



SAN JOAQUIN
DELTA
COLLEGE

ADOPTED BUDGET

FY 2020-2021 Detail



Table of Contents

San Joaquin Delta Community College District.....	4
Mission	4
Vision.....	5
Board of Trustees.....	6
Executive Summary	7
State Budget Overview.....	7
District Budget Overview	8
Budget Development Methodology	13
Summary of District Funds	15
Full Time Equivalent Students (FTES) Review	20
Changes in Revenues – Unrestricted General Fund.....	21
Changes in Expenditures – Unrestricted General Fund	22
Projected Fund Balance/Reserve Unrestricted General Fund.....	23
Three-Year Fiscal Planning Budget Summary	24
Three-Year Fiscal Planning Budget Detail (and link to budget detail data)	25
Table of Inter-Fund Transfers.....	26
Adopted Budget – Unrestricted General Fund	27
Fund Summary – Restricted General.....	28
Fund Summary – Parking	29
Fund Summary – Other Debt Service: Passport Loan	30
Fund Summary – Child Development Center	31
Fund Summary – Farm	32
Fund Summary – RDA	33
Fund Summary – Capital Projects.....	34
Fund Summary – Measure L Bond	35
Fund Summary – Bookstore.....	36
Fund Summary – Food Service	37
Fund Summary – Self-Insurance	38
Fund Summary – ASB, Student Fees, ID Cards.....	39
Fund Summary – OPEB.....	40
Fund Summary – Other Trust.....	41
All Funds Summary.....	42



General Fund Detail.....	43
Glossary of Terms.....	74



SAN JOAQUIN DELTA COMMUNITY COLLEGE DISTRICT

With over 100 career and degree certificate programs, Delta is the top destination for students in California's Central Valley wishing to learn a new trade, upgrade their skills, or earn transfer units to four-year colleges and universities.

Located in the San Joaquin Valley, San Joaquin Delta College serves the culturally diverse community of California's Central Valley and beyond. Our commitment to innovative, high-quality education provides students with the knowledge, experience, and training necessary for 21st-century careers.

Each year at Delta we are proud to meet – and exceed – the needs of over 25,000 students in over 70 different fields of study. We propel students into prestigious four-year institutions, often within the University of California and California State University systems. We provide certificates, degrees, transfer credits, and technical training for career advancement or career changes.

Our beautiful updated campuses in Stockton and Mountain House provide students with state-of-the-art lab and science facilities, excellent libraries and research centers, as well as superior student resources for guidance and support.

Accredited by the Western Association of Schools and Colleges, California's official body of school accreditation, Delta proudly upholds the highest level of academic standards at the community college level. Taken together, our track record of educational excellence, spirited community engagement, and career-minded curricula are all in service of one goal: preparing our students for future success.

MISSION

San Joaquin Delta Community College District is committed to student and community success.

We serve the needs of our diverse students and community through our excellent post-secondary degree, certificate, career and technical, and transfer programs, and our outstanding support services. We enhance the quality of our programs and services through our dedication to a continuous improvement process, a guided pathways framework, and a commitment to equity for all. We ensure that all of our programs and services promote intellectual autonomy and critical thinking in safe, inclusive, supportive, and affirming learning environments.

We strengthen the economic development of our community by collaborating with educational institutions, business and industry, government, and economic development agencies to provide a skilled, effective, and diverse workforce for our community.



VISION

Student Achievement

Guided by a commitment to achieving equitable outcomes, San Joaquin Delta Community College District develops and maintains an institutional structure that supports the timely completion of students' academic and professional goals leading to the attainment of certificates, degrees, employment, or transfer to four-year institutions.

Equity & Diversity

San Joaquin Delta Community College District promotes a climate of respect and authentic engagement. We are culturally responsive to the needs of our diverse student body. We strive to increase and sustain equitable outcomes for all students. We recruit and retain quality employees who are reflective of our students and the community we serve, in addition to providing all personnel with equity and diversity training.

Community Engagement

San Joaquin Delta Community College District fosters a high level of community engagement by implementing comprehensive outreach efforts, cultivating existing relationships, and developing new partnerships with local and regional residents, industry, government, education, and nonprofit organizations.

Fiscal Responsibility

San Joaquin Delta Community College District maintains a transparent and sustainable budget process that prioritizes ensuring equitable opportunities and outcomes as well as while being responsive to the evolving needs of all our students. We maintain strong budget reserves to ensure that District goals are achieved through flexibility and accountability.

Planning

San Joaquin Delta Community College District engages in a strategic planning process that considers local and regional collaboration, and distance education. We revisit our planning process at regular intervals. Our objectives are measurable, aim to increase student enrollment, improve retention, completion, and transfer. Our planning efforts are inclusive of all employees, regardless of role.



BOARD OF TRUSTEES

<u>Member</u>	<u>Role</u>	<u>Term Dates</u>
Ms. Janet Rivera	President of the Board	2018-2022
Dr. Charles Jennings	Vice President of the Board	2018-2022
Ms. C. Jennet Stebbins	Clerk of the Board	2016-2020
Ms. Van Ha To-Cowell	Member	2020-2020
Dr. Catherine Mathis	Member	2018-2022
Dr. Teresa Brown	Member	2016-2020
Mr. Steve Castellanos	Member	2016-2020
Mr. Jewelian Johnson	Student Representative	2020-2021

ADMINISTRATION

Dr. Omid Pourzanjani
Superintendent/President

Dr. Lisa Aguilera Lawrenson
Interim Assistant Superintendent/Vice President of Instruction of Planning

Dr. Lisa Cooper Wilkins
Assistant Superintendent/Vice President of Student Services

Ms. DeAnna Solina
Vice President of Human Resources

Dr. Amanda Preston-Nelson
Vice President of Administrative Services



EXECUTIVE SUMMARY

The San Joaquin Delta Community College District (SJDCCD) annual budget is an important element for communicating to constituents the plans, goals, priorities, and objectives using financial metrics. This executive summary provides an overview of the recommended SJDCCD Adopted Budget for the 2020-21 fiscal year and captures major changes made since the adoption of the Tentative Budget approved June 16, 2020.

State of the Economy

The public health emergency created by the coronavirus (COVID-19) pandemic has impacted the economy in ways that are not yet fully measurable. What is known is that the economic decline and related hardships have impacted our families, the businesses we frequent, and the state funding available for the District. The pandemic, and ensuing recession, has created a seismic shift in the state's economic conditions.

State Budget Overview

Introduction

The 2020 budget act signed by Governor Newsom on June 30, 2020, reflects state expenditures of \$202 billion, including \$134 billion in General Fund expenditures. The budget act is markedly different from the budget initially proposed by the Governor in January 2020.

The State of California's budget outlook has deteriorated precipitously; shifting from a projected \$5.6 billion surplus, \$21 billion in reserves, to a projected \$54.3 billion deficit.

State Budget Components

The Budget Act includes components from both the Governor's May Revision and a new plan pushed forward by the Legislature in mid-June. The Budget Act prevents immediate cuts to apportionments and categorical funding across the California Community Colleges through the use of deferrals (in the amount of \$1.5 billion). These deferrals, or delayed payments, mean that while the budgeted revenue and expenditures will remain fairly steady, the cash that is normally distributed from the state is being swapped out with an IOU. Some of the deferrals (\$791 million) could be rescinded if Congress approves a fourth stimulus package by October 15, 2020.

The state budget continues the implementation of the Student-Centered Funding Formula. The 2020-21 SCFF does not provide enrollment growth funding or a cost of living adjustment. The budget extends the formula's hold harmless provision for two more years, until 2023-24.



The budget also incorporated a redirection of funds previously designated for a long-term buydown of pension liabilities, and instead, uses the funds to reduce local District contributions this year and next by approximately 2% each year.

Lastly, two new requirements were incorporated into the trailer bill language: the first is a requirement that must be met to receive student equity and achievement or (SEA) program funds, the District must start/or support an on-campus food pantry. The District is already supporting our students with a pantry on campus and has continued to support them through weekly drive-through distributions.

The second new requirement is in regards to our classified employees. The legislature included language that requires the District to maintain all classified employees in the 2020-21 year and prohibits layoffs for reasons other than good cause between 7/1/20-6/30/2021.

District Budget Overview

Introduction

Despite the economic downturn and state budget restraints caused by the pandemic, the District is in a financially strong economic position going into the 2020-21 academic year. The District's past fiscal prudence has left it with an enviable reserve level that is projected to be \$26.1 million at the end of the fiscal year, which is \$15.7 million above its goal of a 10% reserve. The District will need these reserves to weather the large budget cuts we are projecting in subsequent fiscal years.

Notwithstanding the daunting economic news facing the state and the significant budget shortfalls, the Governor and legislature agreed to preserve funding for most California Community College (CCC) programs at 2019-20 levels for both unrestricted and restricted (categorical) funds. As mentioned in the State Budget Summary above, the enacted budget avoids budget cuts, and instead, relies primarily on the deferral of state payments to the community colleges from one fiscal year into the next. It is important to note that the deferrals will impact both general fund apportionments and student equity and achievement (SEA) revenues. The deferral of SEA revenues means that the District may need to cover some program expenses normally covered by SEA funds on a temporary basis until the apportionment is received from the state. While deferrals can present some short-term cash flow challenges for districts, SJDCCD is currently in a strong cash position and will not need to engage in short-term borrowing to cover the deferrals at this time. If the District's cash position changes during the year, staff will return to the board to request short-term borrowing authority.

The 2020-21 recommended Adopted Budget for the unrestricted general fund is balanced. It assumes revenues of \$107.8 million compared to total expenses of \$103.4 million. To arrive at the recommended adopted budget, the staff uses sensible revenue



and expenditure assumptions. These assumptions are explained in detail in both narrative and excel workbook form below and the accompanying appendices.

The 2020-21 Adopted Budget for the District is built on several key assumptions:

1. General fund appropriation is relatively flat from prior years
2. Prevents immediate budget cuts through the use of deferrals
3. Builds upon the healthy reserve balance (projected at \$26.1 million for 2020-21)
4. Includes contractual salary increases; step, longevity (~\$2m)
5. Reduces travel, operating expenses, and capital outlay
6. Pre-funds STRs & PERS of \$1.6 million
7. Continues to pre-fund the retiree health care trust fund account or Other Post-Employment Benefits (OPEB) by \$1.3 million
8. Economic conditions are volatile due to the pandemic - large budget reductions projected in subsequent years

Table 1: 2020-21 Adopted Budget and Subsequent Budget Years Projections

Unrestricted General Fund Budget					
	Actual 2019-20	Adopted 2019-20	Budget Act 2020-21	2021-22	2022-23
Total Revenue	\$ 109,262,690	\$ 104,851,030	\$ 107,833,906	\$ 87,390,229	\$ 101,343,855
Total Expenditures	102,933,097	102,470,920	103,438,666	105,107,648	106,987,166
Operation Budget - Surplus/(Deficit)	\$ 6,329,593	\$ 2,380,110	\$ 4,395,240	\$ (17,717,419)	\$ (5,643,311)
Beginning Fund Balance/Reserve	15,405,961	15,405,961	21,735,554	26,130,794	8,413,375
Reserve Goal (10%)	10,293,310	10,247,092	10,343,867	10,510,765	10,698,717
Projected Ending Fund Balance/Reserve	21,735,554	17,786,071	26,130,794	8,413,375	2,770,064
Salary & Benefits as % of Expenses	84.86%	84.94%	88.02%	89.95%	90.92%

Revenues for 2020-21

The 2020-21 revenues total \$107.83 million. Revenues consists of \$99.3 million from the state Student Centered Funding Formula (SCFF; after .85% deficit factor is applied) and \$8.5 million from “other revenues.” These projected revenues are relatively flat as compared to the actual revenues received in 2019-20.

In contrast, “other revenues” are anticipated to be down in 2020-21 by \$1.5 million. There are four revenue line-items in “other revenues” that warrant caution and ongoing scrutiny and include: lottery funds, non-resident tuition, facilities use revenues, and sales. This is especially true of non-resident tuition assumptions. Given the pandemic and the dire economic conditions associated with it, we are concerned about whether these “other revenues” will materialize to the levels indicated in the budget. We will revise these budget numbers in February 2021, when we report revenue and expenditures updates.



Table 2: 2020-21 Unrestricted General Fund Revenues by Source

Unrestricted General Fund Budget					
	Actual 2019-20	Adopted 2019-20	Budget Act 2020-21	2021-22	2022-23
REVENUES					
			.85% deficit factor	21.76% permanent cut to prior deferrals	8% budget cut
Base Allocation	\$ 68,233,560	\$ 65,109,680	\$ 68,128,631	\$ 68,128,631	\$ 62,678,341
Supplemental	21,047,496	20,107,401	21,047,496	21,047,496	19,363,696
Student Success	10,717,743	10,532,448	10,980,237	10,980,237	10,101,818
Total TCR	99,998,799	95,749,530	100,156,364	100,156,364	92,143,855
GF Revenue Deficit Factor *	(950,144)	-	(855,249)	(16,788,964)	-
SEA Fund Deferral (Absorbed by GF)*	-	-	-	(4,977,171)	-
Other Revenue	10,214,035	9,101,500	8,532,791	9,000,000	9,200,000
Total Revenue	109,262,690	104,851,030	107,833,906	87,390,229	101,343,855

Budget assumptions and comments

* Revenue deficit factor realized for 2019-20 fiscal year was .9502%; anticipated revenue deficit factor (per Chancellor's Office September communication) for 2020-21 FY is .85%. Management assumes that the deferral of \$16.79M GF Apportionment dollars and \$4.98M of SEA Funds from 2020-21 will not be repaid and/or deferred again and have added a revenue deficit factor of the same percentage for planning purposes.

Budget Act for 2020/21 had zero cuts to apportionments; instead, a deferral of February- June 2021 apportionment dollars in the amount of 21.76% was used to balance the State Budget

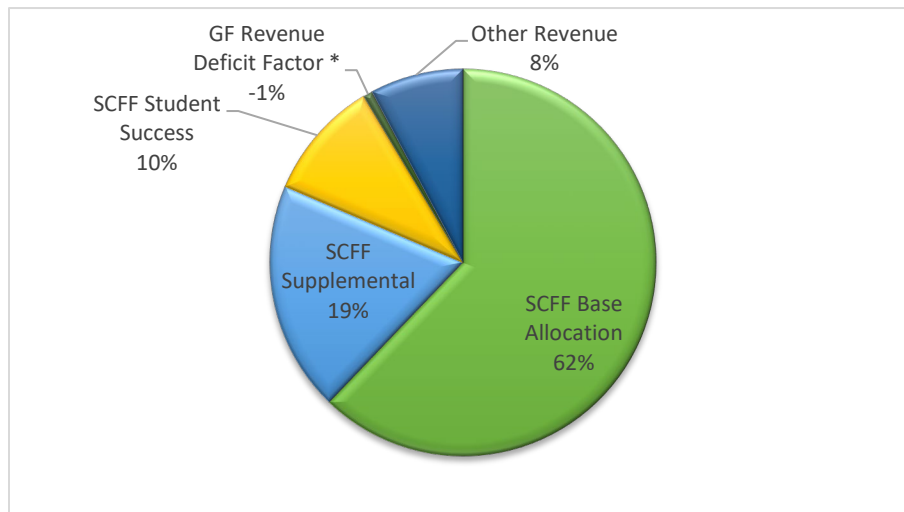
Revenues and Enrollments

A significant portion of the District's state funding is derived from Full-Time Equivalent Students (FTES) enrollments. We are anticipating enrollments to be flat or slightly down compared to 2019-20 for a few reasons: first, the pandemic has sown caution and uncertainty among students about attending higher education institutions and has lowered enrollments in higher education; second, the college shifted significant numbers of summer of 2020 FTES into the 2019-20 fiscal year. This FTES shift was done to take advantage of restoration and growth funding that was available to the District under the state funding formula in 2019-20.

The District is expected to earn another \$1.8 million in state revenue for 2019-20 due to a combination of shifting FTES from Summer 2020 to 2019-20 and an increase of FTES enrollments for special admit students (dual enrollment students). This revenue is not currently reported in the budget and is expected to be realized in February 2021 as a one-time, prior-year payment to the District once the Chancellor's Office finalizes funding for 2019-20. If this funding is realized in 2019-20, then this will increase the District's funding in the 2020-21 fiscal year by the same amount resulting in a total budget increase of \$3.6 million above what's currently being reported.

Finally, it is important to note that the District is entitled under the current hold harmless provisions in the state funding formula to receive the greater of the prior or current year funding. This means if FTES enrollments in 2020-21 and the other factors (supplemental and success components) in the state funding formula result in a lower amount of state funding in 2020-21 compared to total state funding in 2019-20, then the District will receive the higher funding amount from the 2019-20 fiscal year.

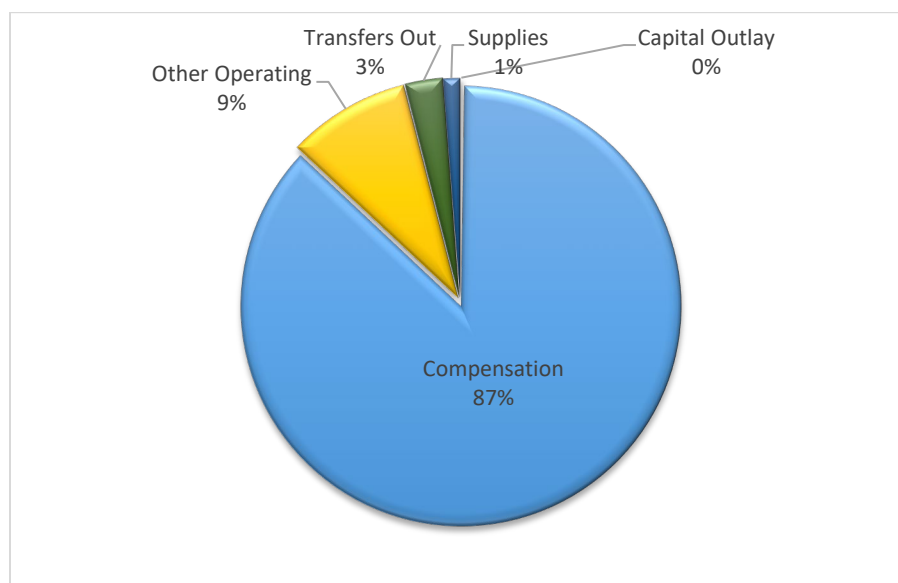
Chart 1: 2020-21 Revenues: Unrestricted General Fund Revenues by Source



Expenses for 2020-21

The 2020/21 expenses total \$103.4 million. The District's salary expenses reflect all negotiated contractual obligations. The major year-over-year changes from prior year actual expenses to budget year projected expenses include the following: Certificated salaries increase by \$635 thousand; Classified salaries increase by \$2.2 million; State Teacher Retirement System (STRS) costs increase by \$395 thousand and Public Employees Retirement System (PERS) costs increase by \$1.4 million; benefit costs decrease by \$985 thousand; transfers out to CalSTRs and CalPERS increase by \$1.6 million offset by a decrease in transfers out for OPEB and ERP of \$3.8 million.

Chart 2: 2020-21 Unrestricted General Fund Expenses





Reserves

Reserves are dollars set aside for future District use. Similar to a savings account, the reserves are intended to protect the District against one-time events such as revenue shortfalls (at both the District and state levels) or unexpected expenditures. Furthermore, reserves provide a source of cash flow, which can help the District meet obligations during the period before property taxes are received.

The State of California has realized the wisdom of maintaining a “rainy day” fund. The state raised its reserve level from 5% to 10% in November 2014 by a voter-approved rainy-day fund to achieve greater budget stability and protect against unexpected events and revenue changes. Under the current Board of Trustee’s guidance, the District will maintain an unrestricted general fund reserve balance of no less than 5%. Although the amount may appear to be substantial, a 5% reserve against a budgeted expense of \$100M will not be sufficient to cover payroll expenses (~\$6.5M) for one month. There would not be sufficient funds to pay non-payroll obligations. Moreover, consistent with the District’s Strategic Goals, the reserve should be 10% and our Reserve/Fund Balance table now clearly delineate the 10% reserve (as of 2019-2020 budget) and the Fund Balance.

Conclusion 2020-21

The Adopted Budget is balanced. The District maintains a strong, healthy reserve. The community colleges avoided significant budget cuts this year because of state deferral payments. However, unless federal aid arrives and shore-up state and local government budget shortfalls, subsequent fiscal years are likely to include significant budget cuts for community colleges. We model those budget cuts in the multi-year budgets in Table 1. We recommend that the District retain its large reserve to help it pay for what we are assuming will be large state budget cuts in subsequent years.



BUDGET DEVELOPMENT METHODOLOGY

SJDCC is responsible for the development and preparation of an annual budget of all District Funds, consistent with existing laws and regulations. The budget shall represent the estimated resources and planned expenditures for the new fiscal period.

The budget shall include a uniform fund structure, revenue, and expenditure classifications, and other accounting procedures prescribed by the Budget and Accounting Manual issued by the State Chancellor's Office of the California Community Colleges and the California Code of Regulations, *Section 58300*.

The District shall maintain a 10% (minimum) reserve for the General Fund in accordance with fiscal policies and guidelines recommended by the State Controller's Office. The percentage calculation shall be based upon total estimated operating expenditures of the General Fund for the given budget year(s).

Budget Principles

When developing the District budget, care is given to ensure that the budget is:

1. Equitable
2. Transparent
3. Balanced
4. Conservative
5. Complete/Comprehensive (including long-term obligations)
6. Follow participatory governance processes

Budget Guidelines and Priorities

1. Responsible stewardship of available resources will serve as the foundation for sound fiscal management
2. The budget will be developed within the parameters of District policy and procedures, meet state requirements, and adhere to the accreditation principles of integrated planning.
3. The budget will strive to reach and maintain a balanced budget (ongoing revenues = ongoing expense), to avoid a structural deficit, maintain a prudent reserve, and identify the total cost of ownership for new and continued commitments.
4. Consideration is made to ensure that the District has sufficient cash flow and reserves to maintain stability, including employing strategies for risk management.
5. Resources will first be allocated to support, with an equitable lens, the required level of instructional and student support services necessary to achieve enrollment targets.



6. Resources will be allocated or reallocated, with an equitable lens, to support the District's strategic goals, program review core services, deferred maintenance needs, and contractual obligations.
7. One-time funds, including operational savings, will be allocated on an equitable basis for items related to:
 - a. Equity initiatives (hiring practices, content/curriculum updates, participatory governance practices, and other identifiable needs)
 - b. Equipment needs
 - c. Facilities needs (non-recurring maintenance)
 - d. Technological needs
 - e. Paying down long-term commitments
8. As a means to implement the principles above, the District will continue to utilize a three-year (3) fiscal planning model to identify current and future financial implications to help sustain sound financial operations.

2020-21 Budget Development Assumptions

1. The Coronavirus (COVID-19) pandemic has created an environment of economic recessions. The State's budget prevents immediate budget cuts through the use of deferrals, or IOU's, for apportionment payments from February through June 2021.
2. The 2020-21 revenue build is based on the 2017-18 "hold harmless" or Total Computational Revenue (TCR) model, with the 2018-19 COLA of 2.71%, 2019-20 COLA of 3.26%, and a 2020-21 COLA of 0.00% compounded.
3. The Student-Centered Funding Formula (SCFF) for 2020-21 is broken down into 70% base allocation, 20% equity, and 10% success. FTES values from 2019-20 were carried forward to 2020-21 to calculate out the supplemental and success data points.
4. Vacancy savings of \$1.5 million (timing difference between when a position is filled/vacant).
5. All categorical and auxiliary programs are expected to be self-supporting, aside from the required General Fund match. If the program is not self-supporting due to the COVID-19 pandemic, CARES grant funds will be used (when appropriate and allowable) to fill in revenue deficits.
6. The District will maintain a prudent reserve of at least 10%, consistent with the District's [Strategic Goals](#).
7. Provisions for:
 - a. ERP
 - b. Step/Column/Longevity increases
 - c. Increases for health insurance, PERS, STRS
 - d. Utility cost increases
 - e. Contingency
8. Utilization of non-operation cash ("Idle Cash")



SUMMARY OF DISTRICT FUNDS

The fund descriptions listed below detail the uniform fund structure to be used by all community college districts for daily accounting and preparation of budgets and financial reports in accordance with Education Code Section 84030.

General Fund (10)

The General Fund is the primary operating fund of the District. It is used to account for those transactions that, in general, cover the full scope of operations of the District (instruction, administration, student services, maintenance, and operations, etc.). All financial resources, and transactions except those required to be accounted for in another fund, shall be accounted for in the General Fund.

For purposes of flexibility, the District may establish any number of subfunds or accounts to constitute its General Fund; however, for financial reporting, these must be consolidated into either the Unrestricted Subfund (11) or Restricted Subfund (12).

Division of the General Fund into two subfunds reflects the need to differentiate truly discretionary revenue from restricted revenue while preserving a complete accounting of the financial operation and support of educational programs. Accordingly, restricted revenues (such as those for categorically-funded programs) are accounted separately from other general-purpose money but classified as a component of the total fund that provides instructional and support services.

Unrestricted Subfund (11)

The Unrestricted Subfund is used to account for resources available for the general purposes of District operations and support of its educational program.

This subfund includes board-designated money which represents a commitment of unrestricted resources that are stipulated by the governing board to be used for a specific purpose. Such resources are not truly restricted since such designations can be changed at the board's discretion. Because the governing board retains discretionary authority to re-designate these resources for some other purpose (assuming no legal obligation has been entered into), the board designated money is to be accounted for in the General Fund, Unrestricted Subfund. Resources with uses restricted by law, regulations, donors, or other outside agencies are to be accounted for in the Restricted Subfund.

Restricted Subfund (12) and Parking (13)

The Restricted Subfund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Such **externally** imposed



restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted money. In general, unrestricted money can be used for any legal purpose deemed necessary. Restricted money is generally from an external source that requires the money to be used for specific purposes.

Bond Interest and Redemption Fund (21)

The Bond Interest and Redemption Fund is the designated fund referred to in Education Code Sections 15146, 15234, 15235, 15250, 15251, and 15253 as the interest and sinking fund. This fund is to be used only to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the District. The fund is typically maintained by the County Treasury as the county assessor's office accounts for property tax receipts and the related principal and interest payment to the bondholders. At year-end, the county auditor will provide the accounting for the revenues and related expenditures to the District.

Unless otherwise specified in the bond issue, any money paid into this fund from taxes and other sources and remaining after the payment of all bonds and coupons payable from this fund, or which is more than an amount sufficient to pay all unpaid bonds and coupons payable from this fund, shall be transferred to the District's General Fund - Unrestricted upon order of the county auditor (EC §15234). Such funds are recharacterized as local property tax revenue for general operating support and are to be subtracted from total revenues in determining apportionment allocations.

Any other money remaining in this fund more than that needed to pay off all unpaid bonds and coupons payable from this fund shall be transferred to the District's General Fund - Unrestricted upon the order of the county auditor. (EC §15234). Responsibility for this fund is vested with the county auditor.

Other Debt Service Fund – (29)

This fund is used for the accumulation of resources for, and the payment of, other types of general long-term debt principal and interest. For example, fees collected for use of parking facilities built with student body funds under the authority of EC §76064 would be deposited in the General Fund and transferred to this fund to repay the debt. Additionally, repayment of energy loans would be reflected in this fund. Responsibility for this fund vests with the Board.

Child Development Fund (33)

The Child Development Fund is the fund designated to account for all revenues for, or from the operation of, child care and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the child



care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the college or district must be accounted for in the General Fund.

Redevelopment Fund (39)

This fund is used to account for all other specific revenue sources that are legally restricted to expenditures for specified purposes that are not an integral part of the District's instructional or administrative and support operation (e.g., dormitory replacement).

Capital Projects Fund (41)

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of money for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs (SMSR) projects. In general, this fund shall be established and maintained in the appropriate county treasury, and money shall be used only for capital outlay purposes. However, resources transferred from other funds (e.g., proprietary or fiduciary funds) to the Capital Outlay Projects Fund to support capital projects may be maintained in a financial institution other than the county treasury.

Measure L Bond Fund (42)

The Revenue Bond Construction Fund is the fund designated in EC §81961 for the deposit of proceeds from the sale of all community college revenue bonds authorized under the provisions of EC §81901. Such deposits are used to meet the costs of acquisition or construction and all expenses of authorized projects (i.e., dormitories or other housing facilities, boarding facilities, student union or student activity facilities, vehicle parking facilities, or any other auxiliary or supplementary facilities as authorized).

Bookstore Fund (51)

The Bookstore Fund is the fund designated to receive the proceeds derived from the District's operation of a community college bookstore pursuant to EC §81676 when the governing board intends to recover, in whole or in part, the costs of providing the services (see also Bookstore Fund, 31 under Special Revenue Funds). All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore may be paid from generated revenue.

Food Service Fund (52)

The Food Service Fund is the fund designated to receive all monies from the sale of food or for any other services performed by the cafeteria when the governing board intends to recover, in whole or in part, the costs of providing the services (see also Cafeteria Fund,



32 under Special Revenue Funds). Costs incurred in the operation and maintenance of such are paid from this fund. If vending is an integral part of the District's food service, the activity should be recorded in this fund.

Self-Insurance Fund (61)

The Self-Insurance Fund is the fund designated by EC §81602 to account for income and expenditures of self-insurance programs authorized by EC §72506(d). This fund is maintained in the county treasury and used to provide for payments on deductible types of insurance policies, losses, or payments arising from self-insurance programs, and losses or payments due to noninsured perils. A Self-Insurance Fund is not used to account for a district's participation in a Joint Powers Agreement (JPA). Payments made to the custodian or administrator of the fund shall be recorded to the appropriate District account in the same manner as payments to an insurance company. The District's participation in such a JPA should be footnoted in the financial statements. If a district is an administrator of a JPA, the activity should be recorded in the Agency Fund - JPA Custodian Fund (Self-Insurance).

Associated Students Trust Fund (71)

The Associated Students Trust Fund is used to account for money held in trust by the District for organized student body associations (excluding clubs) established pursuant to EC §76060. In a multi-college district, such a fund may be established for each college's student body. Organized student body associations formed as auxiliary organizations under EC §72670 et seq., fall under the Auxiliary Organizations Requirements for Accounting, Reporting, and Auditing manual. Copies are available from the Chancellor's Office.

Student Representation Fee Trust Fund (72)

The Student Representation Fee Trust Fund is used to account for money collected pursuant to EC §76060.5 that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The election shall not be sufficient to establish the fee unless the number of students who vote in the election equals or exceeds the average of the number of students who voted in the previous three student body association elections. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. The District may charge a fee to recover its actual cost of administering these fees up to, but not more than, seven percent of the fees collected and deposited.



Other Debt Service Fund – OPEB (76)

The Investment Trust Fund is used to account for any cash bequests or gifts not required for the immediate needs of the District and that the District wishes to invest. This fund is for investment purposes only. Any principal or earnings must be returned to the fund from which the principal came before being expended.

Other Trust Funds (79)

Other Trust Funds are used to account for all other monies held in a trustee capacity by the college or district for individuals, organizations, or clubs.

Such funds may be established and maintained in the appropriate county treasury, or as an alternative, the governing board may establish a bank account for each trust. Refer to Special Accounting Applications for requirements concerning separate bank accounts

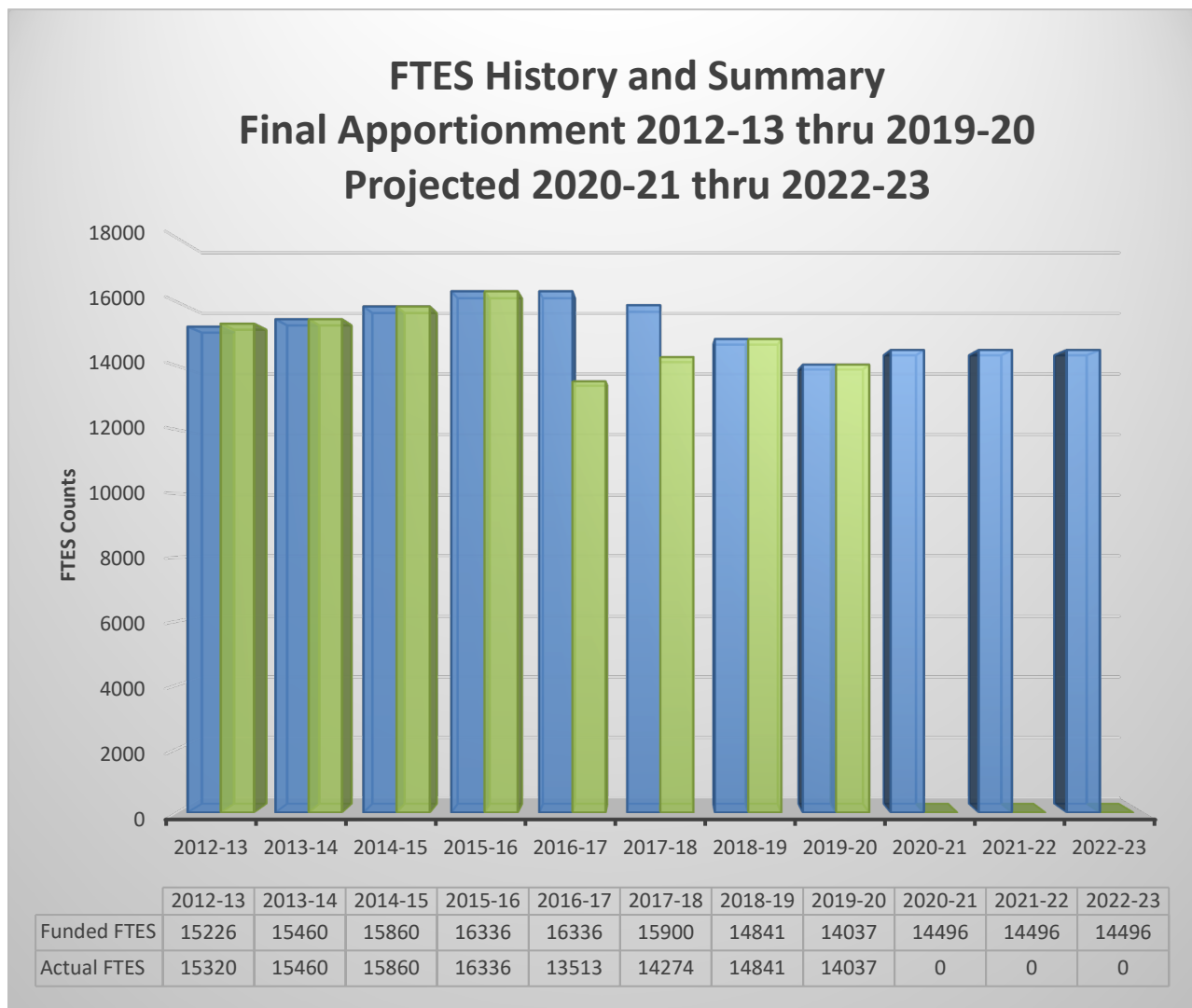
San Joaquin Delta Community College District

Full Time Equivalent Student (FTES) Review

2020-21 Adopted Budget

October 20, 2020

Note: For consistency, the following chart has been amended. Prior years use total FTES as reflected on Chancellor's Office Recalculation report, P2, or Annual CCFS320, whichever has the most accurate information as of print date.



Note: FTES for 20120-21 has declined 12% since the peak of 16,336 in 2015-16.

San Joaquin Delta Community College District
Changes in Revenues - Unrestricted General Fund
2020-21 Adopted Budget
October 20, 2020

Changes in Revenue

2020-21 Tentative Budget Revenues	\$ 101,582,356
Increases to Revenue	
Increase in base funding	6,642,759
Decreases to Revenue	
Decrease to Other Revenue	<u>(391,209)</u>
Net Change from 2020-21 Tentative to Adopted Budget	<u>6,251,550</u>
2020-21 Adopted Budget Revenues	\$ <u><u>107,833,906</u></u>

San Joaquin Delta Community College District
Changes in Expenditures - Unrestricted General Fund
2020-21 Adopted Budget
October 20, 2020

Changes in Expenditures

2020-21 Tentative Budget Expenditures	\$ 102,670,920
Increases to Expenditures	
Position Control Changes	950,958
Election Costs	891,415
Transfer Out - STRS/PERS	<u>1,600,000</u>
Total Increases	<u>3,442,373</u>
Decreases to Expenditures	
STRS and PERS Rates	(741,805)
Travel and Conferences	(400,872)
Operating Expenses	(1,381,950)
Capital Outlay	<u>(150,000)</u>
Total Decreases	<u>(2,674,627)</u>
Net Change from 2019-20 Tentative to Adopted Budget	<u>767,746</u>
2020-21 Adopted Budget Expenditures (Ongoing & Temporary)	<u>\$ 103,438,666</u>

San Joaquin Delta Community College District
Projected Fund Balance/Reserve - Unrestricted General Fund
2020-21 Adopted Budget
October 20, 2020

Reserves/Projected Fund Balance

Beginning Fund Balance/Reserve June 30, 2020	\$ 21,735,554
Adopted Budget Revenues	107,833,906
Adopted Budget Expenditures (net of vacancy savings)	<u>103,438,666</u>
Net Operating Results for 2019-20 Tentative Budget	<u>4,395,240</u>
Projected Ending Fund Balance/Reserve June 30, 2021	\$ <u><u>26,130,794</u></u>

Notes: Expenditures assumes a \$1.5M savings from vacancies and 10% minimum reserve

San Joaquin Delta Community College District
Three-Year Fiscal Planning Budget Summary
 2020-21 Adopted Budget
 October 20, 2020

Unrestricted General Fund Budget					
	Actual 2019-20	Adopted 2019-20	Budget Act 2020-21	Projected 2021-22	Projected 2022-23
Total Revenue	\$ 109,262,690	\$ 104,851,030	\$ 107,833,906	\$ 87,390,229	\$ 101,343,855
Total Expenditures	102,933,097	102,470,920	103,438,666	105,107,648	106,987,166
Operation Budget - Surplus/ (Deficit)	\$ 6,329,593	\$ 2,380,110	\$ 4,395,240	\$ (17,717,419)	\$ (5,643,311)
Beginning Fund Balance/Reserve 6/30/20	15,405,961	15,405,961	21,735,554	26,130,794	8,413,375
Reserve Goal (10%)	10,293,310	10,247,092	10,343,867	10,510,765	10,698,717
Projected Ending Fund Balance/Reserve 6/30/21	\$ 21,735,554	\$ 17,786,071	\$ 26,130,794	\$ 8,413,375	\$ 2,770,064
Amount Above Reserve	\$ 11,442,244	\$ 7,538,979	\$ 15,786,927	\$ (2,097,390)	\$ (7,928,653)
<i>Salary & Benefits as % of Expenses</i>	84.86%	84.94%	88.02%	89.95%	90.92%

San Joaquin Delta Community College District
Three-Year Fiscal Planning Budget Detail
 2020-21 Adopted Budget
 October 20, 2020

Unrestricted General Fund Budget

	Actual 2019-20	Adopted 2019-20	Budget Act 2020-21	2021-22	2022-23
				21.76% permanent cut to prior deferrals	8% budget cut
REVENUES			.85% deficit factor		
Base Allocation	\$ 68,233,560	\$ 65,109,680	\$ 68,128,631	\$ 68,128,631	\$ 62,678,341
Supplemental	21,047,496	20,107,401	21,047,496	21,047,496	19,363,696
Student Success	10,717,743	10,532,448	10,980,237	10,980,237	10,101,818
Total TCR	99,998,799	95,749,530	100,156,364	100,156,364	92,143,855
GF Revenue Deficit Factor *	(950,144)	-	(855,249)	(16,788,964)	-
SEA Fund Deferral (Absorbed by GF)*	-	-	-	(4,977,171)	-
Other Revenue	10,214,035	9,101,500	8,532,791	9,000,000	9,200,000
Total Revenue	109,262,690	104,851,030	107,833,906	87,390,229	101,343,855
EXPENSES					
Certificated Salaries	36,806,718	35,666,298	37,442,281	38,565,549	39,722,516
Classified Salaries	20,421,784	21,170,807	22,628,568	23,533,711	24,239,722
STRs	5,651,607	6,030,328	6,046,928	6,178,201	6,363,547
PERs	3,244,083	4,611,124	4,684,114	5,375,100	5,536,353
Benefits	21,228,227	19,563,364	20,242,595	20,888,388	21,406,613
Supplies	1,285,381	1,239,699	1,239,699	1,239,699	1,000,000
Travel and Conferences	597,217	1,000,872	600,000	600,000	500,000
Election Costs	-	242,415	891,415	-	891,415
Operating Expense	8,230,429	9,056,713	7,986,066	8,500,000	8,000,000
Capital Outlay (3 yr. average)	278,351	400,000	250,000	250,000	200,000
Transfers Out (STRs & PERs)	-	-	1,600,000	-	-
Transfers Out (OPEB, ERP, etc.)	5,189,300	5,189,300	1,327,000	1,477,000	1,627,000
Total Expenditures	102,933,097	104,170,920	104,938,666	106,607,648	109,487,166
Vacancy Savings	-	(1,700,000)	(1,500,000)	(1,500,000)	(2,500,000)
Total Expenditures & Savings	102,933,097	102,470,920	103,438,666	105,107,648	106,987,166
Operation Budget - Surplus/(Deficit)	\$ 6,329,593	\$ 2,380,110	\$ 4,395,240	\$ (17,717,419)	\$ (5,643,311)
Reserve Goal (10%)	\$ 10,293,310	\$ 10,247,092	\$ 10,343,867	\$ 10,510,765	\$ 10,698,717
Projected Reserve	\$ 21,735,554	\$ 17,786,071	\$ 26,130,794	\$ 8,413,375	\$ 2,770,064
Amount Above Reserve	\$ 11,442,244	\$ 7,538,979	\$ 15,786,927	\$ (2,097,390)	\$ (7,928,653)
Salary & Benefits as % of Expenses	84.86%	84.94%	88.02%	89.95%	90.92%

Budget assumptions and comments

* Revenue deficit factor realized for 2019-20 fiscal year was .9502%; anticipated revenue deficit factor (per Chancellor's Office September communication) for 2020-21 FY is .85%. Management assumes that the deferral of \$16.79M GF Apportionment dollars and \$4.98M of SEA Funds from 2020-21 will not be repaid and/or deferred again and have added a revenue deficit factor of the same percentage for planning purposes.

Budget Act for 2020/21 had zero cuts to apportionments; instead, a deferral of February- June 2021 apportionment dollars in the amount of 21.76% was used to balance the State Budget

2020-21 Operations includes a COLA on utilities.

Assumes a 21.76% cut in FY 21-22 from the FY 20-21 funding levels; FYs 22-23 and 23-24 continue to show funding levels lower by 8% from FY 20-21 funding level

Assumes a hiring freeze in 2022-23

San Joaquin Delta Community College District
Table of Inter-Fund Transfers
 2020-21 Adopted Budget
 October 20, 2020

Interfund Transfers from General Fund

1 Transfer to STRS & PERS			
Increase Fund 7600	\$	1,600,000	
Decrease to Fund 11 General Unrestricted Fund			\$ 1,600,000
2 Transfer to Capital Projects Fund for athletic facilities maintenance support costs			
Increase to Fund 41 Capital Projects Fund	\$	15,000	
Decrease to Fund 11 General Unrestricted Fund			\$ (15,000)
3 Transfer to Capital Projects Fund for athletic ticket revenue			
Increase to Fund 41 Capital Projects Fund	\$	12,000	
Decrease to Fund 11 General Unrestricted Fund			\$ (12,000)
4 Transfer to Other Debt OPEB			
Increase to Fund 76 Capital Projects Fund	\$	1,300,000	
Decrease to Fund 11 General Unrestricted Fund			\$ (1,300,000)
Transfers Out from Unrestricted General Fund Totaling			\$ <u>2,927,000</u>

San Joaquin Delta Community College District

Adopted Budget - Unrestricted General Fund

2020-21 Adopted Budget

October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Federal	\$ 93,133	\$ 87,700	\$ 87,700
State	62,008,868	55,649,694	59,201,277
Local	47,132,769	49,093,636	48,524,929
Transfers In-Other Sources	27,920	20,000	20,000
Total Revenue	109,262,690	104,851,030	107,833,906
Certificated Salaries	36,806,718	35,666,298	37,442,281
Classified Salaries	20,421,784	21,170,807	22,628,568
Benefits	30,123,917	30,204,816	30,973,637
Supplies	1,285,381	1,239,699	1,239,699
Other Operating Expense	8,827,646	10,300,000	9,477,481
Capital Outlay	278,351	400,000	250,000
Transfers Out-Other Uses	5,189,300	5,189,300	2,927,000
Total Expenditures (Ongoing & Temporary)	102,933,097	104,170,920	104,938,666
Vacancy Savings	-	(1,700,000)	(1,500,000)
Total Expenditures	102,933,097	102,470,920	103,438,666
Net Operating Results	6,329,593	(1,580,757)	4,395,240
Beginning Fund Balance, 7/1/XX	15,405,961	15,405,961	21,735,554
Ending Fund Balance 6/30/XX	\$ 21,735,554	\$ 13,825,204	\$ 26,130,794
<i>Salary and Benefits as % of total expenses</i>	<i>84.86%</i>	<i>84.94%</i>	<i>88.02%</i>

San Joaquin Delta Community College District
Fund Summary - Restricted General Fund
 2020-21 Adopted Budget
 October 20, 2020

	<u>Actual</u> <u>2019-20</u>	<u>Adopted</u> <u>2019-20</u>	<u>Adopted</u> <u>2020-21</u>
Federal	\$ 1,518,197	\$ 2,145,595	\$ 2,227,555
State	17,711,756	33,318,067	28,087,837
Local	1,185,964	3,216,451	1,735,848
Transfers In-Other Sources	<u>46,477</u>	<u>43,000</u>	<u>40,000</u>
Total Revenue	20,462,394	38,723,113	32,091,240
Certificated Salaries	2,437,661	3,052,525	2,359,443
Classified Salaries	5,608,260	6,712,117	7,178,595
Benefits	3,231,044	3,967,090	4,112,162
Supplies	955,821	1,327,439	1,367,154
Other Operating Expense	3,774,620	15,298,449	11,821,530
Capital Outlay	3,363,400	7,274,973	4,173,212
Transfers Out-Other Uses	<u>1,091,588</u>	<u>1,090,520</u>	<u>1,079,144</u>
Total Expenditures	20,462,394	38,723,113	32,091,240
Net Operating Results	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Beginning Fund Balance 7/1/XX	58,060	58,060	58,060
Ending Fund Balance 6/30/XX	\$ <u>58,060</u>	\$ <u>58,060</u>	\$ <u>58,060</u>

Note: To the extent Categorical funds increase, so do the support demands on the General Funded personnel such as IT, Fiscal and HR support

San Joaquin Delta Community College District

Fund Summary - Parking

2020-21 Adopted Budget

October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Local	\$ 588,510	\$ 710,000	\$ 710,000
Total Revenue	588,510	710,000	710,000
Classified Salaries	519,745	449,753	413,978
Benefits	131,704	135,780	206,906
Supplies	18,495	23,262	29,483
Other Operating Expense	45,107	40,998	55,245
Capital Outlay	59,553	40,000	25,606
Total Expenditures	774,604	689,793	731,218
Net Operating Results	(186,094)	20,207	(21,218)
Beginning Fund Balance 7/1/XX	394,068	394,068	207,974
Ending Fund Balance 6/30/XX	\$ 207,974	\$ 414,275	\$ 186,756

San Joaquin Delta Community College District
Fund Summary - Other Debt Service Fund: Passport Loan
 2020-21 Adopted Budget
 October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Loan Servicing	\$ -	\$ -	\$ -
Total Revenue	-	-	-
Transfers Out-Other Uses	-	-	-
Total Expenditures	-	-	-
Net Operating Results	-	-	-
Beginning Fund Balance 7/1/XX	2,292,488	2,292,488	2,292,488
Ending Fund Balance 6/30/XX	\$ 2,292,488	\$ 2,292,488	\$ 2,292,488

San Joaquin Delta Community College District
Fund Summary - Child Development Center
 2020-21 Adopted Budget
 October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Federal Food Program	48,051	85,084	85,084
State Meal Reimbursement	2,443	5,000	5,000
General Childcare	335,898	360,000	360,000
State Preschool	601,719	590,000	590,000
Interest	1,474	1,000	1,000
Parent Fees	21,183	32,860	32,860
Contributions Received	-	125,000	125,000
Transfer From General Fund	75,000	75,000	-
Total Revenue	1,085,768	1,273,944	1,198,944
Salaries	704,146	831,245	930,711
Benefits	326,473	411,942	458,720
Supplies	-	1,558	1,558
Food Supplies	34,225	56,000	56,000
Operating Expenses	1,779	12,440	12,440
New Equipment	-	1,500	1,500
Total Expenditures	1,066,623	1,314,685	1,460,929
Net Operating Results	19,145	(40,741)	(261,985)
Beginning Fund Balance 7/1/XX	402,857	402,857	422,002
Ending Fund Balance 6/30/XX	\$ 422,002	\$ 362,116	\$ 160,017

San Joaquin Delta Community College District

Fund Summary - Farm

2020-21 Adopted Budget

October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Crop Sales	\$ 207,997	\$ 225,000	\$ 225,000
Total Revenue	207,997	225,000	225,000
Classified Salaries	49,603	48,620	53,635
Benefits	33,096	36,652	40,217
Supplies	13,710	11,250	51,050
Crop Costs	115,235	100,224	140,224
Other Operating Expense	26,400	26,800	27,900
Capital Outlay	45,462	140,000	326,500
Total Expenditures	283,506	363,546	639,526
Net Operating Results	(75,509)	(138,546)	(414,526)
Beginning Fund Balance 7/1/XX	901,035	901,035	825,526
Ending Fund Balance 6/30/XX	\$ 825,526	\$ 762,489	\$ 411,000

San Joaquin Delta Community College District
Fund Summary - Redevelopment District Agency (RDA)
 2020-21 Adopted Budget
 October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Local	\$ 701,752	\$ 353,760	\$ 592,230
Transfer In-Other Sources	-	-	-
Total Revenue	701,752	353,760	592,230
Supplies	94,975	-	356,913
Other Operating	473,233	1,174,717	969,421
Capital Outlay	484,391	196,139	964,960
Total Expenditures	1,052,599	1,370,856	2,291,294
Net Operating Results	<u>(350,847)</u>	<u>(1,017,096)</u>	<u>(1,699,064)</u>
Beginning Fund Balance 7/1/XX	5,600,945	5,600,945	5,250,098
Ending Fund Balance 6/30/XX	\$ <u>5,250,098</u>	\$ <u>4,583,849</u>	\$ <u>3,551,034</u>

San Joaquin Delta Community College District
Fund Summary - Capital Projects
 2020-21 Adopted Budget
 October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
	<u> </u>	<u> </u>	<u> </u>
Scheduled Maintenance	\$ 399,459	\$ 2,086,870	\$ 1,994,091
State Mandated	-	719,848	-
Prop 39	130,404	212,235	-
Interest	(38,547)	50,000	50,000
Transfer In-Other Sources	<u>5,130,300</u>	<u>5,114,300</u>	<u>1,327,000</u>
Total Revenue	5,621,616	8,183,253	3,371,091
Supplies	81,428	12,000	17,509
Other Operating	5,853,907	7,454,851	2,958,026
Capital Outlay	914,290	2,182,539	2,177,847
Transfers Out-Other Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	6,849,625	9,649,390	5,153,382
Net Operating Results	(1,228,009)	(1,466,137)	(1,782,291)
Beginning Fund Balance 7/1/XX	5,767,192	5,767,192	4,539,183
Ending Fund Balance 6/30/XX	\$ <u>4,539,183</u>	\$ <u>4,301,055</u>	\$ <u>2,756,892</u>

San Joaquin Delta Community College District
Fund Summary - Measure L Bond
 2020-21 Adopted Budget
 October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Interest	\$ 511,718	\$ 400,000	\$ 400,000
Total Revenue	511,718	400,000	400,000
Supplies	2,873	5,473	5,473
Other Operating	821,520	1,935,506	1,506,405
Capital Outlay	11,621,206	26,353,123	14,848,343
Total Expenditures	12,445,599	28,294,102	16,360,221
Net Operating Results	(11,933,881)	(27,894,102)	(15,960,221)
Beginning Fund Balance 7/1/XX	27,894,102	27,894,102	15,960,221
Ending Fund Balance 6/30/XX	\$ 15,960,221	\$ -	\$ -

San Joaquin Delta Community College District

Fund Summary - Bookstore

2020-21 Adopted Budget

October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Book Sales	\$ 2,874,780	\$ 4,585,000	\$ 2,735,000
Merchandise Sales	890,788	825,000	100,000
Other Revenue	97,355	5,000	5,000
Total Revenue	3,862,923	5,415,000	2,840,000
Cost of Goods Sold	2,301,166	3,717,000	1,881,453
Salaries	649,381	706,875	512,257
Employee Benefits	251,230	330,816	269,296
Supplies	14,802	17,000	9,000
Freight Out	67,463	72,700	72,700
Banking, Travel, Dues	11,523	43,000	34,294
Credit Card Fees	49,531	65,000	29,000
Equipment / Site Improvement	1,803	70,000	-
Other Expense	67,463	128,603	32,000
Depreciation	6,153	-	-
Total Operating Expenditures	3,420,515	5,150,994	2,840,000
Food Service	(16,405)	52,096	-
Administrative Fees	191,410	379,000	-
Promotion	52,960	150,000	-
Intramurals	900	900	-
Competitions	35,600	35,600	-
Total Bookstore Transfers Out	264,465	617,596	-
Total Expenditures and Transfers	3,684,980	5,768,590	2,840,000
Net Operating Results	177,943	(353,590)	-
Beginning Fund Balance 7/1/XX	1,106,259	1,106,259	1,284,202
Ending Fund Balance 6/30/XX	\$ 1,284,202	\$ 752,669	\$ 1,284,202

San Joaquin Delta Community College District
Fund Summary - Food Service
 2020-21 Adopted Budget
 October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Food Sales	\$ 301,774	\$ 621,322	\$ -
Catering Sales	-	-	-
Other Revenue	11,130	-	164,751
Transfer In From Bookstore	6,702	5,096	-
Total Revenue	319,606	626,418	164,751
Cost of Sales	184,088	327,120	-
Salaries	63,683	137,487	108,379
Employee Benefits	21,707	40,901	43,947
Supplies	2,045	71,000	-
Sales Tax	3,936	4,400	-
Repairs	4,464	1,200	1,200
Uniforms	-	1,000	-
Indirect Costs	12,377	53,235	-
Other Expense	18,124	28,850	-
New Equipment non capitalized	7,201	7,000	10,000
Depreciation	1,981	1,225	1,225
Total Expenditures	319,606	673,418	164,751
Net Operating Results	-	(47,000)	-
Beginning Fund Balance 7/1/XX	-	-	-
Ending Fund Balance 6/30/XX	\$ -	\$ (47,000)	\$ -

San Joaquin Delta Community College District
Fund Summary - Self Insurance
 2020-21 Adopted Budget
 October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Interest	\$ (766)	\$ 60,000	\$ 60,000
Contributions from Other Funds	2,508,105	2,060,000	2,060,000
Other Revenue	984,131	-	-
Total Revenue	3,491,470	2,120,000	2,120,000
Supplies	1,753	5,000	5,000
Claims and IBNR	321,773	550,000	300,000
Claims Admin	43,266	93,000	189,000
Insurance Premiums	1,504,986	1,888,000	1,792,000
Other Operating Expense	2,160,781	102,000	52,000
Equipment	462	15,000	15,000
Total Expenditures	4,033,021	2,653,000	2,353,000
Net Operating Results	(541,551)	(533,000)	(233,000)
Beginning Fund Balance 7/1/XX	1,696,977	1,696,977	1,155,426
Ending Fund Balance 6/30/XX	\$ 1,155,426	\$ 1,163,977	\$ 922,426

San Joaquin Delta Community College District
Fund Summary - ASB, Student Fees, ID Cards
 2020-21 Adopted Budget
 October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Contributions Food Pantry	\$ -	\$ 500	\$ 500
Events Income/Flea Market (partial)	1,114	1,000	1,000
Sales	51	-	-
Student Rep Fees	14,725	23,070	10,000
Student Activity Fee	106,930	93,890	87,900
Other Local Revenue	-	-	-
Total Revenue	122,820	118,460	99,400
Supplies	17,759	17,500	21,000
Other Expense	40,452	67,045	58,400
Capital Outlay	4,183	1,500	5,500
Other Outgo	14,000	4,000	14,500
Total Expenditures	76,394	90,045	99,400
Net Operating Results	46,426	28,415	-
Beginning Fund Balance 7/1/XX	453,283	453,283	499,709
Ending Fund Balance 6/30/XX	\$ 499,709	\$ 481,698	\$ 499,709

San Joaquin Delta Community College District
Fund Summary - Other Debt Service Fund (OPEB)
 2020-21 Adopted Budget
 October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Transfer In-Other Sources	\$ 1,150,000	\$ 1,150,000	\$ 1,300,000
Unrealized Gains/Losses	<u>712,894</u>	<u>-</u>	<u>-</u>
Total Revenue	1,862,894	1,150,000	1,300,000
Other Operating Expense	<u>11,482</u>	<u>-</u>	<u>-</u>
Total Expenditures	11,482	-	-
Net Operating Results	<u>1,851,412</u>	<u>1,150,000</u>	<u>1,300,000</u>
Beginning Fund Balance 7/1/XX	12,317,767	12,317,767	14,169,179
Ending Fund Balance 6/30/XX	\$ <u>14,169,179</u>	\$ <u>13,467,767</u>	\$ <u>15,469,179</u>

San Joaquin Delta Community College District
Fund Summary - Other Trust
 2020-21 Adopted Budget
 October 20, 2020

	Actual 2019-20	Adopted 2019-20	Adopted 2020-21
Local	\$ 693,350	\$ 575,400	\$ 575,400
Transfer In-Other Sources	89,460	186,500	36,500
Total Revenue	782,810	761,900	611,900
Classified Salaries	136,763	97,899	127,974
Benefits	35,272	38,055	50,622
Supplies	68,340	13,700	13,700
Other Operating Expense	387,454	612,246	419,604
Capital Outlay	229	-	-
Transfers Out-Other Uses	-	-	-
Total Expenditures	628,058	761,900	611,900
Net Operating Results	154,752	-	-
Beginning Fund Balance 7/1/XX	410,583	410,583	565,335
Ending Fund Balance 6/30/XX	\$ 565,335	\$ 410,583	\$ 565,335

San Joaquin Delta Community College District

All Funds Summary

2020-21 Adopted Budget

October 20, 2020

Fund	Fund Description	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
1100	Unrestricted General	\$ 21,735,554	\$ 107,833,906	\$ 103,438,666	\$ 26,130,794
1200	Restricted General	58,060	32,091,240	32,091,240	58,060
1300	Parking	207,974	710,000	731,218	186,756
2100	Bond Interest and Redemption	22,792,889	-	-	22,792,889
2910	Other Debt Service (Passport Loan)	2,292,488	-	-	2,292,488
3300	Child Development	422,002	1,198,944	1,460,929	160,017
3400	Farm	825,526	225,000	639,526	411,000
3900	Redevelopment	5,250,098	592,230	2,291,294	3,551,034
4100	Capital Projects	4,539,183	3,371,091	5,153,382	2,756,892
4200	Measure L Bond	15,960,221	400,000	16,360,221	-
5100	Bookstore	1,284,202	2,840,000	2,840,000	1,284,202
5200	Food Service	-	164,751	164,751	-
6100	Self Insurance	1,155,426	2,120,000	2,353,000	922,426
7100 7200	Associated Students	499,709	99,400	99,400	499,709
7400	Student Financial Aid	261,101	-	-	261,101
7500	Scholarship and Loan	2,051,529	-	-	2,051,529
7600	Other Debt Service (OPEB - Other Post Employment	14,169,179	1,300,000	-	15,469,179
7900	Other Trust Fund	565,335	611,900	611,900	565,335
	Totals	\$ 94,070,476	\$ 153,558,462	\$ 168,235,527	\$ 79,393,411

San Joaquin Delta Community College District

Budget Detail Data Pivot

Fiscal Year 2020-21

Sum of Budget			
Org	Object Level	Object	Total
0000 - None	5000 - Other Operating	5999 - Abate - Service	(419,000.00)
	5000 - Other Operating Total		(419,000.00)
	8100 - Federal Revenue	8110 - Forest Reserve	700.00
		8150 - Student Financial Aid Admin	85,400.00
	8100 - Federal Revenue Total		86,100.00
	8600 - State Revenue	8612 - State General Apportionment	34,492,264.00
		8614 - State Return to Title IV	20,700.00
		8626 - BOG Fee Waivers Admin	291,210.00
		8630 - Prop 30 - Education Protection Acct	18,044,446.00
		8682 - State Mandated Costs	440,648.00
	8600 - State Revenue Total		53,289,268.00
	8800 - Local Revenue	8811 - Tax Allocation Secured	42,989,432.00
		8851 - Property & Equip Rentals	2,200.00
		8852 - Facilities Use Revenue	80,000.00
		8861 - Interest Revenue	450,000.00
	8800 - Local Revenue Total		43,521,632.00
0000 - None Total			96,478,000.00
0100 - Board of Trustees	3000 - Employee Benefits	3310 - OASDHI	2,086.00
		3320 - Medicare	490.00
		3410 - Health Insurance	129,545.00
		3450 - Disability Insurance	77.00
		3510 - Unemployment Insurance	14.00
		3610 - Workers' Compensation Insurance	658.00
	3000 - Employee Benefits Total		132,870.00
	4000 - Supplies and Materials	4305 - Supply	100.00
		4820 - Food Purchases	480.00
	4000 - Supplies and Materials Total		580.00
	5000 - Other Operating	5015 - Memberships & Dues	3,704.00
		5030 - Management Travel	39,685.00
		5045 - Consultant Services	6,100.00
		5055 - Contract Services	3,000.00
		5060 - Printing and Duplicating Svcs	1,650.00
		5568 - Software Services and Licenses	7,500.00
		5820 - Conf Meeting Workshop Exp	4,000.00
		5855 - Meeting Allowance	59,454.00
	5000 - Other Operating Total		125,093.00
0100 - Board of Trustees Total			258,543.00
1001 - Superintendent/President General	1000 - Certificated Salaries	1220 - Cert Mgmt Noninstructional	259,500.00
			259,500.00
	2000 - Classified Salaries	2183 - HIC - Conf Non Instructional	4,130.00
		2184 - HIC - Mgmt Non Instructional	4,303.00
		2192 - Clfd Confidential Noninstructional	204,741.00
	2000 - Classified Salaries Total		213,174.00
	3000 - Employee Benefits	3110 - CalSTRS	47,748.00

Superintendent/President	3000 - Employee Benefits	3210 - CalPERS	46,681.00
Superintendent/President		3310 - OASDHI	12,950.00
Superintendent/President		3320 - Medicare	6,853.00
Superintendent/President		3410 - Health Insurance	52,169.00
Superintendent/President		3450 - Disability Insurance	1,097.00
Superintendent/President		3510 - Unemployment Insurance	236.00
Superintendent/President		3610 - Workers' Compensation Insurance	9,224.00
Superintendent/President	3000 - Employee Benefits Total		176,958.00
Superintendent/President	4000 - Supplies and Materials	4305 - Supply	19,895.00
Superintendent/President		4345 - Subscriptions	50.00
Superintendent/President		4850 - New Book Purchases	630.00
Superintendent/President	4000 - Supplies and Materials Total		20,575.00
Superintendent/President	5000 - Other Operating	5015 - Memberships & Dues	3,280.00
Superintendent/President		5020 - All Staff Travel	2,169.00
Superintendent/President		5030 - Management Travel	8,995.00
		5055 - Contract Services	14,000.00
		5060 - Printing and Duplicating Svcs	800.00
		5065 - Postage	650.00
	5000 - Other Operating Total		29,894.00
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	90.00
		6472 - New Equip NonCapital \$1,000-\$4,999	203.00
	6000 - Capital Outlay Total		293.00
1001 - Superintendent/President General Total			700,394.00
Communications & Outreach	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	193,945.00
		2182 - HIC - CSEA Non Instructional	22,093.00
		2184 - HIC - Mgmt Non Instructional	2,684.00
		2191 - Clfd Regular Noninstructional	337,165.00
		2393 - Clfd Noninstructional Hourly	12,599.00
	2000 - Classified Salaries Total		568,486.00
	3000 - Employee Benefits	3210 - CalPERS	125,070.00
		3310 - OASDHI	34,464.00
Superintendent/President		3320 - Medicare	8,060.00
Superintendent/President		3410 - Health Insurance	112,885.00
Superintendent/President		3450 - Disability Insurance	1,289.00
Superintendent/President		3510 - Unemployment Insurance	277.00
Superintendent/President		3610 - Workers' Compensation Insurance	10,849.00
Superintendent/President	3000 - Employee Benefits Total		292,894.00
Superintendent/President	4000 - Supplies and Materials	4305 - Supply	8,513.00
Superintendent/President		4310 - Software	580.00
Superintendent/President		4345 - Subscriptions	3,252.00
Superintendent/President	4000 - Supplies and Materials Total		12,345.00
Superintendent/President	5000 - Other Operating	5005 - Event Registration & Entry Fees	529.00
Superintendent/President		5015 - Memberships & Dues	1,799.00
Superintendent/President		5020 - All Staff Travel	5,291.00
Superintendent/President		5030 - Management Travel	3,175.00
Superintendent/President		5050 - Advertising/Promo	175,800.00
Superintendent/President		5060 - Printing and Duplicating Svcs	6,757.00
		5065 - Postage	3,000.00
		5620 - Equipment Rental	200.00

Communications & Outreach	5000 - Other Operating Total		196,551.00	
	6000 - Capital Outlay	6472 - New Equip NonCapital \$1,000-\$4,999	3,119.00	
	6000 - Capital Outlay Total		3,119.00	
1400 - Marketing, Communications & Outreach Total			1,073,395.00	
1410 - Publications Center	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	76,061.00	
		2184 - HIC - Mgmt Non Instructional	10,412.00	
	2000 - Classified Salaries Total		86,473.00	
	3000 - Employee Benefits	3210 - CalPERS	17,342.00	
		3310 - OASDHI	5,361.00	
		3320 - Medicare	1,254.00	
		3410 - Health Insurance	7,106.00	
		3450 - Disability Insurance	201.00	
		3510 - Unemployment Insurance	43.00	
		3610 - Workers' Compensation Insurance	1,688.00	
	3000 - Employee Benefits Total		32,995.00	
	4000 - Supplies and Materials	4305 - Supply	108,467.00	
		4399 - Abate - Supplies	(143,475.00)	
	4000 - Supplies and Materials Total		(35,008.00)	
	5000 - Other Operating	5020 - All Staff Travel	106.00	
		5030 - Management Travel	529.00	
		5055 - Contract Services	2,500.00	
		5060 - Printing and Duplicating Svcs	1,500.00	
		5640 - Repair and Maintenance Services	1,500.00	
		5999 - Abate - Service	(90,000.00)	
	5000 - Other Operating Total		(83,865.00)	
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	90.00	
		6472 - New Equip NonCapital \$1,000-\$4,999	90.00	
	6000 - Capital Outlay Total		180.00	
	1410 - Publications Center Total			775.00
	1600 - Classified Senate General	4000 - Supplies and Materials	4305 - Supply	150.00
		4000 - Supplies and Materials Total		150.00
		5000 - Other Operating	5020 - All Staff Travel	3,492.00
			5060 - Printing and Duplicating Svcs	100.00
		5630 - Facility Rental	100.00	
		5875 - Training	2,000.00	
5000 - Other Operating Total		5,692.00		
1600 - Classified Senate General Total			5,842.00	
1700 - Management Senate General	4000 - Supplies and Materials	4305 - Supply	290.00	
	4000 - Supplies and Materials Total		290.00	
	5000 - Other Operating	5060 - Printing and Duplicating Svcs	300.00	
	5000 - Other Operating Total		300.00	
1700 - Management Senate General Total			590.00	
2001 - Student Services General	1000 - Certificated Salaries	1220 - Cert Mgmt Noninstructional	181,375.00	
	1000 - Certificated Salaries Total		181,375.00	
	2000 - Classified Salaries	2182 - HIC - CSEA Non Instructional	13,464.00	
		2183 - HIC - Conf Non Instructional	9,856.00	

General	2000 - Classified Salaries	2184 - HIC - Mgmt Non Instructional	4,543.00
General		2191 - Clfd Regular Noninstructional	253,431.00
General		2192 - Clfd Confidential Noninstructional	86,280.00
General	2000 - Classified Salaries Total		367,574.00
General	3000 - Employee Benefits	3110 - CalSTRS	33,373.00
General		3210 - CalPERS	77,453.00
General		3310 - OASDHI	22,508.00
General		3320 - Medicare	7,960.00
General		3410 - Health Insurance	110,904.00
General		3450 - Disability Insurance	1,273.00
General		3510 - Unemployment Insurance	275.00
General		3610 - Workers' Compensation Insurance	10,714.00
General	3000 - Employee Benefits Total		264,460.00
General	4000 - Supplies and Materials	4305 - Supply	2,010.00
General		4345 - Subscriptions	1,186.00
General	4000 - Supplies and Materials Total		3,196.00
	5000 - Other Operating	5015 - Memberships & Dues	370.00
		5030 - Management Travel	4,974.00
		5055 - Contract Services	16,312.00
		5060 - Printing and Duplicating Svcs	1,950.00
		5065 - Postage	1,200.00
		5280 - Permits, License & Fees	500.00
	5000 - Other Operating Total		25,306.00
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	45.00
		6472 - New Equip NonCapital \$1,000-\$4,999	904.00
	6000 - Capital Outlay Total		949.00
2001 - Student Services			
General Total			842,860.00
2101 - Enrollment Services			
General	1000 - Certificated Salaries	1495 - Faculty NonInstructional Hourly	2,600.00
	1000 - Certificated Salaries Total		2,600.00
	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	165,068.00
		2191 - Clfd Regular Noninstructional	63,176.00
	2000 - Classified Salaries Total		228,244.00
General	3000 - Employee Benefits	3110 - CalSTRS	30,373.00
General		3210 - CalPERS	14,404.00
General		3310 - OASDHI	3,917.00
General		3320 - Medicare	3,309.00
General		3410 - Health Insurance	42,430.00
General		3450 - Disability Insurance	530.00
General		3510 - Unemployment Insurance	115.00
General		3610 - Workers' Compensation Insurance	4,454.00
General	3000 - Employee Benefits Total		99,532.00
General	4000 - Supplies and Materials	4305 - Supply	5,835.00
General	4000 - Supplies and Materials Total		5,835.00
General	5000 - Other Operating	5015 - Memberships & Dues	371.00
General		5030 - Management Travel	10,053.00
General		5045 - Consultant Services	100.00
General		5055 - Contract Services	3,100.00
General		5060 - Printing and Duplicating Svcs	200.00
		5065 - Postage	300.00
		5280 - Permits, License & Fees	400.00

General	5000 - Other Operating	5875 - Training	150.00
	5000 - Other Operating Total		14,674.00
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	45.00
		6472 - New Equip NonCapital \$1,000-\$4,999	1,265.00
	6000 - Capital Outlay Total		1,310.00
2101 - Enrollment Services			
General Total			352,195.00
2111 - Admissions & Records General	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	117,464.00
		2182 - HIC - CSEA Non Instructional	22,082.00
		2184 - HIC - Mgmt Non Instructional	5,923.00
		2191 - Clfd Regular Noninstructional	743,234.00
		2211 - Clfd Regular Instructional	81,198.00
		2393 - Clfd Noninstructional Hourly	38,729.00
	2000 - Classified Salaries Total		1,008,630.00
	3000 - Employee Benefits	3210 - CalPERS	226,984.00
		3310 - OASDHI	60,133.00
		3320 - Medicare	14,062.00
		3410 - Health Insurance	183,179.00
		3450 - Disability Insurance	2,251.00
		3510 - Unemployment Insurance	487.00
		3610 - Workers' Compensation Insurance	18,928.00
	3000 - Employee Benefits Total		506,024.00
	4000 - Supplies and Materials	4305 - Supply	7,533.00
		4310 - Software	480.00
		4345 - Subscriptions	595.00
	4000 - Supplies and Materials Total		8,608.00
	5000 - Other Operating	5015 - Memberships & Dues	1,991.00
		5020 - All Staff Travel	453.00
		5055 - Contract Services	325.00
		5060 - Printing and Duplicating Svcs	4,700.00
		5065 - Postage	7,400.00
		5210 - Banking Charges	55,000.00
		5280 - Permits, License & Fees	100.00
		5568 - Software Services and Licenses	2,200.00
		5820 - Conf Meeting Workshop Exp	1,000.00
	5000 - Other Operating Total		73,169.00
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	754.00
		6472 - New Equip NonCapital \$1,000-\$4,999	4,941.00
	6000 - Capital Outlay Total		5,695.00
2111 - Admissions & Records General Total			1,602,126.00
General	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	127,644.00
		2182 - HIC - CSEA Non Instructional	5,019.00
		2191 - Clfd Regular Noninstructional	217,321.00
		2393 - Clfd Noninstructional Hourly	13,000.00
	2000 - Classified Salaries Total		362,984.00
	3000 - Employee Benefits	3210 - CalPERS	82,757.00
		3310 - OASDHI	21,699.00
		3320 - Medicare	5,075.00
		3410 - Health Insurance	103,246.00
		3450 - Disability Insurance	812.00
		3510 - Unemployment Insurance	175.00

General	3000 - Employee Benefits	3610 - Workers' Compensation Insurance	6,830.00
2121 - Financial Aid General	3000 - Employee Benefits Total		220,594.00
General	4000 - Supplies and Materials	4305 - Supply	9,278.00
2121 - Financial Aid General	4000 - Supplies and Materials Total		9,278.00
General	5000 - Other Operating	5015 - Memberships & Dues	1,852.00
General		5020 - All Staff Travel	12,910.00
General		5050 - Advertising/Promo	2,500.00
General		5055 - Contract Services	20,800.00
General		5060 - Printing and Duplicating Svcs	3,100.00
General		5065 - Postage	1,500.00
2121 - Financial Aid General	5000 - Other Operating Total		42,662.00
General	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	2,712.00
	6000 - Capital Outlay Total		2,712.00
	8100 - Federal Revenue	8160 - Veterans Education	1,600.00
	8100 - Federal Revenue Total		1,600.00
2121 - Financial Aid General Total			639,830.00
2122 - Financial Aid - Processing	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	89,813.00
		2182 - HIC - CSEA Non Instructional	21,760.00
		2184 - HIC - Mgmt Non Instructional	1,508.00
		2191 - Clfd Regular Noninstructional	579,966.00
	2000 - Classified Salaries Total		693,047.00
	3000 - Employee Benefits	3210 - CalPERS	152,711.00
		3310 - OASDHI	42,970.00
		3320 - Medicare	10,049.00
		3410 - Health Insurance	144,580.00
		3450 - Disability Insurance	1,608.00
		3510 - Unemployment Insurance	347.00
		3610 - Workers' Compensation Insurance	13,527.00
	3000 - Employee Benefits Total		365,792.00
2122 - Financial Aid - Processing Total			1,058,839.00
2131 - Student Activities General	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	99,407.00
		2182 - HIC - CSEA Non Instructional	4,179.00
		2184 - HIC - Mgmt Non Instructional	4,520.00
		2191 - Clfd Regular Noninstructional	64,475.00
	2000 - Classified Salaries Total		172,581.00
	3000 - Employee Benefits	3210 - CalPERS	37,365.00
		3310 - OASDHI	10,700.00
		3320 - Medicare	2,502.00
		3410 - Health Insurance	35,807.00
		3450 - Disability Insurance	400.00
		3510 - Unemployment Insurance	86.00
		3610 - Workers' Compensation Insurance	3,368.00
	3000 - Employee Benefits Total		90,228.00
	4000 - Supplies and Materials	4305 - Supply	250.00
	4000 - Supplies and Materials Total		250.00
	5000 - Other Operating	5015 - Memberships & Dues	53.00
		5020 - All Staff Travel	41.00
		5060 - Printing and Duplicating Svcs	3.00
	5000 - Other Operating Total	48	97.00

General	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	614.00
	6000 - Capital Outlay Total		614.00
2131 - Student Activities General Total			263,770.00
2200 - Campus Police General	2000 - Classified Salaries	2184 - HIC - Mgmt Non Instructional	7,175.00
		2185 - Clfd Police NonInstructional	879,041.00
		2187 - Police Clfd Mgmt Reg Non Instructional	436,158.00
		2188 - Police Dispatcher Clfd Non Instructional	358,344.00
		2191 - Clfd Regular Noninstructional	337,335.00
		2393 - Clfd Noninstructional Hourly	45,000.00
		2396 - Perm Intermnts Noninstructional	71,500.00
		2399 - Abate Clfd NI Hrly	(82,000.00)
	2000 - Classified Salaries Total		2,052,553.00
	3000 - Employee Benefits	3210 - CalPERS	207,945.00
		3215 - CalPERS Safety	270,970.00
		3310 - OASDHI	46,542.00
		3320 - Medicare	30,060.00
		3410 - Health Insurance	88,081.00
		3450 - Disability Insurance	4,810.00
		3510 - Unemployment Insurance	1,037.00
		3610 - Workers' Compensation Insurance	40,460.00
	3000 - Employee Benefits Total		689,905.00
	4000 - Supplies and Materials	4305 - Supply	21,523.00
		4310 - Software	5,643.00
		4345 - Subscriptions	13,594.00
		4505 - Uniforms	9,613.00
	4000 - Supplies and Materials Total		50,373.00
	5000 - Other Operating	5015 - Memberships & Dues	580.00
		5030 - Management Travel	106.00
		5045 - Consultant Services	1,500.00
		5055 - Contract Services	23,800.00
		5060 - Printing and Duplicating Svcs	300.00
		5065 - Postage	300.00
		5310 - Cell Phones & Two Way Radios	7,008.00
		5529 - Electronic Databases/Subscriptions	5,200.00
		5566 - Security & Fire Systems	8,848.00
		5640 - Repair and Maintenance Services	9,100.00
		5875 - Training	27,050.00
	5000 - Other Operating Total		83,792.00
	6000 - Capital Outlay	6422 - New Equip Instruct NonCap \$1,000-\$4,999	633.00
		6471 - New Equip Low Cost \$200-\$999	1,763.00
		6472 - New Equip NonCapital \$1,000-\$4,999	2,757.00
		6473 - New Equip Capital > \$5,000	33,156.00
	6000 - Capital Outlay Total		38,309.00
2200 - Campus Police General Total			2,914,932.00
2301 - Counseling and Special Services General	1000 - Certificated Salaries	1220 - Cert Mgmt Noninstructional	148,945.00
		1230 - Counselor Faculty Regular Noninst	1,806,949.00
		1325 - Faculty Instructional Hourly	307,208.00
		1495 - Faculty NonInstructional Hourly	85,302.00
	1000 - Certificated Salaries Total	49	2,348,404.00

Special Services General	2000 - Classified Salaries	2182 - HIC - CSEA Non Instructional	23,091.00
		2191 - Clfd Regular Noninstructional	285,327.00
		2393 - Clfd Noninstructional Hourly	24,700.00
		2425 - Readers Instructional Hourly	65,122.00
	2000 - Classified Salaries Total		398,240.00
	3000 - Employee Benefits	3110 - CalSTRS	372,106.00
		3210 - CalPERS	106,815.00
		3310 - OASDHI	28,357.00
		3320 - Medicare	32,831.00
		3410 - Health Insurance	394,725.00
		3450 - Disability Insurance	5,253.00
		3510 - Unemployment Insurance	1,130.00
		3610 - Workers' Compensation Insurance	44,193.00
	3000 - Employee Benefits Total		985,410.00
	4000 - Supplies and Materials	4305 - Supply	23,816.00
	4000 - Supplies and Materials Total		23,816.00
	5000 - Other Operating	5015 - Memberships & Dues	824.00
		5020 - All Staff Travel	14,657.00
		5030 - Management Travel	3,492.00
		5035 - Student Field Trips	15,926.00
		5055 - Contract Services	7,200.00
		5060 - Printing and Duplicating Svcs	1,900.00
		5065 - Postage	500.00
		5620 - Equipment Rental	900.00
		5873 - Student Event	300.00
		5875 - Training	2,000.00
	5000 - Other Operating Total		47,699.00
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	3,661.00
		6472 - New Equip NonCapital \$1,000-\$4,999	13,744.00
		6473 - New Equip Capital > \$5,000	1,220.00
	6000 - Capital Outlay Total		18,625.00
Special Services General Total			3,822,194.00
2310 - Career, Transfer and Outreach	1000 - Certificated Salaries	1230 - Counselor Faculty Regular Noninst	113,821.00
	1000 - Certificated Salaries Total		113,821.00
	2000 - Classified Salaries	2191 - Clfd Regular Noninstructional	57,047.00
		2391 - Clfd Substitute Noninstructional Hourly	2,800.00
	2000 - Classified Salaries Total		59,847.00
	3000 - Employee Benefits	3110 - CalSTRS	20,943.00
		3210 - CalPERS	13,007.00
		3310 - OASDHI	3,537.00
		3320 - Medicare	2,477.00
		3410 - Health Insurance	33,813.00
		3450 - Disability Insurance	396.00
		3510 - Unemployment Insurance	85.00
		3610 - Workers' Compensation Insurance	3,335.00
	3000 - Employee Benefits Total		77,593.00
	4000 - Supplies and Materials	4305 - Supply	28,312.00
	4000 - Supplies and Materials Total		28,312.00
	5000 - Other Operating	5020 - All Staff Travel	106.00
		5035 - Student Field Trips	529.00

Outreach	5000 - Other Operating	5055 - Contract Services	1,700.00
Outreach		5060 - Printing and Duplicating Svcs	900.00
Outreach		5065 - Postage	100.00
Outreach		5215 - Credit Card Charges	100.00
Outreach	5000 - Other Operating Total		3,435.00
Outreach	6000 - Capital Outlay	6423 - New Equip Instruct Capital > \$5,000	452.00
Outreach		6471 - New Equip Low Cost \$200-\$999	452.00
Outreach	6000 - Capital Outlay Total		904.00
2310 - Career, Transfer and Outreach Total			283,912.00
2320 - Student Support Services	1000 - Certificated Salaries	1110 - Faculty Regular Instructional	104,377.00
		1220 - Cert Mgmt Noninstructional	67,332.00
		1230 - Counselor Faculty Regular Noninst	104,377.00
		1325 - Faculty Instructional Hourly	42,499.00
		1495 - Faculty NonInstructional Hourly	48,000.00
	1000 - Certificated Salaries Total		366,585.00
	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	42,329.00
		2182 - HIC - CSEA Non Instructional	21,573.00
		2184 - HIC - Mgmt Non Instructional	15,219.00
		2191 - Clfd Regular Noninstructional	37,152.00
		2211 - Clfd Regular Instructional	173,932.00
		2393 - Clfd Noninstructional Hourly	1,500.00
		2413 - Clfd Instructional Hourly	4,725.00
	2000 - Classified Salaries Total		296,430.00
	3000 - Employee Benefits	3110 - CalSTRS	43,892.00
Outreach		3210 - CalPERS	75,097.00
Outreach		3310 - OASDHI	22,167.00
Outreach		3320 - Medicare	8,212.00
Outreach		3410 - Health Insurance	84,237.00
Outreach		3450 - Disability Insurance	1,314.00
Outreach		3510 - Unemployment Insurance	283.00
Outreach		3610 - Workers' Compensation Insurance	11,052.00
Outreach	3000 - Employee Benefits Total		246,254.00
Outreach	4000 - Supplies and Materials	4305 - Supply	7,427.00
Outreach		4310 - Software	680.00
Outreach		4320 - Instructional Supply	5,485.00
Outreach	4000 - Supplies and Materials Total		13,592.00
Outreach	5000 - Other Operating	5020 - All Staff Travel	9,154.00
Outreach		5055 - Contract Services	200,461.00
Outreach		5060 - Printing and Duplicating Svcs	200.00
Outreach		5640 - Repair and Maintenance Services	200.00
		5875 - Training	149.00
		5907 - Reserves	6,379.00
	5000 - Other Operating Total		216,543.00
	6000 - Capital Outlay	6270 - Portable Buildings	136.00
		6421 - New Equip Instruction Low Cost \$200-\$999	136.00
		6422 - New Equip Instruct NonCap \$1,000-\$4,999	2,486.00
		6471 - New Equip Low Cost \$200-\$999	3,389.00
		6472 - New Equip NonCapital \$1,000-\$4,999	971.00
	6000 - Capital Outlay Total		7,118.00
2320 - Student Support Services Total			1,146,522.00

2501 - Calworks General	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	19,200.00
		2184 - HIC - Mgmt Non Instructional	7,064.00
	2000 - Classified Salaries Total		26,264.00
	3000 - Employee Benefits	3210 - CalPERS	4,377.00
		3310 - OASDHI	1,628.00
		3320 - Medicare	381.00
		3410 - Health Insurance	23,732.00
		3450 - Disability Insurance	61.00
		3510 - Unemployment Insurance	13.00
		3610 - Workers' Compensation Insurance	512.00
	3000 - Employee Benefits Total		30,704.00
	8800 - Local Revenue	8852 - Facilities Use Revenue	43,824.00
	8800 - Local Revenue Total		43,824.00
2501 - Calworks General Total			100,792.00
3001 - Human Resources	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	409,963.00
		2182 - HIC - CSEA Non Instructional	26,723.00
		2183 - HIC - Conf Non Instructional	12,139.00
		2184 - HIC - Mgmt Non Instructional	17,463.00
		2191 - Clfd Regular Noninstructional	323,895.00
		2192 - Clfd Confidential Noninstructional	255,459.00
		2393 - Clfd Noninstructional Hourly	26,500.00
	2000 - Classified Salaries Total		1,072,142.00
	3000 - Employee Benefits	3210 - CalPERS	233,934.00
		3310 - OASDHI	64,828.00
		3320 - Medicare	15,161.00
		3410 - Health Insurance	163,199.00
		3450 - Disability Insurance	2,426.00
		3510 - Unemployment Insurance	523.00
		3610 - Workers' Compensation Insurance	20,406.00
	3000 - Employee Benefits Total		500,477.00
	4000 - Supplies and Materials	4305 - Supply	4,577.00
	4000 - Supplies and Materials Total		4,577.00
	5000 - Other Operating	5020 - All Staff Travel	576.00
		5030 - Management Travel	1,890.00
		5040 - Applicant Travel	1,103.00
		5045 - Consultant Services	11,081.00
		5050 - Advertising/Promo	37,000.00
		5055 - Contract Services	153,545.00
		5060 - Printing and Duplicating Svcs	139.00
		5065 - Postage	460.00
		5105 - Legal General	278,500.00
		5953 - Other Services (Fiscal Svs Only)	42,000.00
	5000 - Other Operating Total		526,294.00
3001 - Human Resources Total			2,103,490.00
3100 - Employee Services & Payroll	4000 - Supplies and Materials	4305 - Supply	580.00
		4345 - Subscriptions	10,139.00
	4000 - Supplies and Materials Total		10,719.00
	5000 - Other Operating	5020 - All Staff Travel	17,513.00
		5030 - Management Travel	53.00
		52820 - Conf Meeting Workshop Exp	7,000.00

Payroll	5000 - Other Operating Total	24,566.00
3100 - Employee Services & Payroll Total		35,285.00
3200 - Employment & Employee Relations	4000 - Supplies and Materials 4345 - Subscriptions	1,148.00
	4000 - Supplies and Materials Total	1,148.00
	5000 - Other Operating 5020 - All Staff Travel	1,164.00
	5030 - Management Travel	4,233.00
	5045 - Consultant Services	7,014.00
	5055 - Contract Services	27,600.00
	5000 - Other Operating Total	40,011.00
3200 - Employment & Employee Relations Total		41,159.00
4001 - Operations General	2000 - Classified Salaries 2183 - HIC - Conf Non Instructional	4,484.00
	2192 - Clfd Confidential Noninstructional	84,175.00
	2000 - Classified Salaries Total	88,659.00
	3000 - Employee Benefits 3210 - CalPERS	19,192.00
	3310 - OASDHI	5,497.00
	3320 - Medicare	1,286.00
	3410 - Health Insurance	12,322.00
	3450 - Disability Insurance	206.00
	3510 - Unemployment Insurance	44.00
	3610 - Workers' Compensation Insurance	1,730.00
	3000 - Employee Benefits Total	40,277.00
	4000 - Supplies and Materials 4305 - Supply	2,391.00
	4000 - Supplies and Materials Total	2,391.00
	5000 - Other Operating 5015 - Memberships & Dues	90.00
	5030 - Management Travel	3,862.00
	5060 - Printing and Duplicating Svcs	100.00
	5105 - Legal General	50,000.00
	5875 - Training	4,000.00
	5000 - Other Operating Total	58,052.00
	6000 - Capital Outlay 6471 - New Equip Low Cost \$200-\$999	1,446.00
	6000 - Capital Outlay Total	1,446.00
4001 - Operations General Total		190,825.00
4301 - Facilities Management General	2000 - Classified Salaries 2111 - Clfd Mgmt Regular Noninstructional	120,230.00
	2191 - Clfd Regular Noninstructional	66,987.00
	2000 - Classified Salaries Total	187,217.00
	3000 - Employee Benefits 3210 - CalPERS	42,685.00
	3310 - OASDHI	11,607.00
	3320 - Medicare	2,714.00
	3410 - Health Insurance	45,374.00
	3450 - Disability Insurance	434.00
	3510 - Unemployment Insurance	93.00
	3610 - Workers' Compensation Insurance	3,653.00
	3000 - Employee Benefits Total	106,560.00
	5000 - Other Operating 5030 - Management Travel	1,667.00
	5055 - Contract Services	10,202.00
	5000 - Other Operating Total	11,869.00
4301 - Facilities Management General Total		305,646.00

4310 - Maintenance and Energy	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	94,830.00	
		2182 - HIC - CSEA Non Instructional	51,112.00	
		2184 - HIC - Mgmt Non Instructional	6,859.00	
		2191 - Clfd Regular Noninstructional	1,050,814.00	
		2393 - Clfd Noninstructional Hourly	41,000.00	
	2000 - Classified Salaries Total		1,244,615.00	
	3000 - Employee Benefits	3210 - CalPERS	274,154.00	
		3310 - OASDHI	74,625.00	
		3320 - Medicare	17,449.00	
		3410 - Health Insurance	257,696.00	
		3450 - Disability Insurance	2,792.00	
		3510 - Unemployment Insurance	600.00	
		3610 - Workers' Compensation Insurance	23,491.00	
	3000 - Employee Benefits Total		650,807.00	
	4000 - Supplies and Materials	4305 - Supply	225,360.00	
		4505 - Uniforms	10,713.00	
		4510 - Vehicle Gas & Oil	68,868.00	
	4000 - Supplies and Materials Total		304,941.00	
	5000 - Other Operating	5020 - All Staff Travel	6,348.00	
		5030 - Management Travel	1,054.00	
		5055 - Contract Services	33,800.00	
		5060 - Printing and Duplicating Svcs	250.00	
		5065 - Postage	300.00	
		5280 - Permits, License & Fees	9,650.00	
		5302 - Electricity and Gas	1,511,625.00	
		5310 - Cell Phones & Two Way Radios	1,950.00	
		5320 - Water	235,000.00	
		5325 - Storm Drain Charges	21,800.00	
		5330 - Natural Gas	124,350.00	
		5335 - Sewer	187,700.00	
		5340 - Refuse Disposal	68,963.00	
		5568 - Software Services and Licenses	8,100.00	
		5620 - Equipment Rental	1,000.00	
		5640 - Repair and Maintenance Services	197,400.00	
		5875 - Training	1,500.00	
		5999 - Abate - Service	(76,000.00)	
		5000 - Other Operating Total		2,334,790.00
		6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	4,714.00
	6473 - New Equip Capital > \$5,000		3,164.00	
	6000 - Capital Outlay Total		7,878.00	
	8600 - State Revenue	8681 - State Lottery Proceeds	2,306,475.00	
	8600 - State Revenue Total		2,306,475.00	
4310 - Maintenance and Energy Total			6,849,506.00	
4320 - Custodial	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	89,886.00	
		2182 - HIC - CSEA Non Instructional	145,789.00	
		2191 - Clfd Regular Noninstructional	1,656,073.00	
		2399 - Abate Clfd NI Hrly	(1,000.00)	
	2000 - Classified Salaries Total		1,890,748.00	
	3000 - Employee Benefits	3210 - CalPERS	398,080.00	
3310 - OASDHI		117,288.00		

4320 - Custodial	3000 - Employee Benefits	3320 - Medicare	27,426.00
		3410 - Health Insurance	566,160.00
		3450 - Disability Insurance	4,389.00
		3510 - Unemployment Insurance	944.00
		3610 - Workers' Compensation Insurance	36,921.00
	3000 - Employee Benefits Total		1,151,208.00
	4000 - Supplies and Materials	4305 - Supply	178,913.00
		4505 - Uniforms	14,108.00
	4000 - Supplies and Materials Total		193,021.00
	5000 - Other Operating	5015 - Memberships & Dues	556.00
		5020 - All Staff Travel	2,539.00
		5055 - Contract Services	98,931.00
		5310 - Cell Phones & Two Way Radios	3,866.00
		5620 - Equipment Rental	3,100.00
		5640 - Repair and Maintenance Services	7,400.00
		5875 - Training	550.00
		5999 - Abate - Service	(1,800.00)
	5000 - Other Operating Total		115,142.00
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	1,737.00
	6000 - Capital Outlay Total		1,737.00
4320 - Custodial Total			3,351,856.00
4330 - Environmental Health & Grounds	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	110,577.00
	2000 - Classified Salaries Total		110,577.00
	3000 - Employee Benefits	3210 - CalPERS	25,211.00
		3310 - OASDHI	6,856.00
		3320 - Medicare	1,603.00
		3410 - Health Insurance	22,687.00
		3450 - Disability Insurance	257.00
		3510 - Unemployment Insurance	55.00
		3610 - Workers' Compensation Insurance	2,158.00
	3000 - Employee Benefits Total		58,827.00
	4000 - Supplies and Materials	4305 - Supply	18,173.00
		4505 - Uniforms	480.00
	4000 - Supplies and Materials Total		18,653.00
	5000 - Other Operating	5015 - Memberships & Dues	896.00
		5030 - Management Travel	792.00
		5055 - Contract Services	324,599.00
		5060 - Printing and Duplicating Svcs	350.00
		5065 - Postage	7.00
		5280 - Permits, License & Fees	24,200.00
		5310 - Cell Phones & Two Way Radios	2,100.00
		5566 - Security & Fire Systems	218,751.00
		5640 - Repair and Maintenance Services	1,000.00
	5000 - Other Operating Total		572,695.00
	6000 - Capital Outlay	6421 - New Equip Instruction Low Cost \$200-\$999	90.00
		6471 - New Equip Low Cost \$200-\$999	1,049.00
		6472 - New Equip NonCapital \$1,000-\$4,999	2,880.00
	6000 - Capital Outlay Total		4,019.00
4330 - Environmental Health & Grounds Total			764,771.00
4501 - Info Tech & Data Center Services General	2000 - Classified Salaries	⁵⁵ 2182 - HIC - CSEA Non Instructional	16,289.00

Center Services General	2000 - Classified Salaries	2191 - Clfd Regular Noninstructional	344,152.00
		2211 - Clfd Regular Instructional	59,134.00
		2393 - Clfd Noninstructional Hourly	26,000.00
	2000 - Classified Salaries Total		445,575.00
	3000 - Employee Benefits	3210 - CalPERS	100,161.00
		3310 - OASDHI	26,013.00
		3320 - Medicare	6,083.00
		3410 - Health Insurance	100,695.00
		3450 - Disability Insurance	973.00
		3510 - Unemployment Insurance	211.00
		3610 - Workers' Compensation Insurance	8,188.00
	3000 - Employee Benefits Total		242,324.00
	4000 - Supplies and Materials	4305 - Supply	56,912.00
		4310 - Software	14,227.00
		4399 - Abate - Supplies	(956.00)
	4000 - Supplies and Materials Total		70,183.00
	5000 - Other Operating	5020 - All Staff Travel	5,926.00
		5030 - Management Travel	4,921.00
		5045 - Consultant Services	196,226.00
		5050 - Advertising/Promo	50.00
		5055 - Contract Services	169,823.00
		5060 - Printing and Duplicating Svcs	50.00
		5065 - Postage	250.00
		5310 - Cell Phones & Two Way Radios	2,700.00
		5315 - Telephone	158,100.00
		5398 - Abate - Cell Phone & Two Way Radios	(20,000.00)
		5399 - Abate -Telephone	(500.00)
		5568 - Software Services and Licenses	377,506.00
		5620 - Equipment Rental	379,293.00
		5640 - Repair and Maintenance Services	82,213.00
		5999 - Abate - Service	(1,500.00)
	5000 - Other Operating Total		1,355,058.00
	6000 - Capital Outlay	6421 - New Equip Instruction Low Cost \$200-\$999	588.00
		6471 - New Equip Low Cost \$200-\$999	1,582.00
		6472 - New Equip NonCapital \$1,000-\$4,999	3,028.00
		6473 - New Equip Capital > \$5,000	21,334.00
	6000 - Capital Outlay Total		26,532.00
	8800 - Local Revenue	8891 - Other Local Revenue	60,000.00
	8800 - Local Revenue Total		60,000.00
Center Services General Total			2,199,672.00
4510 - Information Technology	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	137,068.00
		2182 - HIC - CSEA Non Instructional	51,746.00
		2184 - HIC - Mgmt Non Instructional	7,208.00
		2191 - Clfd Regular Noninstructional	975,476.00
	2000 - Classified Salaries Total		1,171,498.00
	3000 - Employee Benefits	3210 - CalPERS	253,659.00
		3310 - OASDHI	72,632.00
		3320 - Medicare	16,987.00
		3410 - Health Insurance	223,841.00

Technology	3000 - Employee Benefits	3510 - Unemployment Insurance	585.00
		3610 - Workers' Compensation Insurance	22,864.00
	3000 - Employee Benefits Total		593,286.00
4510 - Information Technology Total			1,764,784.00
Development	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	110,644.00
		2184 - HIC - Mgmt Non Instructional	10,063.00
	2000 - Classified Salaries Total		120,707.00
	3000 - Employee Benefits	3210 - CalPERS	25,227.00
		3310 - OASDHI	7,484.00
		3320 - Medicare	1,750.00
		3410 - Health Insurance	7,454.00
		3450 - Disability Insurance	280.00
		3510 - Unemployment Insurance	60.00
		3610 - Workers' Compensation Insurance	2,356.00
	3000 - Employee Benefits Total		44,611.00
4520 - Systems Development Total			165,318.00
4521 - Systems Development I	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	102,389.00
		2182 - HIC - CSEA Non Instructional	10,575.00
		2184 - HIC - Mgmt Non Instructional	4,543.00
		2191 - Clfd Regular Noninstructional	127,150.00
	2000 - Classified Salaries Total		244,657.00
	3000 - Employee Benefits	3210 - CalPERS	52,335.00
		3310 - OASDHI	15,169.00
		3320 - Medicare	3,548.00
		3410 - Health Insurance	42,603.00
		3450 - Disability Insurance	567.00
		3510 - Unemployment Insurance	122.00
		3610 - Workers' Compensation Insurance	4,775.00
	3000 - Employee Benefits Total		119,119.00
4521 - Systems Development I Total			363,776.00
4522 - Systems Development II	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	133,870.00
		2182 - HIC - CSEA Non Instructional	12,411.00
		2184 - HIC - Mgmt Non Instructional	4,171.00
		2191 - Clfd Regular Noninstructional	354,700.00
	2000 - Classified Salaries Total		505,152.00
	3000 - Employee Benefits	3210 - CalPERS	111,393.00
		3310 - OASDHI	31,320.00
		3320 - Medicare	7,325.00
		3410 - Health Insurance	103,382.00
		3450 - Disability Insurance	1,172.00
		3510 - Unemployment Insurance	253.00
		3610 - Workers' Compensation Insurance	9,858.00
	3000 - Employee Benefits Total		264,703.00
4522 - Systems Development II Total			769,855.00
4920 - Benefits	3000 - Employee Benefits	3470 - Retiree Health Benefit	4,128,000.00
		3480 - Retiree Medicare Reimb	520,000.00
		3490 - Other Retiree Costs	700,000.00

4920 - Benefits	3000 - Employee Benefits Total		5,348,000.00
4920 - Benefits Total			5,348,000.00
4930 - General	1000 - Certificated Salaries	1304 - Faculty Hourly Parity Pay Instructional	315,720.00
		1325 - Faculty Instructional Hourly	482.00
	1000 - Certificated Salaries Total		316,202.00
	2000 - Classified Salaries	2392 - Clfd Substitute for Vacancy Noninst Hrly	24,100.00
		2425 - Readers Instructional Hourly	118,922.00
	2000 - Classified Salaries Total		143,022.00
	3000 - Employee Benefits	3110 - CalSTRS	62.00
		3498 - Empl Benefit Distributed	2,608,597.00
	3000 - Employee Benefits Total		2,608,659.00
	4000 - Supplies and Materials	4345 - Subscriptions	4,591.00
	4000 - Supplies and Materials Total		4,591.00
	5000 - Other Operating	5005 - Event Registration & Entry Fees	1,587.00
		5015 - Memberships & Dues	52,381.00
		5045 - Consultant Services	40,200.00
		5055 - Contract Services	1,012,542.00
		5105 - Legal General	400,725.00
		5130 - Audit Expense	87,050.00
		5145 - Insurance Expense	839,700.00
		5195 - Actuarial Expense	8,280.00
		5210 - Banking Charges	2,400.00
		5265 - Election Costs	892,415.00
		5280 - Permits, License & Fees	37,462.00
		5281 - Fees & Penalties	169,000.00
		5285 - Cash Short Over	(649,800.00)
		5568 - Software Services and Licenses	12,900.00
		5875 - Training	25,000.00
		5907 - Reserves	30,000.00
		5999 - Abate - Service	(775,979.00)
	5000 - Other Operating Total		2,185,863.00
	7000 - Other Outgo	7310 - Interfund Transfer Out	4,212,000.00
		7399 - OPEB Transfer abate	(1,300,000.00)
	7000 - Other Outgo Total		2,912,000.00
	8600 - State Revenue	8613 - Other General Apportionment	706,249.00
		8629 - Other General Categorical Programs	315,720.00
		8692 - STRS-On Behalf Payments	2,150,000.00
	8600 - State Revenue Total		3,171,969.00
	8800 - Local Revenue	8874 - Enrollment Fees	3,774,973.00
		8879 - Student Records	85,000.00
		8880 - Nonresident Tuition	375,000.00
		8888 - Student Fees - Bad Debt	200,000.00
		8889 - Other Student Fees & Charges	6,000.00
		8891 - Other Local Revenue	11,155.00
	8800 - Local Revenue Total		4,452,128.00
4930 - General Total			15,794,434.00
5001 - Instructional Services General	1000 - Certificated Salaries	1220 - Cert Mgmt Noninstructional	184,068.00
		1290 - Faculty Special Assignment Noninstr	152,379.00
		1319 - Faculty Instructional Hourly Pooled	2,304,409.00
	1000 - Certificated Salaries Total		2,640,856.00
	2000 - Classified Salaries	52111 - Clfd Mgmt Regular Noninstructional	211,501.00

Services General	2000 - Classified Salaries	2182 - HIC - CSEA Non Instructional	4,899.00
Services General		2183 - HIC - Conf Non Instructional	940.00
Services General		2184 - HIC - Mgmt Non Instructional	20,656.00
Services General		2191 - Clfd Regular Noninstructional	103,389.00
Services General		2192 - Clfd Confidential Noninstructional	93,651.00
General	2000 - Classified Salaries Total		435,036.00
Services General	3000 - Employee Benefits	3110 - CalSTRS	382,932.00
Services General		3210 - CalPERS	64,228.00
Services General		3310 - OASDHI	18,505.00
Services General		3320 - Medicare	11,187.00
Services General		3410 - Health Insurance	111,481.00
Services General		3450 - Disability Insurance	1,790.00
Services General		3498 - Empl Benefit Distributed	164,688.00
Services General		3510 - Unemployment Insurance	385.00
Services General		3610 - Workers' Compensation Insurance	15,056.00
General	3000 - Employee Benefits Total		770,252.00
Services General	4000 - Supplies and Materials	4305 - Supply	7,843.00
General	4000 - Supplies and Materials Total		7,843.00
Services General	5000 - Other Operating	5015 - Memberships & Dues	23,228.00
Services General		5020 - All Staff Travel	212.00
Services General		5030 - Management Travel	7,672.00
Services General		5055 - Contract Services	12,100.00
Services General		5060 - Printing and Duplicating Svcs	1,400.00
Services General		5065 - Postage	2,000.00
Services General		5280 - Permits, License & Fees	3,450.00
Services General		5568 - Software Services and Licenses	10,000.00
General	5000 - Other Operating Total		60,062.00
Services General	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	3,028.00
Services General		6472 - New Equip NonCapital \$1,000-\$4,999	13,560.00
		6473 - New Equip Capital > \$5,000	6,780.00
	6000 - Capital Outlay Total		23,368.00
5001 - Instructional Services			
General Total			3,937,417.00
5010 - Regional & Distance Education	1000 - Certificated Salaries	1495 - Faculty NonInstructional Hourly	8,207.00
	1000 - Certificated Salaries Total		8,207.00
	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	162,757.00
		2184 - HIC - Mgmt Non Instructional	10,916.00
		2191 - Clfd Regular Noninstructional	378,095.00
		2393 - Clfd Noninstructional Hourly	6,200.00
	2000 - Classified Salaries Total		557,968.00
	3000 - Employee Benefits	3110 - CalSTRS	29,947.00
		3210 - CalPERS	88,163.00
		3310 - OASDHI	23,442.00
		3320 - Medicare	8,000.00
		3410 - Health Insurance	128,804.00
		3450 - Disability Insurance	1,280.00
Services General		3510 - Unemployment Insurance	276.00
Services General		3610 - Workers' Compensation Insurance	10,767.00
General	3000 - Employee Benefits Total		290,679.00
Services General	4000 - Supplies and Materials	4305 - Supply	12,099.00
General	4000 - Supplies and Materials Total		12,099.00

Education	5000 - Other Operating	5020 - All Staff Travel	1,693.00
Education		5025 - Faculty Travel	3,548.00
Education		5030 - Management Travel	952.00
Education		5055 - Contract Services	22,800.00
Education		5060 - Printing and Duplicating Svcs	220.00
Education		5065 - Postage	467.00
Education		5310 - Cell Phones & Two Way Radios	615.00
Education		5630 - Facility Rental	19,300.00
Education	5000 - Other Operating Total		49,595.00
Education	6000 - Capital Outlay	6472 - New Equip NonCapital \$1,000-\$4,999	8,588.00
Education	6000 - Capital Outlay Total		8,588.00
5010 - Regional & Distance Education Total			927,136.00
5101 - General Ed and Transfer Prgms General	1000 - Certificated Salaries	1220 - Cert Mgmt Noninstructional	177,165.00
	1000 - Certificated Salaries Total		177,165.00
	2000 - Classified Salaries	2184 - HIC - Mgmt Non Instructional	4,171.00
		2191 - Clfd Regular Noninstructional	124,280.00
	2000 - Classified Salaries Total		128,451.00
	3000 - Employee Benefits	3110 - CalSTRS	32,598.00
		3210 - CalPERS	28,335.00
		3310 - OASDHI	7,706.00
		3320 - Medicare	4,431.00
		3410 - Health Insurance	58,720.00
		3450 - Disability Insurance	709.00
		3510 - Unemployment Insurance	153.00
		3610 - Workers' Compensation Insurance	5,964.00
	3000 - Employee Benefits Total		138,616.00
	4000 - Supplies and Materials	4305 - Supply	365.00
	4000 - Supplies and Materials Total		365.00
	5000 - Other Operating	5020 - All Staff Travel	2,645.00
		5030 - Management Travel	847.00
		5055 - Contract Services	5,450.00
		5060 - Printing and Duplicating Svcs	16,450.00
		5065 - Postage	150.00
		5568 - Software Services and Licenses	11,730.00
		5999 - Abate - Service	(1,000.00)
	5000 - Other Operating Total		36,272.00
	6000 - Capital Outlay	6472 - New Equip NonCapital \$1,000-\$4,999	949.00
	6000 - Capital Outlay Total		949.00
Transfer Prgms General Total			481,818.00
5120 - Academic Support Services	1000 - Certificated Salaries	1290 - Faculty Special Assignment Noninstr	43,839.00
	1000 - Certificated Salaries Total		43,839.00
	2000 - Classified Salaries	2182 - HIC - CSEA Non Instructional	4,311.00
		2191 - Clfd Regular Noninstructional	231,759.00
	2000 - Classified Salaries Total		236,070.00
	3000 - Employee Benefits	3110 - CalSTRS	8,066.00
		3210 - CalPERS	52,841.00
		3310 - OASDHI	14,636.00
		3320 - Medicare	4,059.00
		3410 - Health Insurance	78,228.00

Services	3000 - Employee Benefits	3450 - Disability Insurance	649.00
Services		3510 - Unemployment Insurance	140.00
Services		3610 - Workers' Compensation Insurance	5,464.00
Services	3000 - Employee Benefits Total		164,083.00
Services	4000 - Supplies and Materials	4305 - Supply	1,919.00
Services	4000 - Supplies and Materials Total		1,919.00
Services	5000 - Other Operating	5015 - Memberships & Dues	3,175.00
Services		5020 - All Staff Travel	2,275.00
Services		5025 - Faculty Travel	126,591.00
Services		5060 - Printing and Duplicating Svcs	350.00
Services		5065 - Postage	50.00
	5000 - Other Operating Total		132,441.00
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	45.00
	6000 - Capital Outlay Total		45.00
5120 - Academic Support Services Total			578,397.00
Economic Development General	1000 - Certificated Salaries	1220 - Cert Mgmt Noninstructional	183,102.00
	1000 - Certificated Salaries Total		183,102.00
	2000 - Classified Salaries	2191 - Clfd Regular Noninstructional	57,541.00
	2000 - Classified Salaries Total		57,541.00
	3000 - Employee Benefits	3210 - CalPERS	54,866.00
		3310 - OASDHI	14,920.00
		3320 - Medicare	3,489.00
		3410 - Health Insurance	45,374.00
		3450 - Disability Insurance	558.00
		3510 - Unemployment Insurance	121.00
		3610 - Workers' Compensation Insurance	4,696.00
	3000 - Employee Benefits Total		124,024.00
	4000 - Supplies and Materials	4305 - Supply	1,148.00
	4000 - Supplies and Materials Total		1,148.00
	5000 - Other Operating	5030 - Management Travel	3,770.00
		5055 - Contract Services	2,500.00
		5060 - Printing and Duplicating Svcs	150.00
		5065 - Postage	150.00
	5000 - Other Operating Total		6,570.00
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	271.00
		6472 - New Equip NonCapital \$1,000-\$4,999	1,130.00
	6000 - Capital Outlay Total		1,401.00
Economic Development General Total			373,786.00
5220 - Contract Ed & Specialized Training	8800 - Local Revenue	8831 - Contract Instructional Services	221,200.00
	8800 - Local Revenue Total		221,200.00
5220 - Contract Ed & Specialized Training Total			221,200.00
5230 - Small Business Development Center	4000 - Supplies and Materials	4305 - Supply	580.00
		4345 - Subscriptions	380.00
	4000 - Supplies and Materials Total		960.00
	5000 - Other Operating	5015 - Memberships & Dues	53.00
		5020 - All Staff Travel	476.00
		5045 - Consultant Services	8,617.00

Development Center	5000 - Other Operating	5907 - Reserves	475.00
	5000 - Other Operating Total		9,621.00
5230 - Small Business			
Development Center Total			10,581.00
5301 - South Campus at MH & Reg Ed General	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	163,053.00
		2184 - HIC - Mgmt Non Instructional	5,360.00
		2191 - Clfd Regular Noninstructional	66,739.00
		2393 - Clfd Noninstructional Hourly	4,640.00
	2000 - Classified Salaries Total		239,792.00
	3000 - Employee Benefits	3210 - CalPERS	53,858.00
		3310 - OASDHI	14,580.00
		3320 - Medicare	3,410.00
		3410 - Health Insurance	34,845.00
		3450 - Disability Insurance	546.00
		3510 - Unemployment Insurance	117.00
		3610 - Workers' Compensation Insurance	4,589.00
	3000 - Employee Benefits Total		111,945.00
	4000 - Supplies and Materials	4305 - Supply	5,370.00
		4320 - Instructional Supply	1,427.00
	4000 - Supplies and Materials Total		6,797.00
	5000 - Other Operating	5015 - Memberships & Dues	146.00
		5050 - Advertising/Promo	13,245.00
		5060 - Printing and Duplicating Svcs	310.00
		5640 - Repair and Maintenance Services	930.00
	5000 - Other Operating Total		14,631.00
	6000 - Capital Outlay	6421 - New Equip Instruction Low Cost \$200-\$999	1,078.00
		6471 - New Equip Low Cost \$200-\$999	93.00
		6472 - New Equip NonCapital \$1,000-\$4,999	2,712.00
	6000 - Capital Outlay Total		3,883.00
5301 - South Campus at MH & Reg Ed General Total			377,048.00
5401 - Applied Science, Business & Tech General	1000 - Certificated Salaries	1110 - Faculty Regular Instructional	3,251,636.00
		1220 - Cert Mgmt Noninstructional	149,051.00
		1325 - Faculty Instructional Hourly	1,217,124.00
	1000 - Certificated Salaries Total		4,617,811.00
	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	82,651.00
		2182 - HIC - CSEA Non Instructional	14,514.00
		2184 - HIC - Mgmt Non Instructional	19,803.00
		2191 - Clfd Regular Noninstructional	282,188.00
		2393 - Clfd Noninstructional Hourly	4,000.00
		2413 - Clfd Instructional Hourly	1,418.00
		2425 - Readers Instructional Hourly	39,261.00
		2496 - Perm Intermnts Instructional	8,000.00
	2000 - Classified Salaries Total		451,835.00
	3000 - Employee Benefits	3110 - CalSTRS	782,717.00
		3210 - CalPERS	84,894.00
		3310 - OASDHI	24,144.00
		3320 - Medicare	55,097.00
		3410 - Health Insurance	780,074.00
		3450 - Disability Insurance	8,814.00
		3510 - Unemployment Insurance	1,899.00

Business & Tech General	3000 - Employee Benefits	3610 - Workers' Compensation Insurance	74,161.00
Business & Tech General	3000 - Employee Benefits Total		1,811,800.00
Business & Tech General	4000 - Supplies and Materials	4305 - Supply	22,133.00
Business & Tech General		4310 - Software	1,570.00
Business & Tech General		4320 - Instructional Supply	44,289.00
Business & Tech General		4345 - Subscriptions	240.00
Business & Tech General		4830 - Livestock Purchases	2,630.00
Business & Tech General	4000 - Supplies and Materials Total		70,862.00
Business & Tech General	5000 - Other Operating	5015 - Memberships & Dues	79.00
Business & Tech General		5020 - All Staff Travel	185.00
Business & Tech General		5025 - Faculty Travel	1,510.00
Business & Tech General		5030 - Management Travel	424.00
Business & Tech General		5035 - Student Field Trips	7,822.00
Business & Tech General		5055 - Contract Services	126,000.00
Business & Tech General		5060 - Printing and Duplicating Svcs	1,005.00
Business & Tech General		5065 - Postage	800.00
Business & Tech General		5220 - Freight In	100.00
Business & Tech General		5235 - Sales Tax Expense	750.00
Business & Tech General		5280 - Permits, License & Fees	200.00
Business & Tech General		5310 - Cell Phones & Two Way Radios	500.00
Business & Tech General		5510 - Attendance Reimbursement	215,700.00
Business & Tech General		5529 - Electronic Databases/Subscriptions	2,365.00
Business & Tech General		5620 - Equipment Rental	300.00
Business & Tech General		5640 - Repair and Maintenance Services	24,053.00
Business & Tech General		5940 - Indirect Costs	144,767.00
Business & Tech General	5000 - Other Operating Total		526,560.00
	6000 - Capital Outlay	6421 - New Equip Instruction Low Cost \$200-\$999	2,034.00
		6422 - New Equip Instruct NonCap \$1,000-\$4,999	978.00
		6423 - New Equip Instruct Capital > \$5,000	1,184.00
		6471 - New Equip Low Cost \$200-\$999	316.00
		6472 - New Equip NonCapital \$1,000-\$4,999	542.00
	6000 - Capital Outlay Total		5,054.00
	8600 - State Revenue	8611 - Apprenticeship Apportionment	433,565.00
	8600 - State Revenue Total		433,565.00
	8800 - Local Revenue	8847 - Sales	15,255.00
	8800 - Local Revenue Total		15,255.00
5401 - Applied Science, Business & Tech General Total			7,932,742.00
5415 - Work Experience	1000 - Certificated Salaries	1325 - Faculty Instructional Hourly	7,834.00
	1000 - Certificated Salaries Total		7,834.00
	3000 - Employee Benefits	3110 - CalSTRS	1,010.00
	3000 - Employee Benefits Total		1,010.00
5415 - Work Experience Total			8,844.00
5601 - Humanities, Soc Sci and Education General	1000 - Certificated Salaries	1110 - Faculty Regular Instructional	3,653,391.00
		1220 - Cert Mgmt Noninstructional	164,296.00
		1325 - Faculty Instructional Hourly	2,880,440.00
	1000 - Certificated Salaries Total		6,698,127.00
	2000 - Classified Salaries	2182 - HIC - CSEA Non Instructional	25,811.00
		2191 - Clfd Regular Noninstructional	370,443.00
		2393 - Clfd Noninstructional Hourly	550.00

and Education General	2000 - Classified Salaries	2399 - Abate Clfd NI Hrly	(100.00)	
		2425 - Readers Instructional Hourly	131,272.00	
		2499 - Abate Clfd Inst Hrly	(1,000.00)	
	2000 - Classified Salaries Total		526,976.00	
	3000 - Employee Benefits	3110 - CalSTRS	1,074,019.00	
		3210 - CalPERS	84,635.00	
		3310 - OASDHI	24,567.00	
		3320 - Medicare	61,099.00	
		3410 - Health Insurance	811,663.00	
		3450 - Disability Insurance	9,774.00	
		3510 - Unemployment Insurance	2,106.00	
		3610 - Workers' Compensation Insurance	82,241.00	
	3000 - Employee Benefits Total		2,150,104.00	
	4000 - Supplies and Materials	4305 - Supply	5,643.00	
		4310 - Software	150.00	
		4320 - Instructional Supply	1,865.00	
		4345 - Subscriptions	100.00	
	4000 - Supplies and Materials Total		7,758.00	
	5000 - Other Operating	5025 - Faculty Travel	650.00	
		5030 - Management Travel	767.00	
		5060 - Printing and Duplicating Svcs	1,450.00	
		5065 - Postage	200.00	
	5000 - Other Operating Total		3,067.00	
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	136.00	
	6000 - Capital Outlay Total		136.00	
5601 - Humanities, Soc Sci and Education General Total		9,386,168.00		
5610 - Public Safety	1000 - Certificated Salaries	1110 - Faculty Regular Instructional	80,121.00	
		1325 - Faculty Instructional Hourly	163,602.00	
	1000 - Certificated Salaries Total		243,723.00	
	3000 - Employee Benefits	3110 - CalSTRS	35,846.00	
		3320 - Medicare	1,162.00	
		3410 - Health Insurance	18,385.00	
		3450 - Disability Insurance	186.00	
		3510 - Unemployment Insurance	40.00	
		3610 - Workers' Compensation Insurance	1,564.00	
	3000 - Employee Benefits Total		57,183.00	
	4000 - Supplies and Materials	4305 - Supply	30,876.00	
		4399 - Abate - Supplies	(19,130.00)	
		4505 - Uniforms	2,276.00	
	4000 - Supplies and Materials Total		14,022.00	
	5000 - Other Operating	5055 - Contract Services	270,110.00	
		5060 - Printing and Duplicating Svcs	700.00	
		5065 - Postage	30.00	
		5999 - Abate - Service	(270,000.00)	
	5000 - Other Operating Total		840.00	
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	136.00	
		6472 - New Equip NonCapital \$1,000-\$4,999	3,752.00	
	6000 - Capital Outlay Total		3,888.00	
	5610 - Public Safety Total		319,656.00	
	5660 - Athletics	1000 - Certificated Salaries	1220 - Cert Mgmt Noninstructional	140,807.00
			64325 - Faculty Instructional Hourly	35,169.00

5660 - Athletics	1000 - Certificated Salaries Total		175,976.00	
	2000 - Classified Salaries	2182 - HIC - CSEA Non Instructional	7,560.00	
		2191 - Clfd Regular Noninstructional	185,442.00	
		2393 - Clfd Noninstructional Hourly	19,000.00	
		2413 - Clfd Instructional Hourly	85,045.00	
		2425 - Readers Instructional Hourly	1,835.00	
		2000 - Classified Salaries Total		298,882.00
	3000 - Employee Benefits	3110 - CalSTRS	30,443.00	
		3210 - CalPERS	74,976.00	
		3310 - OASDHI	11,965.00	
		3320 - Medicare	4,840.00	
		3410 - Health Insurance	68,094.00	
		3450 - Disability Insurance	775.00	
		3510 - Unemployment Insurance	166.00	
		3610 - Workers' Compensation Insurance	6,515.00	
		3000 - Employee Benefits Total		197,774.00
	4000 - Supplies and Materials	4305 - Supply	87,709.00	
		4310 - Software	9,900.00	
		4505 - Uniforms	43,040.00	
	4000 - Supplies and Materials Total		140,649.00	
	5000 - Other Operating	5005 - Event Registration & Entry Fees	9,818.00	
		5015 - Memberships & Dues	12,169.00	
		5030 - Management Travel	1,429.00	
		5035 - Student Field Trips	60,104.00	
		5055 - Contract Services	90,650.00	
		5060 - Printing and Duplicating Svcs	3,000.00	
		5065 - Postage	200.00	
		5310 - Cell Phones & Two Way Radios	1,000.00	
		5620 - Equipment Rental	34,100.00	
		5640 - Repair and Maintenance Services	10,000.00	
		5873 - Student Event	6,000.00	
		5000 - Other Operating Total		228,470.00
		7000 - Other Outgo	7310 - Interfund Transfer Out	15,000.00
	7000 - Other Outgo Total		15,000.00	
	8800 - Local Revenue	8852 - Facilities Use Revenue	12,970.00	
	8800 - Local Revenue Total		12,970.00	
5660 - Athletics Total			1,069,721.00	
5801 - Arts and Communication General	1000 - Certificated Salaries	1110 - Faculty Regular Instructional	2,396,681.00	
		1220 - Cert Mgmt Noninstructional	316,256.00	
		1240 - Librarian Faculty Regular Noninst	528,935.00	
		1325 - Faculty Instructional Hourly	1,069,719.00	
		1495 - Faculty NonInstructional Hourly	92,015.00	
		1000 - Certificated Salaries Total		4,403,606.00
	2000 - Classified Salaries	2182 - HIC - CSEA Non Instructional	30,114.00	
		2184 - HIC - Mgmt Non Instructional	4,171.00	
		2191 - Clfd Regular Noninstructional	599,158.00	
		2211 - Clfd Regular Instructional	230,497.00	
		2393 - Clfd Noninstructional Hourly	23,300.00	
		2396 - Perm Intermnts Noninstructional	52,800.00	
		2399 - Abate Clfd NI Hrly	(100.00)	
		2413 - Clfd Instructional Hourly	13,340.00	

Communication General	2000 - Classified Salaries	2425 - Readers Instructional Hourly	41,223.00
Communication General	2000 - Classified Salaries Total		994,503.00
Communication General	3000 - Employee Benefits	3110 - CalSTRS	704,684.00
Communication General		3210 - CalPERS	213,308.00
Communication General		3310 - OASDHI	52,448.00
Communication General		3320 - Medicare	47,015.00
Communication General		3410 - Health Insurance	678,269.00
Communication General		3450 - Disability Insurance	7,521.00
Communication General		3510 - Unemployment Insurance	1,616.00
Communication General		3610 - Workers' Compensation Insurance	63,284.00
Communication General	3000 - Employee Benefits Total		1,768,145.00
Communication General	4000 - Supplies and Materials	4305 - Supply	51,188.00
Communication General		4310 - Software	2,010.00
Communication General		4315 - Non-Print Media	1,148.00
Communication General		4320 - Instructional Supply	55,693.00
Communication General		4345 - Subscriptions	10,655.00
Communication General		4399 - Abate - Supplies	(100.00)
Communication General		4505 - Uniforms	1,110.00
Communication General		4510 - Vehicle Gas & Oil	100.00
Communication General		4820 - Food Purchases	100.00
Communication General	4000 - Supplies and Materials Total		121,904.00
Communication General	5000 - Other Operating	5005 - Event Registration & Entry Fees	159.00
Communication General		5015 - Memberships & Dues	503.00
Communication General		5020 - All Staff Travel	952.00
Communication General		5025 - Faculty Travel	950.00
Communication General		5030 - Management Travel	2,823.00
Communication General		5035 - Student Field Trips	1,117.00
Communication General		5050 - Advertising/Promo	1,280.00
Communication General		5055 - Contract Services	49,496.00
Communication General		5060 - Printing and Duplicating Svcs	6,800.00
Communication General		5065 - Postage	7,050.00
Communication General		5145 - Insurance Expense	100.00
Communication General		5210 - Banking Charges	5,000.00
Communication General		5529 - Electronic Databases/Subscriptions	59,500.00
Communication General		5568 - Software Services and Licenses	7,220.00
Communication General		5620 - Equipment Rental	2,525.00
Communication General		5630 - Facility Rental	150.00
Communication General		5640 - Repair and Maintenance Services	8,910.00
Communication General		5820 - Conf Meeting Workshop Exp	1,500.00
Communication General		5967 - Royalties	1,200.00
Communication General		5999 - Abate - Service	(86,000.00)
Communication General	5000 - Other Operating Total		71,235.00
Communication General	6000 - Capital Outlay	6350 - Library Books	32,848.00
Communication General		6421 - New Equip Instruction Low Cost \$200-\$999	3,077.00
Communication General		6441 - Equip Replacement Low Cost	45.00
Communication General		6471 - New Equip Low Cost \$200-\$999	5,446.00
Communication General		6472 - New Equip NonCapital \$1,000-\$4,999	4,068.00
Communication General		6473 - New Equip Capital > \$5,000	18,398.00
Communication General	6000 - Capital Outlay Total		63,882.00
Communication General	8800 - Local Revenue	8851 - Property & Equip Rentals	26,800.00
Communication General		8852 - Facilities Use Revenue	16,000.00
		8891 - Other Local Revenue	10,000.00

Communication General	8800 - Local Revenue Total		52,800.00
Communication General Total			7,476,075.00
5840 - Theater Events	5000 - Other Operating	5055 - Contract Services	46,000.00
		5205 - Admissions Tax	300.00
		5210 - Banking Charges	1,400.00
		5230 - Sales Discounts	100.00
		5620 - Equipment Rental	12,200.00
		5630 - Facility Rental	42,000.00
		5951 - Other Program Exp (Fiscal Svs Only)	1,000.00
		5999 - Abate - Service	(1,000.00)
		5000 - Other Operating Total	102,000.00
	8800 - Local Revenue	8847 - Sales	138,620.00
8800 - Local Revenue Total		138,620.00	
5840 - Theater Events Total			240,620.00
5901 - Language Library & LR General	1000 - Certificated Salaries	1110 - Faculty Regular Instructional	4,105,712.00
		1325 - Faculty Instructional Hourly	1,824,636.00
	1000 - Certificated Salaries Total		5,930,348.00
	2000 - Classified Salaries	2182 - HIC - CSEA Non Instructional	28,561.00
		2191 - Clfd Regular Noninstructional	236,457.00
		2211 - Clfd Regular Instructional	449,745.00
		2393 - Clfd Noninstructional Hourly	1,400.00
		2413 - Clfd Instructional Hourly	215,952.00
		2425 - Readers Instructional Hourly	65,233.00
		2000 - Classified Salaries Total	997,348.00
	3000 - Employee Benefits	3110 - CalSTRS	969,213.00
		3210 - CalPERS	292,904.00
		3310 - OASDHI	62,754.00
		3320 - Medicare	82,412.00
		3410 - Health Insurance	1,106,915.00
		3450 - Disability Insurance	13,185.00
		3510 - Unemployment Insurance	2,844.00
		3610 - Workers' Compensation Insurance	110,925.00
		3000 - Employee Benefits Total	2,641,152.00
	4000 - Supplies and Materials	4305 - Supply	5,425.00
		4320 - Instructional Supply	100.00
		4505 - Uniforms	960.00
		4850 - New Book Purchases	100.00
	4000 - Supplies and Materials Total		6,585.00
	5000 - Other Operating	5020 - All Staff Travel	319.46
		5025 - Faculty Travel	3,200.00
		5030 - Management Travel	(0.46)
		5035 - Student Field Trips	13,915.00
		5055 - Contract Services	1,500.00
		5060 - Printing and Duplicating Svcs	1,150.00
		5065 - Postage	325.00
		5640 - Repair and Maintenance Services	800.00
		5000 - Other Operating Total	21,209.00
	6000 - Capital Outlay	6421 - New Equip Instruction Low Cost \$200-\$999	859.00
		6471 - New Equip Low Cost \$200-\$999	68.00
		6472 - New Equip NonCapital \$1,000-\$4,999	362.00

LR General	6000 - Capital Outlay Total		1,289.00
5901 - Language Library & LR General Total			9,597,931.00
6101 - Science & Math General			
	1000 - Certificated Salaries	1110 - Faculty Regular Instructional	4,181,103.00
		1220 - Cert Mgmt Noninstructional	161,985.00
		1325 - Faculty Instructional Hourly	1,437,521.00
	1000 - Certificated Salaries Total		5,780,609.00
	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	94,830.00
		2182 - HIC - CSEA Non Instructional	16,297.00
		2184 - HIC - Mgmt Non Instructional	15,578.00
		2191 - Clfd Regular Noninstructional	459,817.00
		2393 - Clfd Noninstructional Hourly	1,700.00
		2413 - Clfd Instructional Hourly	77,015.00
		2425 - Readers Instructional Hourly	118,443.00
		2499 - Abate Clfd Inst Hrlly	(100.00)
	2000 - Classified Salaries Total		783,580.00
	3000 - Employee Benefits	3110 - CalSTRS	954,751.00
		3210 - CalPERS	188,253.00
		3310 - OASDHI	46,407.00
		3320 - Medicare	71,483.00
		3410 - Health Insurance	859,566.00
		3450 - Disability Insurance	11,433.00
		3510 - Unemployment Insurance	2,466.00
		3610 - Workers' Compensation Insurance	96,207.00
	3000 - Employee Benefits Total		2,230,566.00
	4000 - Supplies and Materials	4305 - Supply	12,840.00
		4310 - Software	100.00
		4320 - Instructional Supply	38,731.00
	4000 - Supplies and Materials Total		51,671.00
	5000 - Other Operating	5005 - Event Registration & Entry Fees	30.00
		5020 - All Staff Travel	238.00
		5025 - Faculty Travel	500.00
		5030 - Management Travel	794.00
		5035 - Student Field Trips	2,222.00
		5055 - Contract Services	44,339.00
		5060 - Printing and Duplicating Svcs	450.00
		5065 - Postage	100.00
		5568 - Software Services and Licenses	11,200.00
		5620 - Equipment Rental	5,500.00
		5640 - Repair and Maintenance Services	6,166.00
	5000 - Other Operating Total		71,539.00
	6000 - Capital Outlay	6421 - New Equip Instruction Low Cost \$200-\$999	1,017.00
		6472 - New Equip NonCapital \$1,000-\$4,999	1,356.00
	6000 - Capital Outlay Total		2,373.00
	8800 - Local Revenue	8851 - Property & Equip Rentals	6,500.00
	8800 - Local Revenue Total		6,500.00
6101 - Science & Math General Total			8,926,838.00
6301 - Health Sciences General			
	1000 - Certificated Salaries	1110 - Faculty Regular Instructional	1,736,203.00
		1220 - Cert Mgmt Noninstructional	311,378.00
		6325 - Faculty Instructional Hourly	895,010.00

General	1000 - Certificated Salaries Total		2,942,591.00	
	2000 - Classified Salaries	2182 - HIC - CSEA Non Instructional	2,725.00	
		2184 - HIC - Mgmt Non Instructional	15,087.00	
		2191 - Clfd Regular Noninstructional	162,323.00	
		2393 - Clfd Noninstructional Hourly	2,000.00	
		2425 - Readers Instructional Hourly	21,806.00	
	2000 - Classified Salaries Total		203,941.00	
	3000 - Employee Benefits	3110 - CalSTRS	492,205.00	
		3210 - CalPERS	37,641.00	
		3310 - OASDHI	10,233.00	
		3320 - Medicare	32,304.00	
		3410 - Health Insurance	390,170.00	
		3450 - Disability Insurance	5,169.00	
		3510 - Unemployment Insurance	1,112.00	
		3610 - Workers' Compensation Insurance	43,478.00	
	3000 - Employee Benefits Total		1,012,312.00	
	4000 - Supplies and Materials	4305 - Supply	10,295.00	
		4320 - Instructional Supply	3,695.00	
		4345 - Subscriptions	1,599.00	
		4505 - Uniforms	2,296.00	
	4000 - Supplies and Materials Total		17,885.00	
	5000 - Other Operating	5015 - Memberships & Dues	2,273.00	
		5020 - All Staff Travel	3,189.00	
		5025 - Faculty Travel	600.00	
		5030 - Management Travel	6,826.00	
		5045 - Consultant Services	200.00	
		5055 - Contract Services	6,690.00	
		5060 - Printing and Duplicating Svcs	1,205.00	
		5065 - Postage	765.00	
		5145 - Insurance Expense	25.00	
		5280 - Permits, License & Fees	175.00	
		5510 - Attendance Reimbursement	81,730.00	
		5568 - Software Services and Licenses	2,700.00	
		5640 - Repair and Maintenance Services	1,310.00	
		5000 - Other Operating Total		107,688.00
		6000 - Capital Outlay	6421 - New Equip Instruction Low Cost \$200-\$999	7.00
	6422 - New Equip Instruct NonCap \$1,000-\$4,999		1,055.00	
	6471 - New Equip Low Cost \$200-\$999		2,359.00	
	6472 - New Equip NonCapital \$1,000-\$4,999		859.00	
	6000 - Capital Outlay Total		4,280.00	
6301 - Health Sciences General Total			4,288,697.00	
6400 - Planning, Research and Insttutional Eff	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	73,706.00	
		2182 - HIC - CSEA Non Instructional	1,005.00	
		2184 - HIC - Mgmt Non Instructional	4,520.00	
		2191 - Clfd Regular Noninstructional	98,654.00	
	2000 - Classified Salaries Total		177,885.00	
	3000 - Employee Benefits	3210 - CalPERS	39,298.00	
		3310 - OASDHI	11,029.00	
		3320 - Medicare	2,579.00	
3410 - Health Insurance		34,367.00		

and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff and Insttutional Eff	3000 - Employee Benefits	3450 - Disability Insurance	412.00	
		3510 - Unemployment Insurance	89.00	
		3610 - Workers' Compensation Insurance	3,472.00	
	3000 - Employee Benefits Total		91,246.00	
	4000 - Supplies and Materials	4305 - Supply	1,148.00	
	4000 - Supplies and Materials Total		1,148.00	
	5000 - Other Operating	5015 - Memberships & Dues	741.00	
		5020 - All Staff Travel	4,233.00	
		5030 - Management Travel	2,275.00	
		5055 - Contract Services	600.00	
		5060 - Printing and Duplicating Svcs	100.00	
		5568 - Software Services and Licenses	3,300.00	
		5875 - Training	1,400.00	
		5999 - Abate - Service	(1,000.00)	
	5000 - Other Operating Total		11,649.00	
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	249.00	
		6472 - New Equip NonCapital \$1,000-\$4,999	1,401.00	
	6000 - Capital Outlay Total		1,650.00	
	6400 - Planning, Research and Insttutional Eff Total			283,578.00
	7001 - Administrative Services General 			

7010 - Fiscal - Reporting	3000 - Employee Benefits	3320 - Medicare	10,974.00	
		3410 - Health Insurance	125,912.00	
		3450 - Disability Insurance	1,755.00	
		3510 - Unemployment Insurance	380.00	
		3610 - Workers' Compensation Insurance	14,770.00	
	3000 - Employee Benefits Total		368,515.00	
7010 - Fiscal - Reporting Total		1,125,345.00		
7020 - Fiscal - Operations	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	214,040.00	
		2182 - HIC - CSEA Non Instructional	35,567.00	
		2191 - Clfd Regular Noninstructional	436,658.00	
	2000 - Classified Salaries Total		686,265.00	
	3000 - Employee Benefits	3210 - CalPERS	148,360.00	
		3310 - OASDHI	42,549.00	
		3320 - Medicare	9,949.00	
		3410 - Health Insurance	177,058.00	
		3450 - Disability Insurance	1,592.00	
		3510 - Unemployment Insurance	343.00	
		3610 - Workers' Compensation Insurance	13,393.00	
		3000 - Employee Benefits Total		393,244.00
	4000 - Supplies and Materials	4305 - Supply	9,750.00	
	4000 - Supplies and Materials Total		9,750.00	
	5000 - Other Operating	5020 - All Staff Travel	4,286.00	
		5030 - Management Travel	2,910.00	
		5050 - Advertising/Promo	300.00	
		5055 - Contract Services	54,397.00	
		5060 - Printing and Duplicating Svcs	250.00	
		5065 - Postage	4,000.00	
		5210 - Banking Charges	35,150.00	
		5215 - Credit Card Charges	3,000.00	
		5820 - Conf Meeting Workshop Exp	1,500.00	
		5875 - Training	1,500.00	
		5000 - Other Operating Total		107,293.00
		6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	1,220.00
	6472 - New Equip NonCapital \$1,000-\$4,999		3,164.00	
	6000 - Capital Outlay Total		4,384.00	
	7020 - Fiscal - Operations Total		1,200,936.00	
	7030 - Purchasing	2000 - Classified Salaries	2191 - Clfd Regular Noninstructional	118,228.00
			2393 - Clfd Noninstructional Hourly	5,300.00
		2000 - Classified Salaries Total		123,528.00
3000 - Employee Benefits		3210 - CalPERS	28,630.00	
		3310 - OASDHI	7,331.00	
		3320 - Medicare	1,714.00	
		3410 - Health Insurance	43,244.00	
		3450 - Disability Insurance	274.00	
		3510 - Unemployment Insurance	59.00	
		3610 - Workers' Compensation Insurance	2,307.00	
3000 - Employee Benefits Total		83,559.00		
4000 - Supplies and Materials		4305 - Supply	4,169.00	
		4399 - Abate - Supplies	(200.00)	
4000 - Supplies and Materials Total		3,969.00		

7030 - Purchasing	5000 - Other Operating	5020 - All Staff Travel	423.00
7030 - Purchasing		5030 - Management Travel	4,444.00
7030 - Purchasing		5050 - Advertising/Promo	1,200.00
7030 - Purchasing		5055 - Contract Services	25,700.00
7030 - Purchasing		5060 - Printing and Duplicating Svcs	500.00
7030 - Purchasing		5065 - Postage	37,400.00
		5099 - Abate - Postage	(70,000.00)
		5215 - Credit Card Charges	50.00
		5620 - Equipment Rental	46,200.00
		5640 - Repair and Maintenance Services	1,351.00
		5953 - Other Services (Fiscal Svcs Only)	1,600.00
		5999 - Abate - Service	(200.00)
	5000 - Other Operating Total		48,668.00
	6000 - Capital Outlay	6471 - New Equip Low Cost \$200-\$999	2,034.00
		6472 - New Equip NonCapital \$1,000-\$4,999	1,356.00
	6000 - Capital Outlay Total		3,390.00
	8900 - Other Financing Sources	8912 - Sale of Equipment and Supplies	20,000.00
	8900 - Other Financing Sources Total		20,000.00
7030 - Purchasing Total			283,114.00
7040 - Purchasing Operations	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	78,342.00
		2182 - HIC - CSEA Non Instructional	51,664.00
		2184 - HIC - Mgmt Non Instructional	10,567.00
7030 - Purchasing		2191 - Clfd Regular Noninstructional	497,330.00
7030 - Purchasing	2000 - Classified Salaries Total		637,903.00
7030 - Purchasing	3000 - Employee Benefits	3210 - CalPERS	131,251.00
7030 - Purchasing		3310 - OASDHI	39,550.00
7030 - Purchasing		3320 - Medicare	9,250.00
7030 - Purchasing		3410 - Health Insurance	157,891.00
7030 - Purchasing		3450 - Disability Insurance	1,480.00
7030 - Purchasing		3510 - Unemployment Insurance	319.00
7030 - Purchasing		3610 - Workers' Compensation Insurance	12,450.00
7030 - Purchasing	3000 - Employee Benefits Total		352,191.00
7030 - Purchasing	4000 - Supplies and Materials	4305 - Supply	1,339.00
7030 - Purchasing	4000 - Supplies and Materials Total		1,339.00
7030 - Purchasing	5000 - Other Operating	5020 - All Staff Travel	529.00
7030 - Purchasing		5055 - Contract Services	13,868.00
7030 - Purchasing		5065 - Postage	1,000.00
7030 - Purchasing		5640 - Repair and Maintenance Services	1,150.00
	5000 - Other Operating Total		16,547.00
7040 - Purchasing Operations Total			1,007,980.00
7060 - Payroll	2000 - Classified Salaries	2111 - Clfd Mgmt Regular Noninstructional	82,191.00
		2182 - HIC - CSEA Non Instructional	20,479.00
		2191 - Clfd Regular Noninstructional	216,391.00
	2000 - Classified Salaries Total		319,061.00
	3000 - Employee Benefits	3210 - CalPERS	68,077.00
		3310 - OASDHI	19,782.00
		3320 - Medicare	4,626.00
		3410 - Health Insurance	54,761.00
		3450 - Disability Insurance	741.00
		3510 - Unemployment Insurance	159.00

7060 - Payroll	3000 - Employee Benefits	3610 - Workers' Compensation Insurance	6,227.00
	3000 - Employee Benefits Total		154,373.00
	4000 - Supplies and Materials	4305 - Supply	2,200.00
		4345 - Subscriptions	2,582.00
	4000 - Supplies and Materials Total		4,782.00
	5000 - Other Operating	5020 - All Staff Travel	265.00
		5030 - Management Travel	407.00
		5060 - Printing and Duplicating Svcs	350.00
		5065 - Postage	9,800.00
		5281 - Fees & Penalties	30.00
	5000 - Other Operating Total		10,852.00
7060 - Payroll Total			489,068.00
Grand Total			212,772,572.00



GLOSSARY OF TERMS

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

Accounts Payable - Accounts due and owing to persons, business firms, governmental units or others for goods and services not yet paid.

Accounts Receivable - Amounts due and owing from persons, business firms, governmental units or others for goods and services provided, but not yet collected.

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

Apportionment – A state allocation to each district based on a funding formula. The three types of revenues that comprise the allocation amount are enrollment fees, local property taxes and state funds.

Apportionment Attendance Report (CCFS 320) – A report submitted three times a year for summer, fall and spring terms to report full-time equivalent student (FTES) attendance at Period 1 (P1), Period 2 (P2) and Annual. It is the primary basis of District's funding by the state.

Audit - An examination of documents, records and accounts for the purpose of determining; 1) that all present fairly the financial position of the district; 2) that they are in conformity with prescribed accounting procedures; and 3) that they are consistent with the preceding year.

Auxiliary Foundation - A separate entity created by a district as an auxiliary organization to receive, raise and manage funds from private sources.

Auxiliary Operations - Service activities indirectly related to teaching and learning. Food service and bookstore are considered auxiliary operations.

Backfill - Funds allocated by the Legislature to make up for revenues (e.g. student fee, property taxes) that were projected but not received.

Beginning Fund Balance - The funds that the district begins the year with, that include cash, accounts receivable, less accounts payable.

Block Grant - A fixed sum of money, not linked to enrollment measures, provided to a college district by the state.



Bonds - Investment securities or notes sold by a district through a financial firm for the purpose of raising funds for various capital expenditures. Prop 39 general obligation bonds are the most significant and require at least 55% vote of the electorate.

Board of Governors - The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the Chancellor of the California Community Colleges System and makes policy decisions that affect all districts. The Board may be directed by the Legislature to regulate certain matters and it may choose to regulate others.

Board of Trustees - The local governing board of each community college district. Its members are elected by the voters in the District. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

Budget - A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures.

Budget and Accounting Manual - Education Code Section 70901 enumerates the responsibilities of the Board of Governors, which includes the establishing, maintaining, revising, and updating the uniform budgeting and accounting structures and procedures for the California Community Colleges. This responsibility is embodied in the California Community Colleges Budget and Accounting Manual (BAM).

Capital Projects - Capital Projects Funds are used for the acquisition or construction of capital outlay items, e.g. buildings, major equipment.

Categorical Funds - Also called restricted funds, these are monies that can only be spent for the designated purpose. Examples: funding to serve students with disabilities (DSPS) or the economically disadvantaged, low-income (EOPS), scheduled maintenance, instructional equipment, and student success (formerly matriculation).

Chart of Accounts - A systematic list of funds and accounts developed according to the California Community Colleges Budget and Accounting Manual (BAM) to uniformly capture revenues, expenditures and balance sheet activity.

Cost of Living Adjustment (COLA) - An increase in funding for revenue limits or categorical programs. Current law ties COLA to indices of inflation, although different amounts are appropriated in some years. There is no mandate that requires the state to provide COLA funding.

Deficit - In the context of a budget, a deficit is when revenues for the year are less than planned expenditures.



Disabled Student Programs & Services (DSPS) - Categorical funds designated to support and assist disabled students into the general college program.

Encumbered Funds - Obligations in the form of purchase orders, contracts, salaries, and other commitments for which budget are reserved.

Ending Balance – The funds remaining once the fiscal year end is closed and available for the new fiscal year.

Enrollment Cap – The state limits how many full-time equivalent students (FTES) that it will fund for the Community College System, and in turn, individual districts.

Estimated Income - Expected receipt or accruals of monies from revenue or nonrevenue sources (abatements, loan receipts) during a given period.

Expenditures - Amounts disbursed for all purposes.

Extended Opportunity Programs and Services (EOPS) - Categorical funds designated for supplemental services for disadvantaged students.

Fifty-Percent Law – State compliance requirement that mandates fifty percent of district expenditures in certain categories be spent for classroom instruction salaries and benefits.

Final Budget - The district budget that must approved by the board by September 15th, generally after the state allocation is determined. The Final Budget is also referred to as the Adopted Budget.

Fiscal Year - In California, it is defined as the period beginning July 1 and ending June 30. Some federal grants use a fiscal year beginning October 1 and ending September 30.

FON (Full-Time Faculty Obligation Number) - State compliance requirement that a district's full-time faculty meet a mandated figure based on various measurements, including FTES growth. The goal established by AB1725 for the ration for full-time faculty to part-time faculty is also known at 75/25.

Full Time Equivalent Students (FTES) - A standardized measure used to indicate enrollment and workload. The State General Apportionment is primarily based on FTES.

Fund – A self-balanced set of accounts for recording cash and other financial resources, together with all related liabilities as permitted by the Budget and Accounting Manual (BAM).



Fund Balance - The difference between assets and liabilities.

Gann Limitation - A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

Governor's Budget - The Governor proposes a budget for the state each January for the fiscal year beginning the next July. It is the starting point for the budget development at the state level.

Growth - Enrollment growth is expressed in terms of FTES. Growth in FTES and growth in revenue both refer to an increase in excess of the prior year's funded enrollment level. When referring to the growth rate, the reference is to the rate at which the State will provide funding for FTES in excess of the prior year's funded enrollment.

Headcount - An unduplicated count of enrolled students.

Interfund Transfer -An interfund transfer is a transfer of monies from one fund to another fund. As an example, a transfer from the unrestricted general fund to the child development fund is an interfund transfer.

Lottery Funds -The minimum of 34 percent of lottery revenues distributed to public schools and colleges must be used for "education of pupils". Lottery income has added about 1-3 percent to community college funding. The funding has two components unrestricted (Non-Prop 20) and restricted (Prop 20).

Mandated Costs - College district expenditures that occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

May Revise -The Governor revised budget proposal in May for the next fiscal year in accordance with up-to-date projections in revenues and expenses.

Noncredit FTES - FTES earned in noncredit courses, generally Adult Education. These courses are paid at a lower rate than credit FTES.

Nonresident Tuition -A student who is not a resident of California is required, under the uniform student residency requirements, to pay tuition. The fee shall not be less than the average statewide cost per student, and is set by the board of trustees annually.

Object Code - Classification category of an item or a service purchase. Major object levels are presented in the financial statements and the CCFS 311 reports.



Other Post Employment Retiree Benefit (OPEB) - Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Other post-employment benefits that a retiree can be compensated for are life insurance premiums, healthcare premiums and deferred-compensation arrangements.

PERS - Public Employee's Retirement System. State law requires school district classified employees, school districts and the State to contribute to the fund for full-time classified employees.

Proposition 13 - An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy new taxes.

Proposition 98 - An initiative passed in November 1988, guaranteeing at least 40 percent of the state's budget for K-12 and community colleges. The split was proposed to be 89 percent (K-12) and 11 (CCC), although the split has not been maintained.

Reserves - Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes. There are different categories of reserves, including contingency, general, restricted and reserves for long-term liabilities.

Restricted Funds - Money that must be spent for a specific purpose either by law or by local board action.

Revenue - Income from all sources.

Revenue Limit - The specific amount of student enrollment fees, state and local taxes a college district may receive per student for its general education budget. Annual increases are determined by Proposition 98 formula or the Legislature.

State Deferrals - When apportionment revenue payments due to the district from the state for the fiscal year are delayed and paid later.

STRS - State Teacher's Retirement System. State law requires that school district employees, school districts and the State contribute to the fund for full-time certificated employees.

Student Financial Aid Funds - Funds designated for grants and loans to students. Includes federal Pell grants, College Work-Study, and the state funds EOPS grants and fee waiver programs.



Subfund - A fund may have multiple accounts that are also established as funds. Subfunds are combined for reporting purposes under the primary fund category. As an example, the Debt Service Fund has two funds; one for repayment of debt and the second for payment of the retired employee medical benefit costs.

Title 5 - The Section of the State Administrative Code that governs community colleges. The Board of Governors may change or add regulations to Title 5.

TOP Code - Taxonomy of Programs. Numbers assigned to programs to use in budgeting and reporting expenditures. The program code details the area of operations and specifies if a program is instructional or non-instructional.

TRANS - Districts finance short-term cash flow needs by issuing Tax Revenue Anticipation Notes (TRANS) through bond underwriters. The notes are paid off as cash is received by the district from enrollment fees, property taxes and state apportionment.

Transfers - Monies that are transferred from one object level account to another or fund one fund to another. Example: Transfer from supplies to equipment or transfer from the general fund to the capital projects fund.

Unfunded FTES - FTES that are generated in excess of the enrollment/FTES cap.

Warrants - A written order drawn to pay a specified amount to a designated payee, also referred to as checks.

Workload Reduction – Reduced level of FTES for which districts are funded.

Workload Restoration – Increased level of FTES for which districts are funded for previous workload reduction.

WSCH - Weekly Student Contact Hours is part of the formula used to calculate FTES.

*** List of terms was compiled from the following sources: "Understanding Funding, Finance and Budgeting" from the Chancellor's Office of the California Community Colleges, "Trustee Handbook" from Community College League of California and "California Postsecondary Education Commission –Glossary of Terms".*