



Peralta Community College District

2008-2009 Tentative Budget

June 24, 2008

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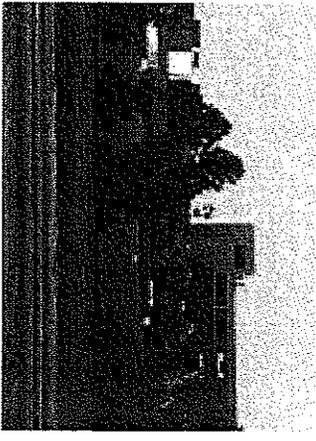
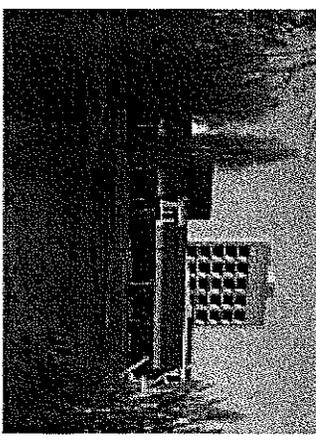
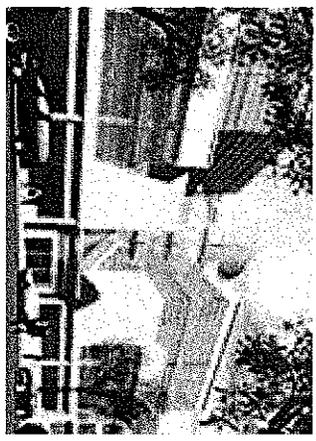
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PERALTA SUMMARY OF FUND REVENUES FOR 2008-2009

<u>FUND TITLE</u>	<u>FUND TOTAL</u>	<u>% OF TOTAL</u>	<u>% OF TOTAL FUNDS</u>
UNRESTRICTED GENERAL FUND	\$108,603,819	86.41%	62.63%
RESTRICTED GENERAL FUND	17,087,196	13.59%	9.85%
TOTAL GENERAL FUND	125,691,015	100.00%	72.48%
CHILDREN'S CENTER FUND	1,719,565	3.60%	0.99%
STATE CAPITAL OUTLAY FUNDS	-	0.00%	0.00%
CAPITAL OUTLAY FOR MEASURE A FUND	2,571,913	5.39%	1.48%
CAPITAL OUTLAY FOR MEASURE B FUND	70,000	0.15%	0.04%
CAPITAL OUTLAY FORMEASURE E FUND	1,141,824	2.39%	0.66%
CAPITAL OUTLAY FOR BERKELEY CONSTRUCTION	180,745	0.38%	0.10%
CAPITAL OUTLAY FOR CALTRANS	-	0.00%	0.00%
OPRB BONDS	-	0.00%	0.00%
SPECIAL RESERVE #2 FUND	2,532,580	5.31%	1.46%
STUDENT CENTER REPAIR & REPLACEMENT FUND	107,000	0.22%	0.06%
SELF INSURANCE FUND	25,000	0.05%	0.01%
BOND INTEREST AND REDEMPTION FUND	19,412,199	40.68%	11.19%
STUDENT FINANCIAL AID FUND	19,811,549	41.51%	11.42%
ASSOCIATED STUDENTS FUND	150,000	0.31%	0.09%
TOTAL OTHER FUNDS	47,722,375	100.00%	27.52%
TOTAL ALL FUNDS	\$173,413,390		100.00%

SECTION 1

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

SOURCE OF FUNDS	YTD	YTD	YTD	YTD	ESTIMATED	TENTATIVE
	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	BUDGET 2008-2009
PROGRAM-BASED FUNDING/SB361	\$ 69,368,455	\$ 75,303,174	\$ 83,946,436	\$ 95,478,362	\$ 98,222,348	\$ 99,764,775
OTHER STATE	13,157,468	8,624,950	4,921,170	6,543,531	3,651,110	3,818,905
OTHER LOCAL	4,901,565	4,617,142	3,940,359	5,046,326	4,582,872	4,720,139
TOTAL	87,427,488	88,545,266	92,807,965	107,068,219	106,456,330	108,303,819
TRANSFER IN/BOOKSTORE COMMISSION	86,549	146,474	270,060	296,718	297,583	300,000
TRANSFER IN:	1,700,000		1,590,000			
TOTAL SOURCES	89,227,037	88,691,739	94,668,025	107,364,937	106,753,913	108,603,819

USE OF FUNDS	YTD					TENTATIVE
	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	BUDGET 2008-2009
SALARIES	50,380,587	53,148,334	56,539,985	61,923,545	68,212,146	70,306,998
BENEFITS	18,685,860	20,693,817	22,036,480	17,257,801	19,236,861	19,384,615
TOTAL EXPENSE (SAL & BEN)	69,066,447	73,842,151	78,576,465	79,181,346	87,449,007	89,691,613
FIXED EXPENSES	5,561,555	5,521,250	5,830,136	4,619,615	5,732,463	5,919,236
OTHER OPERATING	8,137,463	8,741,756	8,924,998	9,618,505	11,778,923	10,228,049
CAPITAL OUTLAY	491,188	601,611	403,963	176,429	252,343	85,183
UNALLOCATED DISTRIBUTION					70	2,889,510
TOTAL OTHER EXPENSE	14,190,206	14,864,617	15,159,097	14,414,549	17,763,799	19,131,978

TOTAL USES	89,227,037	88,708,768	93,724,572	93,595,895	105,211,808	108,022,594
SOURCES OVER (UNDER USES)	5,957,284	(15,029)	933,453	13,769,042	1,542,107	(219,772)
TRANSFERS	(937,780)	(991,568)	(1,358,387)	(5,969,665)	(4,377,307)	(5,012,331)
SOURCES OVER (UNDER) USES & TRANSFERS	5,019,504	(1,006,597)	(424,934)	7,799,377	(2,835,200)	(5,232,103)
BEG. FUND BAL.	2,702,767	7,722,261	6,745,664	6,290,730	14,090,107	11,254,908
END. FUND BAL.	7,722,261	6,715,664	6,020,730	14,090,107	11,254,908	6,022,804

Level of End. Fund Bal/Expense & Transfers	9.17%	7.49%	6.62%	14.15%	10.27%	5.29%
Peoplesoft System Audit Adjustment \$303,452						
Additional Fund Balance For Bookstore Funds						
Total Ending Fund Balance			7,352,086	15,158,862	12,333,183	7,101,059

UNRESTRICTED GENERAL FUNDS
STATEMENT OF SOURCES OF FUNDS

	YTD	YTD	YTD	YTD	ESTIMATED	TENTATIVE
	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	
PROGRAM-BASED FUNDING/SB361						
STATE APPORTIONMENT	\$ 33,347,846	\$ 45,461,291	\$ 52,292,984	\$ 66,896,789	\$ 69,028,782	1 \$ 70,571,209
LOCAL TAXES	32,266,770	25,089,165	26,878,843	23,782,078	24,513,333	2 24,513,333
ENROLLMENT FEES	3,753,839	4,752,718	4,774,609	4,799,495	4,680,233	3 4,680,233
TOTAL	69,368,455	75,303,174	83,946,436	95,478,362	98,222,348	4 99,764,775
OTHER STATE						
PARTNERSHIP FOR EXCELLENCE- LOTTERY	3,734,121	3,197,560	536,561	2,458,104	-	5 -
STATE REVENUE (CALTRANS)	2,191,483	2,327,017	2,236,657	-	2,284,360	6 2,284,360
PART-TIME PARITY YEAR-1-Cont In Year 3	4,566,000	789,302	789,302	786,896	789,302	7 -
BASIC SKILLS -ONE-TIME	789,302	-	-	329,498	-	8 789,302
ONE-TIME PROP-98	-	1,298,692	-	1,298,692	-	9 -
ONE-TIME PROP-98	-	372,755	-	372,755	-	10 -
2% -FEES	1,124,763	1,194,349	91,412	115,960	96,929	11 -
APPRENTICESHIP	65,799	66,052	66,232	80,103	76,638	12 93,605
BASIC SKILLS	250,577	-	-	362,890	400,000	13 76,638
STATE MANDATED	-	-	-	346,955	-	14 400,000
STATE-OFFICE HOURS/HEALTH	103,669	102,741	149,740	104,651	174,669	15 -
SB361 PRIOR YEAR	331,754	947,929	957,792	287,027	(170,788)	16 175,000
TOTAL	13,157,468	8,624,950	4,921,170	6,543,531	3,651,110	17 -
OTHER LOCAL						
OTHER FEES	62,682	97,564	69,688	61,267	53,491	19 54,000
COMMUNITY SERVICES	67,880	86,610	80,784	69,546	96,021	20 97,000
INTEREST COUNTY POOLED FUNDS	596,732	595,170	694,467	694,467	224,793	21 226,909
MISCELLANEOUS	1,244,202	1,213,902	1,305,574	1,150,899	721,834	22 854,430
NON-RESIDENT TUITION FEES	2,930,069	2,623,896	2,484,313	3,070,147	3,486,733	23 3,487,800
TOTAL	4,901,565	4,517,142	3,940,359	5,046,326	4,882,872	24 4,720,139
TRANSFERS IN						
BOOK COMMISSION	1,700,000	146,474	1,590,000	296,718	297,583	25 300,000
	86,549	-	270,060	-	-	26 -
TOTAL SOURCES	\$ 89,214,037	\$ 88,991,739	\$ 94,668,025	\$ 107,464,937	\$ 108,753,913	27 \$ 108,003,819

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

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
PROGRAM BASED FUNDING REVENUE FORMULA/2006 SB361						
BASE APPORTIONMENT	\$ 70,517,891	\$ 70,674,484	\$ 75,712,031	\$ 83,946,436	\$ 95,438,307	\$ 99,754,775
CONVERSION TO SB361				2,911,883		
PARTNERSHIP FOR EXCELLENCE-2004-2005			3,197,560	536,561		
PARTNERSHIP FOR EXCELLENCE 2005-2006						
COLA (2007-2008) STATE WIDE 4.53%					4,316,468	
COLA (2006-2007) STATE WIDE 5.92%				5,173,777		
COLA (2005-2006) STATE WIDE 4.23% PERALTA'S EFFECTIVE 4.34%			3,418,712			
CONCURRENT ENROLLMENT ADJUSTMENT	(295,399)					
COLA (2004-05) 2.41% PRELIMINARY 5/24/2004		1,717,315				
COLA (2003-04) 0%						
SUPPLEMENTAL FUNDS 2004-2005		1,889,280				
GROWTH BASED UPON BORROWING				2,373,858		
REGULAR GROWTH 2006-2007 1.08%				535,847		
GROWTH 2005-2006 AT Net 2.76% AT 77.5% PAYOUT RATE			1,618,133			
GROWTH 2004-05 AT Net 2.00% AT 84.6% PAYOUT RATE		1,217,791				
GROWTH 2003-04 AT Net 1.54% at .77%	495,343					
GROWTH 2002-03 AT 2.84% at 1.90%	(59,094)					
STATE DEFICIT 2007-2008 P-1 AT 1.536%					(1,532,427)	
STATE DEFICIT 2004-2005 P-1 at .99%		(195,696)				
STATE DEFICIT 2003-04 P-1 at 1.98%	(1,259,286)					
REVISED BASE	\$ 69,399,455	\$ 75,903,174	\$ 83,946,436	\$ 95,478,362	\$ 98,222,348	\$ 99,754,775

PROGRAM-BASED FUNDING						
STATE APPORTIONMENT	\$ 33,347,846	\$ 45,461,291	\$ 52,292,984	\$ 66,896,789	\$ 69,028,782	\$ 70,571,209
LOCAL TAXES	32,266,770	25,089,165	26,878,843	23,782,078	24,513,333	24,513,333
ENROLLMENT FEES	3,753,839	4,752,718	4,774,609	4,799,495	4,680,233	4,680,233
TOTAL	\$ 69,368,455	\$ 75,303,774	\$ 83,946,436	\$ 95,478,362	\$ 98,222,348	\$ 99,754,775

UNRESTRICTED GENERAL FUNDS
SALARY ANALYSIS

	YTD ACTUAL		YTD ACTUAL		YTD ACTUAL		YTD ACTUAL		ESTIMATED ACTUAL		TENTATIVE BUDGET
	2003-2004	2004-2005	2005-2006	2006-2007	2006-2007	2007-2008	2007-2008	2008-2009			
FACULTY											
INSTRUCTORS-REGULAR	\$ 14,538,300	\$ 15,117,056	\$ 16,927,639	\$ 17,926,060	\$ 18,919,845	\$ 23,374,369					
INSTRUCTORS-HOURLY	11,064,126	11,717,437	12,189,958	13,891,523	15,280,675	13,308,846					
DEPARTMENT CHAIRS	289,031	481,009	357,853	436,898	932,224	890,868					
COUNSELORS	1,763,481	1,666,784	1,655,364	1,947,219	2,046,710	2,107,348					
LIBRARIANS	700,005	797,883	786,104	880,537	930,140	1,019,011					
OTHER ASSIGNED TIME	979,496	1,022,822	828,251	891,167	819,459	784,769					
NURSES & OTHER REGULAR	192,413	194,497	217,913	266,897	242,172	242,172					
NON-INSTRUCTORS HOURLY	666,223	897,664	1,028,844	1,049,814	1,235,739	671,987					
TOTAL	30,193,075	31,897,152	33,991,926	37,290,145	40,406,964	42,399,370					
CLASSIFIED											
STAFF REGULAR	11,690,405	11,949,998	13,115,158	14,037,219	15,917,704	16,451,102					
INSTRUCTIONAL AIDES	971,966	1,341,697	1,410,862	1,670,724	2,521,695	3,029,729					
OVERTIME	125,378	232,290	388,458	541,057	505,451	113,690					
STAFF HOURLY	1,201,745	1,501,913	1,089,275	680,751	680,751	247,756					
STUDENT AIDES & ASSISTANT	585,454	674,791	565,959	735,915	735,915	674,559					
INSTRUCTIONAL AIDES-HOURLY	633,807	726,562	593,504	587,059	587,059	243,550					
TOTAL	15,208,755	16,427,251	17,163,216	18,252,725	20,948,575	20,760,386					
ADMINISTRATORS											
ACADEMIC	3,681,582	3,310,336	3,536,989	4,054,661	4,215,707	4,469,901					
CLASSIFIED	1,297,275	1,513,595	1,847,854	2,326,044	2,640,900	2,677,341					
TOTAL	4,978,857	4,823,931	5,384,843	6,380,705	6,856,607	7,147,242					
TOTAL SALARIES	\$ 50,390,687	\$ 53,144,334	\$ 56,539,985	\$ 61,923,845	\$ 68,212,146	\$ 70,406,998					

UNRESTRICTED GENERAL FUNDS
BENEFIT ANALYSIS

BENEFITS	YTD FISCAL		YTD ACTUAL		YTD ACTUAL		YTD ACTUAL		ESTIMATED ACTUAL		TENTATIVE BUDGET
	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2008-2009			
SALARY AMOUNT DEPENDENT											
STRS	\$ 2,308,378	\$ 2,456,335	\$ 2,550,238	\$ 2,877,051	\$ 3,117,296	\$ 3,169,978	21	\$			
PERS 2007-2008 (9.306%)	1,564,154	1,626,732	1,619,583	1,945,562	1,978,186	2,011,617	22	\$			
APPLE	72,375	76,988	111,273	33,007	42,782	43,505	23	\$			
FICA	1,025,658	1,070,241	1,151,440	1,147,655	1,425,248	1,449,335	24	\$			
MEDICARE	613,503	687,010	755,170	891,691	980,284	996,850	25	\$			
LIFE INSURANCE	390,271	217,299	241,553	342,981	313,070	318,361	26	\$			
UNEMPLOYMENT	285,124	427,150	317,644	87,656	96,327	97,955	27	\$			
WORKERS COMP. INS.	309,314	451,511	638,737	743,914	834,076	848,172	28	\$			
DISABILITY INSURANCE	301,619	5,278	-	-	-	-	29	\$			
MEMBERSHIP USAGE DEPENDENT											
MEDICAL	11,060,372	12,937,308	13,613,712	13,990,635	15,078,742	15,333,573	29	\$			
POTENTIAL REIMBURSEMENT RETIREES	755,092	737,965	1,036,140	(5,892,200)	(5,720,000)	(5,993,000)	30	\$			
DENTAL				1,089,849	1,089,849	1,108,267	31	\$			
TOTAL	\$ 13,665,860	\$ 20,653,617	\$ 22,036,490	\$ 17,257,801	\$ 19,235,961	\$ 19,384,638	32	\$			

**UNRESTRICTED GENERAL FUNDS
FIXED EXPENSE ANALYSIS**

	YTD	YTD	YTD	YTD	ESTIMATED	TENTATIVE BUDGET 2008-2009
	FISCAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2006-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	
UTILITIES						
GARBAGE	\$ 109,405	\$ 118,605	\$ 115,765	\$ 142,516	\$ 185,000	33 \$ 192,400
GAS	447,549	542,430	682,403	641,796	771,000	34 801,840
LIGHTS & POWER	1,953,822	1,907,383	1,876,231	1,677,805	2,106,200	35 2,190,448
TELEPHONE	479,871	433,163	391,430	449,790	449,790	36 467,782
WATER	256,594	311,583	286,176	310,464	608,862	37 633,216
SEWER & OTHERS	97,310	123,034	106,979	134,568	162,100	38 168,584
TOTAL	3,344,551	3,436,198	3,458,984	3,356,939	4,282,952	39 4,454,270

LEASES						
FACILITIES	1,353,825	1,290,705	1,410,746	388,417	457,056	40 460,000
EQUIPMENT	235,924	238,343	305,339	239,411	287,061	41 290,000
OTHER	175,171	130,029	102,955	125,972	106,418	42 110,000
TOTAL	1,764,920	1,659,077	1,819,040	753,800	850,535	43 860,000

INSURANCE						
PROPERTY	112,115	147,135	167,231	174,103	156,552	44 158,118
LIABILITY	269,673	206,073	305,575	322,913	362,711	45 366,338
STUDENT ACCIDENT	70,296	72,767	79,306	11,860	79,713	46 80,510
TOTAL	452,084	425,975	552,112	508,876	598,976	47 604,966
TOTAL FIXED	\$ 5,561,555	\$ 5,521,250	\$ 5,830,138	\$ 4,819,515	\$ 5,732,463	48 \$ 5,919,236

UNRESTRICTED GENERAL FUNDS
DISCRETIONARY CAPITAL OUTLAY, RESERVE & TRANSFER ANALYSIS

	YTD FISCAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
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DISCRETIONARY						
BOOKS & SUPPLIES	\$ 1,112,597	\$ 1,284,032	\$ 1,044,113	\$ 1,133,381	\$ 1,599,083	\$ 1,367,264
LEGAL & AUDIT	571,593	537,544	470,093	640,003	505,800	280,800
PROFESSIONAL SERVICES	915,522	913,224	1,131,907	1,113,107	1,734,413	1,417,408
SHERIFF CONTRACT	2,688,122	2,710,552	3,038,444	2,686,280	3,319,792	3,320,800
TRAVEL	209,238	246,836	233,249	303,961	818,210	639,969
DUES & MEMBERSHIPS	115,388	108,735	123,620	151,922	192,693	155,280
STUDENT SERVICES	80,031	101,696	77,444	53,517	142,050	76,821
DEBT SERVICES FOR TRANS EXP	510,928	330,654	211,587	-	796,446	693,382
PUBLISHING & POSTAGE	424,682	474,562	430,908	446,292	1,333,816	1,269,330
BUILDING & EQUIP. REPAIRS	631,364	916,490	922,075	1,201,525	1,336,620	1,016,995
MISC. OPERATING	877,998	1,117,431	1,241,558	1,888,617	1,336,620	1,016,995
TOTAL	8,137,483	8,741,756	8,924,998	9,618,505	11,776,923	10,238,049

EQUIPMENT AND OTHER CAPITAL OUTLAY						
INSTRUCTIONAL	78,902	123,985	12,953	58,820	39,430	-
NON-INSTRUCTIONAL	362,525	377,873	189,855	116,480	191,260	71,130
LIBRARY BOOKS & OTHER	49,761	99,753	201,155	1,129	21,653	14,053
TOTAL	491,188	601,611	403,963	176,429	252,343	85,183

UNALLOCATED DISTRIBUTION						
FOR CONT. - DISTRICT						200,000
FOR CONT. - BASIC SKILLS-UNEARNED						400,000
FOR CONT. - PFT LEAVE BANKING						1,614,383
FOR COLLEGE, DISTRICT ONE-TIME CASH RECEIPTS						675,127
TOTAL						2,889,510

TRANSFERS TO:						
SPECIAL RESERVE #2 MEDICAL LIABILITY				1,590,000	-	-
SPECIAL RESERVE #2 OPEB BOND RESERVE				2,000,000	2,000,000	2,000,000
DEBT SERVICE-OPEB			227,611	1,162,705	1,111,507	1,745,323
ASSOCIATED STUDENT-BOOK COM SPLIT			135,030	148,360	148,792	150,000
RESTRICTED GENERAL FUNDS - DSPS	937,780	991,568	995,746	1,068,600	1,117,008	1,117,008
TOTAL	937,780	991,568	1,358,387	5,969,665	4,377,307	5,012,331

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

SOURCE OF FUNDS	YTD	YTD	YTD	YTD	YTD	ESTIMATED	TENTATIVE
	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2007-2008	BUDGET 2008-2009
FEDERAL	\$ 2,840,287	\$ 2,755,185	\$ 3,054,008	\$ 2,875,165	\$ 2,961,247	\$ 2,961,247	\$ 3,250,342
STATE	8,594,529	9,057,991	10,239,227	10,763,444	14,971,075	14,971,075	11,402,260
LOCAL	1,439,044	1,220,919	1,157,462	869,914	1,416,531	1,416,531	1,317,587
TRANSFER IN	937,780	991,568	995,746	1,068,600	1,117,008	1,117,008	1,117,008
TOTAL SOURCES	13,811,640	14,025,663	15,446,443	15,577,123	20,465,861	20,465,861	17,087,196

USE OF FUNDS

SALARIES & BENEFITS	9,321,893	9,456,405	10,473,100	10,834,767	10,439,055	10,836,851
FIXED EXPENSES	109,546	112,449	48,114	37,300	29,806	37,400
OTHER OPERATING	1,879,197	2,094,838	2,535,686	2,749,557	5,524,080	2,295,781
EQUIPMENT PURCHASE	745,094	1,072,523	795,563	1,706,529	2,780,285	1,367,192
STUDENT VOUCHERS-BOOKS, MEAL ALLOCATION TO BE DETERMINED	1,333,199	1,145,509	1,194,454	1,260,388	1,604,991	1,366,772
TOTAL USES	13,388,929	13,881,724	15,046,917	16,588,541	20,379,217	17,087,196
SOURCES OVER USE	422,711	143,939	399,526	(1,011,418)	87,644	0
BEG. FND BAL.	1,300,606	1,723,317	1,967,256	2,256,792	1,255,364	1,343,008
END FND BAL.	1,723,317	1,967,256	2,256,792	1,255,364	1,343,008	1,343,008

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

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
FEDERAL SOURCES						
HIGHER EDUCATION ACT	\$ 735,306	\$ 671,997	\$ 733,654	\$ 670,940	\$ 670,940	\$ 752,427
JTPA /WORKFORCE INVESTMENT	387,462	167,500	331,535	427,783	233,683	235,284
VOCATIONAL EDUCATION ACT	1,063,493	1,081,713	987,323	864,750	1,184,412	877,820
TANF	267,600	270,988	263,548	257,672	263,305	253,809
WORKABILITY (DEPT OF REHAB)	386,426	562,987	737,948	189,172	189,172	311,352
OTHER FEDERAL				464,848	419,735	819,649
TOTAL	2,840,287	2,755,185	3,054,068	2,875,185	2,983,247	3,260,342
STATE SOURCES						
EOPS	2,537,823	2,394,079	2,520,398	2,487,939	2,827,370	2,939,371
CARE	366,128	406,100	416,239	378,433	527,553	440,755
DSPS	1,948,868	2,038,078	2,271,729	2,491,110	2,540,584	1,993,688
MATRICULATION	949,445	1,356,676	1,219,602	1,563,967	2,041,580	1,897,918
TANF						
ECONOMIC DEVELOPMENT	300,999	214,814	232,540	193,636	457,135	457,135
CAL WORKS	1,285,575	1,115,988	936,149	847,154	1,188,696	1,105,264
TECHNOLOGY(TTIP)	351,579	163,251	443,366	184,270	241,436	145,452
FACULTY & STAFF DEV./DIV.	10,030	34,764	22,083	9,698	47,098	20,054
INSTRUCT EQUIP & LIBRARY	364,030	387,704	334,505	26,190	448,537	208,118
WORKABILITY (DEPT OF REHAB)	154,391	200,379				
SFAA/BFAP						
PROP-20 LOTTERY (SUPPLIES)	215,698	521,632	1,109,422	1,074,071	1,155,963	1,091,684
INSTRUCT EQUIP & LIBRARY-ONE TIME			503,898	492,496	317,824	317,824
CAREER TECH TRAILER BILL-ONE TIME				419,753	363,905	-
NURSING CARE				65,398	598,434	-
CAREER ADVANCEMENT ACADEMY				39,771	334,742	334,742
CALIF HIGH SCHOOL EXIT EXAM					1,030,660	-
OTHER STATE	109,963	224,546	229,306	489,558	360,000	450,255
TOTAL	8,564,529	9,057,991	10,239,227	10,763,444	14,971,075	11,402,260
LOCAL SOURCES						
OTHER LOCAL	343,382	208,724	621,408	399,300	945,917	606,709
GAIN	605,813	518,669	536,054	470,614	470,614	-
PARKING	489,849	493,506				710,878
TOTAL	1,439,044	1,220,899	1,157,462	869,914	1,416,531	1,317,587
TRANSFER IN-DSPS	937,780	991,568	995,746	1,068,600	1,117,008	1,117,008
TOTAL SOURCES	\$ 13,911,640	\$ 14,025,663	\$ 15,446,443	\$ 16,677,123	\$ 20,465,861	\$ 17,097,196

Restricted Budget are not released to each site until the funding source finalizes their authorizations

SECTION II

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

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
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SOURCE OF FUNDS						
DEPT OF EDUCATION-STATE	\$ 551,686	\$ 578,698	\$ 494,300	\$ 742,051	\$ 938,916	\$ 874,008
STATE APPORTIONMENT	655,575	654,525	682,262	722,707	755,417	755,417
NUTRITION & OTHER FEDERAL	77,703	75,100	50,810	113,268	11,906	12,000
OTHER STATE	8,188	8,645	14,651	10,308	8,593	8,600
LOCAL&PARENT FEES	22,138	4,757	45,538	61,213	22,633	22,640
INTEREST	8,078	9,829	33,998	38,849	46,834	46,900
TOTAL	1,323,368	1,331,554	1,321,559	1,688,396	1,784,299	1,719,565

USE OF FUNDS						
SALARIES	973,983	1,005,289	996,516	992,887	917,292	1,178,450
BENEFITS	410,839	479,602	462,778	443,850	387,078	530,310
TOTAL SAL. & BEN.	1,384,822	1,484,891	1,459,294	1,436,737	1,304,370	1,708,760

OTHER EXPENSES						
FIXED EXPENSES	2,021	2,355	1,074	2,080	1,096	3,200
OTHER OPERATING	43,019	43,859	35,340	54,071	100,964	77,860
EQUIPMENT PURCHASE	431					
TOTAL OTHER EXP.	45,471	46,214	36,414	56,151	102,060	81,060
TOTAL	1,430,293	1,531,105	1,495,708	1,492,888	1,406,430	1,789,820
SOURCES OVER USES	(106,925)	(199,551)	(174,149)	195,508	377,869	(70,255)
BEG. FND BAL.	749,291	642,366	442,815	268,666	464,174	842,043
END. FND BAL.	\$ 642,366	\$ 442,815	\$ 268,666	\$ 464,174	\$ 842,043	\$ 771,788

2008-2009 Dept of Ed Income can go as high as \$920,008 at maximum at \$26.76

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

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
SOURCE OF FUNDS						
STATE HAZARDOUS MATERIAL REMOVAL	\$ 81,431	\$ 153,191	\$ 74,979	\$ 165,940		
INTEREST INCOME			11,640	7,366		
TOTAL	81,431	153,191	86,619	173,306	0	0

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
USE OF FUNDS						
STATE HAZARDOUS MATERIAL REMOVAL	\$ 81,431	\$ 153,191	\$ 55,740	\$ 135,111		
TOTAL	81,431	153,191	55,740	135,111	0	0
SOURCES OVER (UNDER) USES	-	-	30,879	38,195	-	-
BEG. FND BAL.			40,842	71,721	109,916	109,916
END FND BAL.	\$ -	\$ -	\$ 71,721	\$ 109,916	\$ 109,916	\$ 109,916

Hazardous Materials Removal is now merged with Schedule Maintenance-Measure E

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

	YTD	YTD	YTD	YTD	ESTIMATED	TENTATIVE
	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	BUDGET 2008-2009
SOURCE OF FUNDS						
SALE OF BONDS-MEASURE E (DRAW A,B,C,D)	\$ 10,000,000		\$ 55,700,000		\$ -	\$ -
SCHEDULE MAINTENANCE-STATE			9,000,000		(4,638,080)	259,373
MEASURE E TRANSFER -IN(OUT)	598,570	657,325	3,742,052	3,368,427	(345,512)	(345,512)
INTEREST INCOME-MEASURE E		657,325	68,442,052	(1,269,653)	2,269,361	933,688
TOTAL	10,598,570	657,325	68,442,052	(1,269,653)	2,183,222	1,141,824

	USE OF FUNDS					
	BOND EXPENSE	MATCH FOR VISTA CONSTRUCTION	SCHEDULED MAINTENANCE	CONSTRUCTION/RENOVATION	TOTAL	
SOURCES OVER (UNDER) USES	(5,344,928)	(9,525,776)	56,356,336	(29,816,527)	(13,580,312)	(42,741,791)
BEG. FND BAL.	44,652,998	39,308,070	29,782,294	86,138,630	56,322,103	42,741,791
END FND BAL.	\$ 39,308,070	\$ 29,782,294	\$ 86,138,630	\$ 56,322,103	\$ 42,741,791	\$ (9)

The bond net income is a reserve of the ending fund balance, therefore spending funds in 2008-09 will reduce the beginning fund balance

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

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
SOURCE OF FUNDS						
CAL TRANS	\$ 25,000	\$ 1,500,000	\$ 7,861,608	\$ -	\$ (565,908)	
INVESTMENT INCOME/EXPENSE		9,657	(8,841)	(169,445)	(184,127)	
CAL TRANS-RECEIVABLE			3,427,771	1,038,137	1,294,676	
MEASURE E MATCH				1,294,676	345,512	
TOTAL	25,000	1,509,657	11,280,538	2,163,368	(404,523)	
USE OF FUNDS						
CAL TRANS	25,000	1,417,846	11,372,349	1,758,845		
TOTAL	25,000	1,417,846	11,372,349	1,758,845		
SOURCES OVER (UNDER) USES	-	91,811	(91,811)	404,523	(404,523)	
BEG. FND BAL.			91,811	(0)	404,523	(0)
END. FND BAL.	\$ 91,811	\$ 91,811	(0)	\$ 404,523	\$ (0)	\$ (0)

CAL TRANS FUND is closed.

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

	YTD	YTD	YTD	YTD	ESTIMATED	TENTATIVE
	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	BUDGET 2008-2009
SOURCE OF FUNDS						
SALE OF BONDS-MEASURE A (DRAW A)	\$ -	\$ -	\$ -	\$ 75,000,000	\$ 100,000,000	\$ -
BONDS SOLD AT PREMIUM				1,042,100	1,280,995	-
INTEREST INCOME				2,900,149	3,857,870	2,571,913
TOTAL				78,942,249	105,138,865	2,571,913

USE OF FUNDS						
SITE ALLOCATION FOR EQUIPMENT AND CAPITAL	\$ -	\$ -	\$ -	\$ 3,510,661	\$ 31,154,220	\$ 76,243,642
COST TO ISSUE BOND				1,042,100	1,280,995	-
TOTAL				4,552,761	32,435,215	76,243,642
SOURCES OVER (UNDER) USES						(73,671,729)

BEG. FND BAL.						74,389,488
END FND BAL.						147,093,138

Additional Allocation of the funds to be determined from the \$73 balance

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

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
SOURCE OF FUNDS						
INTEREST & OTHER INCOME	\$ 369,903	\$ 706,989	\$ 1,125,732	\$ 246,524	\$ 172,138	\$ 180,745
COMMUNITY COLLEGE CONSTRUCTION ACT TRANSFER-IN		10,535,568	14,579,432	2,015,000	3,356	
SALE OF BONDS - MEASURE E	30,000,000			4,638,080		
TOTAL	30,369,903	11,242,557	15,705,164	6,899,604	175,494	180,745

	3,529,620	14,488	548,123	132,614	304,221	-
USE OF FUNDS						
PLAN FOR DESIGN OF VISTA	3,529,620	-	-	-	-	-
PURCHASE OF LAND-MERRITT		14,488		132,614	304,221	-
DIRECTOR OF PHYSICAL PLANT-MEAS-B		365,453		398,346	-	-
LEASE-VISTA	335,772	20,974,670	23,813,538	5,872,773	(70,534)	-
CONSTRUCTION (BEGINNING)	1,736,180	5,074	343,009	2,577,164	-	-
FURNITURE/EQUIPMENT	267,917			3,600,000	-	-
DEBT SERVICE-BOND ISSUANCE			9,000,000			
RESERVE FOR ESCROW (PARKING)						
MEASURE E TRANSFER						
TOTAL	5,869,489	21,339,665	33,704,670	12,580,897	233,687	-
SOURCES OVER (UNDER) USES	24,500,414	(10,117,108)	(17,999,506)	(5,681,293)	(58,193)	180,745
BEG. FND BAL	10,225,844	34,726,258	24,609,150	6,609,644	928,351	870,158
END. FND BAL	\$ 34,726,258	\$ 24,609,150	\$ 6,609,644	\$ 928,351	\$ 870,158	\$ 1,050,903

Fund will be used to accumulate interest income on Parking Mitigation fund

SPECIAL RESERVE #2
STATEMENT OF CHANGES IN FUND BALANCES

SOURCE OF FUNDS	YTD	YTD	YTD	YTD	ESTIMATED	TENTATIVE
	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	BUDGET 2008-2009
INTEREST INCOME	\$ 76,854	\$ 47,699	\$ 93,546	\$ 103,029	\$ 269,431	\$ 359,241
LIBOR SWAP						
TRANSFER -IN MEDICAL LIABILITY	482,741	327,673	508,556	3,590,000	2,000,000	2,000,000
ALAMEDA COUNTY REDEVELOPMENT	(1,700,000)	-	(1,590,000)	756,105	341,475	401,000
TRANSFER-OUT - MEDICAL LIABILITY						
TOTAL SOURCES	(1,140,405)	375,373	(987,898)	4,449,134	3,810,906	2,760,241
BEG. FND BAL.	3,634,326	2,493,921	2,869,294	1,881,396	6,330,530	10,141,436
END. FND BAL.	\$ 2,493,921	\$ 2,869,294	\$ 1,881,396	\$ 6,330,530	\$ 10,141,436	\$ 12,901,677

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

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
SALE OF BOND						
PAYMENT FOR SERVICES			\$ 153,749,832	\$ -	\$ -	
CONTRIBUTION FOR DEBT SERVICES			(3,221,625)	(1,000,000)	-	
CONTRIBUTION FOR RETIREE MEDICAL			-	(5,892,200)	(5,720,000)	(5,993,000)
TOTAL			150,528,207	(6,892,200)	(5,720,000)	(5,993,000)
BEG. FND BAL.			-	150,528,207	143,636,007	137,916,007
END. FND BAL.	\$ -	\$ -	\$ 150,528,207	\$ 143,636,007	\$ 137,916,007	\$ 131,923,007

OPEB means Other Post Employee Benefits
Estimated payment for retiree medical liability 2007-2008, 2008-2009

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

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
SOURCE OF FUNDS						
STUDENT USE FEES	\$ 78,071	\$ 69,582	\$ 65,740	\$ 70,875	\$ 93,508	\$ 94,000
INTEREST	6,721	4,793	6,536	10,317	12,722	13,000
TOTAL	84,792	74,375	72,276	81,192	106,230	107,000
USE OF FUNDS						
BUILDING & EQUIP. REPAIRS	22,199	83,840	25,302	5,395	16,019	6,000
CAPITAL OUTLAY	49,154	108,686	22,438	3,417	9,134	7,900
TOTAL	71,353	192,526	47,740	8,812	25,153	13,900
SOURCES OVER (UNDER) USES	13,439	(118,151)	24,536	72,380	81,077	93,100
BEG. FND. BAL.	289,122	302,561	184,410	208,946	281,326	362,403
END FND. BAL.	\$ 302,561	\$ 184,410	\$ 208,946	\$ 281,326	\$ 362,403	\$ 455,503

Budget allocation to be determined by the campus site.

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

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
INTEREST INCOME	\$ 11,286	\$ 9,352	\$ 16,292	\$ 22,930	\$ 24,294	\$ 25,000

BEG. FND BAL.	475,637	486,923	496,275	512,567	535,497	559,791
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END. FND BAL.	\$ 486,923	\$ 496,275	\$ 512,567	\$ 535,497	\$ 559,791	\$ 584,791
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**BOND INTEREST & REDEMPTION FUNDS
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
SOURCE OF FUNDS						
LOCAL TAXES	\$ 8,186,289	\$ 11,424,660	\$ 13,016,465	\$ 18,117,462	\$ 16,823,577	\$ 19,098,243
OTHER SOURCES-BONDS SOLD AT PREMIUM	47,600	115,292	2,658,711	1,938,231	3,422,600	313,956
INTEREST			130,237	517,786	451,945	
TOTAL SOURCES	\$ 8,233,889	\$ 11,539,952	\$ 15,805,413	\$ 20,573,479	\$ 20,698,122	\$ 19,412,199

USE OF FUNDS						
BOND INTEREST	5,559,447	6,767,676	7,249,937	12,853,352	15,857,588	12,547,199
BOND REDEMPTION	2,300,000	2,715,000	3,175,000	3,034,779	4,840,534	6,865,000
TOTAL USES	7,859,447	9,482,676	10,424,937	15,888,131	20,698,122	19,412,199
SOURCES OVER USES	374,442	2,057,276	5,380,476	4,685,348	0	-
BEG. FND BAL.	5,979,261	6,353,703	8,410,979	13,791,455	18,476,803	18,476,803

END. FND BAL.	\$ 6,353,703	\$ 8,410,979	\$ 13,791,455	\$ 18,476,803	\$ 18,476,803	\$ 18,476,803
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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 2003-2004	YTD ACTUAL 2004-2005	YTD ACTUAL 2005-2006	YTD ACTUAL 2006-2007	ESTIMATED ACTUAL 2007-2008	TENTATIVE BUDGET 2008-2009
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SOURCE OF FINANCIAL AID

PELL	\$ 13,499,119	\$ 13,330,594	\$ 13,508,849	\$ 13,315,434	\$ 14,553,562	\$ 16,008,918
SEOG	960,892	1,072,668	1,075,215	954,435	1,068,739	1,175,613
EOPS/CARE	312,781	306,662	318,207	488,928	326,857	359,543
ACG				30,892	72,500	79,750
AMERICORP				83,611	155,850	171,435
CAL B/C	1,339,984	1,400,779	1,438,344	1,479,383	1,832,991	2,016,290
TOTAL	16,112,775	16,110,703	16,340,615	16,352,683	18,010,499	19,811,549

STUDENT FINANCIAL AID PAID	\$ 16,112,775	\$ 16,110,703	\$ 16,340,615	\$ 16,352,683	\$ 18,010,499	\$ 19,811,549
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**ASSOCIATED STUDENT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES**

	YTD ACTUAL		YTD ACTUAL		YTD ACTUAL		YTD ACTUAL		ESTIMATED ACTUAL		TENTATIVE BUDGET
	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009					
SOURCE OF FUNDS											
INCOME	\$ 168,842	\$ 170,530	\$ 47,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FOOD SALES	27,620	34,505	35,540	-	-	-	-	-	-	-	-
BOOKSTORE COMM.TRANS-IN	157,238	142,078	135,031	148,360	148,360	148,792	150,000	150,000	150,000	150,000	150,000
TOTAL SOURCES	353,700	347,113	217,888	148,360	148,360	148,792	150,000	150,000	150,000	150,000	150,000
USE OF FUNDS											
OTHER OPERATING TRANSFER OUT	224,429	226,674	294,910	-	-	-	-	-	-	-	-
TOTAL USES	224,429	226,674	294,910	-							
SOURCES OVER USES	129,271	120,439	(77,022)	148,360	148,360	148,792	150,000	150,000	150,000	150,000	150,000
BEG. FND BAL.	286,219	415,490	347,299	270,277	418,637	418,637	567,429	567,429	567,429	567,429	567,429
END FND BAL.	\$ 415,490	\$ 535,929	\$ 270,277	\$ 418,637	\$ 567,429	\$ 717,429					

Current Year Club Information not available.
Bookstore Income Transfer-In