



San Joaquin Delta Community College District



Final Adopted Budget 2013-14 September 10, 2013



**San Joaquin Delta
Community College District**
Office of Fiscal Services

September 10, 2013

TO: Board of Trustees
Dr. Kathy Hart, Superintendent/President
District Leadership

FROM: Raquel Puentes-Griffith, Controller

SUBJECT: 2013-14 Final Budget for Adoption

Title 5 of the California Code of Regulations requires that the Board of Trustees adopt the final budget by September 15th each year. The budget for the community college system has been finalized with the enactment of the state budget which the governor signed on June 27, 2013. This memo summarizes the District's 2013-14 Final Budget.

State Revenue Outlook

The state budget is structurally balanced for 2013-14 and has a positive fiscal outlook for the short term. The budget stability is due in large part to the passage of Proposition 30 and the temporary tax revenue stream dedicated to the support of education. As a result, the K-14 education sector fared well in the 2013-14 budget year. Another reason for the recent turn is the Governor's position that the state's long term economic improvement is tied to how much it invests and supports its educational system. The enacted state budget maintained the \$177 million cited in the May Revise for the community college system. This funding increase addressed the two areas previously noted at the May Revise, restoration of student access and COLA (cost of living adjustment), but it also funded \$50 million for the Student Success Act.

During the state budget negotiation process, there was considerable focus and debate on reconciling the estimated state revenues difference between the Legislative Analyst's Office and the Governor's May Revise. In the end, the conservative position of the governor prevailed. It is said that the conservative forecast may help hedge the budget from boom and bust budget cycles. However, there were some recommended increases from the budget conference committee that did make it into the final state budget. Some categorical programs including DSPS (Disable Support Programs and Services), EOPS (Extended Opportunities Program and Services), and CalWORKS were some of the programs that received a community college system-wide \$88 million increase.

The funding model of the community college system has become more complex by the passage of Prop 30 which created a new funding source, and also by tax revenue sources expected by the dissolution of RDAs (redevelopment agencies). While K-12 has statutorily guaranteed backfill for

shortfalls in local tax revenue, community colleges do not. The state agreed to restore and make the system whole as it relates to redevelopment funds during the dissolution period. There is disagreement between the state Department of Finance and the community college system on the amount of funding needed to make the system whole. Cautious optimism would suggest that this will be worked out and there will not be revenue deficits as a result.

District Revenue Outlook 2013-14

The District is projecting a balanced budget in 2013-14. The May Revise proposal provides an estimated \$2.3 million in ongoing unrestricted general fund revenues. The funding is split in two ways. FTES restoration of 1.63% or \$1.1 million to provide access to students and COLA of 1.57% or \$1.2 million that will allow the District to offset part of its significant annual inflationary costs. The ability to reach a balanced budget and recover so quickly is attributed not only to Prop 30, but to the District’s fiscal discipline exercised through budget reductions and constrained spending over the past two years. This proactive planning coupled with strong reserves allowed the District to manage operating deficits and resulted in a stable financial position for 2013-14. The reserves will again play a key role in planning for the out years. It is a positive turn to incorporate ongoing revenue into the District’s budget, especially after being hit with revenue reductions in three of the last four years. However, if the revenue does not keep pace with the automatic inflationary cost increases such as health benefits, step/column, retiree health, CalPERS, CalSTRS, and utilities, then under the current budget modeling, deficit spending will once again surface. Reserves will need to be tapped to offset the deficits.

Reserves and Projected Operating Results

The Board of Trustees adopted a resolution to maintain a minimum unrestricted general fund reserve balance of 5 percent for the 2013-14 budget year and subsequent budget years. The District uses a three-year budget planning model to evaluate projected revenues, expenditures and fund balance.

Expenditure projections are based on past experience and known inflationary percentage increases. The revenue projections are neither ultra conservative, nor overly optimistic. The revenue projections used in the current model are based on 2013-14 experience, and anticipate an increase of 1.5% for both FTES restoration and COLA for the next two years. To the extent the state funds restoration and COLA at a higher rate than projected, the following years’ revenue projections will be updated, and the operating deficit and ending reserve projections may improve. One-time savings will also offset any operating deficits, but only for a single year since they are one-time in nature. The following table illustrates the importance of maintaining adequate reserves to off-set the district’s projected operating deficit in 2014-15 and 2015-16.

Actual and Projected reserve and operating results under the Three-Year Planning Model:

Fiscal Year	Ending Reserve	Operating Result	
2012-13	\$10.3 million (12.7%)	\$ 134,100	Actual
2013-14	\$10.3 million (12.4%)	\$ 22,700	Projected
2014-15	\$ 9.6 million (11.6%)	\$ (714,000)	Projected
2015-16	\$ 8.3 million (9.3%)	\$(1,319,600)	Projected

Strategic Planning to Resource Allocation

The fiscal landscape has changed dramatically in terms of permanent and dependable funding for staffing resources and operations. There is a new era of short-term stability during the time of Prop 30 (sales tax through 2016-17 for 4 years; personal income tax through 2018-19 for 7 years). The District, along with those that depend on Prop 30's temporary revenues, is being called upon to reflect on how to more efficiently fulfill its mission and meet its obligations. First and foremost, the District must assess how it serves students to ensure success/access, and also identify ways to more effectively and efficiently maintain the operational infrastructure. The District's self-assessment will involve more planning and will need to be scalable and flexible. The reinvestment of revenues received should ensure that core services are sustainable in a non-Prop 30 environment. In other words, the college cannot restore all that it lost at the same level. The reinvestment effort must look different in comparison to what was lost during the budget reduction period.

The 2012-13 fiscal year represented a turning point for community colleges and their approach to planning and resource allocation. This situation, while difficult to manage, provided tremendous opportunities to restructure, re-engineer and create a more efficient and effective organization. With the possibility of Prop 30 not passing, the District took an active approach to reflect on its core services and assess its priorities in preparation of additional budget reductions. The results of the core services evaluation proved to be a valuable exercise. Even with the passage of Prop 30, decisions still need to be made as to which requests receive priority for resource allocation. The focus is not on one-to-one backfill for each position lost during the budget reductions, but instead the focus is based on the core services, and tied to the District's Strategic Goals for a targeted reinvestment of resources.

A comprehensive Strategic Operating and Staffing Plan was developed from requests submitted by each department based on their core service evaluation. The staffing requests were linked to criteria that referenced the President's goals and the District's strategic goals. This is the basis for resource allocation of both one-time and ongoing funding. New ongoing revenues and reallocated existing budget lines totaling \$1.7 million have been identified to fund the plan. In addition to the permanent staffing increases, the Strategic Operating and Staffing Plan also addressed one-time obligations and needs.

FTES Status and Workload Restoration from 2009-10 and 2011-12

The District's FTES levels are slowly being restored after the two rounds of devastating workload reductions. The state Chancellor's Office will restore FTES workload reductions as the state allocates restoration funding. The process calls for first restoring the 2009-10 workload reductions and then the 2011-12 workload reductions. The 2009-10 reductions must be restored by 2013-14 or the opportunity will be lost. The District's funded FTES at P2 in 2012-13 was 15,194, and it has restored all of its 2009-10 reduction of approximately 701 FTES in 2012-13.

Based on the information provided by the state Chancellor's Office, the District further anticipates restoration of a portion of the 2011-12 workload reduction. The 2013-14 budget assumes restoration of 248 FTES related to the 2011-12 loss. The target for funded FTES in 2013-14 is 15,442. It must be noted that to receive the funding the District must actually increase its FTES accordingly. It is possible that the District could recover even more 2011-12 FTES, but that is contingent on how successful other districts around the state are in meeting their own FTES targets. The administration will monitor this situation and develop an appropriate strategy as details emerge.

Other Budget Considerations

The state's economic recovery is crucial to the District's fiscal condition, especially in the next few years as it deals with its long term budgetary issues and liabilities. Will the revenues be sufficient to

continue increases in community college funding in the short term, and most importantly, after the first portion of Proposition 30 revenues expire in four years? Just like other governmental agencies, the state must wrestle with addressing its massive unfunded retiree liability. As a large employer, the state must also consider the implications of the Affordable Healthcare Act. It is inevitable that those demands on resources will have some impact on other areas that are also competing for state funding.

At the District level, it is wise to continue to exercise fiscal discipline, take a measured approach as we strategically rebuild, and be careful not to over commit our resources. In addition to acknowledging the risks that exist at the state budget level, there are other local risks to monitor. Notice has been received from CalPERS about substantial rate increases over the next six years. We anticipate an increase to the CalSTRS rate but do not yet know how soon or the extent. Additional exposure and areas of concerns are the sustainability of the current defined contribution health benefit model, staffing/cost impact of Affordable Healthcare Act, Student Success Act program requirements, Prop 39 Funds, and the implementation of classification and compensation studies. These all have fiscal implications in the form of ongoing obligations, additional reporting mandates, and/or local matching requirements that should be evaluated when planning for the next few fiscal years.

The following attachments are part of the Final Adopted Budget package presented to the Board.

Attachment #

- 1 Guiding Principles, Major Budget Assumptions, and Goals
- 2 FTES Review
- 3 Changes in Revenues, 2013-14 Tentative to 2013-14 Final Adopted Budget
- 4 Changes in Expenditures, 2013-14 Tentative to 2013-14 Final Adopted Budget
- 5 Projected Fund Balance
- 6 Three-Year Planning Budget Scenario
 - a. Summary
 - b. Detail
- 7 All Funds Description
- 8 Table of Inter-fund Transfers
- 9 All Funds (Detail Sheets)
- 10 All Funds Summary
- 11 Glossary of Terms

San Joaquin Delta Community College District
Guiding Principles, Major Budget Assumptions and Goals

2013-14 Adopted Budget

September 10, 2013

Guiding Principles

- 1 *The budget will be developed within the parameters of board policy and meet state requirements.*
- 2 *The District will strive to reach a balanced budget (ongoing revenues = ongoing expenses), eliminate the structural deficit and maintain a prudent reserve.*
- 3 *Resources will first be allocated to support the required level of instructional and student support services to achieve the state funded enrollment target.*
- 4 *Resources will be allocated or reallocated to support the District's strategic goals, program review core services priorities, and contractual obligations.*
- 5 *One-time funds will be allocated for one-time uses, such as equipment, facilities, technology, and addressing long term liabilities.*
- 6 *The District will continue to utilize a three year fiscal planning model to identify current and future financial implications to help sustain sound financial operations.*

Assumptions

- 1 The budget assumes \$177 million System restoration based on the Governor's Budget Proposal for a total ongoing increase of \$2.3M divided between COLA (1.57% \$1.2M) and workload restoration (1.63% \$1.1M).
- 2 The 2013-14 FTES target is 16,100. It assumes a 1.63% workload restoration of 247 FTES for a funded FTES target of 15,442. This includes a slight margin to capture additional restoration funds if available in 2013-14. The difference between the total FTES target of 16,100 and the funded target of 15,442 is non-resident and apprenticeship FTES which are funded separately
- 3 The budget reflects 3 additional faculty positions at \$360,000 and an increase of \$842k to the part-time faculty budget to achieve the FTES target in 2013-14. The amount will be converted in the subsequent budget year to offset a majority of the cost for 10 additional new faculty and prepare for the increase in the FON state compliance requirement.
- 4 The budget assumes \$250,000 for OPEB (Other Post Employment Benefits) contribution based on the Board approved liability funding plan.
- 5 The 2013-14 budget includes a \$1.7M set-aside from new ongoing revenue and existing budget reallocation to support District strategic goal initiatives and obligations. Included in the fulfilled obligation is \$275k for the Non-CTA "Me Too" obligation with the remaining amount applied toward the strategic operational staffing plan.
- 6 All categorical programs are required to be self-supporting, aside from required General Fund match, which requires expenditures to be adjusted to the amount of revenues received.
- 7 All auxiliary programs are required to be self-supporting which requires expenditures to be adjusted to the amount of revenues received.
- 8 The District will maintain a prudent and Chancellor's Office recommended reserve level of at least 5% and aligned with ACCJC and Commission recommended fiscal standards.

San Joaquin Delta Community College District
Guiding Principles, Major Budget Assumptions and Goals

2013-14 Adopted Budget

September 10, 2013

Strategic Goals

Strategic Goal 1 - Develop and implement effective strategies and appropriate policies and procedures to ensure adequate funding and effective planning in support of the college's fundamental mission and goals.

Strategic Goal 2 - Increase student access, student success, and the number of students who successfully achieve positive student learning outcomes.

Strategic Goal 3 -Complete the remaining Measure L Bond projects in a timely manner.

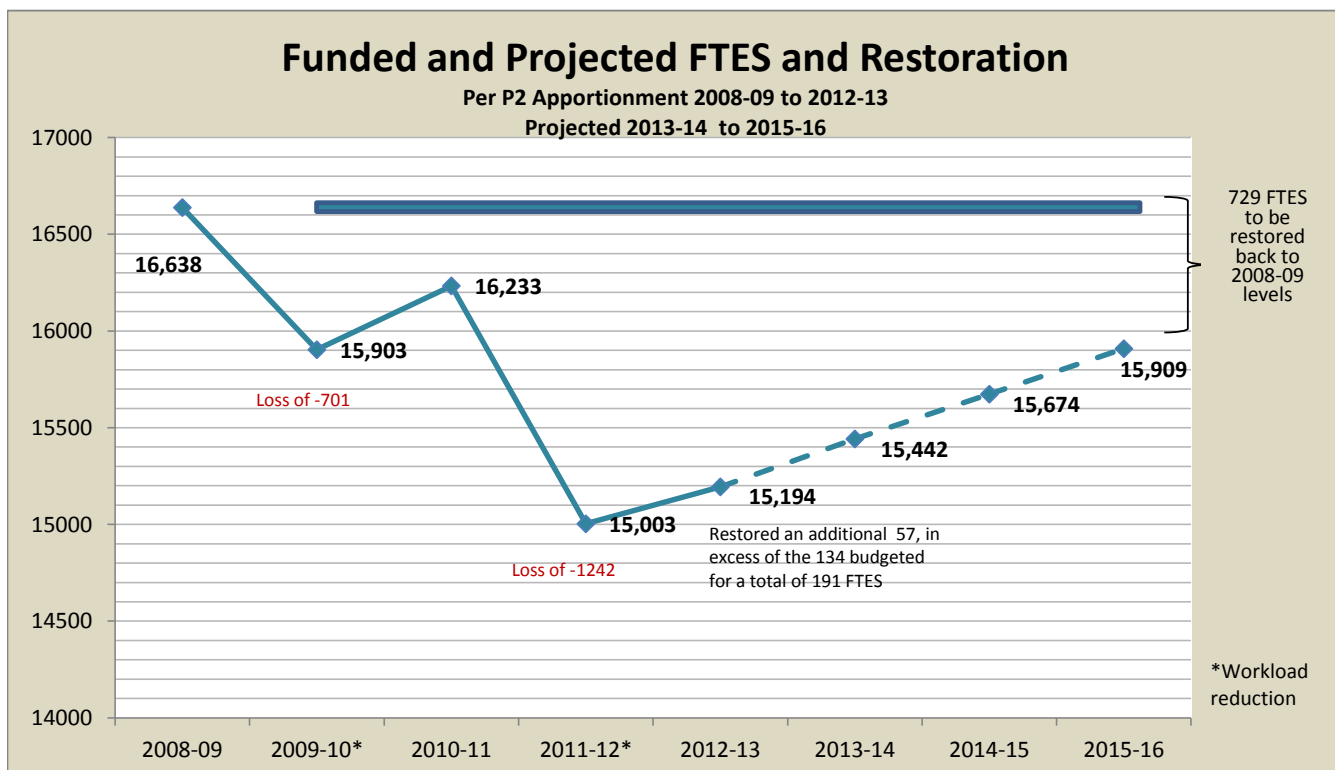
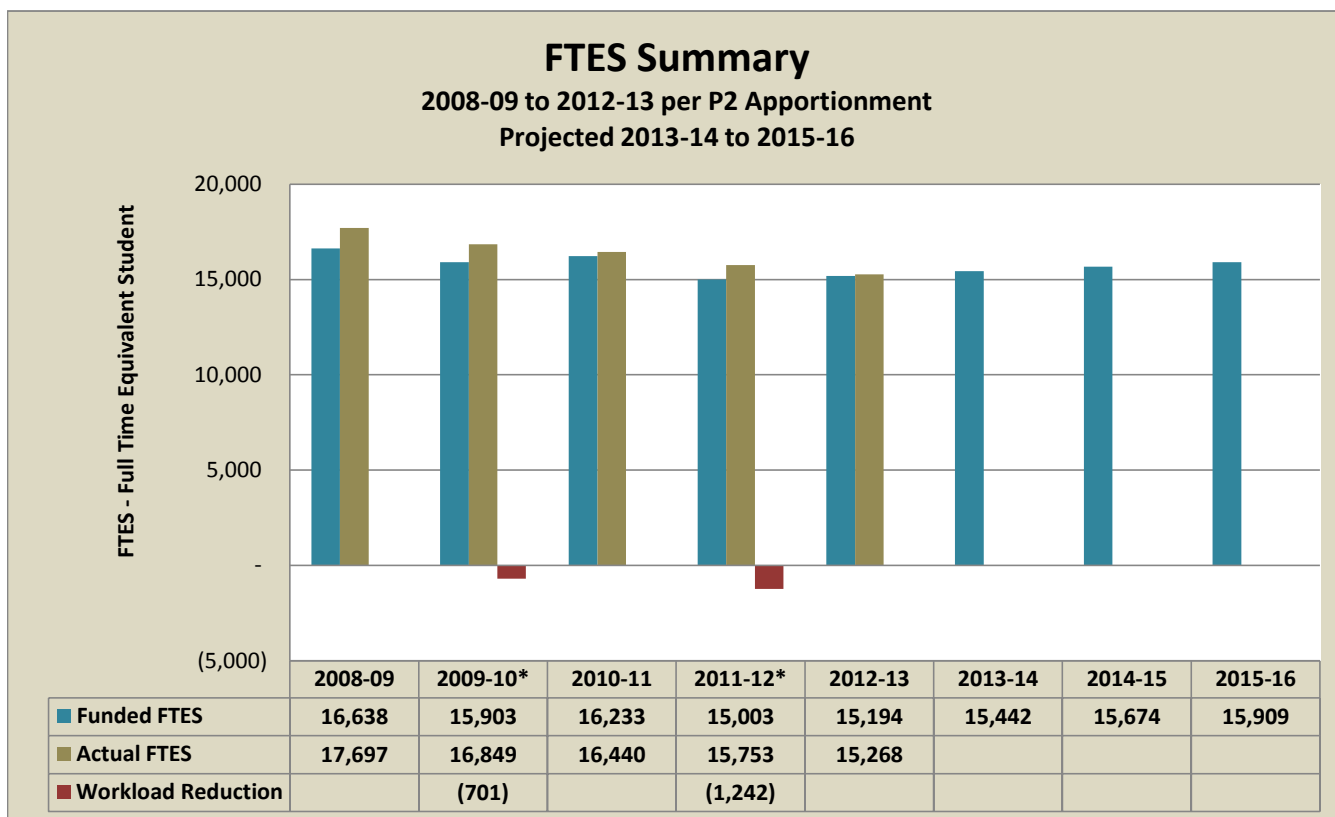
Strategic Goal 4 - In order to improve the effectiveness of college operations, develop and implement a communication plan that provides regular, timely, open, and transparent communication among all internal and external stakeholders.

Strategic Goal 5 - Develop and implement an integrated, college-wide staff development program with the mission of providing all employees an array of required and elective training and development opportunities so as to make them more effective as employees and as members of a diverse college community.

President's Goals

- 1 **Accreditation:** Complete the Self-Evaluation report and campus visit with an outcome of full reaffirmation of accreditation by ACCJC in June, 2014.
- 2 **Student Success:** Establish a primary focus of all areas of the College on promoting, assessing, and continuously improving student success.
- 3 **Communication:** Establish policies, procedures, and practices that lead to regular, timely, open, and transparent communication among internal and external stakeholders.
- 4 **Instruction and Student Services:** Identify opportunities and methods for establishing new or revised programs and for strengthening current programs and services including community participation and involvement.
- 5 **Facilities and Measure L:** Develop updated priorities for renovation and construction for the District.
- 6 **Fiscal:** Preserve the fiscal health of the District through sound fiscal management
- 7 **Information Services:** Establish an appropriate structure and a clear direction for the District's Information Services function.
- 8 **Diversity:** Promote an increase in the diversity of District employees, particularly faculty and managers.
- 9 **Staff Development:** Strengthen staff development among all constituency groups.
- 10 **Foundation:** Reinvigorate the Foundation, plan strategies and activities, and begin fundraising.

San Joaquin Delta Community College District
Full Time Equivalent Student (FTES) Review
 2013-14 Adopted Budget



San Joaquin Delta Community College District
Changes in Revenues - Unrestricted General Fund
 2013-14 Adopted Budget
 September 10, 2013

Changes in Revenue

2013-14 Tentative Budget Revenues	\$	82,578,200
Increases to Revenue		
Apportionment for restoration of additional FTES		271,900
Contract Admin		200,000
Lottery		156,500
Public Surplus Sales		10,000
Decreases to Revenue		
NonResident Tuition		(124,000)
Federal Revenue		(20,000)
Misc. Local		(124,700)
Net Change from 2013-14 Tentative to Adopted Budget		369,700
2013-14 Adopted Budget Revenues	\$	82,947,900

San Joaquin Delta Community College District
Changes in Expenditures - Unrestricted General Fund
 2013-14 Adopted Budget
 September 10, 2013

Changes in Expenditures

2013-14 Tentative Expenditures	\$	82,509,000
Increases to Expenditures		
Part-Time Instructional Budget		842,200
Transfer Out (off year election costs) - Campus Tree Repair Project		450,000
Transfer Out - CDC Support		57,900
Support Strategic Goals Initiatives, Student Success Task Force and other obligations		645,800
Faculty Travel and Other Carryover Items		322,400
Decreases to Expenditures		
Disability/Unemployment		(627,100)
Operational Budget Efficiencies		(825,000)
Transfer Out (off year election costs) - Campus Tree Repair Project		(450,000)
Net Change from 2013-14 Tentative to Adopted		416,200
2013-14 Adopted Budget Expenditures Ongoing and One-Time*	\$	82,925,200

\$ 191,600	Faculty Travel Carryover
	Other carryover and one-time items: Student Instructional Materials,
130,800	Theatre Equip, Nursing Accreditation.
\$ 322,400	Total Carryover and One-Time Costs*

San Joaquin Delta Community College District
Projected Fund Balance/Reserve - Unrestricted General Fund
2013-14 Adopted Budget
September 10, 2013

Projected Fund Balance/Reserve

Fund Balance June 30, 2013	\$	10,278,700
Adopted Budget Revenues		82,947,900
Adopted Budget Expenditures		<u>(82,925,200)</u>
Net Operating Results for 2013-14 Adopted Budget	\$	<u>22,700</u>
Projected Ending Fund Balance June 30, 2014	\$	<u>10,301,400</u>

San Joaquin Delta Community College District
Budget Overview - Three Year Planning Scenario Summary

Adopted Budget 2013-14 - Unrestricted General Fund
 September 10, 2013

	Actual FY 12-13	Tentative to Adopted Projected FY 13-14	Projected FY 14-15	Projected FY 15-16
		Estimated Funded Resident FTES	15,194	15,442
Projected % Restoration/Growth	1.27%	1.63%	1.50%	1.50%
Projected Inflationary COLA		1.57%	1.50%	1.50%
Revenues	\$ 81,251,300	\$ 82,947,900	\$ 85,186,800	\$ 87,492,200
Expenditures	81,117,200	82,925,200	85,900,800	\$ 88,811,800
Operating Results (Rev - Exp)	\$ 134,100	\$ 22,700	\$ (714,000)	\$ (1,319,600)
Total Expenditures with One-Time Carryovers	\$ 81,117,200	\$ 82,925,200	\$ 85,900,800	\$ 88,811,800
Beginning Fund Balance	\$ 10,144,600	\$ 10,278,700	\$ 10,301,400	\$ 9,587,400
Fund Balance Change (+/-)	\$ 134,100	\$ 22,700	\$ (714,000)	\$ (1,319,600)
Estimated Ending Balance	\$ 10,278,700	\$ 10,301,400	\$ 9,587,400	\$ 8,267,800
Recommended General Reserve 5%	4,055,860	4,146,260	4,295,040	4,440,590
Difference	\$ 6,222,840	\$ 6,155,140	\$ 5,292,360	\$ 3,827,210
Based on Total Estimated Fund Balance	12.67%	12.42%	11.16%	9.31%

Major Assumption: No additional state cuts or mid-year deficits to revenues in the 3 fiscal years shown above (i.e. no property tax or fee revenue shortfalls or other mid-year cuts). Please note the figures used are estimates based on current information and subject to change. Potential and significant costs such as salary/benefit increases, a district-wide classification/compensation study, CalSTRS/PERS increase and other operational increases will affect fund balance and projections.

San Joaquin Delta Community College District

Budget Overview - Three Year Planning Scenario Detail

Adopted Budget 2013-14 - Unrestricted General Fund

September 10, 2013

	Actual FY 12-13	Tentative to Adopted FY 13-14	Projected FY 14-15	Projected FY 15-16
Estimated State Resident Funded FTES	15,194	15,442	15,674	15,909
Projected % Restoration/Growth	1.27%	1.63%	1.50%	1.50%
Projected Inflationary COLA		1.57%	1.50%	1.50%
Revenues	\$ 79,785,800	\$ 82,578,200	\$ 82,947,900	\$ 85,186,800
Workload Restoration	271,900	271,900	1,081,000	1,113,700
Inflationary COLA			1,157,900	1,191,700
Prior Year Revenue Adjmt - One Time	304,300			
Lottery - Partial One Time	401,400	156,500		
Enrollment Admin and Fee Waiver	283,800			
Contract Admin	220,000	200,000		
Other Adjustments	(15,900)	(258,700)		
Total Revenue	\$ 81,251,300	\$ 82,947,900	\$ 85,186,800	\$ 87,492,200
Expenditures	\$ 81,117,200	\$ 82,509,000	\$ 82,925,200	\$ 85,900,800
Health Benefits - Active 11.21%			1,132,300	1,144,700
Step/Column - 3%			772,500	795,700
Retiree Health Benefits - 6%			223,000	234,000
CalPERS			220,000	226,600
Unemployment/Disability		(627,100)		
Additional Faculty - FON			1,200,000	360,000
Part-Time Instructional Budget		842,200	(842,200)	
OPEB (other post employment benefits)			150,000	150,000
Support Strategic Goals Initiatives, Student Success Task Force and other obligations		645,800		
Election Costs		(450,000)	120,000	
Election Cost "Off-Year" Transfer Out - Campus Tree Repair		450,000		
CDC Support Transfer		57,900		
Operational Budget Efficiencies		(825,000)		
One-Time and Carryover Items		322,400		
Total Expenditures	\$ 81,117,200	\$ 82,925,200	\$ 85,900,800	\$ 88,811,800
Operating Results (Rev - Exp)	134,100	22,700	(714,000)	(1,319,600)
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Recommended General Reserve 5%	4,055,860	4,146,260	4,295,040	4,440,590
Based on Total Estimated Fund Balance	\$ 6,222,840	\$ 6,155,140	\$ 5,292,360	\$ 3,827,210
	12.67%	12.42%	11.16%	9.31%

Major Assumption: No additional state cuts or mid-year deficits to revenues in the 3 fiscal years shown above (i.e. no property tax or fee revenue shortfalls or other mid-year cuts). Please note the figures used are estimates based on current information and subject to change. Potential and significant costs such as salary/benefit increases, a district-wide classification/compensation study, CalSTRS/PERS increase and other operational increases will affect fund balance and projections.

San Joaquin Delta Community College District

All Funds Description

2013-14 Adopted Budget

September 10, 2013

The following fund description overview is based on the California Community College Budget and Accounting Manual that prescribes the accounting practices and uniform coding for all colleges in the California Community College System.

General Fund (11)

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 transactions shall be accounted for in the General Fund unless there is a compelling reason (e.g., legal or contractual requirement) to report them in another fund. Revenues received by or for a community college district from State apportionments or county or local taxes (other than moneys required to be placed in another fund) shall be deposited in the General Fund of the district.

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 moneys, but classified as a component of the total fund that provides instructional and support services. The General Fund is held in the treasury of the county having jurisdiction over the community college district.

General Fund – Restricted (12)

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 moneys. In general, unrestricted moneys can be used for any legal purpose deemed necessary. Restricted moneys are from an external source that requires the moneys be used for specific purpose(s).

Moneys such as matching contributions for categorical programs are unrestricted, but may be designated by the governing board for those purposes. Moneys designated as matching contributions should be maintained in the General Fund, Unrestricted Subfund. Circumstances and evidence relative to restrictions may not always be clear. The district should seek Chancellor's Office, legal, and/or contracted auditor consultation as needed.

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 bond holders. Any other money remaining in this fund in excess of 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 - OPEB (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. After all obligations have been paid, any unexpended balance may be expended for the purpose established in the original obligation or, if no restriction is placed on the unexpended balance, may be transferred to the General Fund-Unrestricted for expenditure. 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. This fund is established and maintained in the appropriate county treasury.

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). This fund may be established and maintained in the county treasury or, as an alternative, the governing board may establish a bank account with a financial institution for each such fund established.

Capital Projects Fund (41)

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs (SMSR) projects. The Capital Outlay Projects Fund is used to account for the receipt and expenditure of proceeds from the sale of district bonds authorized pursuant to Education Code Section 15100 et seq. In general, this fund shall be established and maintained in the appropriate county treasury and moneys shall be used only for capital outlay purposes.

Measure L Bond Fund (42)

The Revenue Bond Construction Fund is used for acquisition or construction. The Revenue Bond Construction Fund is the fund designated in Education Code Section 81961 for the deposit of proceeds from the sale of all community college revenue bonds authorized under the provisions of Education Code Section 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). Proceeds from the sale of such bonds are deposited with the county treasurer and, upon order of the county auditor, credited to the district's Revenue Bond Construction Fund.

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 Education Code Section 81676 when it is the intent of the governing board to recover, in whole or in part, the costs of providing the services. 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 Cafeteria Fund is the fund designated to receive all moneys from the sale of food or for any other services performed by the cafeteria when it is the intent of the governing board to recover, in whole or in part, the costs of providing the services. Costs incurred in the operation and maintenance of such cafeteria are paid from this fund. The term "cafeteria" as used in this section is considered synonymous with the term "food service."

Self Insurance Fund (61)

The Self-Insurance Fund is the fund designated by Education Code Section 81602 to account for income and expenditures of self-insurance programs authorized by Education Code Section 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.

Associated Students Trust Fund (71)

The Associated Students Trust Fund is used to account for moneys held in trust by the district for organized student body associations (excluding clubs) established pursuant to Education Code Section 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 Education Code Section 72670 et seq., fall under the Auxiliary Organizations Requirements for Accounting, Reporting, and Auditing manual.

Student Representation Fee Trust Fund (72)

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to Education Code Section 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, 7 percent of the fees collected and deposited.

Other Trust Funds (79)

Other Trust Funds are used to account for all other moneys 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

Table of Inter-Fund Transfers

2013-14 Adopted Budget

September 10, 2013

Transfers Out from Unrestricted General Fund Totaling		\$ 784,900
1	Transfer to Capital Projects Fund for Campus Tree Repair Project.	
	Increase to Fund 41 Capital Projects Fund	\$ 450,000
	Decrease to Fund 11 General Unrestricted Fund	\$ (450,000)
2	Transfer to Other Debt Service for OPEB (other post employment benefits) obligation.	
	Increase to Fund 29 Other Debt Service Fund	\$ 250,000
	Decrease to Fund 11 General Unrestricted Fund	\$ (250,000)
3	Transfer to Child Development Fund for operational support costs.	
	Increase to Fund 33 Child Development Fund	\$ 57,900
	Decrease to Fund 11 General Unrestricted Fund	\$ (57,900)
4	Transfer to Capital Projects Fund for athletic facilities maintenance support costs.	
	Increase to Fund 41 Capital Projects Fund	\$ 27,000
	Decrease to Fund 11 General Unrestricted Fund	\$ (27,000)
Transfers Out from Bookstore Fund Totaling		\$ 352,300
5	Transfer to Food Service Fund for operational support costs.	
	Increase to Fund 52 Food Service Fund	\$ 165,800
	Decrease to Fund 51 Bookstore Fund	\$ (165,800)
6	Transfer to Other Trust for state playoffs, promo, competitions and intramurals.	
	Increase to Fund 11 General Unrestricted Fund	\$ 186,500
	Decrease to Fund 51 Bookstore	\$ (186,500)

San Joaquin Delta Community College District
Adopted Budget - Unrestricted General Fund
2013-14

	Actual 2012-13	Adopted 2012-13	Adopted 2013-14	Variance Adopted 2013 to 2014
Federal	\$ 44,096	\$ 69,629	\$ 47,900	-31.2%
State	51,262,712	47,745,303	51,967,514	8.8%
Local	29,909,931	31,950,904	30,902,527	-3.3%
Transfers In-Other Sources	34,532	20,000	30,000	50.0%
Total Revenue	\$ 81,251,271	\$ 79,785,836	\$ 82,947,941	4.0%
Certificated Salaries	\$ 30,571,951	\$ 31,074,125	\$ 31,892,936	2.6%
Classified Salaries	17,316,725	17,766,182	18,656,495	5.0%
Benefits	18,066,351	19,565,318	20,012,089	2.3%
Supplies	1,080,185	1,464,340	1,460,165	-0.3%
Other Operating Expense	8,653,299	10,728,807	9,382,819	-12.5%
Capital Outlay	847,467	567,679	655,813	15.5%
Transfers Out-Other Uses	4,581,217	189,000	864,861	357.6%
Total Expenditures	\$ 81,117,195	\$ 81,355,451	\$ 82,925,178	1.9%
Net Operating Results				
Revenue - Expenditures				
() denotes a deficit	\$ 134,076	\$ (1,569,615)	\$ 22,763	
Beginning Fund Balance	\$ 10,144,562	\$ 10,144,562	\$ 10,278,638	
Ending Fund Balance				
After operating results				
() denotes a deficit	\$ 10,278,638	\$ 8,574,947	\$ 10,301,401	

San Joaquin Delta Community College District
Adopted Budget - Restricted General Fund
2013-14

	Actual	Adopted	Adopted	Variance Adopted
	2012-13	2012-13	2013-14	2013 to 2014
Federal	\$ 2,873,626	\$ 4,099,984	\$ 4,428,333	8.0%
State	6,976,066	6,366,194	7,919,136	24.4%
Local	1,566,352	1,233,988	1,520,679	23.2%
Transfers In-Other Sources	2,250,000	-	-	0.0%
Total Revenue	\$ 13,666,044	\$ 11,700,166	\$ 13,868,148	18.5%
Certificated Salaries	\$ 1,499,114	\$ 1,278,718	\$ 1,946,244	52.2%
Classified Salaries	3,580,591	3,684,838	3,928,404	6.6%
Benefits	1,529,949	1,610,500	1,831,946	13.8%
Supplies	280,854	313,244	548,182	75.0%
Other Operating Expense	2,429,479	2,696,083	2,719,882	0.9%
Capital Outlay	1,346,760	1,495,591	2,088,311	39.6%
Transfers Out-Other Uses	613,858	673,883	655,827	-2.7%
Total Expenditures	\$ 11,280,605	\$ 11,752,857	\$ 13,718,796	16.7%
Net Operating Results				
Revenue - Expenditures				
() denotes a deficit	\$ 2,385,439	\$ (52,691)	\$ 149,352	
Beginning Fund Balance	\$ 268,142	\$ 268,142	\$ 2,653,581	
Ending Fund Balance				
After operating results				
() denotes a deficit	\$ 2,653,581	\$ 215,451	\$ 2,802,933	

San Joaquin Delta Community College District
Adopted Budget - Other Debt Service Fund (OPEB)
2013-14

	Actual		Adopted		Adopted	Variance Adopted
	2012-13		2012-13		2013-14	2013 to 2014
Transfer In-Other Sources	\$ 5,265,773	\$	-	\$	250,000	0.0%
Interest	-		-		-	0.0%
Total Revenue	\$ 5,265,773	\$	-	\$	250,000	0.0%
Transfers Out-Other Uses	-	\$	-	\$	-	0.0%
Total Expenditures	-	\$	-	\$	-	0.0%
Net Operating Results						
Revenue - Expenditures						
() denotes a deficit	\$ 5,265,773	\$	-	\$	250,000	
Beginning Fund Balance	-	\$	-	\$	5,265,773	
Ending Fund Balance						
After operating results						
() denotes a deficit	\$ 5,265,773	\$	-	\$	5,515,773	

San Joaquin Delta Community College District
Adopted Budget - Child Development Center Fund
2013-14

	Actual	Adopted	Adopted	Variance Adopted
	2012-13	2012-13	2013-14	2013 to 2014
Federal Food Program	\$ 95,068	\$ 109,049	\$ 96,000	-12.0%
Federal/State Other Grants	27,169	50,000	-	-100.0%
State Meal Reimbursement	4,969	5,843	5,000	-14.4%
General Childcare	269,701	200,822	267,895	33.4%
State Preschool	678,360	718,451	720,231	0.2%
Interest	654	154	688	346.8%
Parent Fees	29,609	30,000	30,000	0.0%
Other Revenue	-	-	-	0.0%
Transfer From General Fund	37,769	-	57,861	0.0%
Total Revenue	\$ 1,143,299	\$ 1,114,319	\$ 1,177,675	5.7%
Salaries	\$ 746,465	\$ 644,184	\$ 788,495	22.4%
Benefits	304,850	334,711	327,538	-2.1%
Supplies	1,337	500	1,500	200.0%
Food Supplies	54,388	76,882	56,000	-27.2%
Operating Expenses	3,265	8,042	4,142	-48.5%
Building Improvements	32,994	50,000	-	-100.0%
Total Expenditures	\$ 1,143,299	\$ 1,114,319	\$ 1,177,675	5.7%
Net Operating Results				
Revenue - Expenditures				
() denotes a deficit	\$ -	\$ -	\$ -	
Beginning Fund Balance	\$ -	\$ -	\$ -	
Ending Fund Balance				
After operating results				
() denotes a deficit	\$ -	\$ -	\$ -	

San Joaquin Delta Community College District
Adopted Budget - Farm Fund
2013-14

	Actual	Adopted	Adopted	Variance Adopted
	2012-13	2012-13	2013-14	2013 to 2014
Crop Sales	\$ 377,070	\$ 208,000	\$ 225,000	8.2%
Total Revenue	\$ 377,070	\$ 208,000	\$ 225,000	
Management Travel	\$ 1,720	\$ 1,000	\$ 750	-25.0%
Supplies	10,138	8,500	11,400	34.1%
Fuel	-	1,500	1,500	0.0%
Utilities	14,299	17,700	18,800	6.2%
Contract Services	17,650	20,000	20,000	0.0%
Repairs	5,539	3,000	3,000	0.0%
Permits, License and Fees	326	300	550	83.3%
Crop Costs	152,063	156,000	169,000	8.3%
New Equipment	29,795	-	-	0.0%
Equipment Replacement	-	-	-	0.0%
Site Improvements	-	-	-	0.0%
Total Expenditures	\$ 231,530	\$ 208,000	\$ 225,000	8.2%
Net Operating Results				
Revenue - Expenditures				
() denotes a deficit	\$ 145,540	\$ -	\$ -	
Beginning Fund Balance	\$ 171,276	\$ 171,276	\$ 316,816	
Ending Fund Balance				
After operating results				
() denotes a deficit	\$ 316,816	\$ 171,276	\$ 316,816	

**San Joaquin Delta Community College District
Adopted Budget - Redevelopment District Agency (RDA) Fund
2013-14**

	Actual 2012-13	Adopted 2012-13	Adopted 2013-14	Variance Adopted 2013 to 2014
Local	\$ 278,176	\$ 473,000	\$ 97,532	-79.4%
Interest	8,092	12,100	7,909	-34.6%
Total Revenue	\$ 286,268	\$ 485,100	\$ 105,441	-78.3%
Supplies	\$ 9,460	\$ -	\$ -	0.0%
Other Operating	70,986	-	3,504	0.0%
Capital Outlay	\$ 556,826	888,142	\$ 190,722	-78.5%
Total Expenditures	\$ 637,272	\$ 888,142	\$ 194,226	-78.1%
Net Operating Results				
Revenue - Expenditures				
() denotes a deficit	\$ (351,004)	\$ (403,042)	\$ (88,785)	
Beginning Fund Balance	\$ 3,480,927	\$ 3,480,927	\$ 3,129,923	
Ending Fund Balance				
After operating results				
() denotes a deficit	\$ 3,129,923	\$ 3,077,885	\$ 3,041,138	

San Joaquin Delta Community College District
Adopted Budget - Capital Projects Fund
2013-14

	Actual	Adopted	Adopted	Variance Adopted
	2012-13	2012-13	2013-14	2013 to 2014
State Construction Grant	\$ 302,818	\$ 856,778	\$ 516,188	-39.8%
Scheduled Maintenance	-	-	197,461	0.0%
Prop 39	-	-	-	0.0%
Local	4,876	-	-	0.0%
Interest	12,976	17,000	13,000	-23.5%
Transfer In-Other Sources	<u>1,666,853</u>	-	<u>477,000</u>	0.0%
Total Revenue	\$ 1,987,523	\$ 873,778	\$ 1,203,649	37.8%
Supplies	\$ -	\$ -	\$ -	0.0%
Other Operating	13,053	-	115,428	0.0%
Capital Outlay	<u>303,063</u>	<u>2,025,441</u>	<u>3,868,839</u>	91.0%
Total Expenditures	\$ 316,116	\$ 2,025,441	\$ 3,984,267	96.7%
Net Operating Results				
Revenue - Expenditures				
() denotes a deficit	\$ 1,671,407	\$ (1,151,663)	\$ (2,780,618)	
Beginning Fund Balance	\$ 1,151,663	\$ 1,151,663	\$ 2,823,070	
Ending Fund Balance				
After operating results				
() denotes a deficit	<u>\$ 2,823,070</u>	<u>\$ -</u>	<u>\$ 42,452</u>	

San Joaquin Delta Community College District
Adopted Budget - Measure L Bond Fund
2013-14

	Actual	Adopted	Adopted	Variance Adopted
	2012-13	2012-13	2013-14	2013 to 2014
Measure L Bond - Future				
Series Release \$	-	\$ 67,999,418	\$ 67,999,418	0.0%
Interest	84,282	-	-	0.0%
Total Revenue \$	84,282	\$ 67,999,418	\$ 67,999,418	0.0%
Supplies \$	-	-	-	0.0%
Other Operating	151,593	-	146,903	0.0%
Capital Outlay	13,259,344	107,536,379	94,062,821	-12.5%
Total Expenditures \$	13,410,937	\$ 107,536,379	\$ 94,209,724	-12.4%
Net Operating Results				
Revenue - Expenditures				
() denotes a deficit	\$ (13,326,655)	\$ (39,536,961)	\$ (26,210,306)	
Beginning Fund Balance	\$ 39,536,961	\$ 39,536,961	\$ 26,210,306	
Ending Fund Balance				
After operating results				
() denotes a deficit	\$ 26,210,306	\$ -	\$ -	

San Joaquin Delta Community College District
Adopted Budget - Bookstore Fund

2013-14

	Actual 2012-13	Adopted 2012-13	Adopted 2013-14	Variance Adopted 2013 to 2014
Book Sales	\$ 4,743,488	\$ 4,438,639	\$ 4,453,446	0.3%
Merchandise Sales	612,829	800,000	579,133	-27.6%
Other Revenue	141,045	97,445	182,375	87.2%
Total Revenue	\$ 5,497,362	\$ 5,336,084	\$ 5,214,954	-2.3%
Cost of Goods Sold	\$ 3,396,283	\$ 3,625,000	\$ 3,046,304	-16.0%
Salaries	676,808	558,886	675,956	20.9%
Employee Benefits	223,307	222,276	266,276	19.8%
Supplies	17,386	179,325	179,325	0.0%
Freight Out	85,109	103,644	103,644	0.0%
Banking, Travel, Dues	5,947	6,000	6,000	0.0%
Credit Card Fees	59,788	70,041	70,041	0.0%
Equipment / Site Improvement	-	-	-	0.0%
Rental Expense	200,000	200,000	200,000	0.0%
Other Expense	146,639	180,474	180,474	0.0%
Depreciation Expense	-	-	-	0.0%
Total Operating Expenditures	\$ 4,811,267	\$ 5,145,646	\$ 4,728,020	-8.1%
Food Service	\$ 95,792	\$ -	\$ 165,767	0.0%
Scantron Machine	-	-	-	0.0%
Promotion	124,551	150,000	150,000	0.0%
Intramurals	900	900	900	0.0%
Competitions	35,600	35,600	35,600	0.0%
Total Bookstore Transfers Out	\$ 256,843	\$ 186,500	\$ 352,267	88.9%
Total Expenditures	\$ 5,068,110	\$ 5,332,146	\$ 5,080,287	-4.7%
Net Operating Results				
Revenue - Expenditures				
() denotes a deficit	\$ 429,252	\$ 3,938	\$ 134,667	
Beginning Fund Balance	\$ 700,095	\$ 700,095	\$ 1,129,347	
Ending Fund Balance				
After operating results				
() denotes a deficit	\$ 1,129,347	\$ 704,033	\$ 1,264,014	

San Joaquin Delta Community College District
Adopted Budget - Food Service Fund
2013-14

	Actual		Adopted		Adopted	Variance Adopted
	2012-13		2012-13		2013-14	2013 to 2014
Food Sales	\$ 653,420	\$	810,000	\$	572,502	-29.3%
Catering Sales	64,428		30,000		46,267	54.2%
Other Revenue	4,508		4,000		2,908	-27.3%
Total Revenue	\$ 722,356	\$	844,000	\$	621,677	-26.3%
Cost of Sales	\$ 300,499	\$	337,600	\$	269,517	-20.2%
Salaries	239,557		260,792		240,489	-7.8%
Employee Benefits	97,349		51,107		105,449	106.3%
Supplies	41,853		55,000		37,688	-31.5%
Sales Tax	5,980		7,791		7,791	0.0%
Repairs	3,296		700		2,396	242.3%
Uniforms	-		1,000		1,000	0.0%
Rental Expense	79,184		79,184		79,184	0.0%
Other Expense	38,285		39,503		26,950	-31.8%
New Equipment non capitalized	5,197		5,000		10,000	100.0%
Depreciation	1,948		2,500		1,980	-20.8%
Total Expenditures	\$ 813,148	\$	840,177	\$	782,444	-6.9%
Net Operating Results						
Revenue - Expenditures						
() denotes a deficit	\$ (90,792)	\$	3,823	\$	(160,767)	
Transfer Out To Foundation-Passport	\$ (5,000)				(5,000)	
Transfer In From Bookstore	\$ 95,792	\$	-	\$	165,767	
Beginning Fund Balance	\$ -	\$	-	\$	-	
Ending Fund Balance						
After operating results						
() denotes a deficit	\$ -	\$	3,823	\$	-	

San Joaquin Delta Community College District
Adopted Budget - Self Insurance Fund
2013-14

	Actual	Adopted	Adopted	Variance
	2012-13	2012-13	2013-14	Adopted 2013 to 2014
Interest	\$ 6,500	\$ 12,000	\$ 7,000	-41.7%
Contributions from Other Funds	2,759,230	1,810,000	2,264,000	25.1%
Total Revenue	\$ 2,765,730	\$ 1,822,000	\$ 2,271,000	24.6%
Claims and IBNR	\$ 1,196,266	\$ 830,000	\$ 560,000	-32.5%
Claims Admin	93,104	185,000	125,000	-32.4%
Insurance Premiums	635,194	609,000	706,600	16.0%
Other Operating Expense	75,563	143,000	169,000	18.2%
Reserves	-	-	695,800	0.0%
Equipment	-	55,000	14,600	-73.5%
Total Expenditures	\$ 2,000,127	\$ 1,822,000	\$ 2,271,000	24.6%
Net Operating Results	\$ 765,603	\$ -	\$ -	
Revenue - Expenditures () denotes a deficit				
Beginning Fund Balance	\$ 159,646	\$ 159,646	\$ 925,249	
Ending Fund Balance After operating results () denotes a deficit	\$ 925,249	\$ 159,646	\$ 925,249	

San Joaquin Delta Community College District
Adopted Budget - ASB, Student Fees, ID Cards
2013-14

	Actual	Adopted	Adopted	Variance
	2012-13	2012-13	2013-14	Adopted 2013 to 2014
Contributions Food Pantry	\$ 2,030	\$ -	\$ 2,707	0.0%
Events Income/Flea Mkt (partial)	1,996	-	-	0.0%
Student ID Cards	14,515	23,741	18,793	-20.8%
Student Rep Fees	25,775	23,657	29,600	25.1%
Other Local Revenue	1,562	-	2,083	0.0%
Interfund Transfers In	400	-	-	0.0%
Total Revenue	\$ 46,278	\$ 47,398	\$ 53,183	12.2%
Salaries	\$ -	\$ -	\$ -	0.0%
Employee Benefits	-	-	-	0.0%
Supplies, Printing, Duplicating	6,396	8,000	7,221	-9.7%
Food Purchases	5,076	5,000	4,069	-18.6%
Training, Travel, Field Trips, Meetings	26,427	27,662	21,498	-22.3%
New Equipment	818	-	1,434	0.0%
Fundraising Expense	1,560	-	-	0.0%
Rental Expense	689	300	-	-100.0%
Other Expense	8,598	6,436	7,497	16.5%
Program Expense-Transfers	-	-	-	0.0%
Total Expenditures	\$ 49,564	\$ 47,398	\$ 41,719	-12.0%
Net Operating Results				
Revenue - Expenditures				
() denotes a deficit	\$ (3,286)	\$ -	\$ 11,464	
Beginning Fund Balance	\$ 360,711	\$ 360,711	\$ 357,425	
Ending Fund Balance				
After operating results				
() denotes a deficit	\$ 357,425	\$ 360,711	\$ 368,889	

**San Joaquin Delta Community College District
Adopted Budget - Other Trust Fund
2013-14**

	Actual 2012-13	Adopted 2012-13	Adopted 2013-14	Variance Adopted 2013 to 2014
Local \$	1,091,384	\$ 750,000	\$ 662,243	-11.7%
Interest	29,542	-	-	0.0%
Transfer In-Other Sources	212,450	-	186,500	0.0%
Total Revenue \$	1,333,376	\$ 750,000	\$ 848,743	13.2%
Classified Salaries \$	192,215	\$ 236,021	\$ 215,415	-8.7%
Benefits	18,787	43,748	45,000	2.9%
Supplies	214,879	47,902	38,333	-20.0%
Other Operating Expense	492,250	367,329	132,732	-63.9%
Reserves	-	-	-	0.0%
Capital Outlay	35,411	55,000	21,370	-61.1%
Transfers Out-Other Uses	5,393,017	-	209,393	0.0%
Total Expenditures \$	6,346,559	\$ 750,000	\$ 662,243	-11.7%
Net Operating Results				
Revenue - Expenditures () denotes a deficit	\$ (5,013,183)	\$ -	\$ 186,500	
Beginning Fund Balance \$	5,687,205	\$ 5,687,205	\$ 674,022	
Ending Fund Balance				
After operating results () denotes a deficit	\$ 674,022	\$ 5,687,205	\$ 860,522	

The Market Operating Results Summary				
	2011-12		2012-13	
Revenue \$	581,147	\$	612,028	\$
Expenditures	235,042		368,819	
Transfer to Foundation/Passport \$	346,105	\$	243,209	

San Joaquin Delta Community College District

All Funds Summary

2013-14 Adopted Budget

September 10, 2013

Fund	Fund Description	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
1100	Unrestricted General	\$ 10,278,700	\$ 82,947,900	\$ 82,925,200	\$ 10,301,400
1200	Restricted General	2,653,600	13,868,100	13,718,800	2,802,900
2100	Bond Interest and Redemption	18,573,600	-	-	18,576,300
2900	Other Debt Service (OPEB - Other Post Employment Benefits)	5,265,800	250,000	-	5,515,800
3300	Child Development	-	1,177,700	1,177,700	-
3400	Farm	316,900	225,000	225,000	316,900
3900	Redevelopment	3,129,900	105,400	194,200	3,041,100
4100	Capital Projects	2,823,000	1,203,700	3,984,300	42,400
4200	Measure L Bond	26,210,300	67,999,400	94,209,700	-
5100	Bookstore	1,129,300	5,215,000	5,080,300	1,264,000
5200	Food Service	-	787,400	787,400	-
6100	Self Insurance	925,200	2,271,000	2,271,000	925,200
7100 & 7200	Associated Students	357,400	53,200	41,700	368,900
7400	Student Financial Aid	119,000	-	-	119,000
7500	Scholarship and Loan	2,228,000	-	-	2,228,000
7900	Other Trust Fund	674,000	848,700	662,200	860,500
	Totals	\$ 71,663,700	\$ 176,103,800	\$ 204,615,300	\$ 43,154,900

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 be 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 ratio for full-time faculty to part-time faculty is also known as 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".*



San Joaquin Delta Community College District Adopted Budget 2013-14

Fund 1100

Adopted
Budget 2013-14

Organization: 6200 Academic Lab Support

Source: **00000 No Description**

1100306	Liberal Arts Instr	4305	Supply	1,000
1100367	Academic Lab Support	2111	Clfd Mgmt Regular Noninstructional	122,507
		2211	Clfd Regular Instructional	56,760
		5030	Management Travel	1,600
			Summary for Source 00000	181,867

Summary for Organization: 6200 Academic Lab Support 181,867

Organization: 5120 Academic Support Services

Source: **00000 No Description**

1100005	Academic Faculty Senate	1290	Faculty Special Assignment Noninstr	161,931
		2191	Clfd Regular Noninstructional	156,847
		4305	Supply	3,442
		5015	Memberships & Dues	2,342
		5020	All Staff Travel	9,300
		5060	Printing and Duplicating Svcs	1,102
		5065	Postage	76
		6471	New Equip Low Cost \$200-\$999	900
1100056	Faculty Clerical	2211	Clfd Regular Instructional	121,988
		4305	Supply	600
1100203	Faculty Travel	5025	Faculty Travel	253,117
			Summary for Source 00000	711,645

Summary for Organization: 5120 Academic Support Services 711,645

Organization: 4001 Administrative Services General

Source: **00000 No Description**

1100045	Business Services - Plng Plcy	2111	Clfd Mgmt Regular Noninstructional	138,144
		4305	Supply	716
		5015	Memberships & Dues	1,105

1100045	Business Services - Plng Plcy			
	5030	Management Travel		3,000
	5060	Printing and Duplicating Svcs		1,252
	5907	Reserves		800
		Summary for Source	00000	145,017

Summary for Organization: 4001 Administrative Services General 145,017

Organization: **2101 Admissions & Records General**

Source: **00000 No Description**

1100015	International Students			
	2191	Clfd Regular Noninstructional		68,154
	4305	Supply		51
	4345	Subscriptions		300
	5015	Memberships & Dues		400
	5020	All Staff Travel		500
	5060	Printing and Duplicating Svcs		50
	5065	Postage		330
	5568	Software Services and Licenses		8,700
1100017	Admissions & Records			
	2111	Clfd Mgmt Regular Noninstructional		125,490
	2191	Clfd Regular Noninstructional		183,010
	2393	Clfd Noninstructional Hourly		45,610
	2396	Perm Intermnts Noninstructional		99,983
	4305	Supply		7,600
	4345	Subscriptions		300
	5015	Memberships & Dues		1,500
	5020	All Staff Travel		2,800
	5030	Management Travel		450
	5055	Contract Services		2,300
	5060	Printing and Duplicating Svcs		3,200
	5065	Postage		10,000
	5210	Banking Charges		67,000
	5640	Repair and Maintenance Services		800
1100019	Commencement			
	5060	Printing and Duplicating Svcs		800
	5065	Postage		800

Summary for Organization: 2101 Admissions & Records General**630,128**Organization: **6101 Agriculture, Science & Math General**Source: **00000 No Description**

1100168	Plant Science	1110	Faculty Regular Instructional	189,245
		4305	Supply	199
		5035	Student Field Trips	850
		5060	Printing and Duplicating Svcs	125
1100169	Horticulture	1110	Faculty Regular Instructional	108,364
		2413	Clfd Instructional Hourly	7,100
		2425	Readers Instructional Hourly	1,942
		2496	Perm Intermnts Instructional	2,670
		4305	Supply	1,800
		5060	Printing and Duplicating Svcs	114
		5640	Repair and Maintenance Services	189
1100171	Natural Resources	2425	Readers Instructional Hourly	1,746
		4305	Supply	800
		5035	Student Field Trips	700
		5060	Printing and Duplicating Svcs	250
1100172	Animal Science	1110	Faculty Regular Instructional	95,736
		4305	Supply	800
		5035	Student Field Trips	1,000
		5060	Printing and Duplicating Svcs	86
1100192	Farm Activities	2111	Clfd Mgmt Regular Noninstructional	75,667
		5030	Management Travel	800
		5310	Cell Phones & Two Way Radios	1,500
1100252	Ag Science & Math - Academic Admin	1220	Cert Mgmt Noninstructional	143,627
		2111	Clfd Mgmt Regular Noninstructional	87,671
		2191	Clfd Regular Noninstructional	49,822
		4305	Supply	5,000
		5030	Management Travel	2,100

1100252	Ag Science & Math - Academic Admin	5060	Printing and Duplicating Svcs	1,500
		5065	Postage	300
1100253	Biology	2211	Clfd Regular Instructional	171,541
		2413	Clfd Instructional Hourly	38,820
		2425	Readers Instructional Hourly	12,695
		4305	Supply	76,000
		5035	Student Field Trips	4,000
		5055	Contract Services	13,237
		5640	Repair and Maintenance Services	10,000
		6471	New Equip Low Cost \$200-\$999	4,000
1100254	South Campus at MH - Biology	2211	Clfd Regular Instructional	55,368
		2413	Clfd Instructional Hourly	15,000
		4305	Supply	11,663
		5055	Contract Services	600
1100255	Physical Science	2425	Readers Instructional Hourly	791
1100257	Mathematics	2421	FWS Clfd Instructional Hourly	1,319
		2425	Readers Instructional Hourly	73,949
		4305	Supply	2,141
		5020	All Staff Travel	600
		5055	Contract Services	128
		5060	Printing and Duplicating Svcs	500
		5568	Software Services and Licenses	6,200
1100264	Chemistry	2413	Clfd Instructional Hourly	5,693
		2425	Readers Instructional Hourly	4,019
		4305	Supply	10,439
		5055	Contract Services	8,809
		5060	Printing and Duplicating Svcs	200
		5640	Repair and Maintenance Services	500
		6471	New Equip Low Cost \$200-\$999	3,000
1100265	South Campus at MH - Chemistry	2413	Clfd Instructional Hourly	4,000

1100265	South Campus at MH - Chemistry	4305	Supply	6,682
		5055	Contract Services	3,076
		6471	New Equip Low Cost \$200-\$999	3,000
1100266	Physics	1110	Faculty Regular Instructional	100,070
		2425	Readers Instructional Hourly	652
		4305	Supply	250
		5060	Printing and Duplicating Svcs	50
1100268	Astronomy	1110	Faculty Regular Instructional	108,194
		2425	Readers Instructional Hourly	1,955
		5060	Printing and Duplicating Svcs	25
1100269	Geography	1110	Faculty Regular Instructional	110,772
		2425	Readers Instructional Hourly	3,193
		4305	Supply	100
		5060	Printing and Duplicating Svcs	40
1100270	Geology	1110	Faculty Regular Instructional	105,619
		2425	Readers Instructional Hourly	1,825
		4305	Supply	1,000
		5035	Student Field Trips	6,000
		5060	Printing and Duplicating Svcs	30
			Summary for Source	00000
				1,769,448

Source: **01200 Customer Service**

1100568	Customer Serv-Livestock	4830	Livestock Purchases	12,000
1100569	Customer Serv-Plant Sales OH	4305	Supply	10,000
		5907	Reserves	4,519
			Summary for Source	01200
				26,519

Source: **08807 Required Instructional Materials**

1100567	Chemistry Student Reimbursement	4320	Instructional Supply	9,317
			Summary for Source	08807
				9,317

Source: **20200 Prop 30 EPA**

1100692	Prop 30 EPA - Biology	1110	Faculty Regular Instructional	911,036
1100693	Prop 30 EPA - Mathematics	1110	Faculty Regular Instructional	1,263,711
1100694	Prop 30 EPA-Chemistry	1110	Faculty Regular Instructional	646,708

1100695	Prop 30 EPA - Mathematics Skills			291,334
		1110	Faculty Regular Instructional	
			Summary for Source	20200
				3,112,789

Summary for Organization: 6101 Agriculture, Science & Math General 4,918,073

Organization: **5401 Applied Science, Business & Tech General**

Source: **00000 No Description**

1100160	Appl Science Bus & Tech - Academic Admin			
		1220	Cert Mgmt Noninstructional	136,106
		2191	Clfd Regular Noninstructional	99,182
		4305	Supply	3,300
		4320	Instructional Supply	16,000
		5030	Management Travel	3,000
		5060	Printing and Duplicating Svcs	2,000
		5065	Postage	1,000
		5640	Repair and Maintenance Services	40,000
		6471	New Equip Low Cost \$200-\$999	800
1100162	Engineering General			
		1110	Faculty Regular Instructional	105,619
		2425	Readers Instructional Hourly	382
1100165	Mill & Cabinet Work			
		4305	Supply	2,250
		5060	Printing and Duplicating Svcs	100
1100166	Electronics & Elec Tech			
		1110	Faculty Regular Instructional	72,795
		4305	Supply	800
1100170	Ag Power Equip Tech			
		4305	Supply	1,000
1100173	Welding Technology			
		1110	Faculty Regular Instructional	72,795
		4305	Supply	8,094
		5060	Printing and Duplicating Svcs	100
		5640	Repair and Maintenance Services	196
1100176	Electrical			
		1110	Faculty Regular Instructional	74,614
		2425	Readers Instructional Hourly	326
		4305	Supply	1,500
1100177	Automotive Tech			
		1110	Faculty Regular Instructional	178,931
		2425	Readers Instructional Hourly	88
		4305	Supply	8,000

1100177	Automotive Tech	5060	Printing and Duplicating Svcs	100
		5640	Repair and Maintenance Services	489
1100178	Diesel Technology	1110	Faculty Regular Instructional	269,694
		4305	Supply	3,246
		5060	Printing and Duplicating Svcs	175
1100179	Drafting Technology	4305	Supply	800
		5060	Printing and Duplicating Svcs	100
1100182	Industrial Sys Tech Maint	1110	Faculty Regular Instructional	87,887
		2425	Readers Instructional Hourly	563
1100184	Machining & Mach Tools	1110	Faculty Regular Instructional	72,795
		4305	Supply	3,750
		5060	Printing and Duplicating Svcs	175
		5640	Repair and Maintenance Services	106
1100185	Engineering Tech	1110	Faculty Regular Instructional	80,424
		2425	Readers Instructional Hourly	319
		4305	Supply	2,000
		4310	Software	1,000
		5055	Contract Services	1,000
		5060	Printing and Duplicating Svcs	300
1100186	Vocational Projects	4305	Supply	6,000
1100187	Manuf and Indust Tech	4305	Supply	384
		5060	Printing and Duplicating Svcs	100
1100188	Automotive Tech Electric	4305	Supply	8,100
		4310	Software	8,000
		5055	Contract Services	10,000
		5060	Printing and Duplicating Svcs	125
		5640	Repair and Maintenance Services	1,000
1100189	Auto Collision Repair	1110	Faculty Regular Instructional	74,614
		4305	Supply	6,000
1100190	Environ Contro Tech	1110	Faculty Regular Instructional	85,794

1100190	Environ Contro Tech	4305	Supply	2,000
1100204	Business & Commerce	1110	Faculty Regular Instructional	224,232
		4305	Supply	200
		5060	Printing and Duplicating Svcs	200
1100205	Information Technology Gen	1110	Faculty Regular Instructional	503,649
		5060	Printing and Duplicating Svcs	100
1100206	Accounting	4305	Supply	98
1100207	Office Tech & Comp App	1110	Faculty Regular Instructional	191,639
		4305	Supply	200
		5060	Printing and Duplicating Svcs	100
1100208	Computer Programming	2425	Readers Instructional Hourly	1,345
1100263	Electron Microscopy	1110	Faculty Regular Instructional	185,693
		2211	Cdfd Regular Instructional	56,818
		2413	Cdfd Instructional Hourly	3,200
		4305	Supply	10,000
		5055	Contract Services	120,000
		5060	Printing and Duplicating Svcs	150
		5620	Equipment Rental	200
		5640	Repair and Maintenance Services	16,000
1100447	Business Law	1110	Faculty Regular Instructional	113,347
1100612	Business Administration	2425	Readers Instructional Hourly	31,527
1100613	Business Management	2425	Readers Instructional Hourly	1,023
1100619	Computer Information Systems	2425	Readers Instructional Hourly	5,443
1100660	Computer Science	2425	Readers Instructional Hourly	9,197
			Summary for Source 00000	3,030,379

Source: **00200 Apprenticeship Apportionment**

1100641	Apprenticeship-Caterpillar Tech	4305	Supply	5,000
		5020	All Staff Travel	3,000
1100642	Apprenticeship-Electrical	5020	All Staff Travel	100
		5510	Attendance Reimbursement	30,000
1100643	Apprenticeship-Plumbing	4305	Supply	9,261

1100643	Apprenticeship-Plumbing	5020	All Staff Travel	5,244
		5510	Attendance Reimbursement	40,000
		6471	New Equip Low Cost \$200-\$999	495
1100644	Apprenticeship-Manuf Indust Tech	5060	Printing and Duplicating Svcs	200
		5510	Attendance Reimbursement	30,000
		5907	Reserves	19,774
		6423	New Equip Instruct Capital > \$5,000	15,000
			Summary for Source 00200	158,074

Source: **01200 Customer Service**

1100570	Customer Serv-Automotive Tech	4305	Supply	5,800
1100571	Customer Serv-Auto Tech Electric	4305	Supply	2,200
1100573	Customer Service-Auto Collision Repair	4305	Supply	8,800
			Summary for Source 01200	16,800

Source: **20200 Prop 30 EPA**

1100673	Prop 30 EPA - Accounting	1110	Faculty Regular Instructional	155,464
			Summary for Source 20200	155,464

Summary for Organization: 5401 Applied Science, Business & Tech Ge 3,360,717

Organization: **5801 Arts and Communication General**

Source: **00000 No Description**

1100221	Culinary Arts	2413	Cld Instructional Hourly	6,700
		2425	Readers Instructional Hourly	1,507
		4305	Supply	6,844
		4320	Instructional Supply	8,000
		4820	Food Purchases	43,000
		5015	Memberships & Dues	1,250
		5055	Contract Services	2,711
		5620	Equipment Rental	500
1100223	Fashion	1110	Faculty Regular Instructional	85,756
		2425	Readers Instructional Hourly	4,056
		4305	Supply	8,674
		5055	Contract Services	330
1100225	Interior Design Merch	2425	Readers Instructional Hourly	708

1100225	Interior Design Merch	4305	Supply	200
		5640	Repair and Maintenance Services	1,000
1100226	Arts & Communication - Academic Admin	1220	Cert Mgmt Noninstructional	129,264
		2191	Clfd Regular Noninstructional	159,080
		4305	Supply	2,479
		5030	Management Travel	4,100
		5060	Printing and Duplicating Svcs	8,165
		5065	Postage	4,869
1100227	Fine Arts Gen Instr	1110	Faculty Regular Instructional	108,194
1100228	Journalism	4305	Supply	461
		5055	Contract Services	7,685
1100229	Art	2413	Clfd Instructional Hourly	1,000
		2425	Readers Instructional Hourly	8,545
		4305	Supply	1,900
		4320	Instructional Supply	4,300
		5055	Contract Services	300
1100230	Music	2211	Clfd Regular Instructional	74,253
		2413	Clfd Instructional Hourly	2,200
		2425	Readers Instructional Hourly	9,903
		4305	Supply	4,820
		4320	Instructional Supply	7,500
		4505	Uniforms	2,000
		5035	Student Field Trips	12,363
		5055	Contract Services	12,674
		5640	Repair and Maintenance Services	6,500
1100232	Drama	1110	Faculty Regular Instructional	196,240
		2211	Clfd Regular Instructional	97,944
		2413	Clfd Instructional Hourly	3,500
		2425	Readers Instructional Hourly	5,574
		4305	Supply	28,082

1100232	Drama	5050	Advertising/Promo	15,000
		5640	Repair and Maintenance Services	800
		5953	Other Services (Fiscal Svs Only)	-800
1100234	Dance	5967	Royalties	8,600
		1110	Faculty Regular Instructional	83,702
		2425	Readers Instructional Hourly	188
1100236	Photography	4305	Supply	7,650
		1110	Faculty Regular Instructional	94,834
		2211	Clfd Regular Instructional	71,501
		2413	Clfd Instructional Hourly	1,000
		4305	Supply	1,515
		4320	Instructional Supply	4,000
1100237	Graphic Arts	6471	New Equip Low Cost \$200-\$999	485
		1110	Faculty Regular Instructional	85,794
		2211	Clfd Regular Instructional	21,624
		2425	Readers Instructional Hourly	751
		4305	Supply	7,800
1100238	Speech Comm Studies	4305	Supply	544
		4345	Subscriptions	142
		5035	Student Field Trips	30,466
		5620	Equipment Rental	4,000
		6471	New Equip Low Cost \$200-\$999	550
1100239	Delta Prod-Galleries	2191	Clfd Regular Noninstructional	50,372
		2393	Clfd Noninstructional Hourly	2,560
		4305	Supply	300
		5050	Advertising/Promo	700
		5055	Contract Services	9,750
		5060	Printing and Duplicating Svcs	2,000
		5065	Postage	2,300
		5820	Conf Meeting Workshop Exp	1,235

1100240	Theatre Operations	2191	Clfd Regular Noninstructional	156,886
		2393	Clfd Noninstructional Hourly	6,879
		2396	Perm Intermnts Noninstructional	81,032
		4305	Supply	8,129
		4505	Uniforms	1,829
		5015	Memberships & Dues	630
		5020	All Staff Travel	2,681
		5640	Repair and Maintenance Services	1,215
		5999	Abate - Service	-85,000
1100241	Box Office	2191	Clfd Regular Noninstructional	51,082
		2396	Perm Intermnts Noninstructional	-1,456
		4305	Supply	450
		5205	Admissions Tax	1,005
		5568	Software Services and Licenses	9,888
1100320	Radio and TV	1110	Faculty Regular Instructional	164,552
		2413	Clfd Instructional Hourly	2,044
		2425	Readers Instructional Hourly	265
		4305	Supply	4,563
		6471	New Equip Low Cost \$200-\$999	1,250
1100618	Media and Communications	2425	Readers Instructional Hourly	563
1100661	Communication Skills	2425	Readers Instructional Hourly	11,377
			Summary for Source 00000	2,004,358

Source: **08800 Theatre Reimbursements**

1100580	Theatre Reimbursements	6473	New Equip Capital > \$5,000	67,964
			Summary for Source 08800	67,964

Source: **08807 Required Instructional Materials**

1100574	Fabric Packets	4320	Instructional Supply	565
1100583	Digital Photography	4320	Instructional Supply	3,244
			Summary for Source 08807	3,809

Source: **20200 Prop 30 EPA**

1100684	Prop 30 EPA - Culinary Arts	1110	Faculty Regular Instructional	152,703
1100685	Prop 30 EPA - Art	1110	Faculty Regular Instructional	377,476

1100686	Prop 30 EPA - Music			
		1110	Faculty Regular Instructional	372,496
1100688	Prop 30 EPA - Speech Comm Studies			
		1110	Faculty Regular Instructional	387,334
			Summary for Source 20200	1,290,009
Summary for Organization:			5801 Arts and Communication General	3,366,140

Organization: **5660 Athletics**

Source: **00000 No Description**

1100107	Physical Education - Athletics			
		2425	Readers Instructional Hourly	2,314
1100246	Phys Ed Recreation & Athl - Academic Adm			
		1220	Cert Mgmt Noninstructional	120,432
		2191	Clfd Regular Noninstructional	111,482
		4305	Supply	639
		5030	Management Travel	284
		5035	Student Field Trips	373
		5065	Postage	2,250
1100249	Athletics			
		2393	Clfd Noninstructional Hourly	31,000
		4305	Supply	16,160
		4505	Uniforms	2,530
		5005	Event Registration & Entry Fees	22,280
		5015	Memberships & Dues	16,886
		5035	Student Field Trips	330
		5055	Contract Services	38,797
		5060	Printing and Duplicating Svcs	1,263
		5640	Repair and Maintenance Services	6,558
		5873	Student Event	3,200
		6471	New Equip Low Cost \$200-\$999	251
		6472	New Equip NonCapital \$1,000-\$4,999	4,975
1100250	State Playoffs			
		5035	Student Field Trips	10,000
1100405	Lifeguards			
		2413	Clfd Instructional Hourly	25,206
1100406	Gym Maintenance			
		5055	Contract Services	9,365
1100413	Basketball - Men			
		2413	Clfd Instructional Hourly	2,000
		4505	Uniforms	3,500
		5035	Student Field Trips	6,622

1100413	Basketball - Men	5620	Equipment Rental	2,478
1100414	Soccer - Men	2413	Clfd Instructional Hourly	3,000
		4505	Uniforms	2,203
		5035	Student Field Trips	4,797
1100415	Track - Men	2413	Clfd Instructional Hourly	2,000
		4305	Supply	2,000
		5035	Student Field Trips	4,275
1100417	Swimming - Men	2413	Clfd Instructional Hourly	1,600
		5035	Student Field Trips	2,887
		5620	Equipment Rental	2,285
1100418	Waterpolo - Men	2413	Clfd Instructional Hourly	1,000
		4505	Uniforms	1,600
		5035	Student Field Trips	4,915
		5620	Equipment Rental	5,351
1100419	Cross Country - Men	4305	Supply	305
		5035	Student Field Trips	2,000
		5620	Equipment Rental	1,600
1100420	Wrestling - Men	4505	Uniforms	1,600
		5035	Student Field Trips	7,000
		5620	Equipment Rental	762
1100421	Golf - Men	4305	Supply	1,600
		5035	Student Field Trips	4,433
		5620	Equipment Rental	600
1100422	Football - Men	2413	Clfd Instructional Hourly	24,000
		4305	Supply	1,500
		4505	Uniforms	10,500
		5035	Student Field Trips	13,258
		5620	Equipment Rental	3,786
1100423	Baseball - Men	2413	Clfd Instructional Hourly	2,000
		4305	Supply	5,600

1100423	Baseball - Men	5035	Student Field Trips	14,728
1100424	Basketball - Women	2413	Clfd Instructional Hourly	2,000
		4305	Supply	3,500
		5035	Student Field Trips	8,367
		5620	Equipment Rental	1,847
1100425	Soccer - Women	2413	Clfd Instructional Hourly	3,000
		4305	Supply	2,200
		5035	Student Field Trips	5,800
		5620	Equipment Rental	415
1100426	Track - Women	4505	Uniforms	2,000
		5035	Student Field Trips	4,400
		5620	Equipment Rental	3,587
1100428	Swimming - Women	2413	Clfd Instructional Hourly	2,000
		4505	Uniforms	1,600
		5035	Student Field Trips	2,700
		5620	Equipment Rental	1,110
1100429	Waterpolo - Women	4305	Supply	1,000
		4505	Uniforms	2,400
		5035	Student Field Trips	5,202
		5620	Equipment Rental	2,000
1100430	Cross Country - Women	2413	Clfd Instructional Hourly	1,000
		4505	Uniforms	1,500
		5035	Student Field Trips	2,500
		5620	Equipment Rental	500
1100431	Volleyball - Women	2413	Clfd Instructional Hourly	2,000
		4505	Uniforms	3,500
		5035	Student Field Trips	4,338
1100432	Softball - Women	2413	Clfd Instructional Hourly	2,000
		4505	Uniforms	3,500
		5035	Student Field Trips	8,200

1100433	Golf - Women	4505	Uniforms	1,600
		5035	Student Field Trips	5,685
		5620	Equipment Rental	1,215
1100606	Athletic Facilities	7310	Interfund Transfer Out	15,000
			Summary for Source 00000	682,026
Summary for Organization: 5660 Athletics				682,026

Organization: **4920 Benefits**

Source: **00000 No Description**

1100067	Benefits - Pooled	3110	CalSTRS	2,598,359
		3210	CalPERS	1,863,430
		3215	CalPERS Safety	276,280
		3310	OASDHI	1,056,698
		3320	Medicare	710,833
		3410	Health Insurance	7,958,782
		3450	Disability Insurance	113,559
		3498	Empl Benefit Distributed	82,951
		3499	Employee Benefit Contributions	-1,000,000
		3510	Unemployment Insurance	23,802
		3610	Workers' Compensation Insurance	1,230,481
1100559	Instr Retiree Benefits	3470	Retiree Health Benefit	1,958,671
1100655	NonInstr Retiree Benefits	3470	Retiree Health Benefit	1,994,329
		3480	Retiree Medicare Reimb	520,000
			Summary for Source 00000	19,388,175
Summary for Organization: 4920 Benefits				19,388,175

Organization: **0100 Board of Trustees**

Source: **00000 No Description**

1100002	Board of Trustees	4305	Supply	2,500
		5015	Memberships & Dues	6,800
		5030	Management Travel	33,300
		5055	Contract Services	11,000
		5060	Printing and Duplicating Svcs	1,000
		5820	Conf Meeting Workshop Exp	10,308

1100002	Board of Trustees	5855	Meeting Allowance	40,000
			Summary for Source 00000	104,908

Summary for Organization: 0100 Board of Trustees 104,908

Organization: **2900 CalWorks Assessment/Worknet**

Source: **00000 No Description**

1100601	SJ Co Worknet Center	2111	Clfd Mgmt Regular Noninstructional	7,484
			Summary for Source 00000	7,484

Summary for Organization: 2900 CalWorks Assessment/Worknet 7,484

Organization: **2200 Campus Police General**

Source: **00000 No Description**

1100020	Campus Police	1220	Cert Mgmt Noninstructional	62,382
		2185	Clfd Police NonInstructional	539,154
		2191	Clfd Regular Noninstructional	392,240
		2396	Perm Intermnts Noninstructional	63,322
		2399	Abate Clfd NI Hrly	-27,000
		4305	Supply	12,000
		4345	Subscriptions	3,000
		4505	Uniforms	12,000
		5015	Memberships & Dues	175
		5020	All Staff Travel	100
		5055	Contract Services	25,000
		5060	Printing and Duplicating Svcs	600
		5065	Postage	600
		5310	Cell Phones & Two Way Radios	5,000
		5566	Security & Fire Systems	49,000
		5640	Repair and Maintenance Services	3,700
		5875	Training	13,800
		5907	Reserves	40,441
		5999	Abate - Service	-2,500
		6471	New Equip Low Cost \$200-\$999	28,000
		6472	New Equip NonCapital \$1,000-\$4,999	9,000
		6473	New Equip Capital > \$5,000	65,000

1100021	South Campus at MH			
		2185	Clfd Police NonInstructional	62,743
		2393	Clfd Noninstructional Hourly	15,000
		5055	Contract Services	70,000
			Summary for Source 00000	1,442,757
	Summary for Organization:	2200	Campus Police General	1,442,757

Organization: **2310 Career, Transfer and Outreach**

Source: **00000 No Description**

1100014	Outreach & Community Relations			
		2191	Clfd Regular Noninstructional	129,584
		2393	Clfd Noninstructional Hourly	6,688
		4305	Supply	10,500
		5020	All Staff Travel	1,000
		5060	Printing and Duplicating Svcs	1,500
		5065	Postage	1,000
		5620	Equipment Rental	200
		5873	Student Event	1,000
1100028	Career Center - Transfer Programs			
		2111	Clfd Mgmt Regular Noninstructional	124,102
		2191	Clfd Regular Noninstructional	117,782
		2393	Clfd Noninstructional Hourly	1,725
		4305	Supply	33,355
		5020	All Staff Travel	500
		5050	Advertising/Promo	500
		5055	Contract Services	3,500
		5060	Printing and Duplicating Svcs	2,000
		5065	Postage	500
			Summary for Source 00000	435,436
	Summary for Organization:	2310	Career, Transfer and Outreach	435,436

Organization: **1600 Classified Senate General**

Source: **00000 No Description**

1100007	Classified Senate - Staff Dev			
		4305	Supply	1,075
		5020	All Staff Travel	7,555
		5060	Printing and Duplicating Svcs	50
		5875	Training	2,000

110008	Classified Senate - Oth Gnl Inst Svcs			
		5020	All Staff Travel	1,831
		5065	Postage	25
			Summary for Source	00000
				12,536
	Summary for Organization:	1600	Classified Senate General	12,536

Organization: **5205 Community Education**

Source: **01150 Community Education**

1100329	Community Serv Registration			
		5907	Reserves	103,843
1100410	Kids College			
		2395	Paraprofessionals	29,000
		3498	Empl Benefit Distributed	3,766
		4305	Supply	400
		5015	Memberships & Dues	160
		5020	All Staff Travel	250
		5055	Contract Services	1,500
		5060	Printing and Duplicating Svcs	200
		5065	Postage	4,200
		5820	Conf Meeting Workshop Exp	1,850
1100411	Adult Program			
		2191	Clfd Regular Noninstructional	62,607
		2395	Paraprofessionals	68,000
		3498	Empl Benefit Distributed	42,244
		5020	All Staff Travel	180
		5055	Contract Services	174,700
		5820	Conf Meeting Workshop Exp	14,100
			Summary for Source	01150
				507,000
	Summary for Organization:	5205	Community Education	507,000

Organization: **2301 Counseling and Special Services General**

Source: **00000 No Description**

1100022	Counseling & Special Services			
		1220	Cert Mgmt Noninstructional	140,664
		1230	Counselor Faculty Regular Noninst	1,691,158
		1495	Faculty NonInstructional Hourly	143,185
		2191	Clfd Regular Noninstructional	190,488
		2393	Clfd Noninstructional Hourly	7,210
		4305	Supply	4,164

1100022	Counseling & Special Services	5030	Management Travel	2,000
		5055	Contract Services	500
		5060	Printing and Duplicating Svcs	2,000
		5065	Postage	1,500
1100026	South Campus at MH	1495	Faculty NonInstructional Hourly	5,200
1100635	Career Guidance & Orientation	2425	Readers Instructional Hourly	3,910
			Summary for Source 00000	2,191,979

Source: **08802 Affirm Project**

1100091	Affirm Project	2393	Clfd Noninstructional Hourly	12,600
		5020	All Staff Travel	1,200
		5030	Management Travel	1,200
			Summary for Source 08802	15,000

Source: **08804 Athletic Express**

1100024	Athletic Express Success	1495	Faculty NonInstructional Hourly	23,920
		2413	Clfd Instructional Hourly	5,292
		5035	Student Field Trips	2,880
			Summary for Source 08804	32,092

Source: **08805 Puente Project**

1100027	Puente Project	4305	Supply	500
		5035	Student Field Trips	9,500
			Summary for Source 08805	10,000

Summary for Organization: 2301 Counseling and Special Services Gen 2,249,071

Organization: **4320 Custodial**

Source: **00000 No Description**

1100063	Custodial	2111	Clfd Mgmt Regular Noninstructional	77,515
		2191	Clfd Regular Noninstructional	829,318
		4305	Supply	108,811
		4505	Uniforms	8,700
		5055	Contract Services	27,077
		5340	Refuse Disposal	65,000
		5640	Repair and Maintenance Services	700
1100064	Custodial - Comm Use of Facilities	2111	Clfd Mgmt Regular Noninstructional	24,293

1100064	Custodial - Comm Use of Facilities				
		2191	Clfd Regular Noninstructional		241,700
		5999	Abate - Service		-1,000
1100403	Custodial & Grounds - Irrigation Well				
		4305	Supply		500
		5055	Contract Services		9,600
		5640	Repair and Maintenance Services		10,000
1100599	South Campus at MH - Custodial				
		2191	Clfd Regular Noninstructional		19,785
			Summary for Source	00000	1,421,999
	Summary for Organization:		4320 Custodial		1,421,999

Organization: **3100 Employee Services & Payroll**

Source: **00000 No Description**

1100041	Employee Services & Loss Control				
		2111	Clfd Mgmt Regular Noninstructional		88,707
		2191	Clfd Regular Noninstructional		55,537
		4305	Supply		2,000
		4345	Subscriptions		3,700
		5030	Management Travel		200
		5055	Contract Services		55,329
		5060	Printing and Duplicating Svcs		250
		5065	Postage		8,000
		5280	Permits, License & Fees		12,000
		5875	Training		200
			Summary for Source	00000	225,923
	Summary for Organization:		3100 Employee Services & Payroll		225,923

Organization: **4330 Environmental Health & Grounds**

Source: **00000 No Description**

1100062	Grounds Maintenance & Repairs				
		2111	Clfd Mgmt Regular Noninstructional		23,896
		2191	Clfd Regular Noninstructional		294,814
		2393	Clfd Noninstructional Hourly		2,000
		4305	Supply		25,259
		4505	Uniforms		1,710
		5055	Contract Services		3,000
		5310	Cell Phones & Two Way Radios		301
		5620	Equipment Rental		6,000

1100062	Grounds Maintenance & Repairs			
		5640	Repair and Maintenance Services	23,000
		6471	New Equip Low Cost \$200-\$999	5,000
		6472	New Equip NonCapital \$1,000-\$4,999	15,370
		6473	New Equip Capital > \$5,000	10,800
1100065	Environmental Health			
		2111	Clfd Mgmt Regular Noninstructional	55,757
		4305	Supply	40,643
		4310	Software	600
		5015	Memberships & Dues	115
		5030	Management Travel	895
		5055	Contract Services	348,848
		5060	Printing and Duplicating Svcs	236
		5065	Postage	83
		5280	Permits, License & Fees	22,074
		5310	Cell Phones & Two Way Radios	1,000
		5566	Security & Fire Systems	96,794
		5620	Equipment Rental	5,000
		5954	Other Employee Services (Munis Only)	5,850
		6472	New Equip NonCapital \$1,000-\$4,999	1,800
			Summary for Source 00000	990,845
	Summary for Organization:	4330	Environmental Health & Grounds	990,845

Organization: **2120 Evaluations**

Source: **00000 No Description**

1100646	Evaluations			
		2111	Clfd Mgmt Regular Noninstructional	101,387
		2191	Clfd Regular Noninstructional	329,270
			Summary for Source 00000	430,657

Summary for Organization: 2120 Evaluations 430,657

Organization: **4301 Facilities Management General**

Source: **00000 No Description**

1100058	Facilities Management			
		2111	Clfd Mgmt Regular Noninstructional	90,214
		2191	Clfd Regular Noninstructional	40,799
		5030	Management Travel	1,600
			Summary for Source 00000	132,613

Summary for Organization: 4301 Facilities Management General

132,613

Organization: 2410 Financial Aid - Processing

Source: **00000 No Description**

1100648	Financial Aid - Processing			
		2111	Clfd Mgmt Regular Noninstructional	91,248
		2191	Clfd Regular Noninstructional	332,372
			Summary for Source 00000	423,620

Summary for Organization: 2410 Financial Aid - Processing

423,620

Organization: 2401 Financial Aid General

Source: **00000 No Description**

1100038	Financial Aid - Administration			
		2111	Clfd Mgmt Regular Noninstructional	123,762
		2191	Clfd Regular Noninstructional	222,243
		2393	Clfd Noninstructional Hourly	20,000
		4305	Supply	9,000
		5015	Memberships & Dues	2,100
		5020	All Staff Travel	10,000
		5030	Management Travel	2,000
		5050	Advertising/Promo	2,000
		5055	Contract Services	45,000
		5060	Printing and Duplicating Svcs	2,000
		5065	Postage	8,000
		5875	Training	59,422
		6471	New Equip Low Cost \$200-\$999	3,500
1100663	Veterans Education			
		6472	New Equip NonCapital \$1,000-\$4,999	3,200
			Summary for Source 00000	512,227

Source: **08803 Troops to College**

1100018	Troops to College			
		2393	Clfd Noninstructional Hourly	7,000
		4305	Supply	1,000
		5060	Printing and Duplicating Svcs	1,000
		5065	Postage	1,000
			Summary for Source 08803	10,000

Summary for Organization: 2401 Financial Aid General

522,227

Organization: **2420 Financial Aid/BFAP**

Source: **00000 No Description**

1100649	Financial Aid BFAP	2191	Clfd Regular Noninstructional	132,385
			Summary for Source 00000	132,385

Summary for Organization: 2420 Financial Aid/BFAP 132,385

Organization: **4100 Fiscal**

Source: **00000 No Description**

1100047	Fiscal Services	2111	Clfd Mgmt Regular Noninstructional	132,417
		4305	Supply	9,325
		4310	Software	300
		4345	Subscriptions	360
		5020	All Staff Travel	2,000
		5030	Management Travel	2,400
		5050	Advertising/Promo	200
		5055	Contract Services	16,188
		5060	Printing and Duplicating Svcs	785
		5065	Postage	13,500
		5210	Banking Charges	24,000
		5640	Repair and Maintenance Services	3,182
		5875	Training	2,500
		6471	New Equip Low Cost \$200-\$999	7,453
			Summary for Source 00000	214,610

Summary for Organization: 4100 Fiscal 214,610

Organization: **4101 Fiscal / Budget**

Source: **00000 No Description**

1100049	Budget	2191	Clfd Regular Noninstructional	439,231
			Summary for Source 00000	439,231

Source: **03500 Indirect Allowance**

1100364	Indirect Allowance - Budget	2191	Clfd Regular Noninstructional	97,207
			Summary for Source 03500	97,207

Summary for Organization: 4101 Fiscal / Budget 536,438

Organization: **4110 Fiscal/Accounting**

Source: **00000 No Description**

1100048	Accounting	2111	Clfd Mgmt Regular Noninstructional	106,441
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1100048	Accounting	2191	Clfd Regular Noninstructional	409,060
			Summary for Source 00000	515,501

Summary for Organization: 4110 Fiscal/Accounting 515,501

Organization: **4930 General**

Source: **00000 No Description**

1100050	Bond & RDA Internal Mgmt	5055	Contract Services	10,000
1100066	Debt Interest and Cost	7140	Other Debt Interest	80,000
1100069	Other Genl Institutional Svcs	2392	Clfd Substitute for Vacancy Noninst Hrly	150,000
		5055	Contract Services	1,000
		5907	Reserves	63,500
1100072	General - Planning & Policy Making	4345	Subscriptions	5,000
		5015	Memberships & Dues	137,000
		5045	Consultant Services	51,711
1100076	General - Logistical Services	5055	Contract Services	5,450
		5145	Insurance Expense	864,000
		5215	Credit Card Charges	500
		5280	Permits, License & Fees	8,000
		6471	New Equip Low Cost \$200-\$999	41,068
1100078	Fiscal	5130	Audit Expense	100,000
1100079	Physical Property	6471	New Equip Low Cost \$200-\$999	50,000
1100080	Interfund Trans Out	7310	Interfund Transfer Out	757,861
1100105	Student Fees and Charges	5245	Student Fees Ajmt (Fiscal Svs Only)	100,000
		5285	Cash Short Over	200
1100359	Athletic Ticket Revenue	7310	Interfund Transfer Out	12,000
1100550	Reorganization & Strategic Planning	2180	Clfd Other Pay NonInstructional	1,069,163
		3498	Empl Benefit Distributed	577,904
			Summary for Source 00000	4,084,357

Source: **03500 Indirect Allowance**

1100366	Indirect Allowance	5999	Abate - Service	-200,000
			Summary for Source 03500	-200,000

Source: **25200 Part Time Faculty Compensation**

1100558	Part Time Faculty Comp	1304	Faculty Hourly Parity Pay Instructional	358,255
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Summary for Organization: 4930 General

4,242,612

Organization: **5101 General Ed and Transfer Prgms General**

Source: **00000 No Description**

1100093	Genl Ed & Transfer Prgms - Academic Admi	1220	Cert Mgmt Noninstructional	153,270
		1230	Counselor Faculty Regular Noninst	87,887
		2191	Cdfd Regular Noninstructional	108,599
		2393	Cdfd Noninstructional Hourly	2,000
		4305	Supply	2,200
		5020	All Staff Travel	15,500
		5030	Management Travel	1,600
1100095	Articulation	2393	Cdfd Noninstructional Hourly	11,200
		4305	Supply	2,000
		5020	All Staff Travel	4,500
1100314	Student Publications	5060	Printing and Duplicating Svcs	32,296
1100645	Genl Ed & Transfer - Liberal Arts Genera	1110	Faculty Regular Instructional	42,248
Summary for Source 00000				463,300

Summary for Organization: 5101 General Ed and Transfer Prgms Gen

463,300

Organization: **6301 Health Sciences General**

Source: **00000 No Description**

1100151	Instr Agrmt - Registered Nursing	5055	Contract Services	30,000
1100153	Instr Agmt - Radiological Tech	5510	Attendance Reimbursement	110,000
1100219	FCHS Gen Instr	2425	Readers Instructional Hourly	16,696
		4305	Supply	500
		5020	All Staff Travel	793
		5060	Printing and Duplicating Svcs	164
1100224	Nutrition, Foods, Cul Arts	1110	Faculty Regular Instructional	110,772
		4305	Supply	500
		5060	Printing and Duplicating Svcs	100
1100288	Health Sciences - Academic Admin	1220	Cert Mgmt Noninstructional	183,179
		2191	Cdfd Regular Noninstructional	93,616
		2393	Cdfd Noninstructional Hourly	2,000

1100288	Health Sciences - Academic Admin	4305	Supply	2,000
		4320	Instructional Supply	200
		5015	Memberships & Dues	100
		5020	All Staff Travel	11,910
		5030	Management Travel	4,900
		5055	Contract Services	20,130
		5060	Printing and Duplicating Svcs	20
		5065	Postage	600
		5640	Repair and Maintenance Services	100
		5907	Reserves	3,170
		6471	New Equip Low Cost \$200-\$999	1,200
1100289	Health Occupations	1110	Faculty Regular Instructional	97,205
		2425	Readers Instructional Hourly	5,622
		5020	All Staff Travel	175
1100290	Speech Lang Path Audio	1110	Faculty Regular Instructional	97,205
		2425	Readers Instructional Hourly	1,006
		4305	Supply	1,500
		5015	Memberships & Dues	500
		5020	All Staff Travel	1,000
		5060	Printing and Duplicating Svcs	20
		5065	Postage	30
		5145	Insurance Expense	120
		5280	Permits, License & Fees	110
1100291	Registered Nursing	2413	Cdfd Instructional Hourly	3,500
		2425	Readers Instructional Hourly	1,291
		4305	Supply	9,000
		4345	Subscriptions	900
		5015	Memberships & Dues	3,000
		5020	All Staff Travel	1,700
		5030	Management Travel	2,500

1100291	Registered Nursing	5055	Contract Services	3,000
		5060	Printing and Duplicating Svcs	500
		5907	Reserves	3,070
		6422	New Equip Instruct NonCap \$1,000-\$4,999	3,100
		6471	New Equip Low Cost \$200-\$999	4,000
1100293	Radiologic Tech	4305	Supply	48
1100295	Psych Technician	2425	Readers Instructional Hourly	787
		4305	Supply	2,800
		4345	Subscriptions	100
		5055	Contract Services	7,500
		5060	Printing and Duplicating Svcs	10
		5065	Postage	10
		6471	New Equip Low Cost \$200-\$999	2,500
1100322	Cert Nursing Assistant	4305	Supply	1,800
		5015	Memberships & Dues	100
		5030	Management Travel	700
		5055	Contract Services	3,000
		5060	Printing and Duplicating Svcs	20
		6471	New Equip Low Cost \$200-\$999	2,900
			Summary for Source 00000	854,979

Source: **20200 Prop 30 EPA**

1100697	Prop 30 EPA - Registered Nursing	1110	Faculty Regular Instructional	926,220
			Summary for Source 20200	926,220

Summary for Organization: 6301 Health Sciences General 1,781,199

Organization: **3001 Human Resources**

Source: **00000 No Description**

1100040	HR & Empl Relations - HR Mgmt	2111	Clfd Mgmt Regular Noninstructional	141,141
		2191	Clfd Regular Noninstructional	116,398
		2192	Clfd Confidential Noninstructional	310,309
		4305	Supply	2,964
		4345	Subscriptions	900

1100040	HR & Empl Relations - HR Mgmt			
		5030	Management Travel	3,000
		5055	Contract Services	28,000
		5060	Printing and Duplicating Svcs	2,500
		5065	Postage	1,000
1100043	Employment & Employee Relations			
		2192	Clfd Confidential Noninstructional	39,169
		4305	Supply	1,746
		4345	Subscriptions	1,000
		5020	All Staff Travel	1,500
		5040	Applicant Travel	7,000
		5045	Consultant Services	2,500
		5050	Advertising/Promo	44,813
		5055	Contract Services	28,000
		5060	Printing and Duplicating Svcs	1,333
		5065	Postage	10,000
1100316	Logistical - Fingerprint			
		5055	Contract Services	49,000
1100553	Legal-Collective Bargaining			
		5105	Legal General	37,000
1100554	Legal-Complaints			
		5105	Legal General	200,000
1100555	Legal-Compliance			
		5105	Legal General	48,000
1100652	Employee Interpreter Services			
		5055	Contract Services	80,000
		5105	Legal General	15,000
1100653	Legal General			
		5105	Legal General	76,510
1100654	Legal Construction			
		5126	Legal Construction	35,000
			Summary for Source 00000	1,283,783

Source: **03500 Indirect Allowance**

1100362	Indirect Allowance - HR			
		2192	Clfd Confidential Noninstructional	39,169
			Summary for Source 03500	39,169

Summary for Organization: 3001 Human Resources 1,322,952

Organization: **5601 Humanities, Soc Sci and Educatio General**

Source: **00000 No Description**

1100174	Fire Technology			
		2425	Readers Instructional Hourly	1,210
1100198	Admin of Justice			
		1110	Faculty Regular Instructional	253,678

1100198	Admin of Justice	2425	Readers Instructional Hourly	13,947
1100222	Child Dev/Early Care Ed	2425	Readers Instructional Hourly	15,478
		5035	Student Field Trips	23
1100247	Physical Education	2211	Clfd Regular Instructional	195,172
		5640	Repair and Maintenance Services	3,264
1100248	Health Education	2425	Readers Instructional Hourly	9,266
		4305	Supply	768
1100271	Humanities, Soc Sci & Education - Academ	1220	Cert Mgmt Noninstructional	191,646
		2191	Clfd Regular Noninstructional	45,544
		4305	Supply	4,928
		4320	Instructional Supply	2,000
		5030	Management Travel	1,600
		5060	Printing and Duplicating Svcs	4,397
		5065	Postage	500
		6471	New Equip Low Cost \$200-\$999	525
1100274	Psychology	1110	Faculty Regular Instructional	302,391
		2425	Readers Instructional Hourly	22,345
1100275	Philosophy	1110	Faculty Regular Instructional	170,535
		2425	Readers Instructional Hourly	12,856
1100277	History	2425	Readers Instructional Hourly	23,729
1100280	Economics	1110	Faculty Regular Instructional	167,170
		2425	Readers Instructional Hourly	4,073
1100281	Political Science	1110	Faculty Regular Instructional	181,370
		2425	Readers Instructional Hourly	14,243
1100282	Sociology	2425	Readers Instructional Hourly	12,048
1100283	General Studies	2425	Readers Instructional Hourly	563
1100284	Anthropology	2425	Readers Instructional Hourly	8,022
1100444	Linguistics	1110	Faculty Regular Instructional	108,364
1100445		2425	Readers Instructional Hourly	3
			Summary for Source 00000	1,771,658

1100676	Prop 30 EPA - Child Dev/Early Care Ed			
		1110	Faculty Regular Instructional	288,972
1100677	Prop 30 EPA - Physical Education			
		1110	Faculty Regular Instructional	771,078
1100680	Prop 30 EPA - History			
		1110	Faculty Regular Instructional	578,771
1100681	Prop 30 EPA - Sociology			
		1110	Faculty Regular Instructional	218,966
1100682	Prop 30 EPA - Anthropology			
		1110	Faculty Regular Instructional	315,435
			Summary for Source 20200	2,173,222
Summary for Organization: 5601 Humanities, Soc Sci and Educatio Ge				3,944,880

Organization: **4501 Info Tech & Data Center Services General**

Source: **00000 No Description**

1100298	Management Info Services			
		2191	Clfd Regular Noninstructional	43,344
		2393	Clfd Noninstructional Hourly	13,000
		4305	Supply	36,076
		4310	Software	40,000
		4345	Subscriptions	4
		5015	Memberships & Dues	375
		5020	All Staff Travel	34
		5045	Consultant Services	1,000
		5060	Printing and Duplicating Svcs	996
		5065	Postage	800
		5310	Cell Phones & Two Way Radios	2,000
		5568	Software Services and Licenses	185,550
		5640	Repair and Maintenance Services	36,000
		6471	New Equip Low Cost \$200-\$999	1,000
1100300	HR Mgmt - Munis			
		5055	Contract Services	24,000
		5568	Software Services and Licenses	44,588
1100301	Logistics -Security Sys			
		5640	Repair and Maintenance Services	3,135
1100304	Technical Services - MIS			
		2111	Clfd Mgmt Regular Noninstructional	148,124
		2191	Clfd Regular Noninstructional	652,005
		5030	Management Travel	958
1100305	ETUDES			
		2191	Clfd Regular Noninstructional	59,254
1100307	Audiovisual			
		2191	Clfd Regular Noninstructional	167,584

1100307	Audiovisual	4305	Supply	21,950
		5020	All Staff Travel	80
		5065	Postage	34
		5640	Repair and Maintenance Services	6,000
		6471	New Equip Low Cost \$200-\$999	400
1100308	Telephone and Network Services	4305	Supply	1,271
		5050	Advertising/Promo	3,100
		5315	Telephone	129,502
		5640	Repair and Maintenance Services	39,000
		6471	New Equip Low Cost \$200-\$999	2,000
1100310	Computer Operations	2191	Clfd Regular Noninstructional	123,236
1100312	Cell Phones/Two Way	5310	Cell Phones & Two Way Radios	11,000
		5398	Abate - Cell Phone & Two Way Radios	-11,000
1100324	Tech Servs-Liberal Arts	2211	Clfd Regular Instructional	158,326
1100603	SC at MH - Telephone & Network Services	5315	Telephone	60,000
		5640	Repair and Maintenance Services	2,000
			Summary for Source 00000	2,006,726
			Summary for Organization: 4501 Info Tech & Data Center Services Ge	2,006,726

Organization: **5001 Instructional Services General**

Source: **00000 No Description**

1100070	Faculty Hourly	1319	Faculty Instructional Hourly Pooled	9,744,116
1100084	Instr Svcs - Planning & Policy Making	1220	Cert Mgmt Noninstructional	141,684
		1495	Faculty NonInstructional Hourly	20,000
		2191	Clfd Regular Noninstructional	79,146
		2192	Clfd Confidential Noninstructional	125,142
		4305	Supply	7,200
		4345	Subscriptions	3,132
		5015	Memberships & Dues	300
		5020	All Staff Travel	5,100
		5030	Management Travel	3,000
		5055	Contract Services	139,727

1100084	Instr Svcs - Planning & Policy Making	5060	Printing and Duplicating Svcs	1,500
		5065	Postage	1,050
		5568	Software Services and Licenses	45,000
		5907	Reserves	1,600
		6471	New Equip Low Cost \$200-\$999	28,900
		6472	New Equip NonCapital \$1,000-\$4,999	67,000
1100086	Course Curriculum Dev	1495	Faculty NonInstructional Hourly	4,000
1100089	Prof Dev Center	1495	Faculty NonInstructional Hourly	4,726
		2191	Clfd Regular Noninstructional	188,706
		2393	Clfd Noninstructional Hourly	15,409
		4305	Supply	800
		5020	All Staff Travel	4,500
		6472	New Equip NonCapital \$1,000-\$4,999	20,000
1100090	Regional Education	5020	All Staff Travel	8,300
		5630	Facility Rental	6,400
1100098	Workforce & Econ Dev - Academic Admin	5030	Management Travel	600
1100662	CTA Collective Bargaining	1290	Faculty Special Assignment Noninstr	102,168
			Summary for Source 00000	10,769,206

Source: **08806 Prov Dev Center Fac Mentorship**

1100396	Prof Dev Center - Fac Mentorship	1495	Faculty NonInstructional Hourly	20,000
			Summary for Source 08806	20,000

Summary for Organization: 5001 Instructional Services General 10,789,206

Organization: **5901 Language Library & LR General**

Source: **00000 No Description**

1100209	Language Library & LR - Acad Admin	2191	Clfd Regular Noninstructional	97,534
		4305	Supply	7,083
		5060	Printing and Duplicating Svcs	1,500
		5065	Postage	500
1100210	English Writing	2211	Clfd Regular Instructional	114,852
		2413	Clfd Instructional Hourly	16,122
		2425	Readers Instructional Hourly	45,748

1100210	English Writing	4305	Supply	1,951
		5060	Printing and Duplicating Svcs	1,700
1100212	Skill Development	2211	Cdfd Regular Instructional	51,079
		2413	Cdfd Instructional Hourly	51,868
		4305	Supply	1,392
		5060	Printing and Duplicating Svcs	921
		5065	Postage	247
		5640	Repair and Maintenance Services	51
1100242	Library Learning Res Lang Arts-Admin	1110	Faculty Regular Instructional	-14,087
		1220	Cert Mgmt Noninstructional	143,627
		1240	Librarian Faculty Regular Noninst	459,776
		1495	Faculty NonInstructional Hourly	162,232
		2191	Cdfd Regular Noninstructional	358,486
		2393	Cdfd Noninstructional Hourly	12,000
		2396	Perm Intermnts Noninstructional	28,967
		4305	Supply	8,044
		4315	Non-Print Media	2,842
		4345	Subscriptions	40,414
		5015	Memberships & Dues	668
		5020	All Staff Travel	260
		5030	Management Travel	1,600
		5055	Contract Services	51,170
		5060	Printing and Duplicating Svcs	2,400
		5065	Postage	1,800
		5529	Electronic Databases/Subscriptions	60,268
		6350	Library Books	120,000
1100245	Language Library & LR - Instructional	2425	Readers Instructional Hourly	133
1100273	Foreign Language	1110	Faculty Regular Instructional	110,885
		5060	Printing and Duplicating Svcs	83
1100278	German	5060	Printing and Duplicating Svcs	83

1100279	Spanish	1110	Faculty Regular Instructional	381,098
		2425	Readers Instructional Hourly	7,220
		5060	Printing and Duplicating Svcs	199
1100285	Italian	5060	Printing and Duplicating Svcs	92
1100286	French	1110	Faculty Regular Instructional	104,317
		2425	Readers Instructional Hourly	1,313
		5060	Printing and Duplicating Svcs	82
1100438	ESL Intergrated	4305	Supply	500
		5060	Printing and Duplicating Svcs	750
1100439	Supervised Tutoring	2211	Clfd Regular Instructional	177,036
		2413	Clfd Instructional Hourly	95,027
1100440	Reading	2413	Clfd Instructional Hourly	15,000
		5060	Printing and Duplicating Svcs	1,983
1100448	Sign Lanugage	1110	Faculty Regular Instructional	104,317
1100449	Chinese	2425	Readers Instructional Hourly	438
1100625	Sign Language Interpreting	2425	Readers Instructional Hourly	2,079
1100659	Japanese	2425	Readers Instructional Hourly	438
			Summary for Source 00000	2,836,088

Source: **20200 Prop 30 EPA**

1100689	Prop 30 EPA - English Writing	1110	Faculty Regular Instructional	1,143,147
1100690	Prop 30 EPA - ESL Intergrated	1110	Faculty Regular Instructional	848,433
1100691	Prop 30 EPA - Reading	1110	Faculty Regular Instructional	887,060
			Summary for Source 20200	2,878,640

Summary for Organization: 5901 Language Library & LR General 5,714,728

Organization: **4310 Maintenance and Energy**

Source: **00000 No Description**

1100059	Building Maintenance & Repair	2111	Clfd Mgmt Regular Noninstructional	71,436
		2191	Clfd Regular Noninstructional	1,016,288
		2393	Clfd Noninstructional Hourly	12,000
		4305	Supply	141,911
		4505	Uniforms	6,000

1100059	Building Maintenance & Repair	5020	All Staff Travel	190
		5030	Management Travel	1,400
		5055	Contract Services	54,966
		5060	Printing and Duplicating Svcs	1,315
		5065	Postage	600
		5310	Cell Phones & Two Way Radios	1,000
		5320	Water	60
		5568	Software Services and Licenses	3,500
		5620	Equipment Rental	2,919
		5640	Repair and Maintenance Services	104,300
		6471	New Equip Low Cost \$200-\$999	5,000
		6472	New Equip NonCapital \$1,000-\$4,999	10,215
1100061	Transportation	2111	Clfd Mgmt Regular Noninstructional	25,092
		2191	Clfd Regular Noninstructional	97,786
		2393	Clfd Noninstructional Hourly	2,000
		4305	Supply	22,220
		4505	Uniforms	428
		4510	Vehicle Gas & Oil	81,462
		5020	All Staff Travel	4,312
		5030	Management Travel	800
		5055	Contract Services	500
		5310	Cell Phones & Two Way Radios	1,000
		5640	Repair and Maintenance Services	45,000
		5999	Abate - Service	-65,000
		6471	New Equip Low Cost \$200-\$999	1,615
1100317	Pool Upkeep	4305	Supply	34,724
		5065	Postage	50
		5640	Repair and Maintenance Services	6,297
1100597	South Campus at MH - Utilities	5302	Electricity and Gas	78,800
		5320	Water	97,400

1100597	South Campus at MH - Utilities	5325	Storm Drain Charges	21,800
		5335	Sewer	27,700
1100600	Manteca - Utilities	5302	Electricity and Gas	6,000
			Summary for Source 00000	1,923,086

Source: **23000 Lottery**

1100669	Utilities - Lottery	5302	Electricity and Gas	1,600,000
		5320	Water	171,772
		5325	Storm Drain Charges	65,000
		5330	Natural Gas	500
		5335	Sewer	150,000
			Summary for Source 23000	1,987,272

Summary for Organization: 4310 Maintenance and Energy 3,910,358

Organization: **1700 Management Senate General**

Source: **00000 No Description**

1100009	Management Senate	4305	Supply	167
		5020	All Staff Travel	222
		5060	Printing and Duplicating Svcs	300
			Summary for Source 00000	689

Summary for Organization: 1700 Management Senate General 689

Organization: **6400 Planning, Research and Instutional Eff**

Source: **00000 No Description**

1100011	Plng Research Inst Effec - Admin	2191	Clfd Regular Noninstructional	78,820
		4305	Supply	5,000
		5015	Memberships & Dues	3,000
		5020	All Staff Travel	6,500
		5030	Management Travel	1,600
		5055	Contract Services	2,000
		5060	Printing and Duplicating Svcs	300
			Summary for Source 00000	97,220

Summary for Organization: 6400 Planning, Research and Instutional 97,220

Organization: **1400 Public Information & Mktg General**

Source: **00000 No Description**

1100010	Public Information & Mktg	4305	Supply	1,595
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1100010	Public Information & Mktg			
		4345	Subscriptions	500
		5015	Memberships & Dues	200
		5020	All Staff Travel	1,200
		5050	Advertising/Promo	43,877
		5055	Contract Services	10,000
		5060	Printing and Duplicating Svcs	900
		5065	Postage	1,000
		6472	New Equip NonCapital \$1,000-\$4,999	1,600
			Summary for Source 00000	60,872

Summary for Organization: 1400 Public Information & Mktg General 60,872

Organization: **5610 Public Safety**

Source: **00000 No Description**

1100195	Police Academy - Admin of Justice			
		4305	Supply	9,647
		5060	Printing and Duplicating Svcs	500
		5065	Postage	565
		6471	New Equip Low Cost \$200-\$999	1,780
			Summary for Source 00000	12,492

Source: **06250 Police Academy Student Reimb**

1100578	Police Academy - Student Reimb			
		4305	Supply	11,000
		5055	Contract Services	45,000
		5999	Abate - Service	-45,000
		6471	New Equip Low Cost \$200-\$999	21,242
			Summary for Source 06250	32,242

Summary for Organization: 5610 Public Safety 44,734

Organization: **4210 Publications Center**

Source: **00000 No Description**

1100053	Publications Center			
		2111	Cifd Mgmt Regular Noninstructional	72,228
		2191	Cifd Regular Noninstructional	217,653
		4305	Supply	147,000
		4505	Uniforms	500
		5020	All Staff Travel	750
		5030	Management Travel	800

1100053	Publications Center	5055	Contract Services	15,000
		5065	Postage	200
		5620	Equipment Rental	516,000
		5640	Repair and Maintenance Services	5,700
		6471	New Equip Low Cost \$200-\$999	950
1100055	Publications Abatement	4399	Abate - Supplies	-150,000
		5999	Abate - Service	-45,000
1100057	Student Print	4305	Supply	7,700
		5055	Contract Services	4,000
		5640	Repair and Maintenance Services	41,600
		6471	New Equip Low Cost \$200-\$999	6,066
			Summary for Source 00000	841,147

Summary for Organization: 4210 Publications Center 841,147

Organization: **4201 Purchasing General**

Source: **00000 No Description**

1100042	Contracts and Insurance	4305	Supply	827
		5060	Printing and Duplicating Svcs	479
		5065	Postage	167
1100051	Purchasing	2111	Clfd Mgmt Regular Noninstructional	122,507
		2191	Clfd Regular Noninstructional	105,804
		2393	Clfd Noninstructional Hourly	1,010
		4305	Supply	4,094
		5015	Memberships & Dues	1,165
		5030	Management Travel	2,100
		5050	Advertising/Promo	1,800
		5055	Contract Services	534
		5060	Printing and Duplicating Svcs	714
		5065	Postage	2,941
		5620	Equipment Rental	15,894
		5640	Repair and Maintenance Services	2,676
		6471	New Equip Low Cost \$200-\$999	310

1100409	Records Retention	2393	Clfd Noninstructional Hourly	4,086
		4305	Supply	619
		5953	Other Services (Fiscal Svs Only)	2,000
1100561	Public Surplus	4305	Supply	80
		5055	Contract Services	3,000
		5065	Postage	120
1100562	Stores	4305	Supply	100
		4399	Abate - Supplies	-800
1100595	Mail Abatement	5065	Postage	85,000
		5099	Abate - Postage	-70,000
			Summary for Source 00000	287,227

Summary for Organization: 4201 Purchasing General 287,227

Organization: 4220 Purchasing Operations

Source: **00000 No Description**

1100054	Mail Services	2191	Clfd Regular Noninstructional	93,532
		4305	Supply	2,877
		5020	All Staff Travel	973
		5055	Contract Services	727
		5060	Printing and Duplicating Svcs	16
		5620	Equipment Rental	21,000
		5640	Repair and Maintenance Services	979
1100651	Purchasing - Operations	2111	Clfd Mgmt Regular Noninstructional	131,259
		2191	Clfd Regular Noninstructional	240,403
			Summary for Source 00000	491,766

Source: **03500 Indirect Allowance**

1100365	Indirect Allowance - Purch	2191	Clfd Regular Noninstructional	44,146
			Summary for Source 03500	44,146

Summary for Organization: 4220 Purchasing Operations 535,912

Organization: 5230 Small Business Development Center

Source: **07501 Small Bus District Match P/Y (July - Dec)**

1100582	Small Bus District Match PY (July-Dec)	2191	Clfd Regular Noninstructional	21,617
		5907	Reserves	13,475
			Summary for Source 07501	35,092

Summary for Organization: 5230 Small Business Development Center

35,092

Organization: 5301 South Campus at MH & Reg Ed General

Source: **00000 No Description**

1100158	South Campus MH - Academic Admin			
	2111	Clfd Mgmt Regular Noninstructional		143,278
	2191	Clfd Regular Noninstructional		98,470
	2393	Clfd Noninstructional Hourly		5,000
	4305	Supply		3,397
	5030	Management Travel		1,600
	5050	Advertising/Promo		8,326
	5055	Contract Services		25,344
	5630	Facility Rental		20,100
	5640	Repair and Maintenance Services		14,469
	6471	New Equip Low Cost \$200-\$999		5,120
		Summary for Source	00000	325,104

Summary for Organization: 5301 South Campus at MH & Reg Ed Gene

325,104

Organization: 2601 Student Activities General

Source: **00000 No Description**

1100039	Student Activities - Student Pers Admin			
	2111	Clfd Mgmt Regular Noninstructional		119,973
	2191	Clfd Regular Noninstructional		47,550
	4305	Supply		472
	5030	Management Travel		800
	5060	Printing and Duplicating Svcs		250
	5953	Other Services (Fiscal Svcs Only)		71
		Summary for Source	00000	169,116

Summary for Organization: 2601 Student Activities General

169,116

Organization: 2001 Student Services General

Source: **00000 No Description**

1100012	Assessment Center			
	4305	Supply		42,000
1100013	Student Services			
	1220	Cert Mgmt Noninstructional		152,076
	2191	Clfd Regular Noninstructional		121,096
	2192	Clfd Confidential Noninstructional		67,810
	4305	Supply		12,567

1100013	Student Services	4345	Subscriptions	557
		5015	Memberships & Dues	3,700
		5030	Management Travel	4,600
		5055	Contract Services	8,657
		5060	Printing and Duplicating Svcs	3,160
		5065	Postage	4,896
		5640	Repair and Maintenance Services	601
		6471	New Equip Low Cost \$200-\$999	2,654
1100667	Flea Market - District Support	2191	Clfd Regular Noninstructional	17,970
			Summary for Source 00000	442,344

Source: **08801 Passport**

1100016	Passport	2393	Clfd Noninstructional Hourly	70,023
		4305	Supply	33,923
		5055	Contract Services	35,136
			Summary for Source 08801	139,082

Summary for Organization: 2001 Student Services General 581,426

Organization: **2320 Student Support Services**

Source: **00000 No Description**

1100031	Disabled Student Programs & Services	2393	Clfd Noninstructional Hourly	1,686
		5055	Contract Services	76,748
		5065	Postage	1
		5640	Repair and Maintenance Services	365
1100032	Health Services	2191	Clfd Regular Noninstructional	14,574
		2393	Clfd Noninstructional Hourly	442
		4305	Supply	736
		5065	Postage	9
		5640	Repair and Maintenance Services	84
1100036	Ext Opportunities Prog & Svcs - EOPS	1220	Cert Mgmt Noninstructional	59,162
		1495	Faculty NonInstructional Hourly	52,000
		2413	Clfd Instructional Hourly	16,000
		4305	Supply	1,000

1100036	Ext Opportunities Prog & Svcs - EOPS			
		4320	Instructional Supply	1,600
		5020	All Staff Travel	526
		5035	Student Field Trips	1,574
		5060	Printing and Duplicating Svcs	500
		5065	Postage	600
		6471	New Equip Low Cost \$200-\$999	375
1100393	Special Education - DSPS Match			
		2211	Clfd Regular Instructional	123,142
		2413	Clfd Instructional Hourly	9,635
		4310	Software	3,636
		5055	Contract Services	1,216
		6472	New Equip NonCapital \$1,000-\$4,999	2,200
1100394	Leaning Skills - DSPS Match			
		1110	Faculty Regular Instructional	97,205
			Summary for Source 00000	465,016
	Summary for Organization:	2320	Student Support Services	465,016

Organization: **1001 Superintendent/President General**

Source: **00000 No Description**

1100003	Superintendent/President General			
		1220	Cert Mgmt Noninstructional	212,652
		2191	Clfd Regular Noninstructional	74,005
		2192	Clfd Confidential Noninstructional	146,366
		4305	Supply	6,000
		4345	Subscriptions	200
		4850	New Book Purchases	2,000
		5015	Memberships & Dues	4,000
		5020	All Staff Travel	2,000
		5030	Management Travel	15,000
		5045	Consultant Services	25,000
		5055	Contract Services	15,000
		5060	Printing and Duplicating Svcs	3,000
		5065	Postage	1,200
		6471	New Equip Low Cost \$200-\$999	300
			Summary for Source 00000	506,723

Summary for Organization: 1001 Superintendent/President General

506,723

Organization: 4510 Systems Development I

Source: **00000 No Description**

1100309	Systems Development - MIS			
	2111	Clfd Mgmt Regular Noninstructional		108,797
	2191	Clfd Regular Noninstructional		331,387
	5045	Consultant Services		34,000
	5568	Software Services and Licenses		108,150
		Summary for Source	00000	582,334

Summary for Organization: 4510 Systems Development I

582,334

Organization: 4520 Systems Development II

Source: **00000 No Description**

1100650	Systems Development - MIS2			
	2111	Clfd Mgmt Regular Noninstructional		109,827
	2191	Clfd Regular Noninstructional		138,143
	5015	Memberships & Dues		400
	5568	Software Services and Licenses		55,900
		Summary for Source	00000	304,270

Summary for Organization: 4520 Systems Development II

304,270

Organization: 5840 Theater Events

Source: **00000 No Description**

1100441	College Events			
	5055	Contract Services		8,700
	5205	Admissions Tax		240
	5210	Banking Charges		720
	5230	Sales Discounts		1,300
	5620	Equipment Rental		33,360
	5630	Facility Rental		43,900
1100442	Commercial Events			
	5055	Contract Services		1,450
	5065	Postage		12
	5205	Admissions Tax		130
	5210	Banking Charges		780
	5230	Sales Discounts		95
	5620	Equipment Rental		24,000
	5630	Facility Rental		107,500
		Summary for Source	00000	222,187

Summary for Organization: 5840 Theater Events

222,187

Organization: 5415 Work Experience

Source: 00000 No Description

1100199	Business Commerce - Work Exp			
	5020	All Staff Travel		350
		Summary for Source	00000	350

Summary for Organization: 5415 Work Experience

350

Fund 1200

Adopted
Budget 2013-14

Organization: 6101 Agriculture, Science & Math General

Source: 10400 ARRA California Connects

1201054	ARRA California Connects			
	2393	Clfd Noninstructional Hourly		4,390
	3498	Empl Benefit Distributed		110
	4305	Supply		2,359
		Summary for Source	10400	6,859

Source: 12100 HSI STEM and Articulation Programs 1st Yr

1201056	HSI STEM and Articulation Prog-Chemistry			
	6473	New Equip Capital > \$5,000		100,000
1201057	HSI STEM and Articulation Prog-Misc Stu			
	4305	Supply		31
	5025	Faculty Travel		2,702
	5055	Contract Services		5,410
	5907	Reserves		12,277
	6473	New Equip Capital > \$5,000		200,000
1201058	HSI STEM and Articulation Prog-Tutoring			
	2413	Clfd Instructional Hourly		11,689
	3498	Empl Benefit Distributed		293
1201059	HSI STEM and Articul Prog-Biological & P			
	2413	Clfd Instructional Hourly		2,935
	3498	Empl Benefit Distributed		74
1201061	HSI STEM and Articulation Prog-Biology			
	6471	New Equip Low Cost \$200-\$999		24,308
1201104	HSI STEM and Articulation Prg-Microbiology			
	6472	New Equip NonCapital \$1,000-\$4,999		108,160
		Summary for Source	12100	467,879

Source: 12101 HSI STEM and Articulation Programs 2nd Yr.

1201069	HSI STEM and Articulation Prog-Chemistry			
	4320	Instructional Supply		1,409
	6471	New Equip Low Cost \$200-\$999		17,460
	6473	New Equip Capital > \$5,000		150,000
1201070	HSI STEM and Articulation Prog-Misc Stu			
	2111	Clfd Mgmt Regular Noninstructional		90,861

1201070	HSI STEM and Articulation Prog-Misc Stu	2191	Clfd Regular Noninstructional	105,158
		3498	Empl Benefit Distributed	85,962
		4305	Supply	1,200
		4335	Textbooks	3,000
		5020	All Staff Travel	7,691
		5025	Faculty Travel	4,006
		5055	Contract Services	7,240
		5907	Reserves	-70,535
		6473	New Equip Capital > \$5,000	1,827
1201071	HSI STEM and Articulation Prog-Tutoring	2413	Clfd Instructional Hourly	7,605
		3498	Empl Benefit Distributed	191
		6471	New Equip Low Cost \$200-\$999	3,500
1201072	HSI STEM and Articul Prog-Biological & P	2413	Clfd Instructional Hourly	10,080
		3498	Empl Benefit Distributed	253
1201074	HSI STEM and Articulation Prog-Biology	4320	Instructional Supply	1,508
1201086	HSI STEM and Articulation Prg-Microbiology	6471	New Equip Low Cost \$200-\$999	749
1201106	HSI STEM and Articulation Prog - Physics	6471	New Equip Low Cost \$200-\$999	12,251
			Summary for Source 12101	441,416

Source: **12102 HSI STEM and Articulation Programs - 3rd Yr**

1201112	HSI STEM and Articulation Prog-Chemistry	6473	New Equip Capital > \$5,000	300,000
1201113	HSI STEM and Articulation Prog-Misc Stu	4305	Supply	750
		4335	Textbooks	3,000
		5020	All Staff Travel	5,709
		5055	Contract Services	9,222
		5568	Software Services and Licenses	20,000
		5907	Reserves	269,066
1201114	HSI STEM and Articulation Prog-Tutoring	2413	Clfd Instructional Hourly	35,010
		3498	Empl Benefit Distributed	879
		5025	Faculty Travel	4,006
1201115	HSI STEM and Articul Prog-Biological & P	2413	Clfd Instructional Hourly	68,746
		3498	Empl Benefit Distributed	1,726

Source: **12200 HSI Cooperative STEM Articulation and Transf**

1201063	HSI Cooperative STEM-Course & Curr.	1498	Faculty Special Assignment Noninstr	4,328
		3498	Empl Benefit Distributed	531
1201064	HSI Cooperative STEM - Course & Curricul	4305	Supply	1,869
		5020	All Staff Travel	1,796
		5907	Reserves	73,200
1201093	HSI Cooperative STEM-Guidance & Counseli	1495	Faculty NonInstructional Hourly	2,865
		3498	Empl Benefit Distributed	351
Summary for Source 12200				84,940

Source: **12201 HSI Coop STEM Articulation and Transfer Pro-2**

1201075	HSI Cooperative STEM-Course & Curr.	1498	Faculty Special Assignment Noninstr	41,205
		3498	Empl Benefit Distributed	4,850
1201076	HSI Cooperative STEM - Course & Curricul	2191	Clfd Regular Noninstructional	70,320
		3498	Empl Benefit Distributed	27,001
		4305	Supply	4,250
		5020	All Staff Travel	1,125
		5907	Reserves	-73,427
Summary for Source 12201				75,324

Source: **12202 HSI Coop STEM Articulation and TransferPrg 3r**

1201110	HSI Cooperative STEM - Academic Admin	4305	Supply	3,250
		5020	All Staff Travel	1,125
		5907	Reserves	94,087
1201111	HSI Cooperative STEM-Course & Curr.	1498	Faculty Special Assignment Noninstr	41,205
		3498	Empl Benefit Distributed	5,052
Summary for Source 12202				144,719

Source: **17400 Vocational Education**

1201048	Voc Ed - Horticulture	5025	Faculty Travel	3,000
		6473	New Equip Capital > \$5,000	30,000
Summary for Source 17400				33,000

Source: **21710 FSS MESA**

1200496	FSS MESA	1495	Faculty NonInstructional Hourly	1,563
		3498	Empl Benefit Distributed	184

1200497	FSS MESA	2191	Clfd Regular Noninstructional	20,586
		2393	Clfd Noninstructional Hourly	2,100
		4305	Supply	2,472
		5015	Memberships & Dues	500
		5020	All Staff Travel	1,000
		5035	Student Field Trips	1,524
		5060	Printing and Duplicating Svcs	1,400
		5065	Postage	300
		5820	Conf Meeting Workshop Exp	3,000
		5940	Indirect Costs	1,942
		6471	New Equip Low Cost \$200-\$999	1,000
1200498		7580	Student Fees	1,000
		7605	Book Reimbursement	4,160
		7610	Student Bus Passes	600
		7625	Student Parking Permits	1,080
		7660	Student Supplies	500
1201036		2413	Clfd Instructional Hourly	5,000
		3498	Empl Benefit Distributed	589
			Summary for Source 21710	50,500

Summary for Organization: 6101 Agriculture, Science & Math General 2,022,751

Organization: **5401 Applied Science, Business & Tech General**

Source: **17400 Vocational Education**

1200286	Voc Ed - Comp Netwrkg & Tech	4320	Instructional Supply	7,000
		5025	Faculty Travel	10,000
		6472	New Equip NonCapital \$1,000-\$4,999	23,000
1200290	Voc Ed Elec Microscopy	4320	Instructional Supply	3,000
		5025	Faculty Travel	8,000
		6473	New Equip Capital > \$5,000	71,000
1200293	Voc Ed - Diesel Tech	5025	Faculty Travel	2,500
		6473	New Equip Capital > \$5,000	50,000
1200294	Voc Ed - Auto Tech	4320	Instructional Supply	12,000

1200294	Voc Ed - Auto Tech	5025	Faculty Travel	8,000
		6473	New Equip Capital > \$5,000	100,000
1200296	Voc Ed - Auto Collision Rep	5025	Faculty Travel	5,000
		6473	New Equip Capital > \$5,000	151,000
1200297	Voc Ed - Electrical	4320	Instructional Supply	39,000
		5025	Faculty Travel	4,000
		6473	New Equip Capital > \$5,000	30,500
1201116	Voc Ed - Business / Entrepreneurship	5025	Faculty Travel	3,300
		5907	Reserves	2,400
			Summary for Source	17400
				529,700

Source: **21150 Deputy Sector Navigators**

1201118	Deputy Sector Navigator	4305	Supply	1,700
		5015	Memberships & Dues	1,500
		5020	All Staff Travel	5,800
		5050	Advertising/Promo	4,154
		5055	Contract Services	83,000
		5060	Printing and Duplicating Svcs	2,000
		5310	Cell Phones & Two Way Radios	1,386
		5630	Facility Rental	6,000
		5875	Training	12,000
		5907	Reserves	145,470
		5940	Indirect Costs	11,538
		6472	New Equip NonCapital \$1,000-\$4,999	3,000
1201120	Deputy Sector Navigator-Couse & Curricul	1495	Faculty NonInstructional Hourly	20,000
		3498	Empl Benefit Distributed	2,452
			Summary for Source	21150
				300,000

Source: **37308 Ca Cncl Diesel Ed & Tech CCDET ARB**

1200695	CA Council Diesel Ed & Tech CCDET ARB	4305	Supply	30,000
		4310	Software	2,000
		5015	Memberships & Dues	400
		5020	All Staff Travel	1,000

1200695	CA Council Diesel Ed & Tech CCDET ARB			
		5280	Permits, License & Fees	100
		5640	Repair and Maintenance Services	4,000
		5873	Student Event	1,000
		6471	New Equip Low Cost \$200-\$999	20,000
		6472	New Equip NonCapital \$1,000-\$4,999	10,000
		6473	New Equip Capital > \$5,000	7,000
		7520	Std Awards, Scholarships, Grants	6,000
		7660	Student Supplies	1,000
		7690	Other Student Payments	1,000
			Summary for Source 37308	83,500

Source: **38350 Cat Think Big Dealers Contract**

1200706	Cat Think Big Dealer's Contract			
		4305	Supply	51,500
		4335	Textbooks	30,000
		4820	Food Purchases	1,000
		5015	Memberships & Dues	150
		5035	Student Field Trips	600
		5055	Contract Services	500
		5060	Printing and Duplicating Svcs	500
		5065	Postage	100
		5220	Freight In	2,000
		5280	Permits, License & Fees	500
		5640	Repair and Maintenance Services	5,000
		5820	Conf Meeting Workshop Exp	8,000
		5873	Student Event	4,000
		5875	Training	5,000
		5907	Reserves	12,198
		5940	Indirect Costs	5,000
1200708		1495	Faculty NonInstructional Hourly	10,000
1200709		7580	Student Fees	35,000
1201040	Abatement - Cat Think Big Dealer's Cont.	4399	Abate - Supplies	-30,000
			Summary for Source 38350	141,048

Source: **40551 CISCO Academy PY**

1200725	CISCO Academy PY	4305	Supply	1,276
		5020	All Staff Travel	602
		5035	Student Field Trips	3,210
		5940	Indirect Costs	366
1201003		1498	Faculty Special Assignment Noninstr	2,000
		3498	Empl Benefit Distributed	235
			Summary for Source 40551	7,689

Summary for Organization: 5401 Applied Science, Business & Tech Ge 1,061,937

Organization: **5801 Arts and Communication General**

Source: **17400 Vocational Education**

1200301	Voc Ed - Graphic Arts	4320	Instructional Supply	10,000
		5025	Faculty Travel	5,000
		6473	New Equip Capital > \$5,000	44,300
1200305	Voc Ed - Fashion	4320	Instructional Supply	3,000
		5025	Faculty Travel	7,000
		6473	New Equip Capital > \$5,000	60,000
1200307	Voc Ed - Culinary Arts	5025	Faculty Travel	10,000
		6473	New Equip Capital > \$5,000	123,000
			Summary for Source 17400	262,300

Source: **89550 Stockton Arts Endowment**

1200877	Stockton Arts Endowment	4305	Supply	350
		5055	Contract Services	9,650
			Summary for Source 89550	10,000

Summary for Organization: 5801 Arts and Communication General 272,300

Organization: **2500 Calworks**

Source: **16320 Temp Assist to Needy Families**

1200175	Temporary Assistance to Needy Families	2111	Clfd Mgmt Regular Noninstructional	102,070
		3498	Empl Benefit Distributed	35,023
		4305	Supply	2,501
		5060	Printing and Duplicating Svcs	500
		5065	Postage	264
		5907	Reserves	2,242

1200175	Temporary Assistance to Needy Families			
		6471	New Equip Low Cost \$200-\$999	600
			Summary for Source	16320
				143,200

Source: **20700 CALWorks**

1200411	CALWorks			
		2421	FWS Clfd Instructional Hourly	9,242
		3498	Empl Benefit Distributed	232
1200413				
		2191	Clfd Regular Noninstructional	192,890
		3498	Empl Benefit Distributed	91,469
		5907	Reserves	-20,250
1200414				
		2191	Clfd Regular Noninstructional	93,167
		3498	Empl Benefit Distributed	53,680
1200416				
		2321	FWS Clfd Noninstructional Hourly	57,204
		3498	Empl Benefit Distributed	1,436
			Summary for Source	20700
				479,070

Source: **20730 CALWorks Regional Efforts**

1200425	CALWorks Regional Efforts			
		5020	All Staff Travel	600
		5820	Conf Meeting Workshop Exp	9,400
			Summary for Source	20730
				10,000

Source: **87022 SJ CO Resource Directory PY**

1200864	SJ CO Resource Dir - Stnt Pers Admin			
		5907	Reserves	10,021
		5940	Indirect Costs	400
			Summary for Source	87022
				10,421

Summary for Organization: 2500 Calworks 642,691

Organization: **2900 CalWorks Assessment/Worknet**

Source: **20720 CALWorks Assessment**

1200420	CALWorks Assessment			
		1495	Faculty NonInstructional Hourly	8,000
		2111	Clfd Mgmt Regular Noninstructional	44,902
		2191	Clfd Regular Noninstructional	16,486
		2393	Clfd Noninstructional Hourly	2,000
		3498	Empl Benefit Distributed	33,238
		4305	Supply	2,000
		4345	Subscriptions	300
		5020	All Staff Travel	1,000

1200420	CALWorks Assessment			
		5055	Contract Services	4,112
		5060	Printing and Duplicating Svcs	100
		5065	Postage	1,500
		5907	Reserves	72,076
		5940	Indirect Costs	9,286
			Summary for Source 20720	195,000

Source: **20721 CALWorks Assessment P/Y**

1200423	CALWorks Assessment PY			
		2111	Clfd Mgmt Regular Noninstructional	22,451
		2191	Clfd Regular Noninstructional	26,898
		3498	Empl Benefit Distributed	28,390
		5907	Reserves	-4,007
			Summary for Source 20721	73,732

Summary for Organization: 2900 CalWorks Assessment/Worknet 268,732

Organization: **2200 Campus Police General**

Source: **08700 Traffic Safety Program**

1201020	Traffic Safety Program			
		4305	Supply	1,000
		5640	Repair and Maintenance Services	200
		6471	New Equip Low Cost \$200-\$999	300
			Summary for Source 08700	1,500

Source: **31000 Parking Fund**

1201005	Parking Program			
		2185	Clfd Police NonInstructional	73,029
		2191	Clfd Regular Noninstructional	46,782
		2393	Clfd Noninstructional Hourly	64,262
		2396	Perm Intermnts Noninstructional	143,238
		3498	Empl Benefit Distributed	125,037
		4305	Supply	4,429
		4505	Uniforms	13,600
		5015	Memberships & Dues	177
		5055	Contract Services	2,000
		5060	Printing and Duplicating Svcs	700
		5225	Parking Permits	1,010
		5640	Repair and Maintenance Services	26,000

Summary for Source 31000 500,264

Source: **38580 Tow/Impound Fees**

1201047 Tow/Impound Fees
4305 Supply 700

Summary for Source 38580 700

Summary for Organization: 2200 Campus Police General 502,464

Organization: **2310 Career, Transfer and Outreach**

Source: **24100 Matriculation**

1200561 Matriculation - Transfer
2191 Clfd Regular Noninstructional 42,252

3498 Empl Benefit Distributed 28,410

1200565 Matriculation
2191 Clfd Regular Noninstructional 59,364

3498 Empl Benefit Distributed 30,268

Summary for Source 24100 160,294

Summary for Organization: 2310 Career, Transfer and Outreach 160,294

Organization: **2301 Counseling and Special Services General**

Source: **24100 Matriculation**

1200559 Matriculation
1230 Counselor Faculty Regular Noninst 63,919

3498 Empl Benefit Distributed 20,439

5907 Reserves -317

1200564
2191 Clfd Regular Noninstructional 63,873

3498 Empl Benefit Distributed 26,765

Summary for Source 24100 174,679

Source: **25000 Noncredit Matriculation**

1200570 Noncredit Matriculation
1495 Faculty NonInstructional Hourly 35,688

2393 Clfd Noninstructional Hourly 8,728

3498 Empl Benefit Distributed 5,227

4305 Supply 4,000

5907 Reserves 5,056

Summary for Source 25000 58,699

Source: **83900 Puente Project / University of California**

1201068 Puente Project /University of California
5907 Reserves 169

Summary for Source 83900 169

Summary for Organization: 2301 Counseling and Special Services Gen 233,547

Organization: **4330 Environmental Health & Grounds**

Source: **31000 Parking Fund**

1201007	Parking Program - Grounds	2191	Clfd Regular Noninstructional	53,063
		3498	Empl Benefit Distributed	31,321
		4305	Supply	1,000
		5620	Equipment Rental	5,000
		5640	Repair and Maintenance Services	10,000
			Summary for Source 31000	100,384

Summary for Organization: 4330 Environmental Health & Grounds 100,384

Organization: **2410 Financial Aid - Processing**

Source: **20400 BFAP-SFAA**

1200396	BFAP-SFAA	2191	Clfd Regular Noninstructional	170,152
		3498	Empl Benefit Distributed	79,827
			Summary for Source 20400	249,979

Summary for Organization: 2410 Financial Aid - Processing 249,979

Organization: **2401 Financial Aid General**

Source: **10750 College Access Challenge Grt**

1201065	College Access Challenge Grant	5907	Reserves	13,768
			Summary for Source 10750	13,768

Source: **10810 CWS Federal Share**

1200084	College Work Study	2321	FWS Clfd Noninstructional Hourly	568,075
			Summary for Source 10810	568,075

Source: **20400 BFAP-SFAA**

1200397	BFAP-SFAA	2191	Clfd Regular Noninstructional	282,866
		2393	Clfd Noninstructional Hourly	40,638
		3498	Empl Benefit Distributed	155,242
		5907	Reserves	20,389
			Summary for Source 20400	499,135

Summary for Organization: 2401 Financial Aid General 1,080,978

Organization: **5101 General Ed and Transfer Prgms General**

Source: **11501 FIPSE PY**

1200187	FIPSE PY	2111	Clfd Mgmt Regular Noninstructional	7,000
		3498	Empl Benefit Distributed	2,423
			Summary for Source 11501	9,423

Source: **39100 Books for SECA Students**

1201078	Books for SECA Students			
		7605	Book Reimbursement	7,000
			Summary for Source	39100
				7,000

Source: **89650 Stockton Early College Academy**

1200950	Stockton Early College Academy			
		1498	Faculty Special Assignment Noninstr	96,450
		3498	Empl Benefit Distributed	11,352
		4305	Supply	1,945
		5907	Reserves	1,977
		5919	Contract Margin	33,517
		5940	Indirect Costs	5,586
			Summary for Source	89650
				150,827

Source: **89750 Langston Hughes Academy Contract**

1200997	Langston Hughes Academy Contract			
		1498	Faculty Special Assignment Noninstr	34,561
		3498	Empl Benefit Distributed	4,068
		5907	Reserves	708
		5919	Contract Margin	11,002
		5940	Indirect Costs	1,967
			Summary for Source	89750
				52,306

Source: **89760 Ben Holt Academy Contract**

1200958	Ben Holt Academy			
		1498	Faculty Special Assignment Noninstr	12,765
		3498	Empl Benefit Distributed	1,502
		5907	Reserves	263
		5919	Contract Margin	4,359
		5940	Indirect Costs	726
			Summary for Source	89760
				19,615

Source: **89770 Stockton Unified School District**

1201092	Stockton Unified School District			
		1498	Faculty Special Assignment Noninstr	34,041
		3498	Empl Benefit Distributed	4,007
		4305	Supply	570
		5907	Reserves	697
		5919	Contract Margin	11,795
		5940	Indirect Costs	1,966
			Summary for Source	89770
				53,076

Organization: 6301 Health Sciences General

Source: 16550 Trade Adj. Asst. Comm College and Career Trai

1201067	Trade Adj. Asst. Comm College and Career			
		1220	Cert Mgmt Noninstructional	58,415
		1495	Faculty NonInstructional Hourly	39,090
		3498	Empl Benefit Distributed	21,671
		5020	All Staff Travel	10,000
		5055	Contract Services	1,980
		5907	Reserves	-349,896
		5940	Indirect Costs	46,924
		6472	New Equip NonCapital \$1,000-\$4,999	40,248
1201101				
		1110	Faculty Regular Instructional	262,078
		1325	Faculty Instructional Hourly	416,000
		3498	Empl Benefit Distributed	141,231
		4320	Instructional Supply	10,000
			Summary for Source 16550	697,741

Source: 17400 Vocational Education

1201049	Speech Lang Path Audio			
		4320	Instructional Supply	15,000
		5025	Faculty Travel	10,000
1201117	Voc Ed - Nursing			
		4320	Instructional Supply	3,500
		5025	Faculty Travel	2,000
			Summary for Source 17400	30,500

Source: 21311 Enrollment Growth for ADN Programs

1201032	Enrollment Growth for ADN Programs PY			
		2413	Clfd Instructional Hourly	13,219
		3498	Empl Benefit Distributed	1,131
		4305	Supply	2,848
		5940	Indirect Costs	688
1201033				
		2111	Clfd Mgmt Regular Noninstructional	8,144
		2191	Clfd Regular Noninstructional	58,114
		3498	Empl Benefit Distributed	25,985
		4305	Supply	1,000
		5020	All Staff Travel	3,000

1201033	Enrollment Growth for ADN Programs PY			
		5055	Contract Services	8,264
		5568	Software Services and Licenses	3,000
		5907	Reserves	93,279
		5940	Indirect Costs	8,431
		6472	New Equip NonCapital \$1,000-\$4,999	10,000
1201034		5940	Indirect Costs	120
		7690	Other Student Payments	3,000
			Summary for Source	21311
				240,223

Source: **25500 Psych Tech Services Contract**

1201037	Psych Tech Serv			
		2413	Clfd Instructional Hourly	12,100
		3498	Empl Benefit Distributed	1,424
		4305	Supply	1,000
		5050	Advertising/Promo	1,000
		5055	Contract Services	10,000
		5568	Software Services and Licenses	10,000
		6471	New Equip Low Cost \$200-\$999	1,000
		6472	New Equip NonCapital \$1,000-\$4,999	2,000
		6473	New Equip Capital > \$5,000	5,000
1201038	Psych Tech Serv - Acad Admin			
		2111	Clfd Mgmt Regular Noninstructional	73,300
		3498	Empl Benefit Distributed	31,986
		4305	Supply	500
		5025	Faculty Travel	1,000
		5030	Management Travel	1,000
		5050	Advertising/Promo	1,000
		5060	Printing and Duplicating Svcs	1,000
		5065	Postage	1,000
		5907	Reserves	7,978
		5940	Indirect Costs	7,212
1201039	Psych Tech Servs -Payment to/for Student			
		7580	Student Fees	3,000
		7605	Book Reimbursement	5,000
		7660	Student Supplies	5,000

1201039	Psych Tech Servs -Payment to/for Student			
		7690	Other Student Payments	5,000
			Summary for Source	25500
				187,500
<hr/>				
Source:	25501	Psych Tech Services Contract PY		
1201044	Psych Tech Serv PY			
		2413	Clfd Instructional Hourly	11,000
		3498	Empl Benefit Distributed	1,295
		4305	Supply	3,919
		5050	Advertising/Promo	3,550
		5055	Contract Services	18,050
		5568	Software Services and Licenses	16,390
		5875	Training	11,950
		5940	Indirect Costs	4,540
		6471	New Equip Low Cost \$200-\$999	5,054
		6472	New Equip NonCapital \$1,000-\$4,999	34,281
		6473	New Equip Capital > \$5,000	8,000
1201045	Psych Tech Serv PY - Acad Admin			
		2191	Clfd Regular Noninstructional	37,332
		3498	Empl Benefit Distributed	27,335
		4305	Supply	3,601
		5025	Faculty Travel	2,750
		5030	Management Travel	3,278
		5050	Advertising/Promo	1,000
		5060	Printing and Duplicating Svcs	2,308
		5065	Postage	1,360
		5907	Reserves	66,736
		5940	Indirect Costs	8,604
1201046	Psych Tech Servs PY -Payt to/for Student			
		7580	Student Fees	2,108
		7605	Book Reimbursement	10,000
		7660	Student Supplies	12,000
		7690	Other Student Payments	30,701
			Summary for Source	25501
				327,142
Summary for Organization:		6301	Health Sciences General	1,483,106

Organization: **3001 Human Resources**

Source: **21540 Faculty & Staff Diversity-EEO**

1200485	Faculty & Staff Diversity	5907	Reserves	8,161
			Summary for Source	21540
				8,161

Source: **21541 Faculty & Staff Div- EEO P/Y**

1200487	Faculty & Staff Diversity PY	5050	Advertising/Promo	1,939
			Summary for Source	21541
				1,939

Summary for Organization: 3001 Human Resources 10,100

Organization: **5601 Humanities, Soc Sci and Educatio General**

Source: **17800 YESS California Program**

1200329	YESS California Program	5907	Reserves	362
1200330		2111	Clfd Mgmt Regular Noninstructional	16,488
		3498	Empl Benefit Distributed	6,899
		5907	Reserves	-1,249
			Summary for Source	17800
				22,500

Source: **21600 Foster Care Ed**

1200489	Foster Care Ed	2413	Clfd Instructional Hourly	30,730
		3498	Empl Benefit Distributed	3,617
		5020	All Staff Travel	1,700
1200490		2111	Clfd Mgmt Regular Noninstructional	62,482
		3498	Empl Benefit Distributed	22,434
		5907	Reserves	39,894
		5940	Indirect Costs	4,021
			Summary for Source	21600
				164,878

Source: **21620 Foster Care Ed SJ County**

1200492	Foster Care Ed SJ County	4305	Supply	1,553
		4320	Instructional Supply	772
		5060	Printing and Duplicating Svcs	1,127
		5065	Postage	300
		5225	Parking Permits	506
		5907	Reserves	923
		5940	Indirect Costs	654
1200493		2111	Clfd Mgmt Regular Noninstructional	7,810

1200493	Foster Care Ed SJ County				
	3498	Empl Benefit Distributed			3,355
		Summary for Source	21620		17,000

Source: **39800 Child Development Consortium**

1200716	Child Development Consortium				
	4335	Textbooks			820
	5005	Event Registration & Entry Fees			930
	5940	Indirect Costs			463
	7690	Other Student Payments			4,037
		Summary for Source	39800		6,250

Summary for Organization: 5601 Humanities, Soc Sci and Educatio Ge 210,628

Organization: **4501 Info Tech & Data Center Services General**

Source: **20680 Cal-PASS**

1201084	Cal-PASS				
	2111	Clfd Mgmt Regular Noninstructional			117,798
	2191	Clfd Regular Noninstructional			78,324
	3498	Empl Benefit Distributed			73,705
	4305	Supply			625
	5020	All Staff Travel			20,833
	5055	Contract Services			782,932
	5940	Indirect Costs			43,808
	6471	New Equip Low Cost \$200-\$999			15,118
	6472	New Equip NonCapital \$1,000-\$4,999			5,857
		Summary for Source	20680		1,139,000

Source: **23000 Lottery**

1200991	Lottery - Mgmt Info Svc				
	5568	Software Services and Licenses			164,432
		Summary for Source	23000		164,432

Source: **26481 TTIP 4CNET P/Y**

1200638	TTIP 4CNET PY				
	6472	New Equip NonCapital \$1,000-\$4,999			37,282
		Summary for Source	26481		37,282

Source: **26541 TTIP Technology Access P/Y**

1200656	TTIP Technology Access PY				
	6471	New Equip Low Cost \$200-\$999			13,468
		Summary for Source	26541		13,468

Source: **26581 TTIP Video Conference P/Y**

1200664	TTIP Video Conference PY				
	6471	New Equip Low Cost \$200-\$999			4,192
		Summary for Source	26581		4,192

Source: **89300 SJSU Contract**

1201096	SJSU Contract	2380	Clfd Other Pay Noninstructional Hourly	8,001
		3498	Empl Benefit Distributed	942
		4305	Supply	5,000
		5055	Contract Services	36,392
		5940	Indirect Costs	8,673
		6471	New Equip Low Cost \$200-\$999	36,392
			Summary for Source 89300	95,400
Summary for Organization: 4501 Info Tech & Data Center Services Ge				1,453,774

Organization: **5001 Instructional Services General**

Source: **20354 Basic Skills ESL 11-12**

1201052	Basic Skills ESL 11-12	4305	Supply	5,540
		5020	All Staff Travel	20,000
		6421	New Equip Instruction Low Cost \$200-\$999	30,000
			Summary for Source 20354	55,540

Source: **20356 Basic Skills 12-13**

1201090	Basic Skills 12-13	5020	All Staff Travel	3,880
		5568	Software Services and Licenses	30,000
1201099	Basic Skills 12-13 - Tutoring	2413	Clfd Instructional Hourly	42,945
		3498	Empl Benefit Distributed	5,055
			Summary for Source 20356	81,880

Source: **20358 Basic Skills 13-14**

1201119	Basic Skills 13-14	5907	Reserves	123,180
			Summary for Source 20358	123,180

Source: **21720 FSS Middle College H S**

1200505	FSS Middle College H S	1230	Counselor Faculty Regular Noninst	20,500
		3498	Empl Benefit Distributed	8,000
1200506		4305	Supply	5,536
		4320	Instructional Supply	6,334
		4335	Textbooks	37,500
		5015	Memberships & Dues	650
		5020	All Staff Travel	4,500
		5035	Student Field Trips	1,000

1200506	FSS Middle College H S	5055	Contract Services	8,000
		5060	Printing and Duplicating Svcs	5,000
		5065	Postage	642
		5940	Indirect Costs	11,538
1201122	MCHS Statewide Summit	2393	Cdfd Noninstructional Hourly	20,000
		3498	Empl Benefit Distributed	7,800
		5020	All Staff Travel	69,500
		5055	Contract Services	103,500
		5999	Abate - Service	-10,000
			Summary for Source	21720
				300,000

Source: **22502 Block Grant; One-Time Instl Equip. & Library**

1201121	Block Grant;One-Time Instl Equip. & Libr	6472	New Equip NonCapital \$1,000-\$4,999	197,464
			Summary for Source	22502
				197,464

Source: **23000 Lottery**

1201109	Lottery - Instructional Material	4320	Instructional Supply	139,500
			Summary for Source	23000
				139,500

Summary for Organization: 5001 Instructional Services General 897,564

Organization: **5901 Language Library & LR General**

Source: **23000 Lottery**

1200980	Lottery	4315	Non-Print Media	6,000
		4345	Subscriptions	75,000
		5529	Electronic Databases/Subscriptions	104,000
			Summary for Source	23000
				185,000

Summary for Organization: 5901 Language Library & LR General 185,000

Organization: **5230 Small Business Development Center**

Source: **06501 Program Generated Funds PY**

1201026	Program Generated Funds PY (July-Dec)	5907	Reserves	35,931
			Summary for Source	06501
				35,931

Source: **07490 Small Bus Community Match**

1201024	Small Bus Community Match	5907	Reserves	18,444
			Summary for Source	07490
				18,444

Source: **10781 Community Development Block Grant (CDBG)**

1201085	Comm. Dev. Block Grant (CDBG) PY	5907	Reserves	11,840
			Summary for Source	10781
				11,840

Source: **16200 Small Business Administration**

1200150	Small Business Admin (Jan - June)			
		2111	Clfd Mgmt Regular Noninstructional	85,198
		2191	Clfd Regular Noninstructional	8,647
		3498	Empl Benefit Distributed	38,705
		5907	Reserves	-132,550
			Summary for Source 16200	0

Source: **16201 Small Business Admin P/Y**

1200153	Small Business Admin PY (July - Dec)			
		2111	Clfd Mgmt Regular Noninstructional	28,399
		2191	Clfd Regular Noninstructional	12,970
		3498	Empl Benefit Distributed	19,546
		5907	Reserves	22,998
		5940	Indirect Costs	3,356
			Summary for Source 16201	87,269

Summary for Organization: 5230 Small Business Development Center 153,484

Organization: **2001 Student Services General**

Source: **24100 Matriculation**

1200557	Matriculation			
		1210	Faculty Noninstructional Regular	97,961
		3498	Empl Benefit Distributed	31,402
			Summary for Source 24100	129,363

Summary for Organization: 2001 Student Services General 129,363

Organization: **2320 Student Support Services**

Source: **10300 CA DOR Workability**

1200701	CA Dept of Rehab Workability Program			
		2191	Clfd Regular Noninstructional	45,475
		3498	Empl Benefit Distributed	26,273
		5907	Reserves	-1,927
		5940	Indirect Costs	6,982
			Summary for Source 10300	76,803

Source: **20780 CARE**

1200427	CARE			
		2191	Clfd Regular Noninstructional	48,037
		3498	Empl Benefit Distributed	26,982
		4305	Supply	342
		4820	Food Purchases	2,623
		5055	Contract Services	750

1200427	CARE	5060	Printing and Duplicating Svcs	27
1200428		7520	Std Awards, Scholarships, Grants	80,713
		7625	Student Parking Permits	7,245
		7650	Student Meals (categorical only)	35,374
		7660	Student Supplies	1,348
		7670	Student Transportation Repairs	1,556
			Summary for Source	20780
				204,997

Source: **21000 DHH Allowance**

1200451	DHH Allowance	2211	Clfd Regular Instructional	1,810
		2496	Perm Intermnts Instructional	63,623
		3498	Empl Benefit Distributed	16,100
1200452		2413	Clfd Instructional Hourly	5,520
		3498	Empl Benefit Distributed	689
1200453		5055	Contract Services	76,019
			Summary for Source	21000
				163,761

Source: **21100 DSPS Handicapped Allowance**

1200456	DSPS Handicapped Allowance	5907	Reserves	-56,185
1200457		2211	Clfd Regular Instructional	70,402
		3498	Empl Benefit Distributed	32,271
1200459		2413	Clfd Instructional Hourly	1,220
		3498	Empl Benefit Distributed	144
1200460		1220	Cert Mgmt Noninstructional	59,162
		1230	Counselor Faculty Regular Noninst	212,511
		2191	Clfd Regular Noninstructional	178,068
		2393	Clfd Noninstructional Hourly	6,521
		3498	Empl Benefit Distributed	174,438
		5060	Printing and Duplicating Svcs	45
		5065	Postage	9
1200461		2191	Clfd Regular Noninstructional	43,723
		3498	Empl Benefit Distributed	20,884
			Summary for Source	21100
				743,213

Source: **21400 EOPS**

1200075	EOPS - Std Aid Summer Readiness			
		1495	Faculty NonInstructional Hourly	6,000
		2425	Readers Instructional Hourly	1,000
		3498	Empl Benefit Distributed	824
		5055	Contract Services	1,441
		7605	Book Reimbursement	13,390
		7625	Student Parking Permits	700
		7660	Student Supplies	5,200
1200473	EOPS - CARE Assistance			
		2191	Clfd Regular Noninstructional	5,618
		3498	Empl Benefit Distributed	3,146
1200474	EOPS - Instructional			
		2425	Readers Instructional Hourly	2,500
		3498	Empl Benefit Distributed	294
1200475	EOPS			
		1230	Counselor Faculty Regular Noninst	314,465
		1495	Faculty NonInstructional Hourly	51,472
		2191	Clfd Regular Noninstructional	96,774
		3498	Empl Benefit Distributed	156,294
		4305	Supply	500
		4820	Food Purchases	200
		5020	All Staff Travel	2,700
		5055	Contract Services	800
		5060	Printing and Duplicating Svcs	400
		5065	Postage	100
1200478	EOPS - Summer Readiness			
		5035	Student Field Trips	2,000
1200479	EOPS - Student Aid			
		7520	Std Awards, Scholarships, Grants	147,120
		7605	Book Reimbursement	225,995
			Summary for Source	21400
				1,038,933

Summary for Organization: 2320 Student Support Services 2,227,707

Organization: **5201 Workforce & Economic Development General**

Source: **17400 Vocational Education**

1200312	Voc Ed - Across Programs			
		5907	Reserves	79,766
			Summary for Source	17400
				79,766

Summary for Organization: 5201 Workforce & Economic Development 79,766

Organization: **2800 Child Development Center**Source: **0000 No Description**

3300004	Child Development Center General			
		2191	Clfd Regular Noninstructional	55,592
		3498	Empl Benefit Distributed	20,264
		4305	Supply	1,500
		5055	Contract Services	527
		5060	Printing and Duplicating Svcs	1,000
		5065	Postage	1,075
		5280	Permits, License & Fees	1,540
			Summary for Source 00000	81,498

Source: **14440 Child Care Food Program, Fed**

3300016	Child Care Food Program, Fed			
		2191	Clfd Regular Noninstructional	26,435
		2380	Clfd Other Pay Noninstructional Hourly	11,010
		2391	Clfd Substitute Noninstructional Hourly	9,193
		3498	Empl Benefit Distributed	9,276
		4820	Food Purchases	51,000
			Summary for Source 14440	106,914

Source: **20650 California State PreSchool Program**

3300049	Calif State Preschool Program - Admin			
		2111	Clfd Mgmt Regular Noninstructional	12,231
		2191	Clfd Regular Noninstructional	8,778
		3498	Empl Benefit Distributed	8,938
3300052	Calif State Preschool Program			
		2111	Clfd Mgmt Regular Noninstructional	56,060
		2191	Clfd Regular Noninstructional	430,679
		3498	Empl Benefit Distributed	203,605
			Summary for Source 20650	720,291

Source: **21930 General Child Care and Development**

3300050	Gen Child Care & Dev Programs (CCTR) -			
		2111	Clfd Mgmt Regular Noninstructional	12,231
		2191	Clfd Regular Noninstructional	8,778
		3498	Empl Benefit Distributed	8,938
3300053	General Child Care & Dev Programs (CCTR)			
		2111	Clfd Mgmt Regular Noninstructional	21,405
		2191	Clfd Regular Noninstructional	136,103

3300053	General Child Care & Dev Programs (CCTR)				
		3498	Empl Benefit Distributed		76,517
				Summary for Source	21930
					263,972

Source: **26270 Child Care Food Program, State**

3300042	Child Care Food Program, State				
		4820	Food Purchases		5,000
				Summary for Source	26270
					5,000

Summary for Organization: 2800 Child Development Center 1,177,675

Fund 3400

Adopted
Budget 2013-14

Organization: **6140 Manteca Farm**

Source: **00000 No Description**

3400002	Farm Operations				
		4305	Supply		11,000
		4510	Vehicle Gas & Oil		1,500
		5015	Memberships & Dues		400
		5030	Management Travel		750
		5055	Contract Services		20,000
		5280	Permits, License & Fees		550
		5302	Electricity and Gas		11,000
		5315	Telephone		1,300
		5320	Water		5,500
		5340	Refuse Disposal		1,000
		5640	Repair and Maintenance Services		3,000
3400003	Alfalfa				
		5923	Crop Costs		15,000
3400004	Almonds				
		5923	Crop Costs		85,000
3400006	Grapes				
		5923	Crop Costs		68,000
3400007	Pasture				
		5923	Crop Costs		1,000
				Summary for Source	00000
					225,000

Summary for Organization: 6140 Manteca Farm 225,000

Fund 3900

Adopted
Budget 2013-14

Organization: **4930 General**

Source: **00000 No Description**

3900001	Redevelopment - General				
		5055	Contract Services		504
3900009	Health and Safety Improvements				
		5055	Contract Services		3,000
		6220	Building Improvements		95,722

3900030	Bats Exclusion	6220	Building Improvements	35,000
3900034	Field House	6220	Building Improvements	60,000
			Summary for Source 00000	194,226
Summary for Organization: 4930 General				194,226

Fund 4100

Adopted
Budget 2013-14

Organization: **4930 General**

Source: **00000 No Description**

4100002	CP General	6220	Building Improvements	179,100
4100014	Artificial Turf	6150	Sites Improvements	54,500
4100025	Student Services System	5030	Management Travel	3,898
		6450	Infrastructure Technology	579,840
4100026	Timekeeping System	6450	Infrastructure Technology	123,655
4100043	Energy Savings	5055	Contract Services	1,530
		5568	Software Services and Licenses	10,000
		6473	New Equip Capital > \$5,000	265,556
4100047	System 2020 HR Payroll	6450	Infrastructure Technology	50,000
4100049	Instructional Capital Project	6220	Building Improvements	800,000
		6473	New Equip Capital > \$5,000	200,000
4100050	Deferred Maintenance Projects	6220	Building Improvements	394,922
		6473	New Equip Capital > \$5,000	255,078
4100051	Manteca Due Diligence	5055	Contract Services	100,000
4100052	Campus Tree Repair	6150	Sites Improvements	450,000
			Summary for Source 00000	3,468,079

Source: **20850 Cunningham Math&Sci**

4100003	Math & Science State	6471	New Equip Low Cost \$200-\$999	5,211
		6472	New Equip NonCapital \$1,000-\$4,999	10,034
		6473	New Equip Capital > \$5,000	500,943
			Summary for Source 20850	516,188

Summary for Organization: 4930 General 3,984,267

Fund 4200

Adopted
Budget 2013-14

Organization: **4930 General**

Source: **73750 Measure L Bond**

4200009	Program Contingency	6260	New Buildings	8,279,990	
4200013	Reserve for Arbitrage	5951	Other Program Exp (Fiscal Svs Only)	146,903	
4200015	Math & Science	6260	New Buildings	13,216,126	
4200017	Danner Safety	6150	Sites Improvements	521,554	
4200018	DeRicco Student Services	6260	New Buildings	304,288	
4200019	Goleman LRC	6220	Building Improvements	526,321	
4200026	South Campus MH On Site	6150	Sites Improvements	1,989,749	
4200032	Shima Heavy Equip/Diesel Expansion	6220	Building Improvements	8,973,712	
4200034	Manteca Barn/Shade	6260	New Buildings	893,922	
4200042	Budd Remediation Title IX	6220	Building Improvements	521,875	
4200102	Forum Renovations	6220	Building Improvements	3,300,921	
4200103	Holt/Budd Shop Renovations	6220	Building Improvements	45,953,710	
4200104	Lodi Outreach Facility	6150	Sites Improvements	638,125	
4200106	Business Service Relocation	6220	Building Improvements	15,749	
4200107	Campus Restroom Renovations	6220	Building Improvements	1,639,394	
4200108	Plantarium Preservation	6220	Building Improvements	4,969,883	
			Summary for Source	73750	91,892,222

Source: **73752 Measure L 2006 Refunding Series A**

4200010	Refunding Program Contingency	6260	New Buildings	1,767,317	
4200039	District Data Center	6260	New Buildings	458,638	
		6471	New Equip Low Cost \$200-\$999	70,624	
		6473	New Equip Capital > \$5,000	20,923	
			Summary for Source	73752	2,317,502

Summary for Organization: 4930 General 94,209,724

Fund 5100

Adopted
Budget 2013-14

Organization: **2700 Bookstore/Food Services**

Source: **00000 No Description**

5100002	Bookstore General	2111	Clfd Mgmt Regular Noninstructional	49,848
		2191	Clfd Regular Noninstructional	449,914
		2393	Clfd Noninstructional Hourly	90,493

5100002	Bookstore General	2396	Perm Intermnts Noninstructional	85,701
		3498	Empl Benefit Distributed	266,276
		5210	Banking Charges	6,000
		5215	Credit Card Charges	70,041
		5220	Freight In	94,644
		5285	Cash Short Over	1,808
		5630	Facility Rental	200,000
		5951	Other Program Exp (Fiscal Svs Only)	4,591
		6150	Sites Improvements	50,000
		6472	New Equip NonCapital \$1,000-\$4,999	4,075
		6473	New Equip Capital > \$5,000	20,000
5100003	Interfund Trans Out	7310	Interfund Transfer Out	352,267
5100004	New Books	4850	New Book Purchases	1,620,980
		5220	Freight In	3,500
5100005	Used Books	4860	Used Book Purchases	962,018
		5220	Freight In	3,500
5100006	Merchandise	4840	Merchandise Purchases	463,306
		5220	Freight In	2,000
			Summary for Source 00000	4,800,962
	Summary for Organization:	2700	Bookstore/Food Services	4,800,962

Organization: **0000** District

Source: **00000** No Description

5100001	Bookstore	4305	Supply	179,325
		7610	Student Bus Passes	100,000
			Summary for Source 00000	279,325

Summary for Organization: 0000 District 279,325

Fund 5200

Adopted
Budget 2013-14

Organization: **2700** **Bookstore/Food Services**

Source: **00000** No Description

5200002	Food Service Operations	2111	Clfd Mgmt Regular Noninstructional	49,848
		2191	Clfd Regular Noninstructional	190,641
		3498	Empl Benefit Distributed	105,449

5200002	Food Service Operations			
		4305	Supply	37,688
		4505	Uniforms	1,000
		4820	Food Purchases	269,517
		5055	Contract Services	25,000
		5060	Printing and Duplicating Svcs	20
		5065	Postage	10
		5210	Banking Charges	229
		5235	Sales Tax Expense	7,791
		5275	Depreciation	1,980
		5285	Cash Short Over	250
		5315	Telephone	91
		5630	Facility Rental	79,184
		5640	Repair and Maintenance Services	2,396
		6471	New Equip Low Cost \$200-\$999	10,000
		7410	Other Transfers	5,000
5200003	Java			
		5285	Cash Short Over	100
5200004	Danner Cafeteria			
		5285	Cash Short Over	250
5200005	Student Chef			
		5285	Cash Short Over	1,000
			Summary for Source 00000	787,444

Summary for Organization: 2700 Bookstore/Food Services 787,444

Fund 6100

Adopted
Budget 2013-14

Organization: **3001 Human Resources**

Source: **00000 No Description**

6100002	Property and Liability			
		5105	Legal General	150,000
		5135	Excess Liability-1st Layer	238,000
		5140	Excess Liability-2nd Layer	40,500
		5150	Equip, Crime, Boiler Insurance	15,550
		5155	Athletic Insurance	150,000
		5160	Property Insurance	87,350
		5165	Claims Administration	25,000
		5175	Claims Pymts & Settlements	140,000

6100002	Property and Liability			
		5195	Actuarial Expense	4,500
		6441	Equip Replacement Low Cost	4,600
		6472	New Equip NonCapital \$1,000-\$4,999	10,000
6100003	Worker's Compensation			
		4305	Supply	5,000
		5055	Contract Services	5,000
		5135	Excess Liability-1st Layer	130,000
		5140	Excess Liability-2nd Layer	45,200
		5165	Claims Administration	100,000
		5175	Claims Pymts & Settlements	420,000
		5195	Actuarial Expense	4,500
		5907	Reserves	695,800
			Summary for Source 00000	2,271,000
	Summary for Organization:		3001 Human Resources	2,271,000

Fund 7100	Adopted Budget 2013-14
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Organization: **2610 Student Association**

Source: **00000 No Description**

7100002	Student Association			
		4305	Supply	6,300
		4820	Food Purchases	4,069
		5035	Student Field Trips	6,788
		5055	Contract Services	7,497
		5060	Printing and Duplicating Svcs	921
		5620	Equipment Rental	345
		6471	New Equip Low Cost \$200-\$999	1,089
			Summary for Source 00000	27,009
	Summary for Organization:		2610 Student Association	27,009

Fund 7200	Adopted Budget 2013-14
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Organization: **2610 Student Association**

Source: **00000 No Description**

7200002	Rep Fee - Student Association			
		5035	Student Field Trips	14,710
			Summary for Source 00000	14,710
	Summary for Organization:		2610 Student Association	14,710

Fund 7900	Adopted Budget 2013-14
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Organization: **2001 Student Services General**

Source: **00000 No Description**

7900185	Flea Market - Trust			
		2191	Clfd Regular Noninstructional	55,415
		2393	Clfd Noninstructional Hourly	160,000
		3498	Empl Benefit Distributed	45,000
		4305	Supply	38,333
		4510	Vehicle Gas & Oil	1,393
		4820	Food Purchases	1,664
		5030	Management Travel	148
		5050	Advertising/Promo	14,493
		5055	Contract Services	3,107
		5060	Printing and Duplicating Svcs	1,142
		5210	Banking Charges	2,194
		5285	Cash Short Over	86
		5310	Cell Phones & Two Way Radios	3,000
		5340	Refuse Disposal	15,376
		5566	Security & Fire Systems	19,109
		5568	Software Services and Licenses	5,093
		5620	Equipment Rental	56,320
		5640	Repair and Maintenance Services	9,347
		5927	Employee Meals	260
		6471	New Equip Low Cost \$200-\$999	2,969
		6472	New Equip NonCapital \$1,000-\$4,999	6,134
		6473	New Equip Capital > \$5,000	12,267
		7410	Other Transfers	209,393
			Summary for Source 00000	662,243
	Summary for Organization:		2001 Student Services General	662,243

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 be 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 ratio for full-time faculty to part-time faculty is also known as 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".*