO	TELLY	1.00
<u>VICE CHANCELLOR - GENERAL SERVICES</u>			
PURCHASING COMPLIANCE MANAGER	BELLO IKHARO	SADDIQ	1.00
DIRECTOR OF FACILITIES & OPERATIONS	BANISADR	JOHN	1.00
CUSTODIAL MANAGER	BECKWITH	ROBERT	1.00
	HALL	STANLEY	1.00
TOTAL			<u>24.50</u>

CENTRAL SUPPORT SERVICES

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
<i>FACULTY-ASSIGNED TIME SPECIAL DISTRICT ASSIGNMENT</i>			
FACULTY STAFF DEVELOPMENT	ALEXANDER	ALEXIS	0.10
COUNSELOR-INTERNATIONAL EDUCATION	VACANT		1.00
FACULTY DIVERSITY	CHAN	EDYTH	0.50
FACULTY NEGOTIATING TEAM	WEINTRAUB	DEBRA	1.20
FACULTY NEGOTIATING TEAM	GREENSIDE	MARK	0.50
FACULTY NEGOTIATING TEAM	GREENSPAN	RICK	0.20
FACULTY NEGOTIATING TEAM	PARK	TAE SOON	0.20
FACULTY DISTRICT SENATE	VANPUTTEN	KAROLYN	0.60
SPECIAL ASSIGNMENT FACULTY	BIELANSKI	JOSEPH	0.60
SPECIAL ASSIGNMENT FACULTY	BANGA	FABIAN	0.60
SPECIAL ASSIGNMENT FACULTY	LORETTO	EDDIE	0.60
SPECIAL ASSIGNMENT FACULTY	PERKINS	GARY	0.50
TOTAL			<u>6.60</u>

CLASSIFIED

ACCOUNTING SERVICES TECHNICIAN (A/P)	CUSTODIO	NICANOR	1.00
ACCOUNTING SERVICES TECHNICIAN (A/P)	DU	TINA	1.00
ACCOUNTING SERVICES TECHNICIAN (A/P)	ROBINSON	EARVIN	1.00
ACCOUNTING SERVICES TECHNICIAN (A/P)	YORK	DIANNA	1.00
ADMISSION & RECORDS TECHNICIAN	VACANT	WU	1.00
ADMISSION & RECORDS TECHNICIAN	VO	TAM	1.00
ADMISSIONS & RECORDS CLERK	ARMSTRONG	SHIRLEY	1.00
ADMISSIONS & RECORDS CLERK	FERNANDEZ	MICHAEL	1.00
ADMISSIONS & RECORDS CLERK	GIBSON III	CLIFFORD W	1.00
ADMISSIONS & RECORDS CLERK	KAUFMAN	MARY HELEN	1.00
ADMISSIONS & RECORDS CLERK	WU	CONNIE	1.00
ADMISSIONS & RECORDS SPECIALIST	BROWN-WILLIS	JOYCE	1.00
ADMISSIONS & RECORDS SPECIALIST	BRYANT	MARCEAN	1.00

CENTRAL SUPPORT SERVICES

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
ADMISSIONS & RECORDS SPECIALIST	NEWSOM	LORETTA	1.00
ADMISSIONS & RECORDS SPECIALIST	RIVAS	RENE	1.00
ADMISSIONS & RECORDS TECHNICIAN	CHIN	ELINOR	1.00
ADMISSIONS & RECORDS TECHNICIAN	DE LA TORRE	SUSANNA	1.00
ADMISSIONS & RECORDS TECHNICIAN	LEE	DEREK	1.00
APPLICATION SOFTWARE ANALYST	LEE	KYU YONG	1.00
APPLICATION SOFTWARE ANALYST	VACANT	FLOWERS-BIRCH	1.00
APPLICATION SOFTWARE ANALYST	VACANT	LEVI	1.00
APPRENTICE ENGINEER	GUZMAN	GREGORIO	1.00
ASSISTANT CHIEF STATIONARY ENGINEER	ROJO	RICHARD	1.00
ASSISTANT GROUNDS SUPERVISOR	ARIAS, JR	ANDREW	1.00
ASSISTANT WAREHOUSE SUPERVISOR	VACANT	HALL	1.00
BENEFITS COORDINATOR	SIEBERT	JENNIFER	1.00
BOARD OF TRUSTEES	7 MEMBERS + 2 STUDENTS		9.00
BUDGET & ENROLLMENT & AP SUPERVISOR	DEL ROSARIO	DATIVA	1.00
BUYER	BUI	DAVID	1.00
BUYER	SCOTT	BARBARA	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 1	VACANT	LOZANO/SANTANA	1.00
COORDINATOR-INTERNATIONAL EDUCATION	DELON	BRIAN	1.00
COORDINATOR-MARKETING	KITCHEN	HERBERT	1.00
CUSTODIAN	FRANKLIN	DOROTHY	1.00
CUSTODIAN	MAK	JUNG	1.00
CUSTODIAN	MC CLURE	TOMMY	1.00
DISTRICT ACCOUNTING TECHNICIAN	MENDOZA	OFELIA	1.00
DISTRICT ACCOUNTING TECHNICIAN	NGUYEN	VU	1.00
DISTRICT ACCOUNTING TECHNICIAN	SAPITAN	GALILEO	0.50
DISTRICT ADMISSIONS OFFICER	SMITH	CHARLOTTE	1.00

CENTRAL SUPPORT SERVICES

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
DISTRICT TELECOMM SYSTEM COORD	LARA	DIANA	1.00
DISTRICT WAREHOUSE SUPERVISOR	MARTINEZ	SHAWNEE	1.00
DUPLICATING & SUPPORT SERVICES TECHNICIAN SR.	MOORE	MICHAEL	1.00
EDUCATIONAL SUPPORT SERVICES ANALYST	QUEEN	SHERYL	1.00
ELECTRONIC TECHNICIAN	STEIN	JAMES	1.00
EMPLOYEE AND LABOR RELATIONS ANALYST	VACANT	GROSSMAN	1.00
EXECUTIVE ASSIST TO VICE CHANCELLOR-ED SER	JAMESON	PATRICIA	1.00
EXECUTIVE ASSIST TO VICE CHANCELLOR-FIN&ADM	VACANT	LENAHAN	0.50
EXECUTIVE ASSISTANT - GENERAL COUNSEL	HARRIS	LISA	1.00
EXECUTIVE ASSISTANT - LEGAL	YAMASHITA	OMI	1.00
EXECUTIVE ASSISTANT/CHANCELLOR'S OFFICE	KOO	NANCY	1.00
EXECUTIVE ASSISTANT/CHANCELLOR'S OFFICE	TAYLOR	SOCORRO	0.60
EXECUTIVE ASSISTANT/CHANCELLOR'S OFFICE	TAYLOR	SOCORRO	0.40
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	ROMERO	CARLOS	1.00
GROUNDWORKER/GARDENER	TAVARES	DENNIS	1.00
GROUNDWORKER/GARDENER, LEAD	VACANT	VALLES	1.00
GROUNDWORKER/GARDENER, LEAD	WIESMAN	SUSANNE	1.00
HELP DESK TECHNICIAN I	HANNON	IRA	1.00
HELP DESK TECHNICIAN II	CHEZ	FRANK	1.00
HUMAN RESOURCE ANALYST SR.	VACANT	BROWN	1.00
HUMAN RESOURCES ANALYST	BETTS	DAVID	1.00
HUMAN RESOURCES ANALYST	SPIVEY	NATASHA	1.00

CENTRAL SUPPORT SERVICES

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
HUMAN RESOURCES GENERALIST	ANDREWS	RUBY	1.00
INTERNATIONAL STUDENT SUPPORT SPECIALIST	GEPHART	DREW	1.00
INTERNATIONAL STUDENT SUPPORT SPECIALIST	MCPEAK	RONALD	1.00
INTERNATIONAL STUDENT SUPPORT SPECIALIST	TORRES-GIL	THOMAS	1.00
LEAD CUSTODIAN	RUSSELL	DAVID	1.00
NETWORK COORDINATOR	OLKOWSKI	JONATHAN	1.00
PAYROLL COORDINATOR	LENH	MICHELLE	1.00
PRINCIPAL ACCOUNTING TECHNICIAN	LAM	JUDY	1.00
PRINCIPAL CLERK	JOHNSON	SHAWN	1.00
PROGRAM SPECIALIST/PCTV	LEE	MICHELLE	1.00
RESEARCH DATA SPECIALIST/ASSESSMENT	VACANT	HAWKINS	1.00
RESEARCH DATA SPECIALIST/MATRICULATION	PHILLIPS	JOANNE	1.00
SECRETARY SR.	FITZGERALD	DIANA	1.00
SECRETARY SR.	MULDROW	KAWANNA	1.00
SECRETARY/AR SR.	CROLEY	KAREN	1.00
SPECIAL AIDES-FIXED FULL TIME	PCTV		6.00
SR DUPLICATING AND SUPPORT SERV TECH	HUANG	SHOU	1.00
SR NETWORK COORDINATOR	WREN	LINNEA	1.00
SR SECRETARY	WILSON	SHIRLEY	1.00
SR. ADMISSIONS & RECORDS CLERK	PENA	JOSE	1.00
SR. NETWORK COORDINATOR	BREWER	ABIGAIL	1.00
SR. NETWORK COORDINATOR	HUI	KIT	1.00
STAFF ASSIST/ADM (IT)	JIANG	ANNA	1.00
STAFF ASSIST/EDUCATIONAL SERVICES	CHILDRESS	ANN	1.00
STAFF ASSIST/HUMAN RESOURCES	CABRERA	MARIA	1.00
STAFF ASSIST/HUMAN RESOURCES	KOGO	DORIS	1.00
STAFF ASSISTANT/RISK MANAGEMENT	BURDICK	CARRIE	1.00
STAFF ASST. PURCHASING	VACANT	NZOMO	1.00
STAFF ASST/FOUNDATION-CHANCELLOR OFFICE	KUNKEL	G	1.00
STAFF ASST/PAYROLL	ELMASRY	AMANY	1.00

CENTRAL SUPPORT SERVICES

ADOPTED BUDGET 2009-2010

TITLE	LAST	FIRST	FTE
STAFF ASST/PAYROLL	ILAGAN	ROSARIO	1.00
STAFF ASST/PAYROLL	NELSON	MACARTHUR	1.00
STAFF ASST/PAYROLL	OWENS	ALVIN	1.00
STAFF SERV SPECIALIST/HUMAN RESOURCES	ANDERSON	KENNETH	1.00
STAFF SERV SPECIALIST/HUMAN RESOURCES	FONTENOT	DENISE	1.00
STAFF SERV SPECIALIST/HUMAN RESOURCES	HUANG	JULIE	1.00
STAFF SERV SPECIALIST/HUMAN RESOURCES	PAK	NANCY	1.00
STAFF SERV SPECIALIST/SPECIAL PROJECTS	FAIRLEY	CARMEN	1.00
STATIONARY ENGINEER	ARANDA	BENANCIO	1.00
STATIONARY ENGINEER	EGLESTON	GREGORY	1.00
STATIONARY ENGINEER	HOFFMAN	THEODORE	1.00
STATIONARY ENGINEER	JORDAN	JOHN	1.00
STATIONARY ENGINEER	LANSBARKIS	MICHAEL	1.00
STATIONARY ENGINEER	LARDIZABAL	PATRICK	1.00
STATIONARY ENGINEER	MAGLASANG	DEAN	1.00
STATIONARY ENGINEER	ROBBINS	CLINTON	1.00
STATIONARY ENGINEER	ROSETE	DON	1.00
STATIONARY ENGINEER	SMEESTER	ROBERT	1.00
STATIONARY ENGINEER	VACANT	LONTOC	1.00
STATIONARY ENGINEER	VITUS	ANNANNA	1.00
UTILITY ENGINEER	CHIN	KENNETH	1.00
UTILITY ENGINEER	COLON	ALFREDO	1.00
UTILITY ENGINEER	KNOX	SAMUEL	1.00
WAREHOUSE WORKER DRIVER	HOLMES	THOMAS	1.00
WAREHOUSE WORKER DRIVER	KENDRIX	JAY	1.00
WAREHOUSE WORKER DRIVER	MARTINEZ	JOSE	1.00
WEB CONTENT DEVELOPER	CANCILLA-FOX	SUZANNE	1.00
TOTAL CLASSIFIED			141.00
TOTAL CENTRAL SUPPORT SERVICES			172.10

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BFAP. Board Financial Assistance Program.

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

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

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

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

CalWorks. California Work Opportunity and Responsibility to Kids.

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

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

CARE. Cooperative Agencies Resources for Education.

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

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

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

Classification. Assignment of things into a system of categories.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Deficit. Excess of liabilities over assets.

Designated income. Income received for a specific purpose.

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

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

DSPS. Disabled Students Programs and Services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Gann Limit. See Annual Appropriation Limit.

GASB. Governmental Accounting Standards Board.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PERS. Public Employees Retirement System.

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

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

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

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

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

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

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

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

Property tax rate. See Tax rate.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SEOG. Supplemental Education Opportunity Grant.

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

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

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

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

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

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

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

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

STRS. State Teachers Retirement System

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

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

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

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

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

Summary. Consolidation of like items for accounting purposes.

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

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

TANF Temporary Assistance for Needy Families.

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

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

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

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

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

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

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

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

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

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

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

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

TTIP. Telecommunications and Technology Information Programs

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

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

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

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

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

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

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

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

Warrant. A written order drawn by the governing board or its authorized officer(s) or employee(s) and allowed by the county auditor, directing the county 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.