

Merritt College



Business and Administrative Services Manual

Dr. Dettie C. Del Rosario
Director of Business and Administrative Services

2017 Edition



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LETTER TO MERRITT COLLEGE COMMUNITY

July 1, 2016

To: Merritt College Community

Re: Business and Administrative Services Operating Manual
2017 Edition

I respectfully submit to you the updated version of the Business and Administrative Services Manual to serve as our guideline for Merritt College business processes. This version includes three new chapters: Budget Development, Human Resources and Civic Center Use/Facilities.

This manual is a compilation of business operating procedures based on the approved Board Policies, and Administrative Procedures, and processes established at the District office. It also includes background information obtained from the *Budget and Accounting Manual, California Community Colleges Chancellor's Office*, as a reference for how revenues and expenditures are accounted at the Community College system. Accounting codes used for disciplines are likewise in accordance with the Budget and Accounting Manual, California Community Colleges State Chancellor's Office Taxonomy of Programs (TOP) Codes

Each unit of the business office outlined processes and steps to follow based on best practices and within the scope of the job description of the staff assigned in that particular unit.

Information contained in this manual are subject to change based on the direction and changes implemented from the District Office.

Hope you find this manual useful.

Sincerely,

Dr. Dettie C. Del Rosario
Director of Business and Administrative Services

CHAPTER ONE: OVERVIEW OF MERRITT COLLEGE

About Merritt College

Merritt College is a public, comprehensive, two-year college, maintained by the Peralta Community College District in Alameda County. With a comprehensive day and evening program of transfer, technical, occupational and basic skills education, the College is committed to meeting the educational needs of diverse student population it serves.

Located on a 125-acre site in the hills of East Oakland, Merritt College combines modern, spacious facilities with a spectacular view of the entire Bay Area. An integral part of a large, busy urban community, the location provides a sense of tranquility and peace.

Merritt College is nestled atop the beautiful Oakland Hills with a Bay view and resort feel. Merritt offers several facilities well-suited for lectures, conferences, fundraisers and Athletic events that may be rented to our partners in the community.

Mission Statement

The mission of Merritt College is to enhance the quality of life in the communities we serve by helping students to attain knowledge, master skills, and develop the appreciation, attitudes and values needed to succeed and participate responsibly in a democratic society and a global economy.

To accomplish its mission the College provides open access to excellent instructional programs and comprehensive support services in a culturally rich, caring and supportive learning

environment. Our purpose is to provide opportunities for lifelong learning, contribute to the economic growth of our communities while assisting students to attain degrees and certificates, earn credits to transfer and develop the skills necessary to complete their educational goals.

Vision Statement

Merritt College will:

- Create learning experiences that stimulate intellectual curiosity and empower students to communicate effectively, think creatively, and embrace their potential.
- Prepare students to become the future leaders of our interconnected global society.
- Engage the community as an active participant and resource through creative partnerships. To accomplish its mission, the College provides open access to excellent instructional programs and comprehensive support services in a culturally-rich, caring and supportive learning environment. Our purpose is to provide opportunities for lifelong learning, contribute to the economic growth of our communities while assisting students to attain degrees and certificates, earn credits to transfer and develop the skills necessary to complete their educational goal.

About the Business Office

Mission Statement

The mission of the Business Office is to develop and manage human, physical and financial resources of Merritt College in accordance with the Board policies and administrative procedures set by the Peralta Community College District.

This can be achieved by providing fiscal oversight and being good stewards of the resources of the College, maintaining a clean and safe environment that is conducive to learning, develop partnership with the community through facilities rental, to ensure effective business services (including payroll, purchasing, requisitions, budgeting) and to provide effective Business and Administrative services to the entire College so that our students can attain knowledge and skills needed to succeed.

Presented in a tabular form below is the list of goals identified by the Business Office in alignment with the Merritt College goals and consistent with the strategic goals of the Peralta Community College District (PCCD). The five strategic goals of the District are as follows:

- A. Advance student access, equity and success
- B. Engage & leverage partners
- C. Build programs of distinction
- D. Strengthen accountability, innovation and collaboration

E. Develop and manage resources to advance the mission

Merritt College
Business and Administrative Services Goals

Purpose: to identify goals for the academic year consistent with District and College Strategic Goals.

Peralta Community College District Strategic Goals	Merritt College Goals	Merritt College Business and Administrative Services Goals
A. Advance Student Access, Equity and Success	<i>Create an environment of exceptional student access, equity and success.</i>	Provide an environment of clean, and safe and conducive to learning.
B. Engage and Leverage Partners	<i>Engage our community through respectful dialogue to create partnerships and opportunities for our students.</i>	Facilities and partnership with Community
C. Build Programs of Distinction	<i>Create and Implement effective and innovative programs that meet the diverse needs of our community.</i>	Build a department of teamwork and collaboration by having a toolbox meeting regularly with District personnel such as engineers, grounds, & custodial. Build a department of excellence by having collaboration with Purchasing, Finance, & HR
D. Strengthen Accountability, Innovation and Collaboration	<i>Through collegial governance, support institutional communication, innovation and interdisciplinary collaboration.</i>	Through participation in various committees such as Facilities, Budget, Health & Safety, clear communication as to the execution of services outcomes.
E. Develop and manage resources to advance our mission	<i>Develop human, fiscal, and technological resources to advance and sustain our mission.</i>	Providing fiscal oversight by being good stewards of the resources of the college.

CHAPTER TWO: THE BUSINESS AND ADMINISTRATIVE OFFICES

The Business and Administrative Services Department is responsible for Merritt College's business and financial operations, and other core support functions. Duties include budget coordination, oversight and development; fiscal and procurement support; health and safety compliance; facility maintenance; and college services, such as photocopying, fee processing, and phone installation.

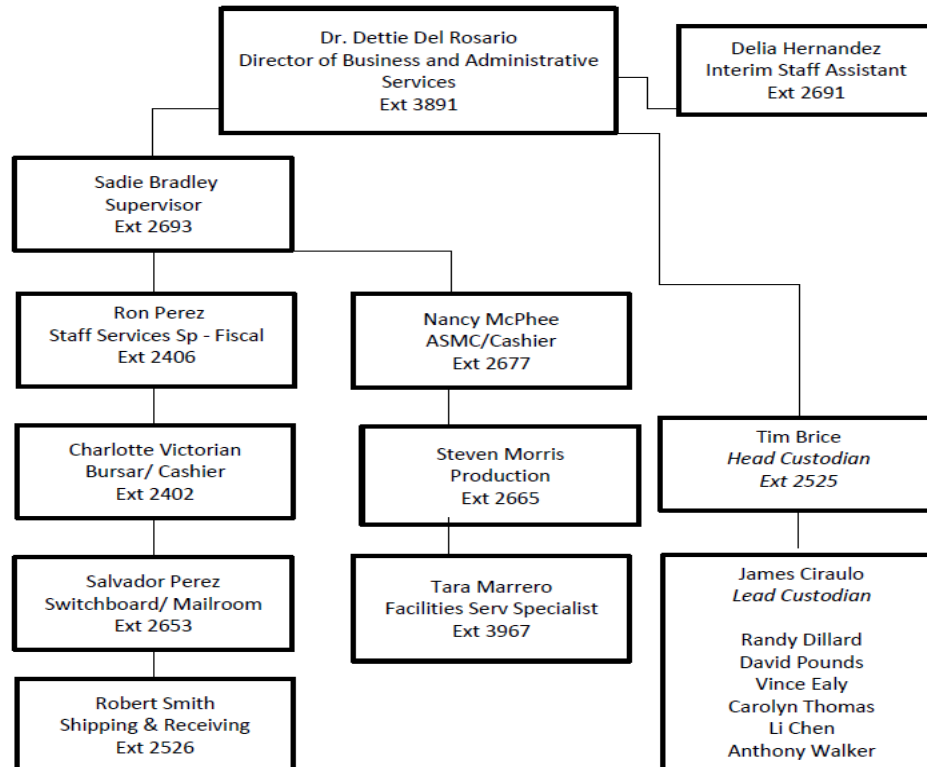
Under the Business and Administrative Services Department are the following units:

- Audio Visual Services
- ASMC/Cashier
- Budget & Finance
- Bursar/Cashier's Office
- Custodial Services
- Mail Room/Switch Board
- Physical Plant Management (Facilities)
- Production Center
- Shipping and Receiving

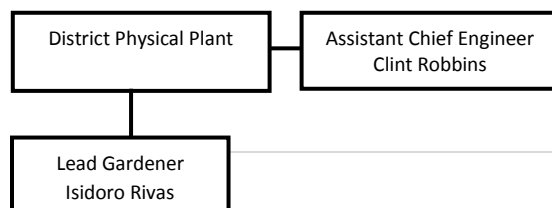
Indirect Supervision includes:

- Engineers
- Grounds/Gardeners

Merritt College Business Office Organizational Chart



Indirect supervision:



Principles of Sound Fiscal Management

(California Code of Regulations, Title 5, Section 58311)

In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts:

1. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources.
2. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will remain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenue prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities.
3. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.
4. Each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district conforms with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements.

5. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability.
6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision- making processes.
7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.
8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control.
9. Each district will adhere to appropriate fiscal policies and provides and have adequate controls to ensure that established fiscal objectives are met.
10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.
11. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning.
12. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments.

**Excerpts From CCCCO Budget and Accounting
Manual – 2012 Edition**

Accounting Overview

The following overview is provided to assist the reader's understanding of the conceptual framework of community college accounting.

Accounting: The Language of Business

There is no single, concise, comprehensive description of accounting. Accounting has been defined as “. . . the system of recording and summarizing business and financial transactions and analyzing, verifying, and reporting the results.” [Webster's Collegiate Dictionary, Tenth Edition, 1998]

Accounting, then, is the special field of theory and practice concerned with the design and implementation of procedures for the accumulation and reporting of financial data. An accounting system is the total structure of records and procedures that identify, assemble, analyze, record and report information on the financial operations of a community college district or any of its funds and organizational components.

An accounting system must make it possible both: (a) To present fairly and with full disclosure the financial position and results of financial operations of the funds of a community college district in conformity with generally accepted accounting principles (GAAP); and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions. An effective control environment helps ensure reliable financial reporting, effective and efficient operations as well as safeguarding assets against theft and unauthorized use, acquisition, or disposal. The control environment includes oversight provided by each district's board of

trustees, the district's internal and/or external auditors, and the Chancellor's Office. The responsibilities of the different parties accountable for fiscal oversight are established in title 5. Specific requirements for sound fiscal management are found in CCR 5§58311.

Government versus Private Accounting: Measurement Focus and Basis of Accounting

Governmental accounting is founded upon the same basic concepts and conventions that underlie the accounting discipline as a whole. However, governmental accounting tends to focus on the uses of resources to attain the institution's objectives, rather than upon profits or losses. In general, in a private enterprise, products or services are sold directly to consumers who pay at least the cost of producing the products or providing the services. In contrast, the primary services provided by community colleges (instruction, community service, guidance and counseling, etc.) are paid for from a variety of revenue sources, most of which are not direct beneficiaries of the services.

The nonprofit nature of community colleges and the unique flow of revenue results in the use of the flow of current financial resources measurement focus used by other governmental entities. This measurement focus is intended to answer the question "Are there more or less resources that can be spent in the near future as a result of events and transactions of the period?" To better answer this question, the modified accrual basis of accounting is used. Under the modified accrual basis, revenues are recognized only when they are earned, measurable, and available. Measurable is interpreted as the ability to provide a reasonable estimate of actual cash flow. Revenues are available if collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

However, certain community college activities may be similar to private enterprise in that they are funded in large part by direct charges to consumers (e.g., bookstore and cafeteria enterprise operations). Such activities use the flow of economic resources measurement focus to answer the question “Is the fund better or worse off economically as a result of events and transactions of the period?” To better answer this question, the full accrual basis of accounting is used to account for all revenues earned and expenses incurred during the period, regardless of the timing of the cash flows.

Fund Accounting

Because of the varied sources of revenue, some with restrictions and some without restrictions, governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [GASB Codification Section 1300, NCGA-1]

Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets and liabilities and related transactional movements of its resources.

Revenue and Expenditure Classification

Basic to all revenue and expenditure accounting is a systematic classification scheme for

describing transactions. There can be no consistency and comparability in the recording of transactions without precise descriptions of the transaction elements.

Revenue classification is primarily by source and purpose (e.g., 8100 Federal Revenues; 8170 Vocational and Technical Education Act).

Expenditure classification is by object and by activity. Object classification relates to the commodity or service obtained (e.g., Object Account 1100, Instructional Salaries, Contract or Regular Status). Activity classification relates to the purpose of the expenditure (e.g., Activity Account 0100, Instructional Activities—Agriculture and Natural Resources).

Accounting for Revenues

This chapter explains the procedures that community college districts use to account for revenues (additions to assets without any accompanying increase to liabilities). It prescribes the minimum accounting standards for classifying revenues and other financing sources and for abating revenues.

Detailed revenue accounting serves several important purposes, in that it:

- provides districts with a uniform method of recognizing and classifying revenues;
- provides districts a means of determining whether all revenues that should have been received, have, in fact, been received;
- captures information that districts must report in various financial statements; and

- facilities district planning and budget preparation by providing historical information on sources of revenue.

In Governmental Funds and Expendable Trust Funds, revenues are recorded when they are earned, measurable, and available to pay liabilities of the current period – modified accrual basis of accounting. In Proprietary Funds and Nonexpendable Trust Funds, revenues are recognized when they are earned, regardless of the timing of related cash flows – full accrual basis of accounting. Receivables are accrued for amounts that satisfy the applicable definition of revenue but are not received at the close of the accounting period. Amounts that are received that do not meet the definition of revenue (i.e., they are not earned) must be recorded as deferred revenues.

One notable exception to the rules for recognition of revenue is the treatment of enrollment fees charged for instructional periods after the close of the Spring term. Such fees must be recorded as deferred revenue, regardless of whether they are earned by the end of the fiscal year.

Revenue is to be distinguished from income (the excess of revenues over expenses). Income from the conduct of district operations such as the bookstore or cafeteria is accounted for within Proprietary Funds Group – Enterprise Funds.

Likewise, non revenue receipts - moneys received for which the district incurs an obligation (liability) - such as moneys received through long-term loans, the sale of bonds, etc., are not to

be accounted for as revenue, but as Other Financing Sources (Account 8900). (Refer to *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR) for details).

Classification of Revenues and Other Financing Sources

Community college revenues and other financing sources are to be classified by fund and by source. Classification by fund is explained in the previous chapter. The classification by source presented here depicts major and subsidiary reporting classes that shall be used in recording such information. Districts may increase the detail of their revenue recording by creating further subdivisions to this classification as needed. Revenue accounts in this chapter apply to all funds except as otherwise noted.

Federal and State revenue classifications are used to record awards or financial assistance which are required to be included in Federal or State compliance reports. Office of Management and Budget (OMB) Circular A-133 *Audits of State, Local Governments, and Non-Profit Organizations* defines Federal awards as: “Federal financial assistance and Federal cost reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors”. Therefore, contracts to provide instructional services to Federal or State agencies are recorded as Local Revenue, Account 8830, Contract Services, unless there is an external requirement to report them as Federal or State Revenue.

Expenditures of Federal revenues (grants or contracts) are accounted for and reported in accordance with OMB Circular A-21; “*Cost Principles for Educational Institutions.*” Copies of the circular are available at www.whitehouse.gov/omb/circulars_a021_2004. This circular provides guidance for determining costs applicable to Grants, Contracts and Other Agreements with Educational Institutions.

Accounts that are not numbered in this manual are required, but the district may assign the account number.

8100 Federal Revenues

8110 Forest Reserve

8120 Higher Education Act

8130 Workforce Investment Act (formerly Job Training Partnership Act)

8140 Temporary Assistance for Needy Families (TANF)

8150 Student Financial Aid 8160 Veterans Education

8170 Career and Technical Education Act (CTEA)

8190 Other Federal Revenues

All revenues received or accrued from federal awards (whether distributed by State, Federal, or local agencies) shall be recorded as Federal Revenues. Federal awards are defined in

OMB Circular A-133 *Audits of State, Local Governments, and Non-Profit Organizations* as:

“Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors”.

Account 8100, Federal Revenues, is the controlling account that summarizes amounts recorded in the following subsidiary accounts. Districts can determine if a particular grant is authorized by Federal agencies by searching the *Catalog of Federal Domestic Assistance* via the Internet at: <http://www.gsa.gov/fdac/queryfdac.htm>

8110 Forest Reserve

Revenue from the State Controller’s Office as allocation of timber sale proceeds from U.S. Forest Reserve Land, *EC* § 2300 and *GC* § 29484.

8120 Higher Education Act

Revenue from grants authorized by the Higher Education Act of 1965. Grants include Title III programs for institutional development (including Part A: Strengthening Institutions); Title IV programs to motivate and support students from disadvantaged backgrounds (including Upward Bound, Student Support Services, and Educational Opportunity Centers, and the Federal Work-Study Program); and Title VI programs for international education programs

8130 Workforce Investment Act (WIA) (formerly Job Training Partnership Act)

Revenue from the provisions of the Workforce Investment Act (Public Law 105-220) for job training, employment opportunity, and other services to enhance the self-sufficiency of economically disadvantaged, unemployed, or underemployed persons. This account does **not** include the Employment Training Panel (ETP) or Economic Development programs. These funds are to be recorded within Account 8650, State Reimbursable Categorical Programs.

8140 Temporary Assistance for Needy Families (TANF)

Revenue (Federal portion) for additional fixed, variable, and one-time costs to provide support services and instruction for welfare recipients under the State's CalWORKs Program. The State's matching share is recorded within Account 8620, General Categorical Programs.

8150 Student Financial Aid

Revenue for direct student financial aid (accounted for in the Student Financial Aid Trust Fund) or for administering student financial aid programs (accounted for in the Restricted General Fund).

Applicable assistance would include the Perkins Loans, Pell Grants Program, Supplemental Educational Opportunity Grants (SEOG), Academic Competitiveness Grants and Nursing Loans as well as other Federal financial aid as may become available.

College work-study moneys are to be reported under the Higher Education Act (8120).

8160 Veterans Education

Revenue for the operation of veterans outreach, recruitment, special counseling, and special educational programs. Includes any financial assistance for U.S. military veterans.

8170 Career and Technical Education Act (CTEA)

Revenue from Career and Technical Education Act grants for special studies, demonstration projects, supplemental services to special populations in identified educational programs, etc. including Perkins Title I and Title II

8190 Other Federal Revenues

Revenue from all other federal awards, as defined above, even if received through another State or local agency. This includes federal funds from the State Department of Rehabilitation for the WorkAbility II and III programs.

8600 State Revenues

8610 General Apportionments

8620 General Categorical Programs

8650 Reimbursable Categorical Programs

8670 State Tax Subventions

8680 State Non-Tax Revenues

8690 Other State Revenues

State funds received or accrued from the State government (whether distributed by State or local agencies) shall be recorded as State Revenues. Federal moneys distributed by State or local agencies are to be recorded under Federal Revenues. The presence of a CFDA Number on the Grant Award Letter is an indication the funding is from a Federal source. Contracts to provide instructional services to State agencies are reported as Local Revenue, Account 8830, Contract Services, unless there is an external requirement to report them as State revenue.

Emergency apportionment (*CCR §58316*) is recorded within Account 8940, Proceeds of General Long Term Debt–Other General Long-Term Debt. The deduction from apportionment made by the State Controller for repayment of Emergency Apportionment is accounted for as an expenditure (Object 7100, Debt Retirement) and not a reduction of General Apportionment.

Account 8600, State Revenues, is the controlling account that summarizes amounts recorded in Accounts 8610 through 8690.

8610 General Apportionments

Apprenticeship Apportionment

State General Apportionment

Other General Apportionments

These accounts are used to record the receipt of state moneys allocated by the Chancellor's

Office through certification to the State Controller's Office as well as any adjustments accrued for the First Principal Apportionment (P-1). The certification is based on calculations prescribed by law (e.g., levels of student attendance). General Apportionments are distributed periodically in accordance with provisions of law or as scheduled by the Chancellor's Office. These moneys are unrestricted and are used at the discretion of the district's governing board for general instructional and operational purposes.

Account 8610, General Apportionments, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Apprenticeship Apportionment

Revenue from apprenticeship apportionment resulting from the attendance of eligible students in related and supplemental apprenticeship courses (*EC* §8150).

State General Apportionment

Revenue from State General Apportionment pursuant to the SB 361 (*CCR* §58700) resulting from the attendance of California residents and specified nonresidents as provided by law in credit and noncredit courses approved by the Chancellor's Office.

Other General Apportionments

All other revenues apportioned and available to finance unrestricted general operations, including State funds for Basic Skills, Part Time Faculty allocations, Office Hours and

Insurance, and the two percent of enrollment fees waived pursuant to the Board Financial Assistance Program.

8620 General Categorical Programs

Child Development

Extended Opportunity Programs and Services (EOPS)

Disabled Students Programs and Services (DSPS)

Temporary Assistance for Needy Families (TANF)

California Work Opportunities and Responsibility to Kids (CalWORKs)

Telecommunications and Technology Infrastructure Program (TTIP)

Other General Categorical Programs

These accounts are used to record the receipt of restricted State revenue allocated by the Chancellor's Office or other State agencies for which districts receive funds without filing an application or claim. While these items are not necessary to receive such funds, expenditure reports may be required. Moneys are distributed periodically in accordance with provisions of law or as scheduled by the applicable office. These funds are restricted for specific purposes and are recognized as revenue only when earned. Advances are recorded as deferred revenue until earned.

Account 8620, General Categorical Programs, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Child Development

Revenue for child care and development services and programs pursuant to Chapter 2 of Part 6 of the *Education Code* (commencing with Section 8200). These revenues are accounted for in the **Child Development Fund**.

Revenue received as Campus Child Care Tax Bailout for former tax revenue derived from *EC* §§ 8329 and 8330 are recorded in Other General Categorical Programs and are also accounted for in the **Child Development Fund**.

Extended Opportunity Programs and Services (EOPS)

Revenue for providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social, and/or economic disadvantages (*EC* §69640).

Disabled Students Programs and Services (DSPS)

Revenue for providing allowable supplemental services and programs to disabled students (*EC* §84850).

Temporary Assistance for Needy Families (TANF)

Revenue (State portion) for additional fixed, variable, and one-time costs to provide

support services and instruction for welfare recipients under the State's CalWORKs Program. The Federal share is recorded within Account 8140, Temporary Assistance for Needy Families (TANF).

California Work Opportunities and Responsibility to Kids (CalWORKs)

Revenue for providing educational services to CalWORKs recipients through work/study, childcare, curriculum development and redesign, and instruction for job development and placement.

Telecommunications and Technology Infrastructure Program (TTIP)

Revenue for the development and implementation of a comprehensive telecommunications infrastructure including model applications and faculty and staff development in the areas of telecommunications and technology.

Other General Categorical Programs

All other restricted State funds automatically allocated to districts for specific restricted purposes or programs not elsewhere identified, such as Campus Child Care Tax Bailout (*EC* §§8329 and 8330), Cooperative Agencies Resources Education (CARE), Board Financial Assistance Program (BFAP) Administrative Allowance, Matriculation, Faculty and Staff Development and Diversity, Instructional Equipment and Library Materials,

Block Grants (on-going and one-time allocations), Foster Care/Parent Program, and any other on-going or one-time allocations from state sources not accounted for within specific sub-object codes.

Districts shall identify and keep separate records of the receipt and expenditure of these moneys as required by law.

8650 Reimbursable Categorical Programs

Community College Construction Act

Scheduled Maintenance and Special Repair Program

Instructional Improvement Grant

Other Reimbursable Categorical Programs

These accounts are used to record amounts received or accrued from the apportionment process or grants and contracts for which the district is required to submit an application or claim for reimbursement. These funds are restricted for specific purposes and are recognized as revenue only when earned. Advances are recorded as deferred revenue until earned.

Account 8650, Reimbursable Categorical Programs, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Community College Construction Act

Revenue for capital outlay projects funded through State appropriations as part of the

Community College Construction Act (*EC* §81800 et seq., and *CCR* §57000 et seq.).

These funds are deposited in the **Capital Outlay Projects Fund**.

Scheduled Maintenance and Special Repair Program

Revenue for approved scheduled maintenance and special repair projects as defined by *EC* § 84660 et seq., and *California Code of Regulations* Section 57200 et seq. These funds are deposited in the **Capital Outlay Projects Fund**. If a district match is required it shall be transferred into the same fund for the designated project or purpose through an interfund transfer object code.

Instructional Improvement Grant

Revenue for developing, implementing, and testing alternative learning programs and services (*EC* §84381 et seq., and *CCR* §56650 et seq.).

“Loans” provided under the “Fund for the Improvement of Instruction” are nonrevenue receipts that are accounted for as Other Financing Sources – Proceeds of General Long-Term Debt.

Other Reimbursable Categorical Programs

All other revenue for specially funded projects where moneys are restricted for specific purposes such as Economic Development, Maintenance Allowance (*CCR* §54200),

Employer-Based Training, Hazardous Substances Removal, and any other restricted program funding not identified above.

8670 State Tax Subventions

Homeowners' Property Tax Relief

Timber Yield Tax

Other State Tax Subventions

These accounts are used to record the amounts received or accrued from the State for tax revenues and revenues relating to subventions of State funds to replace reduced property taxes on owner-occupied property, agricultural land, motion pictures, wine and brandy products, etc.

These revenues are treated as local property taxes for purposes of calculating a district's revenue level for each fiscal year (*EC* §84751).

Account 8670, State Tax Subventions, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Homeowners' Property Tax Relief

Revenue for reimbursement of lost revenue due to homeowners' property tax exemptions pursuant to *GC* §16120.

Timber Yield Tax

Revenue from the tax on sales of privately owned timber distributed by the State in lieu of property tax revenue (*RTC* §38905).

Other State Tax Subventions

All other revenue for tax subventions, e.g., agricultural land preservation programs pursuant to the Williamson Land Act (*GC* §51200) and Farmland Security Zones (*GC* §51296).

8680 State Non-tax Revenues

State Lottery Proceeds

State Mandated Costs

Other State Non-Tax Revenues

These accounts are used to record non-tax revenues received or accrued from the State.

State Lottery Proceeds

Revenue for the district's allocation of State Lottery proceeds (*GC* §8880 et seq.).

Current year lottery revenue that is not received by the end of the fiscal year shall be accrued.

Lottery revenues are **Unrestricted General Fund** revenues that "shall be used exclusively for the education of pupils and students". No funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other noninstructional purpose" (*GC* §8880.5). The portion of Lottery that is subject to Proposition 20 is restricted revenue and is to be recorded in the **Restricted General Fund**. (*GC* §8880.4)

Amounts expended from lottery revenues are excluded from the calculation of the Current Expense of Education for the purposes of determining compliance with the 50

Percent Law (*EC* §84362 and *CCR* §59200 et seq.). See Common Terminology: 50

Percent Law/Current Expense of Education.

State Mandated Costs

Revenues for reimbursement of State mandated costs resulting from passage of State legislation, (*GC* §17500 et seq.).

Reimbursements for State mandated costs are reported on a cash basis.

Other State Non-Tax Revenues

All other non-tax revenue received from the State.

8690 Other State Revenues

This account is used to record all other amounts received or accrued from the State not accounted for within other specific State Revenue object codes.

8800 Local Revenues

8810 Property Taxes

8820 Contributions, Gifts, Grants, and Endowments

8830 Contract Services

8840 Sales and Commissions

8850 Rentals and Leases

8860 Interest and Investment Income

8870 Student Fees and Charges

8890 Other Local Revenues

All revenues received or accrued from local sources, other than those classified as Federal or State revenues shall be recorded as Local Revenues. Revenues generated from instructional services performed under procurement contracts with Federal or State agencies are recorded as Local Revenue, Account 8830, Contract Services unless there is an external requirement to report them as Federal or State revenues. Account 8800, Local Revenues, is the controlling account that summarizes amounts recorded in Accounts 8810 through 8890.

8810 Property Taxes

8811 Tax Allocation, Secured Roll

8812 Tax Allocation, Supplemental Roll

8813 Tax Allocation, Unsecured Roll

8814 Voted Indebtedness, Secured Roll

8815 Voted Indebtedness, Unsecured Roll

8816 Prior Years Taxes

8817 Education Revenue Augmentation Fund (ERAF)

8818 Redevelopment Agency Funds – Pass-Through

8819 Redevelopment Agency Funds – Residual

These accounts are used to record amounts received as the district share of the one percent ad valorem property tax or of special taxes for voted indebtedness as authorized by statute.

Property taxes are levied on the secured and unsecured rolls. *EC* § 84751 prescribes that these

forms of property tax shall be used in calculating a district's revenue level for each fiscal year. In accordance with *EC § 84751(d)*, redevelopment property tax revenues received pursuant to *Health and Safety Code* Sections 33492.15, 33607.5, 33607.7, and 33676 (except those amounts allocated exclusively for educational facilities) are recorded in the applicable property tax account. Redevelopment property tax revenues allocated exclusively for educational facilities pursuant to these *Health and Safety Code* sections are recorded in Account 8890, Other Local Revenues in the Capital Projects fund. *Effective February 1, 2012, Redevelopment Agencies have been dissolved by State Law.*

For Redevelopment Revenue that is subject to AB 1290 the following applies:

47.5% portion of RDA revenues for post-AB 1290 projects: Report them in the local property tax revenue - object code 8818. Districts may not currently know which of the four Property Tax Accounts (secured, supplemental, unsecured, or prior years taxes) to use to report your 47.5% RDA revenues in the **General Fund – Unrestricted**.

The 52.5% portion of RDA revenues for post-AB 1290 projects is designated by law for capital projects. These revenues will be recorded in object code 8890 in the **Capital Projects Fund**.

A brief note containing the total for the 47.5% portion of RDA revenues for post-AB 1290 projects and a separate total for the 52.5% portion of RDA revenues for post-AB 1290 projects is to be emailed to the State Chancellor's Office at the time the CCFS-311 is submitted

Property tax revenues are recorded on the modified accrual basis of accounting. All property

taxes that are earned, measurable, and available (received within 60 to 90 days after the end of the fiscal year) should be accrued to the extent that the county considers the revenues to be prior year assessments. Measurability is improved by coordinating with the county auditor to determine the amount of property tax, if any, to accrue at the end of the fiscal year (i.e., those taxes which are collected but unapportioned). Property tax revenues received that are more or less than the accrual established in the prior year and are not the result of an error, as described in the Governmental GAAP Guide, should be recorded as an increase or abatement to the current year revenue and not an adjustment to the beginning fund balance.

Account 8810, Property Taxes, is the controlling account that summarizes amounts recorded in the following subsidiary accounts:

8811 Tax Allocation, Secured Roll - Revenue for the district's share of the one percent ad valorem property tax on the secured roll.

8812 Tax Allocation, Supplemental Roll - Revenue for taxes on the supplemental roll. These taxes are on property that has changed hands since the last secured roll was issued.

8813 Tax Allocation, Unsecured Roll- Revenue for the district's share of the one percent ad valorem property tax on the unsecured roll.

8814 Voted Indebtedness, Secured Roll -Revenue from tax levies for voted indebtedness (*EC* §§15250, 74290) on the secured roll of the district. These revenues are recorded and accounted for in the Debt Service Fund only.

8815 Voted Indebtedness, Unsecured Roll- Revenue from tax levies for voted indebtedness (*EC* §§15250, 74290) on the unsecured roll. These revenues are deposited and accounted for in the Debt Service Fund only.

8816 Prior Years Taxes - Revenue from tax levies from prior years and adjustments to taxes reported in prior years, including delinquent secured and unsecured tax receipts, applicable penalties and interest and any tax sale proceeds of prior years. Note: Prior year property tax revenues are **not** to be treated as adjustments to beginning balance.

8817 Education Revenue Augmentation Fund (ERAF) - Revenue from secured tax collections for ERAF.

8818 Redevelopment Agency Funds – Pass-Through Payments - Revenue from the tax portion of prior local redevelopment agency property tax as discussed previously. As noted above, Redevelopment Agencies have been dissolved by State Law effective February 1, 2012. Pass-through payments will be calculated as they were previously and made by the County

Auditor. The tax portion for AB1290 and SB211 payments will continue to be recorded in Account 8818 in the General Fund and the facilities portion will be recorded in Account 8890 in the Capital Outlay Projects Fund. Agreements and 2% payments will remain 100% for facilities and be recorded in Account 8890 in the Capital Outlay Projects Fund.

8819 Redevelopment Agency Funds – Residual - Prior redevelopment agency funds that remain after all obligations have been paid will be distributed to the appropriate taxing entities. These funds are intended to offset state revenue and are not available for educational facilities purposes.

8820 Contributions, Gifts, Grants, and Endowments - Amounts received or accrued as contributions, gifts, grants, bequests, and endowments from private sources. Contributions may be restricted by the donor as to use, and are accounted for within the Trust of Agency Fund.

8830 Contract Services - Contract Instructional Services

Other Contract Services

These accounts record the amounts received or accrued for services rendered to local public or private agencies, companies, or individuals. Revenues generated from instructional services performed under procurement contracts with Federal or State agencies are recorded as Contract

Services. Account 8830, Contract Services, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Contract Instructional Services -Revenue from contracted instructional services for other local public or private agencies (including federal and state agencies), companies, or individuals.

Other Contract Services - Revenue from all other contracted services, (e.g., transfers received by the Self-Insurance Fund from other funds of the district). (See Chapter 2, Self-Insurance Fund.)

8840 Sales and Commissions -Amounts received or accrued from commissions, sales of tickets to sporting, arts, or cultural events, and the sale of other goods or services such as food, publications, farm products, bookstore merchandise, and advertising. The proceeds from the sale of general fixed assets are recorded in Account 8910, Proceeds of General Fixed Assets, Sale of Equipment and Supplies.

8850 Rentals and Leases -Amounts received or accrued from the rental or lease of land and buildings no longer needed by the district (*EC* §81360 et seq.) or charges for the use of athletic facilities, buildings, etc., by civic groups, the general public, and public agencies, including other districts and schools (*EC* §82537 et seq.).

Amounts from the rental or lease of land, buildings, and/or equipment to an enterprise fund of

the district are also included in this account. If the rental charge includes maintenance and/or utilities, the entire amount is treated as rent. The rent received shall be treated as revenues to the General Fund or appropriate fund.

8860 Interest and Investment Income

Amounts received or accrued as interest earned on moneys held with the county treasurer or on other investments, including premiums and accrued interest at the time of sale of bonds, etc.

Interest and investment income shall be credited to the fund earning the revenue. Interest received on restricted money shall include the same restrictions as the principal. The Attorney General has issued an opinion (CV 75/238, dated 1/8/76) that, in effect, requires that interest paid for cash on deposit in the county treasury from sources which have imposed restrictions on expenditures shall be prorated to those sources.

The requirements for final disposition of earned interest will vary depending on the source of the principal, laws and regulations, and written conditions of gifts, grants, and contracts. Unless otherwise provided in law, regulations, or other legal requirements, interest earned shall be restricted to the purpose of the fund.

8870-8885 Student Fees and Charges

8871 Child Development Services

8872 Community Service Classes

-
- 8873 Dormitory
 - 8874 Enrollment
 - 8875 Field Trips and Use of Nondistrict Facilities
 - 8876 Health Services
 - 8877 Instructional Materials Fees and Sales of Materials
 - 8878 Insurance
 - 8879 Student Records
 - 8880 Nonresident Tuition
 - 8881 Parking Services and Public Transportation
 - 8883 Student Center Fee
 - 8884 Student Representation Fee
 - 8885 Other Student Fees and Charges

These accounts are used to record the amounts received or accrued from authorized student fees and charges.

Expressed statutory authority is required to charge any mandatory student fee; however, optional student fees or charges may under certain circumstances be charged pursuant to the authority of the “permissive code” as set forth in *EC* §70902(a). If a fee must be paid as a condition of admission to a college; or as a condition of registration, enrollment, or entry into classes; or as a condition of completing the required classroom objectives of a course, the fee is mandatory (required) in nature.

<http://extranet.cccco.edu/Divisions/Legal/Resources.aspx>

A

ccount 8870, Student Fees and Charges, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

8871 Child Development Services

Revenue from student development services. These revenues are accounted for in the **Child Development Fund**.

8872 Community Service Classes

Revenue from student fees for community service classes in civic, vocational, literary, health, homemaking, technical, and general education. This revenue account includes fees charged for class materials for community service classes.

Fees charged to students for such classes may not exceed the cost of maintaining the classes (*EC §78300*).

Community service classes include those in the fields of music, drama, art, handicraft, science, literature, nature study, nature contacting, aquatic sports, and athletics, which provide instruction contributing to the physical, mental, moral, economic, or civic development of the individual or groups enrolled therein.

8873 Dormitory

Revenue from rental of dormitories (*EC* §81670).

Revenues derived from dormitories constructed from the sale of bonds shall be deposited in Governmental Funds Group–Special Revenue Funds–**Revenue Bond Project Fund**. (See Chapter 2 for authorized uses of such revenues.)

8874 Enrollment

Revenue from student charges for enrollment fees authorized by *EC* §§ 76300 and 76140(k) and *California Code of Regulations* Section 58500 et seq. Such fees are recorded as revenue in the current fiscal year if the related courses begin before the close of the spring term.

Enrollment fee revenue includes the full amount of the fees charged, regardless of whether the fees are collected. Accounts receivable must be established to record the revenue on enrollment fees charged for the spring term or earlier if such fees are not collected by year end. In accordance with GASB Statements 33 and 34 requirements, bad debts are to be treated as a contra-revenue rather than an expense for financial reporting purposes.

GASBS 34 Implementation Guide Q & A:

138. Q: How should uncollectible *exchange* transaction revenues of governmental activities be reported in the statement of activities?

138. A: Consistent with the requirements in Statement 33 and [paragraph 100](#), exchange revenues for governmental activities should be recognized *net of uncollectible*

amounts.

Reporting of enrollment fee revenue to the State Chancellor's Office for apportionment purposes may not net the enrollment revenue against the contra account. Enrollment Fees are to be reported as the gross amount assessed regardless of collections.

Enrollment fees charged for instructional periods after the close of the spring term are recorded as deferred revenue in the current fiscal year.

The "merchant discount" (credit card service fee) associated with enrollment fees paid by credit card is accounted for as an operating expense of the district and not a reduction of the enrollment fee revenue. Students may be charged an amount equal to the "merchant discount" provided that use of the card is optional and the charge is allowed by the operating regulations of the credit card issuer. Such a charge is separately identified from enrollment fees and accounted for as Other Student Fees and Charges.

8875 Field Trips and Use of Nondistrict Facilities

Revenue from student charges authorized by *California Code of Regulations* Section 55220 and *EC* §76395 for the cost of field trips and student use of nondistrict facilities for physical education.

8876 Health Services

Revenue from student health fees authorized by *EC* §76355 for the support of district health

supervision and services.

8877 Instructional Materials Fees and Sales of Materials

Revenue from mandatory student charges authorized by *EC* §§76365 and 81458 and student charges that are optional in nature provided that the fee is not in conflict or inconsistent with existing law and are not inconsistent with the purposes for which community college districts are established.

EC §76365 (implemented by *CCR* §§59400-59408) allows districts to require students to furnish certain of their own materials if all of the following conditions are met. The material is tangible personal property, is owned or controlled by the student, and has continuing value outside of the classroom setting (e.g., textbooks, tools, equipment, clothing, and materials necessary for a student's vocational training and employment). However, such materials may not be exclusively available from the district unless they are provided at the district's actual cost and: (1) the material is otherwise generally available but there are health and safety reasons for the district being the provider, or (2) the material is provided in lieu of other generally available but more expensive materials that would otherwise be required.

EC §81458 authorizes districts to charge students taking noncredit classes for materials that are necessary for the making of articles. The materials shall be sold at not less than the cost to the district and the article becomes the property of the student.

8878 Insurance

Revenue from student charges for athletic insurance (*EC* §32221), field trip insurance (*CCR* §55222), malpractice insurance, and other permissive student insurance charges.

8879 Student Records

Revenue from student charges for district administrative costs related to providing copies of student records (*EC* §76223).

8880 Nonresident Tuition

Revenue from nonresident tuition fee authorized by *EC* §76140 and Capital Outlay charges authorized by *EC* §76141.

A student who is not a resident of California is required under the uniform student residency requirements (*EC* §68000 et seq., and *CCR* §54000 et seq.) to pay a tuition fee, as prescribed by *EC* §76140, unless otherwise exempted by statute. (Example: AB 540 students)

Application fees charged to nonresident students in accordance with *EC* §76142 are reported as Other Student Fees and Charges and not Nonresident Tuition.

The nonresident tuition fee shall be set by the district's governing board not later than February 1 of each year for the Fall semester of the succeeding fiscal year. The district shall provide nonresidents with notice of nonresident tuition fee changes during the spring term before the fall term in which the change will take effect (*EC* §76140).

In addition to the nonresident tuition fee established pursuant to *EC §76140*, a community college district may charge nonresident students an amount not to exceed the amount that was expended by the district for capital outlay in the preceding fiscal year divided by the total fulltime equivalent students of the district in the preceding fiscal year pursuant to *EC §76141*. Any fee charged pursuant to this section shall not exceed 50 percent of the nonresident tuition fee established pursuant to *EC §76140* and shall be expended only for purposes of capital outlay, maintenance, and equipment.

8881 Parking Services and Public Transportation

Revenue from parking fees authorized by *EC §76360* to be expended only for parking services or for reducing the costs to students and employees of using public transportation to and from the college. The revenues generated are restricted to the purposes noted here and are to be accounted for in the **Restricted General Fund**.

8883 Student Center Fee

Revenue for the purpose of financing, constructing, enlarging, remodeling, refurbishing, and operating a student center (*EC §76375*). These revenues are accounted for in the **Student Body Center Fee Trust Fund**.

8884 Student Representation Fee

Revenue for the support of governmental affairs representatives (*EC §76060.5*). These revenues are accounted for in the **Student Representation Fee Trust Fund**.

8885 Other Student Fees and Charges

Revenue from all other authorized student fees and/or charges, e.g., transportation services (*EC §76360*), course audits (*EC §76370*), and application fees for nonresident applicants that are citizens and residents of a foreign country (*EC §76142*). For more information of student fees see the Student Fee Handbook on the Chancellor's Office website in the legal affairs section.

8890 Other Local Revenues

Amounts received or accrued from all other local sources, such as fees for applicant or employee identification cards (*EC §88024*), parking and traffic fines (*Vehicle Code §40200.3*), and fees for returned/NSF checks, etc.

Account 8890 also includes redevelopment property tax revenues allocated exclusively for educational facilities, which are exempt from inclusion in the calculation of a district's revenue level for each fiscal year pursuant to *EC §84751(d)*. These tax revenues are reported in the

Capital Projects Fund.

8900 Other Financing Sources

8910 Proceeds from Sale of Capital Assets

8940 Proceeds from Long-Term Debt

8980 Incoming Transfers

Other Financing Sources include incoming transfers as well as proceeds from long-term debt and sale of fixed assets. These moneys are considered nonrevenue receipts.

8910 Proceeds from Sale of Capital Assets

Compensation for Loss of Capital Assets

Sale of Equipment and Supplies

Sale of Land and Buildings

Account 8910, Proceeds from Sale of Capital Assets, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Compensation for Loss of Capital Assets

Amounts provided from sources such as joint powers arrangements and insurance carriers as compensation for the loss of general fixed assets.

Sale of Equipment and Supplies

Amounts provided from the sale of supplies and equipment no longer needed by the district (*EC* §81450 et seq.).

The proceeds received are to be credited to the fund from which the original acquisition expenditure occurred (*EC* §81453).

Sale of Land and Buildings

Amounts provided from the sale of land and buildings no longer needed as determined by the district governing board (*EC* §81360 et seq.).

Funds so derived must be used to meet district capital outlay needs and deposited in the

Capital Outlay Projects Fund. If the district's governing board determines prior to sale that the district has no anticipated need for additional sites or building construction for a five-year period (*EC* §81363), the proceeds shall be deposited in the **General Fund** for discretionary purposes.

8940 Proceeds from Long-Term Debt

Sale of Bonds

Other Long-Term Debt

These subsidiary accounts are used to record the proceeds from the sale of bonds or from other long term financing. The gross proceeds from long-term debt should be recorded in these accounts. Underwriting and other fees are recorded as expenditures and not a reduction of the proceeds from the issuance of debt.

The net proceeds are held in the fund in which the money will be used. Resources accumulated for the repayment of general long-term debt are held in the Debt Service Fund.

Account 8940, Proceeds of Long-Term Debt, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Sale of Bonds

Proceeds provided from the sale of bonds at par value pursuant to *EC* §§15100 et seq., and 81901 et seq.

The proceeds must be recorded and accounted for in the **Revenue Bond Construction Fund**, the **Capital Outlay Projects Fund** or the **General Obligation Bond Construction Fund** as appropriate (*EC* §§15146 and 81961). Expenses incurred for the sale of bonds may be paid from the proceeds of bond sales (*EC* §15145).

Other Long-Term Debt

Proceeds provided from financing on a long-term basis, such as for Emergency Apportionment (*CCR* §58316), energy loans, Instructional Improvement Loans (*CCR* §56680), Certificates of Participation (COP), etc.

8980 Incoming Transfers

Interfund Transfers-In

Intrafund Transfers-In

Other Incoming Transfers

Incoming Transfers primarily include either residual equity transfers (transfers of resources

[money] from one fund to another, such as transfers of the residual balance of a discontinued fund to the General Fund) or operating transfers (such as transfers of General Fund moneys to the Debt Service Fund for repayment of indebtedness or fund operating subsidy).

Moneys received from sources such as foundations, auxiliary organizations, and the student body are not to be considered transfers but are revenue under Account 8820, Contributions, Gifts, Grants, and Endowments, or Account 8830, Contract Services.

Account 8980, Incoming Transfers, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Interfund Transfers-In

Amounts, typically considered restricted, transferred in from other funds arising out of (1) binding legal agreements related to financing of facilities, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of facilities not financed from other sources; or (2) grant agreements with government agencies, donors, and other organizations to match gifts and grants.

Incoming transfers from other funds at the discretion of the local governing board are typically considered unrestricted.

Intrafund Transfers-In

Amounts transferred within a fund. An example of an intrafund transfer is a transfer from one Subfund to another Subfund.

Other Incoming Transfers

All other transfers of money such as from lapsed or reorganized districts and from transfers not otherwise classified.

REVENUE ABATEMENTS

An abatement of revenue is the cancellation of part or all of any specific revenue previously recorded. Abatements generally occur when revenue is recorded before it is fully earned, measurable or available to pay liabilities of the current period.

When revenue received by a community college district must be returned to the source from which it is received or paid to another entity that is entitled to all or a portion of the receipts, the transaction shall be accounted as an abatement to revenue and not as a charge to an expenditure account. For example, the portion of parking citations that is remitted to the county for courthouse construction is recorded as an abatement of revenues from parking fines.

Revenue abatements are also recorded if a receivable is accrued that exceeds the actual amount of revenue received. However, abatements are generally only made to adjust estimated revenues to the actual revenues earned and not to adjust earned revenues to the amount collected. If a district has revenue that is uncollected, the full amount earned is recorded as revenue and the uncollectible amount is recognized as an expenditure. For example, if enrollment fees are charged and due from students, the full amount of enrollment fees must be recorded as revenue, regardless of whether they are collected.

Uniformity in accounting for abatements of revenue is an important part of establishing comparable fiscal records and reports.

Payments or cancellations of receivables that reduce previously recorded revenue must be accounted for by abating the revenue account originally credited for the fiscal year in which the revenue adjustment is made, irrespective of the fiscal year in which the revenue was originally recorded. In some cases such payments or cancellations of receivables may exceed the actual revenue for the fiscal year in which the abatement is made and thus result in negative balances in the accounts or entries reported.

The following kinds of transactions shall be accounted for as abatements of revenue:

Refunds of receipts from Federal, State or local sources, such as taxes, grants, rentals, and fees which were recorded as revenue prior to becoming fully earned;

Payments to other entities for collections on behalf of the entity which were recorded as revenue when collected (e.g., surcharges on citations for courthouse construction);

Cancellation of receivables over-accrued in a prior period. However, revenues (e.g., enrollment fees) that are determined to be uncollectible are to be recorded as an expense of the district and not an abatement of revenues.

Conditional donations when the condition cannot be fulfilled by the district/college; and reversal of payments made by checks with insufficient funds.

RESPONSIBILITIES OF EACH BUSINESS UNIT

A. Bursar/Cashier

Contact: Charlotte Victorian

Location: Q-228

Hours: 8:30 AM – 5:00 PM

Phone Number: (510)436-2402

The Bursar provides cashier services to students and staff, including the following:

- Collection of student registration, transcript and other fees.
- Sale of student parking permits.
- Disbursement of paychecks.
- Petty cash reimbursement for staff and faculty.
- College trust account transaction
- Enrollment fee waiver for all employees – Full time and Part-time (Refer to Appendix A3)

Fee Collection

The Bursar is available Monday through Friday; 8:30 AM to 4:00 PM. Tender accepted includes cash, personal checks, and credit cards.

*Students transaction requires presentation of the student's 8-digit Passport system identification number (same as Student Identification Card).

Scholarships

The bursar receives scholarships and grants provided to students. Financial aid office processes the scholarships and the grants according to their requirements, and the bursar cuts the check for the students. The checks are issued within a period of two to three business days, depending on the schedule provided by the district finance.

*Students transaction requires presentation of a state or federal identification card, and the student's 8-digit Passport system identification number (same as Student Identification Card).

Student Parking Permits

Students may purchase parking permits for the semester from the Bursar's Office. Staff may obtain parking permits by submitting a Parking Permit Request to Business Services. (See Parking Permits).

	Fall and Spring Semester	Summer Session
Car	\$40	\$20
Motorcycle	\$20	\$10

Daily parking passes may be purchased from the blue parking ticket machines in the parking lots for two dollars per pay.

*Please note that parking regulations are enforced 7 days a week.

Petty Cash Reimbursement

Petty cash reimbursement must be for sums of \$50 or less. To receive a petty cash reimbursement, please complete **Petty Cash Reimbursement** form (Refer to Appendix A1),

obtain the necessary approvals, and submit it to Ron Perez or Sadie Bradley, depending on the fund. The amount reimbursed will be charged to the appropriate departmental budget code.

Trust Account Transactions

To perform **authorization expenditure transactions**, please download the appropriate form, and obtain the necessary written authorization(s). (Refer to Appendix A2). Be sure to also provide original receipts and documents relevant to the transaction, and the correct trust account code for trust account transactions.

*All student club accounts are maintained by the ASMC.

B. Budget and Finance

Contact: Sadie Bradley, Supervisor

Contact: Ron Perez

Location: Q-227

Location: Q230

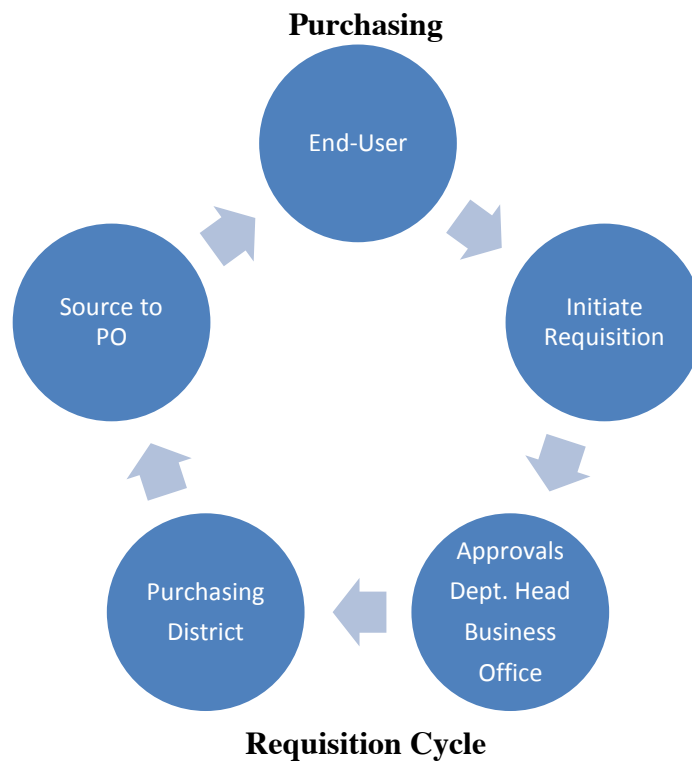
Hours: 8:00 AM – 4:30 PM

Hours: 8:30 AM – 4:30 PM

Phone Number: (510)436-2693

Phone Number: (510)436-2406

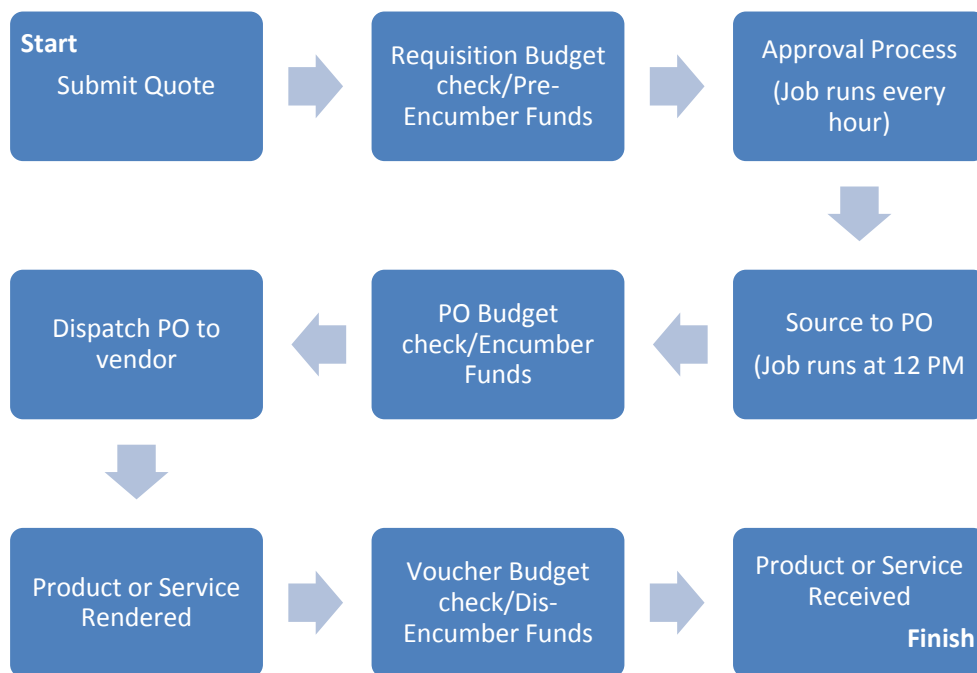
Purchasing



All requisitions initiated by the college have to go through the business office for the following:

1. Budget check.
2. Vendor Verification.
3. Verify requisition lines against code or invoice.
4. Approve and send documents to purchasing.
5. Business Manager signs off on the requisition to verify the validity of budgets.
6. For invoices or services performed, department head or cost center manager receiving the services need to sign off on the invoice to acknowledge receipt of goods or services.
7. Submit documentation to district's accounts payable for payment.

Below is a chart that shows the flow of transactions from initial order of goods to receipt.



Goods and Services

What are goods?

Goods can be both tangible and intangible, and involve the transfer of ownership to the consumer (i.e, office supplies, copiers, books, printer, etc).

What are services?

Services do not normally involve transfer of ownership of the service itself, but may involve transfer of ownership of goods developed by a service provider in the course of the service. For example, distributing electricity

among consumers is a service provided by an electric utility company.

Threshold for Purchase Orders

Goods and Services

- | | |
|------------------------------|--|
| • Under \$2,500 | 1 quote |
| • Between \$2,500 -\$10,000 | 1 written quote |
| • Between \$10,000 -\$87,800 | 3 written quotes or 2 written quotes under piggy back-able contract for furniture purchases |
| • Over \$87,800 | Formal Bids and Board Approval required, or a piggy back-able contract pricing quote and Board Approval required, or two piggy back-able contract pricing quotes and Board Approval required for furniture purchases |

Purchasing Guidelines

1. Adhere to the Purchase Order thresholds with regard to when a written quote is required.
2. When buying catering services for an event in excess of \$2,500 a written quote must be obtained in advance, even if it's from your current campus cafeteria vendor.
3. When creating a requisition that is based on an ICC, submit a copy of the ICC to your buyer at the same time.
4. When an ICC applies to a purchase order, reference it in the description of the PO.
5. When creating a requisition, be sure to code the PO Origin correctly (MIN,BOA,LPO,ATV). Consult the Information Technology Department on Requisition procedures.
6. If applicable, implement budget transfers at the same time a Change Order is submitted.
7. Use Open Account Purchase Orders in advance, rather than multiple Pay To Invoice Purchase Orders after the fact.
8. Upon receiving your order, approve the invoice for payment as soon as possible.
9. When using multiple budgets to pay for a Purchase Order, use percentages within a given line item, rather than the same item on multiple lines with the different budget.

Measure A Purchases

- All Standard purchasing Thresholds Apply
- Required Documentation

- Purchases of Goods
 - Measure A Form Completed and Signed
 - Official and Current Quote(s)
 - If necessary, Board of Trustees approval (via Board Minutes)
- Purchases of Services
 - Measure A Form Completed and Signed
 - Independent Contractor/Consultant Services Contract (ICC) Completed and Signed
 - If necessary, Board of Trustees approval (via Board Minutes) and a signed official contract
 - Official and Current Quote(s)

Threshold for Purchase Orders

Public Works Projects-All Construction Contracts

- | | |
|------------------------------|---|
| • Under \$2,500 | No quote required |
| • Between \$2,500 -\$10,000 | 1 written quote |
| • Between \$10,000 -\$14,999 | 3 written quotes |
| • Over \$15,000 | Formal Bids and Board Approval is required, on all construction contracts |

Vendor Numbers

Who Needs a Vendor Number?

- Anyone who is to be paid by PCCD will need a vendor number. This means “active” vendors and not “potential” vendors.
- Examples:
 - Contractors/Consultants - Services over \$600 (will need and ICC).
 - Any vendor doing business with PCCD.
 - Employees needing reimbursement.
 - Retired employees needing reimbursement.
 - Students workers.

Process To Obtain A Vendor Number

- A Vendor Application must be completed by the requester.
 - Make sure all sections of the application are complete.
- Also included with the application is a W9, which also needs to be filled out.
- Send the completed documents to: gdownen@peralta.edu or fax to 510-587-7873.

Where Can I Find A Vendor Application?

- Purchasing Department Web page on the Peralta Web site under the “Documents –List of Current Bids, RFPs and RFQs” tab –See Vendor Application icon.

OR

- A Vendor Application and W-9 can be emailed or faxed to you.
- Once the documents have been processed, a confirming email with the vendor number will be sent to the requester.

Potential and Inactive Vendors

Potential Vendors

- In order to receive a vendor number, it is important that the requesting vendor is actually going to actively be doing business with PCCD. Please contact the Purchasing Department to assist you with identifying their business potential or refer the Vendor to the Purchasing, as the Purchasing Department is the gateway to vendors in our community who will be doing business with PCCD.

Vendor Records

- In order to make any changes to a vendor record, a resubmitted
- application and W-9 must be completed. This ensures that PCCD is in compliance with current laws.
- A vendor who has not done business with PCCD for three years, automatically becomes inactive. This keeps the vendor database current with active vendors doing business with

PCCD. This record can be reactivated; however, if there are any changes to the vendor's information, an updated vendor application and W-9 must be submitted.

Process for Receiving Orders/Visual Check of Merchandise

- Visual check-in of packages for any damage and verification of goods with delivery receipt. If everything is checked and okay, merchandise is accepted.
- Second visual check of merchandise before delivery to campuses/District Office. Packing list and Purchase Order is compared to merchandise in package for completeness of order and if okay, Packages are then resealed and delivered to end user with copy of delivery receipt.
- If there is damage of any inconsistency with merchandise, the warehouse will advise end-user and vendor for their reconciling. Naturally, this will cause a delivery delay.

Process for Delivery of Goods

- Merchandise is received weekly, checked-in, palletized and sealed.
- Ensure timely delivery of items to campuses/District Office at least once a week. This timeframe may vary during high peak months February –June along with other variables.
- If you have a confirmation that merchandise was shipped from Vendor and you have not received the merchandise, check with your storekeeper. If they have not received your order, please call the warehouse for assistance.

Overview of Accounts Payable (AP) Process

- Upon Receipt of Invoice:
 - It is stamped.
 - It is verified whether documentation is complete and consistent.
 - It is determined whether:
 - Requisition is approved
 - Purchase Order is dispatched
 - Budget issues exist
- If documentation is complete:
 - A voucher is created by the AP tech.
 - The voucher produces a check in the following AP run.
- If documentation is incomplete, no check is cut and the requisition is returned.
- Sometimes reqs are not automatically sourced to POs and become “stuck in cyberspace.”
- Because of this, requesters should follow up to make sure requisitions are not only approved but also sourced to POs.
- Documentation must be consistent with regard to:
 - Invoice
 - PO
 - Contract

- Receiving
- What must be consistent?
 - Vendor name and ID
 - Dollar amounts
 - Items paid for
 - Tax
 - Contract (for services over \$600)
 - Party billed (must be Peralta)
- Payment terms – Net 30
- Payment types
 - Regular POs
 - Pay-to requisitions
 - Open accounts
 - Direct payments
 - Express checks
- AP Checks are cut
 - Every Tuesday and Thursday.
- Disbursement of checks
 - Checks are disbursed the following day.

-
- They are either mailed or sent to the bursar's office of each campus, or held at the district.
 - If a check is to be held at the district or returned to the campus, that instruction should be **clearly written or stamped** on the requisition page.

Regular Purchase Orders

- If goods have been marked in by the warehouse, and we have received a valid invoice from the vendor, we will pay the invoice without further intervention from the campus.
- However, intervention by the requester or other campus staff may be required in some cases.
- Regular POs: Receiving Goods
- All goods must be shipped to the warehouse.
- Only perishable or hazardous materials, or materials requiring installation by the vendor or their installer, should be delivered to the campus.
- Delivery of orders to the campus must be approved in advance by Purchasing.
- If goods have been delivered directly to the campus, the campus **MUST** notify the warehouse promptly by emailing Shawnee Martinez and copying the AP tech.
- Otherwise, payment may be delayed, or it may be impossible to pay the vendor.

Regular POs: Discrepancies

- If the invoice is inconsistent with the PO, AP staff will follow up with the vendor and/or the requester. The requester may need to take action to resolve the situation, or the invoice may not be paid.
- If the invoice significantly differs from the PO, a CHANGE ORDER may need to be submitted to the buyer, or the warehouse may need to be notified of the receipt of unmarked items.
- If the requester **asks for** or **approves** a significant alteration to the order, they should contact the buyer to determine whether a change order is required.

Pay-To Requisition Requirements

- Signature of cost center manager on the invoice
 - Signature is required to confirm that goods are received or services performed.
 - This is not required for regular POs because they are marked in by the warehouse.
- Signature of business manager on the requisition page
- Valid contract
 - (for payments for services over \$600)
- Pay-to requisitions must be submitted to the business office, not directly to AP.
- Original, uniquely numbered invoice and one copy
- Printout of the requisition and the account coding
- Correct breakdown of taxable and non-taxable lines on the requisition

- Correct buyer
 - Use the Accounts Payable Technician as buyer (and origin DAP) *only* for
 - Utilities
 - Travel
 - Services under \$600 and
 - Petty cash reimbursements to the bursar **only**
 - Employee reimbursements must be submitted to Purchasing.

Other Payments

- Open Accounts
 - Invoices must be signed off.
 - Requester is responsible for tracking total payments.
 - When the PO is used up, create a new one.
 - Invoices should be submitted via the business office.
 - Open accounts for goods must be marked taxable.
 - Open accounts for goods and services must have both taxable and non-taxable lines.
- Direct Pays
 - Should be used only when a requisition *cannot* be processed.

- Direct pays do not show up under document status. They are directly deducted from the budget.
- To determine whether a direct pay has been processed, check “voucher inquiry” screen or review available budget.

Following Up on Payments

- Each requester is responsible for checking their orders to make sure they have been completed.
 - If an order has been received but not paid after 30 days, follow up with the AP tech.
 - This is especially critical when approaching the end of the fiscal year and for funds which are not carried over to the next year.
- Most of the time, the document status page shows whether a payment has been made.
- If a direct pay has been used, document status will not show it.
 - However, the voucher inquiry page and the budget will show the direct pay.
- If the requester does not have security access to these screens, contact the Business Office.

Interpreting Document Status

- Payment
 - If there is a payment line, a check has been cut on the indicated date.
- Voucher

- If there is a voucher line, a check has been keyed in and will usually cut in the next run.
- The voucher date is the invoice date, not the date the voucher was keyed in.
- If neither voucher nor payment lines exist, the AP tech has not keyed in a payment based on the requisition or PO number in question.
- AP staff can only key in a payment if the requisition is approved **and** the PO is dispatched.
- If the PO has not been dispatched yet, contact the buyer.

Interpreting Activity

- Purchasing>Purchase Orders>Review PO Information>Activity Summary
- The Receipt tab, Quantity Received column shows how many of each item have been received.
- The Invoice tab, Quantity Invoiced column shows how many of each item we have paid for.

Checking in with Accounts Payable Technician

- Checks should be cut within 30 days of AP receiving an invoice **if** the documentation is complete and valid, including all documents and signatures required.

- With the new AP staff, most **valid** invoices are paid much more quickly; there is currently little to no backlog in the AP department.
- If documentation is incomplete or invalid, it will be returned to the requester, care of the business office, via district mail.
- If, in that timeframe, a check has not been cut for an order, contact your AP tech to see if something is holding up the order and whether the documentation should be re-submitted.

Sales Tax

- When preparing requisitions, you must mark all taxable items as such.
- Ship-to locations
 - Taxable: Warehouse, 1, 2, 5, 6, 8
 - Non-taxable: Exempt, 11, 21, 51, 61, 81
- When creating open accounts for service that may include both parts and labor, remember to include both taxable and non-taxable lines.
- If an order includes both taxable (goods) and non-taxable (services) items, you **must** separate those lines on the requisition and mark each line correctly.
- When creating a pay-to requisition for an invoice, you must use the **invoice subtotal** and mark it taxable if the whole invoice is taxable. Do not use the invoice total as the line amount and do not mark the line as non-taxable.
- **Do not** create a separate line for taxes.

-
- If the invoice is only partly taxable, you **must** create multiple lines for the taxable and non-taxable portions of the invoice.
 - For out of state orders, make sure to mark items taxable so that USE tax will be encumbered. Otherwise a budget transfer may be required later.
 - If the requisition has not been prepared correctly with regard to tax, either
 - a **change order** must be submitted to the buyer, or
 - the order must be **cancelled and re-created**.

Contracts

- A valid contract should exist at the time the invoice is created.
- Work should be completed within the time period stated in the contract.
- Total payments for work under the contract should be within the Not to Exceed amount.
- Vendors should not work without a signed contract.
- An ICC is required for every payment for services over \$600.
 - The requester cannot circumvent contract policy by splitting up payments for the same work.
- We cannot process a payment unless the attached ICC has been signed by
 - College President
 - Vice Chancellor, Finance & Administration
 - Chancellor

- If the contract is missing some signatures, the paperwork will be returned.
- The requester is responsible for tracking total payments under each contract.
- If the vendor works beyond the coverage date of the contract, or amount billed exceeds the limit of the contract, an amendment is required.
- Vendor name and tax ID information must be consistent between contract, invoice, and vendor file.

Travel

- All requisitions for travel-related expenditures, including registration, accommodation, and airline tickets, must be accompanied by the Travel Authorization Form signed by the first-level supervisor, Business Manager, and President.
- Travel advance requests
 - should not exceed 80% of the authorized amount.
 - must be submitted no later than 15 days before travel.
 - will not be paid more than 15 days in advance.
- Registration, accommodation, or tickets can be paid early if necessary with *separate requisitions*.
 - These Must be accompanied by the Travel Authorization Form. To access travel forms please visit <http://web.peralta.edu/business/accounts-payable/>
 - Must be paid directly to the vendor, not to the employee.

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- A new vendor file may be required in some cases. If so, the requester must arrange ahead of time for the new vendor file to be created.
 - Advances must be liquidated/finalized within 30 days of completion of travel.
 - Mileage is currently 54 cents and changes yearly according to the rate set by Internal Revenue Service (IRS) standard mileage rate.
 - Original receipts must be submitted.
 - All receipts must be carefully added.
 - List expenses only in the correct column.
 - Hotel receipts must be itemized.
 - No liquor expense can be reimbursed.

Fiscal Year End Closing

- Fiscal Year End Closing Memorandum is usually sent out Districtwide from the Office of the Vice Chancellor of Finance and Administration providing instructions, timelines and cut off- dates. The College will then issue its own cut- off date two weeks before the District's deadline date to allow the Business Office to process.
- Prior to the end of the fiscal year, requesters should check outstanding orders, and managers should check their budgets, to make sure all transactions are complete.
- It is imperative that all documents be received at Accounts Payable before the AP cutoff (Date TBA) in order to be processed by June 30th.

How to Access Finance Screens in the PROMT System

Finance Security Access Request

This is a complimentary computer account and for use in administrative support. Any other uses of this account are strictly prohibited and improper or illegal use may result in the termination of your account and you may be subject to disciplinary action up to and including termination of employment. Security and confidentiality are matters of concern to all Peralta Community College District employees, which includes employees of the District and each of its campuses, and all other persons who have access to student, financial and employee records. PCCD is bound by the Family Educational Rights and Privacy Act of 1974 (FERPA), a federal law regarding the privacy of student records. Therefore, each employee of PCCD is responsible for maintaining the security and confidentiality of these records. An individual's conduct, either on or off the job, may threaten the security and confidentiality of records. Remember to maintain the privacy of all PeopleSoft/Oracle data in accordance with policies and procedures of the Peralta Community College District

Each employee and/or student employee/representative is expected to adhere to the following Security & Confidentiality Rules & Regulations below:

1. Employees may not perform or permit unauthorized use of or access to any information or records maintained, stored or processed by the district, colleges, and employee.

2. Employees are not permitted to seek personal benefit or allow others to seek personal benefit using knowledge or confidential information acquired by virtue of an employees work assignment and access to confidential records.
3. Employees may not exhibit or divulge the contents of any record or report to any person except in the conduct of their work assignment and in accordance with the District and College policies and procedures.
4. Employees are responsible to know and understand the security and confidentiality policies and procedures particular to their work assignment.
5. Employees may not knowingly include or cause to be included in any report or record a false, inaccurate or misleading entry. Employees may not knowingly expunge or cause to be expunged any record, transaction or report of data entry.
6. Employees may not remove any official record or report, or copy thereof, from the office where it is maintained except in performance of a person's duties as directed and authorized.
7. Employees may not aid, abet or act in conspiracy with another to violate any part of this code.
8. Any knowledge of a violation of this Confidentiality Agreement must be reported to the supervisor immediately.
9. Employees are responsible for the security and confidentiality of their individual user ID and password and their use access gained through use of the system.

Employees must understand and accept responsibility for their actions in the performance of their responsibilities which includes access to records, and must maintain the privacy of all PeopleSoft/Oracle data in accordance with policies and procedures of the Peralta Community College District. Refer to Appendix B2 for Finance Security Access Request Form.

C. Audio Visual and Media Support

The Business and Administrative Services Department in coordination with staff at Office of Instruction, provides audiovisual support to campus organizations and instructors for events. Internal events are handled by the Office of Instructions, while external events are handled by the Business office.

The Office of Instruction provides audiovisual equipment for classes. To request audiovisual support, please call (510)436-2407 Ext. 2407 or email merfacilities@peralta.edu .

To request use of a Nomad system, please contact IT at thampton@peralta.edu or prom@peralta.edu .

*The Nomad is an integrated technology system including microphone and sound system, projector, CD/DVD player, personal computer, internet connection, and Document Viewer (projects view of hard copies onto screen). Merritt College has three Nomad systems. The Nomad 1 has sound system and is operated and owned by the Office of Instruction. The ASMC also has two Nomads, neither of which has built in sound system and microphone.

The following equipment and services are available:

- Nomad

-
- CD Player (with or without audio capability)
 - Easel and Flipchart
 - LCD Projector (stolen)
 - Whiteboard
 - Piano (Newton-Seale Room)
 - Sound System
 - TV/DVD Player

D. Custodial Services

Contact: Tim Brice, Head Custodian

Location: R-15

Hours: 8:30 AM-5:00 PM

Phone Number: (510) 436-2525

Custodial Services maintains the cleanliness of campus buildings and immediate grounds. Custodial services are available Monday to Friday, except during holidays, with a skeleton crew on duty limited weekend hours. In addition, custodial staff may be assigned to campus events. When custodians must be removed from their regular duties, or work overtime to provide event services, this work may be chargeable to the office or department responsible for the event.

Custodial Duties:

- Opening and closing campus gates.

-
- Locking and unlocking buildings and classrooms for instruction and events.
 - Securing buildings after instructions and events.
 - Recycling.
 - Moving furniture and equipment upon requests (complete **Request for Services** form, refer to Appendix C1).
 - Storing unsecured furniture and equipment.
 - Raising and lowering the state and national flags.
 - Event set-up and breakdown.

Custodial Services also responds to minor and major facility incidents requiring cleanup, including:

- Spilled drinks and other nontoxic substances
(Should you drop or spill a dangerous substance or material, immediately contact Business Management at 510-436-2407 or 510-436-3891)
- Fire, flood, and post storm clean up.
- Plumbing leaks/overflow cleanup.

Custodial staff does not provide on-call maid service: all tasks other than above listed duties must be assigned by the Business Manager.

For College Custodian Services: Send written requests for custodian services to the Business Services Department office on a Request for Service form. (Refer to Appendix C1). Emergency

requests can be sent through email or by calling the Business Office. For custodial work schedule refer to Appendix C2.

About Radio Talk and How to use radios

The Peralta Community College District radio system is used for many reasons. The main reason is for everyday rapid transfer of information between people. **Longer messages should use the radios to have someone call the other person on the telephone system.**

The radios are being used by Maintenance, Grounds, and Custodial services with bases at the Sheriff's office, Physical Plant and all three campus Business Offices for their communications.

The other main use of the radio system is for communications during a disaster or an emergency.

The Risk Manager has issued radios to the District office and campuses for this purpose.

All Disaster or Emergency traffic is PRIMARY and is not to be interrupted with regular traffic.

To make a call:

- Stop walking. Walking will lead to “multi-pathing”. (When you move the radio signal as to find another path for the waves, which will make your message “break-up”.)
- Listen to the radio for a while. Wait till the air is clear.
- Hold radio about three to four inches from your mouth.
- Key the radio switch and hold for a second.

- Start to talk in moderate, clear and slow voice. Don't shout or get excited.
- Say, Unit__ (your unit) to __ (i.e. "Unit 8 0 1 to 8 2 5") identifying your unit first alerts other units that someone is transmitting and to pay attention for their number. Wait about 5 seconds for the person to get their hands free, and get on the radio.
- If the person does not respond, repeat call.
- When the person responds, (i.e. "Unit 8 2 5) start your message. Message should be short in duration, clear and to the point.
- When you are done with the message or did not get a reply, sign off to allow another person to use the air. (i.e. "W N R M 5 7 2 Clear"/that is our call signal".)

Be aware of what you say in the on the radio, as the message is going out to many people, who in turn may be next to others, not involved in the call. Also, for this reason confidential matters should not be communicated by radio.

E. Mail Room/Switchboard Operator

Contact: Salvador Perez

Location: Q105 & Q107

Hours: 8:00 AM – 4:30 PM

Phone Number (510)436-2653

The Mail Room is located in room Q107. Mailroom services are to support the college, and should not be used for personal, commercial or political ends. Divisions, departments, staff, and instructors may be assigned their own mailbox, or receive mail through their department.

***All equipment deliveries and major items requiring use of the loading dock must be sent to the College via the District unless special arrangements have been made through Business Services.** In such instances, the requester must be present at the loading dock to sign for all items being delivered.

Please note the following:

- Mail slots have been provided for you in the mailroom Q107. There are mail slots for out-going mail, U.S. mail, District mail, and campus mail. If you need any assistance please see staff in Q107. Collect your mail on a regular basis, at least once a week. This will eliminate the problem of over-crowded mailboxes, which could result in mislaid or delayed mail, or the possibility of your mailbox being taken down.
- Mail to faculty and staff should contain both the name of the sender and recipient.
- Outgoing U.S. mail will be processed daily, it is requested that mail be received in the mailroom by 11:00 AM. Mail received after 11:00 AM will go out the next business day. Always indicate your name or department name in the upper left hand corner in order that we may identify the sender in case mail is returned. Mail that is not properly identified will be opened and returned to sender or department.
- Bulk mailings should be pre-arranged with the mailroom with at least one day of notice.
- International and Certified Mail must be received in Q107 for special processing by 11:00 AM in order to go out until the next business day.

- District Mail is picked up between 12:00 PM – 12:30 PM daily. District mail received after that time may not go out until the next business day.
- Check with mailroom staff before attempting to distribute flyers in mailboxes. This will prevent any confusion or misunderstanding about who is to be in the mailroom and how flyers are to be distributed.
- Merritt College mail supplies should be used for College purposes only.

The Merritt switchboard operator can be reached by dialing (510)531-4911. The switchboard operator provides directory assistance, direct calls, and provides outside lines.

F. Production/Duplicating Center

Contact: Steve Morris

Location: Q106

Hours: Monday – Friday, 8: 00 AM – 4:00 PM

Phone Number: (510)436-2665

*PC Users Email: Merritt-Production@peralta.edu

*Mac Users Email: Merritt-Mac-Copy@peralta.edu

Print Production provides photocopies for instructors and College Staff.

Services include:

- Single and double sided copies.
- Limited color paper stock.

- Stapling (as part of copying process).

Requests may be made in person by submitting hard copies and a **Request for Duplicate** form (Refer to Appendix E), or by emailing Merritt-Production@peralta.edu and including the necessary information along with a file attachment of the document(s) to be duplicated.

1. All Copy Orders will be done on a first come/first served basis including electronic orders.
2. Finished orders will be available in the copy distribution room.
3. Photocopying services will stop at **4:00 pm** daily. Unfinished orders will be completed by the next business day.
4. Photocopies will be printed on white paper. If special handling is requested such as color copies, or 3-hole punch, please allow a two business day turnaround.
5. To accommodate adjunct faculty members arriving in the afternoon, please submit their copy orders in advance in order to have copies on time.
6. Please do **NOT** wait for your order to be processed at the window. When finished, it will be deposited on the shelves in the copy distribution room.
7. A limited quantity of small readers sent electronically from Scientific, Medical, or College book publishers specifically designed to be 100% freely distributed and free of any copyright infringements, will be processed on a case by case basis when time permits.
8. For urgent requests, please consult the staff at Office of Instruction.

Copyright Policy

It is the intent of Merritt College to comply with the U.S. Copyright Law (Title 17, U.S. Code, Sect. 101, et seq.) This policy represents Merritt's effort to observe the copyright law.

Employees are prohibited from copying copyright works unless the action is authorized by (a) specific exemptions in the copyright laws, (b) the principle of fair use, (c) the fair-use guidelines, or (d) licenses or written permission from the copyright owner. Any other copying must be approved on a case-by-case basis.

Employees are prohibited from "performing" copyright works unless the performance is authorized by (a) Title 17, U.S. Code, Sect. 110 (1) (4) or (8), (b) performance licenses, (c) purchase order authorization, or (d) written permission from the copyright owner or the owner's agent.

Employees, who willfully disregard Merritt's Copyright Policy, do so at their own risk and assume all liability, including the possibility of dismissal for persistent copyright infringements in accordance with Board Policy, collective bargaining agreements, and law.

Procedures for Obtaining Permission to Copy

The following procedures are designed to facilitate the copyright permission process by assuring the provision by the user of the necessary information to permit the publisher to respond to copying request.

1. Obtain Name and Address of Publisher

Determine who owns the copyright on the material. The page containing a notice of copyright can help you determine who owns the copyright, the year of publication and the publisher's address. The acknowledgement page may also contain information regarding copyright ownership. If the address of the publisher does not appear with the material, it may be obtained in such publications as the National Association of College Stores, Book Buyer's Manual, the American Booksellers Association's Publisher's Directory, Books in Print, The Literary Marketplace (for books), The International Literary Marketplace (for international listings), or Ulrich's International Periodicals (for journals), published by R.R. Bowker Co., are available in any library. Your college store also has access to a few of these and other similar resources.

2. Request Permission to Duplicate

After checking to determine who owns the copyright, the next step is to request permission to duplicate. Some of the most frequent reasons cited by publisher's permission departments for delays in responding to requests are the failure to provide complete or accurate information regarding the work to be duplicated; and the time required to handle requests for material such as photographs, charts or illustrations which may be covered by a separate copyright. An Association of American Publisher's survey of permissions professionals determined that the following facts are necessary for consideration of authorizing reproduction of copyrighted material in an academic setting.

- a. Title, author and/or editor; copyright or publication date and edition of the book in which the materials to be duplicated appear;
- b. Exact material to be used, giving amount, page numbers, chapters and, if possible, a photocopy of the material and title and copyright page;
- c. Number of copies to be made;
- d. Use to be made of duplicated materials and form of distribution (e.g., as course material and whether collected with other excerpts or materials, whether bound or unbound);
- e. Whether or not the material is to be sold;
- f. Type of reprint (ditto, photocopy, offset, typeset).

(Refer to Appendix E2 for Sample of Copyright Permission letter)

CHAPTER THREE: BUDGET DEVELOPMENT PROCESS

Budgeting Overview

General Requirements

Budgeting is an essential element of the financial planning, control and evaluation processes of governments. Every governmental unit prepares a comprehensive budget covering all governmental, proprietary, and fiduciary funds for each annual fiscal period. The accounting system provides the basis for appropriate budgetary control. [GASB Codification Section 2400, NCGA Statement 1] The community college district budget is a plan of proposed expenditure for operations and estimated revenue for a given period of time (fiscal year). The budget represents the operational plans of the district in terms of economic decisions. Budget

requirements and process are described in the California Code of Regulations, beginning with Section 58300.

Once the budget is adopted, the total amount designated as proposed expenditure for each major object of expenditure classification is the maximum allowed without additional governing board authorization for transfers between major classifications or from the reserve for contingencies in accordance with California Code of Regulations Section 58307.

For a definition of the major object of expenditure classifications, refer to Classification of Expenditures by Object located at Chapter 4 of the Budget and Accounting Manual.

Important Budget Adoption Dates

Action Required	On or Before	Title 5 Section
Tentative Budget Adoption	July 1	58305
Adopt Appropriation Limit	July 1	Article XIII B, CA Constitution
Newspaper Publication stating Budget is Available as appropriate 58301 Public Hearing	September 15	58301
Final Budget Adoption	September 15	58305
Annual Financial and Budget Report (CCFS-311) Sent to State Chancellor	October 10	58305
Informational Copy of Budget Sent to County Office of Education (if required)	September 30	58305
Submission of the Annual Audited Financial Statements Sent to the State Chancellor	December 31	

Important References in the California Code of Regulations (CCR), title 5 governing Budgeting and Accounting Requirements

The following table is a representative listing of references and is not to be considered all inclusive of the title 5 regulations.

Title 5§	Title	Excerpt/Description
58300	Requirements to Prepare and File Annual Statement	On or before the 15th day of September.
58301	Proposed Budget; Hearing; Notice; Publication	...Notification of dates and location(s) at which the proposed budget may be inspected by the public and date, time, and location of the public hearing on the proposed budget shall be published by the district in a newspaper of general

		circulation in the district, at least three days prior to...
58302	Budget	"budget" includes the preliminary budget and the adopted budget of a community college district.
58303	Contents of Budget Report	...proposed expenditures and of the estimated revenues for the ensuing fiscal year, together with a comparison of each item of revenue and expenditures of the fiscal year just completed...
58304	Form of Budget Report	... annual financial and budget reports shall be made in the form prescribed...(AnnualCCFS 311)
58305	Tentative Budget; Filing; Contents; Computation of Tax Levy; Adoption; Filing and Approval of Final Budget	On or before the first day of July in each year, each district shall adopt a tentative budget...; on or before the 10th day of October each district shall submit ... (Annual CCFS 311)
58306	Effect of Neglect or Refusal to Make a Budget	...the Chancellor may withhold any apportionment of state or local money...
58307	District Budget Limitation on Expenditure	The total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures ... shall be the maximum amount which may be expended for that classification for the school year. Transfers may be made from the reserve for contingencies to any expenditure classification or between expenditure classifications...by written resolution of the board of trustees...
58308	Appropriation of Excess Funds and Limitations	All income accruing to the district in excess of the amounts required to finance the total proposed expenditures...shall be added to the general reserve...
58310	Report on District's Financial Condition	...report in detail to the governing board of the district the district's financial condition...at least once every three

		months...(CCFS 311Q)
58311	Principles for Sound Fiscal Management	...The following principles shall serve as the foundation for sound fiscal management in community college districts: See Appendix C: FS 05-05: Monitoring and Assessment of Fiscal Condition
58312	Inadequate Plans by District or Failure to Implement Plans ...	If the Chancellor determines that the district's plans prepared and adopted...are inadequate to solve the financial problems or to implement the principles of sound fiscal management...
58314	Failure of Procedures to Achieve District Financial Stability...	If the procedures pursuant to 58310 and 58312 fail to achieve district financial stability...reduce or withhold apportionment...
58318	Requirement for Employee Indemnity Bond	...district shall require each employee of the district, whose duty it is to handle funds of the district...
59010	Method of Accounting	Regulation Authorizing Budget and Accounting Manual
59100	General Authority of the Chancellor	...the Chancellor is authorized as needed to have audits or reviews conducted or to investigate any audit or review citing which indicates that the allocation of state moneys or applicable federal funding may have been in error...
59102	Contracting For Annual Audits	Arrangements for annual audits for any fiscal year as required by Section 84040 of the Education Code shall be made final no later than the May 1 preceding that fiscal year.
59104	Review of Annual Audits	Each district governing board shall review the annual audit prescribed pursuant to Section 84040 of the Education Code at a public meeting.
59106	Annual Audit Reports Due Date	Not later than December 31st.

59108	Chancellor's Review of Audit Citings	The Chancellor shall review the reports of audits conducted pursuant to Section 84040 of the Education Code, or any other audit or review assessing district compliance with audit responsibilities.
59110	District's Right to Respond	...prior to any actions to recover funds or to mandate other corrective measures, a district shall be given the opportunity to present information which might mitigate or refute any audit citing selected by the Chancellor for further investigation.
59112 59114	Audit Resolution Actions, and Apportionment Adjustments	If, upon reviewing a citing, the district's response and any other available information, the Chancellor finds that there is a need for corrective action to resolve a citing, the Chancellor may require the district...
59116	Student Attendance; Accountability for Accounting and Reporting; Minor or Inadvertent Errors; Apportionment; Discrepancy	The apportionment to a district..., shall not be affected by the audit, review or declaration, provided all of the following conditions are met...
59204 59204.1	50% Law (Ed Code 84362) Definitions Supplemental Definition of Hardship	For the purposes of Education Code Section 84362, the following terms shall be defined as set forth below.
59206 59207 59208 59209 59210 59211 59212	District Application for Exemption (50%) Notice To Academic Employees Consideration District Governing Board Response by Academic Employees Chancellor's Recommendation Board of Governors Action Amendments to District Applications	...In the event a district has not expended the required amount and it appears to its governing board that such expenditure would have resulted in serious hardship to the district or in the payment of excessive salaries of classroom instructors, it may apply to the Chancellor in a form and manner to be determined by the Chancellor not later than September 15th...

59213	Chancellors' Action	
59214	Failure to Comply	
59270-59272	Auxiliary Organizations ...Implementing Regulations	Each district governing board wishing to establish an auxiliary organization must adopt implementing regulations...
59400-59408	Required Instructional and Other Materials	...a district may, consistent with the provisions of this Subchapter, require students to provide instructional and other materials required for a credit or noncredit course...See Appendix C for reference to Student Fee Handbook
59020 59033	Record Retention	...each Community College district shall establish an annual procedure by which the chief executive officer, or other designee shall review documents and papers received or produced during the prior academic year and classify them...
53310	Rules for Calculating Full-Time Equivalent Faculty (FTEF) Attributable to Part-Time Faculty	In calculating full-time equivalent faculty (FTEF) attributable to part-time faculty, the following rules shall be applicable...
58003 58012	Attendance Reporting Procedures	Calculation of Attendance including reporting dates
59410	Withholding Grades, Transcripts, etc., for Nonrepayment of Financial Obligations	...district may provide by appropriate rules and regulations that grades, transcripts, diplomas and registration privileges, or any combination thereof, shall be withheld from any student or former student...

In addition to Title 5, district transactions are governed by other provisions in the Education Code, such as the Civic Center Act, and other code sections such as the Public Contracting Code.

The above table is not intended as an exhaustive list.

Integration of Planning and Financial Resources and Accreditation Standard III Requirements

The following is a summary of the Standard III requirements as they relate specifically to the financial analysis and review of a district.

“Financial resources are sufficient to support student learning programs and services and to improve institutional effectiveness. The distribution of resources supports the development, maintenance, and enhancement of programs and services. The institution plans and manages its financial affairs with integrity and in a manner that ensures financial stability. The level of financial resources provides a reasonable expectation of both short-term and long-term financial solvency. Financial resources planning is integrated with institutional planning”.

1. The institution relies upon its mission and goals as the foundation for financial planning.

- a. Financial planning is integrated with and supports all institutional planning.

Standard III: Resources

- b. Institutional planning reflects realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements.
- c. When making short-range financial plans, the institution considers its long-range financial priorities to assure financial stability. The institution clearly identifies and plans for payment of liabilities and future obligations.
- d. The institution clearly defines and follows its guidelines and processes for financial

planning and budget development, with all constituencies having appropriate opportunities to participate in the development of institutional plans and budgets.

2. To assure the financial integrity of the institution and responsible use of its financial resources, the financial management system has appropriate control mechanisms and widely disseminates dependable and timely information for sound financial decision making.

- a. Financial documents, including the budget and independent audit, reflect appropriate allocation and use of financial resources to support student learning programs and services. Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately.
- b. Appropriate financial information is provided throughout the institution.
- c. The institution has sufficient cash flow and reserves to maintain stability, strategies for appropriate risk management, and realistic plans to meet financial emergencies and unforeseen occurrences.
- d. The institution practices effective oversight of finances, including management of financial aid, grants, externally funded programs, contractual relationships, auxiliary organizations or foundations, and institutional investments and assets.
- e. All financial resources, including those from auxiliary activities, fundraising efforts, and grants are used with integrity in a manner consistent with the mission and goals of the institution.
- f. Contractual agreements with external entities are consistent with the mission and goals

of the institution, governed by institutional policies, and contain appropriate provisions to maintain the integrity of the institution.

- g. The institution regularly evaluates its financial management processes, and the results of the evaluation are used to improve financial management systems.

INTEGRATED PLANNING & BUDGETING CYCLE

Administrative Procedures

Team: Dr. Rosemary Delia and Dr. Dettie C. Del Rosario

EXPECTED OUTCOME:

Institutional excellence is the primary expected outcome of Merritt College's Integrated Planning and Budgeting (IPB) Model. Driven by data and rooted in collaboration across the College's shared governance committees, the IPB Model serves as a blueprint for continuous institutional improvement, guiding the College's constituencies along an annual timeline of mission-based planning and budgeting activities designed to meet the educational needs of Merritt students.

The College's IPB Model is designed to provide solid and steady linkages between program and fiscal planning, budgeting and decision-making at both the College and the District level. These connected processes are guided by the College's Educational Master Plan (EMP), a living document which articulates the institution's long-range strategic goals and serves as an educational road map for annual institutional planning. Together, the EMP and the IPB Model chart a clear future direction for the College in alignment with the District's strategic goals.

RATIONALE:

The Merritt College Integrated Planning and Budgeting (IPB) Model and the District Wide Educational Master Plan were developed collaboratively to create an integrated planning framework linking Program Review, educational planning, facilities improvement and resource allocation. This integrated planning approach achieves one of the major goals of the District Wide Strategic Plan and fulfills a major District-level accreditation recommendation.

Peralta Community College District (PCCD) Principles provide guidance for the College's planning, decision-making and institutional processes. Merritt's IPB Model and Educational Master Plan align with the PCCD principle "While Educational Needs are Primary, Planning Drives Resources," which calls for the allocation of resources according to information-based, strategic planning processes.

While categorical funds and all grants are exempt from this process due to each specific

eligibility requirements and guidelines set by the Grantor/Funder, they are submitted to shared governance committees as “standing agenda item” for “information item only”. Some grants maybe reviewed if necessary depending on the Grant application documents or as directed by the president.

INTENDED PARTICIPANTS:

- Faculty and staff participate through shared governance.
- District Planning and Budget Council
- Departments and service units complete APUs or Program Review
- College Budget Committee (CBC)
- College Educational Master Planning Committee (CEMPC)
- Technology Committee
- Facilities Committee
- Academic Senate
- Classified Senate
- Curriculum and Instructional Council (CIC)
- Council of Department Chairs and Program Directors (CDCPD)
- College Council

DESCRIPTION OF PROCESS:

Merritt College’s long-range strategic goals are captured in its Educational Master Plan, which guides the College in its annual institutional planning efforts. Merritt’s annual planning and budgeting (IPB) cycle takes place within the larger framework of the District’s planning and budgeting cycle. The College’s IPB cycle takes place on a fiscal year calendar (July-June) and is intricately aligned with the District’s calendar of planning and budgeting activities.

At the college level, Merritt’s IPB cycle is divided into two distinct but interrelated phases: Phase I—Planning (July-December) and Phase II—Budgeting (January-June). Both phases include ongoing budget and planning activities related to the implementation of the College’s current year budget and a full schedule of IPB activities related to planning and budgeting for the next fiscal year. A brief summary of the activities for each phase is provided below:

Phase I—Planning (July-December)

Pre-Planning (July-August)

Pre-planning is the primary focus for the College during the first two months of the fiscal year. During this time, the College receives, distributes, reviews and aligns the tentative approved budget from the District and plans for the implementation of the priorities identified in the previous IPB cycle and funded in the current year's budget.

At the same time, the College begins planning for the upcoming IPB cycle for the next fiscal year. This includes planning key planning events and upcoming institutional assessment initiatives, such as Program Review or Annual Program Updates (APU), scheduled for the year ahead. Representatives from all of the college's key constituency groups (faculty, staff, administrators and students) attend the District Planning Summit in August to learn about the District's strategic priorities and goals for the year. Merritt staff and faculty members also attend both the District Flex Day and the College Flex Day (professional development day), held prior to the start of the fall semester, which typically feature workshops and presentations that may shape the planning process.

Intensive Planning (September-December)

In early September, the Annual College Planning Summit kicks off the intensive planning phase of the College's IPB cycle. This event is widely attended by Merritt faculty, staff, administrators and student representatives. Participants revisit the college mission and review milestones outlined in the Educational Master Plan. They assess the institution's performance over the last year, review longitudinal data on student educational outcomes, and discuss and set strategic goals for the upcoming year. In addition, the college community is oriented to the IPB cycle activities for the year.

In mid-September, the College launches an intensive, six-week campaign to complete Program Review (conducted every three years) or Annual Program Updates (APUs) (conducted in alternate years from Program Review) college wide. Through the Program Review/APU process, the College systematically assesses its institutional performance at the department, program, and unit level. It also sets goals and prioritizes resource needs for the next fiscal year. Program Reviews/APUs are completed by all college programs, units, and departments—both instructional and non-instructional—according to a standardized template created by the District. Once completed, each Program Review/APU is checked for accuracy and completeness, to ensure quality control, by a

Validation Team of faculty, staff, and administrators selected by the College president.

In November, the College's Director of Business and Administrative Services provides an update on the current year budget expenditures for all Cost Center Managers (President,

Vice Presidents, Division Deans, Directors), so that they can make sure cost center budgets are on track and identify any changes to the budget in their area or unforeseen emerging needs and/or savings. In November, the Cost Center Managers are charged with summarizing the prioritized resource allocation request lists generated by the Program Review or APU process, for consideration by the College's shared governance committees in December.

These recommendations and requests are then forwarded to the College Budget Committee (CBC) and the College Educational Master Planning Committee (CEMPC). Both committees (CBC and CEMPC) review, prioritize, and recommend budget priorities in staffing, equipment, instructional resources, technology, facilities, and other resource needs. After each committee reviews the documents, a joint meeting will take place between the two committees to discuss budget resource requests and consolidate the prioritization list.

Next, the recommended priorities are examined and evaluated through the College's shared governance committees (Technology, Budget, Facilities, Academic Senate, Classified Senate, Curriculum and Instructional Council, and Council of Department Chairs and Program Directors). CEMPC then forwards the finalized recommended priorities to the College Council for approval. The College Council, in turn, forwards prioritized recommendations to the College President for final approval. The College President synthesizes and summarizes the College recommendations, which, at the beginning of the spring semester, are shared with the College community and submitted to the District for ultimate approval through the District's planning and budgeting processes.

Phase II—Budgeting (January-June):

Budget Development (January-March/early April)

In January, the College moves into the integrated budgeting phase of the annual IPB cycle, focusing first on budget development. In January, the College President and the Cost Center Managers (administrators) present the prioritized resource requests/Program Improvement Objectives (PIOs) to the college constituencies.

During this time period, the District communicates to the College information about the Governor's January Budget Proposal. The Chancellor also provides guidance on annual priorities for planning and budgeting for the next fiscal year, including guidelines on new faculty hires. The College finalizes the list of proposed faculty hires, based on replacement vacancies and the faculty prioritization list prepared by Merritt's Academic Senate, developed from the personnel needs identified in the Program Review/APU process. The College submits its final PIOs/prioritized resource requests to the District by February 28.

In February, the College provides the Budget Template and Staffing Worksheets to all Cost Center Managers. The College's Director of Business and Administrative Services summarizes all budget requests and presents the preliminary budget to the College Budget Committee (CBC). In March, the Budget Templates and Staffing Worksheets are submitted to the relevant shared governance committees and, ultimately, to the College Council, which makes recommendations to the College President.

Budget Finalization (April-June)

The fourth quarter of the fiscal year focuses on budget revision and finalization, in preparation for the adoption of the approved Tentative Budget by the District's Board of Trustees no later than June 30. In April, Merritt's president submits the final approved budget worksheets to the District Finance Office. Once the Governor's revision of the state budget is announced in May ("May revise"), the College is informed by the District if further budget revisions are required. The revised College budget is ultimately approved through the District budgeting process, outlined in the District's Planning and Budgeting Integration Model (PBIM). The approved budget, developed directly out of the integrated planning and budgeting process, provides the foundation for the College's programs and operations in the next fiscal year, which begins in July.

At the end of the IPB cycle, in May or June, the College holds its final IPB activity for the fiscal year, the President's Year-End Planning Summit. At this retreat, faculty, staff, administrators, and student representatives engage in institutional assessment, discuss any challenges faced by the College in reaching its strategic goals for the year, and celebrate the institutions achievements. The insights generated from this planning retreat inform the next year's IPB cycle in an ongoing cycle of institutional assessment and improvement.

CALENDAR:

Attached please find a one-page graphic, *Overview of Annual IPB Cycle*, which gives a snapshot of the College's IPB activities over the course of the academic year. The graphic is accompanied by a comprehensive calendar that shows the integration of College and District planning and budgeting activities. The calendar outlines College and District IPB activities month by month throughout the fiscal year, from annual planning summits and Program Review/APUs, to resource request prioritization, budget development and revision, and final approval of the next year's budget by the Board. For each activity, it identifies the responsible parties at the College and the District, to ensure transparency and accountability for these crucial IPB processes.

REFERENCE:

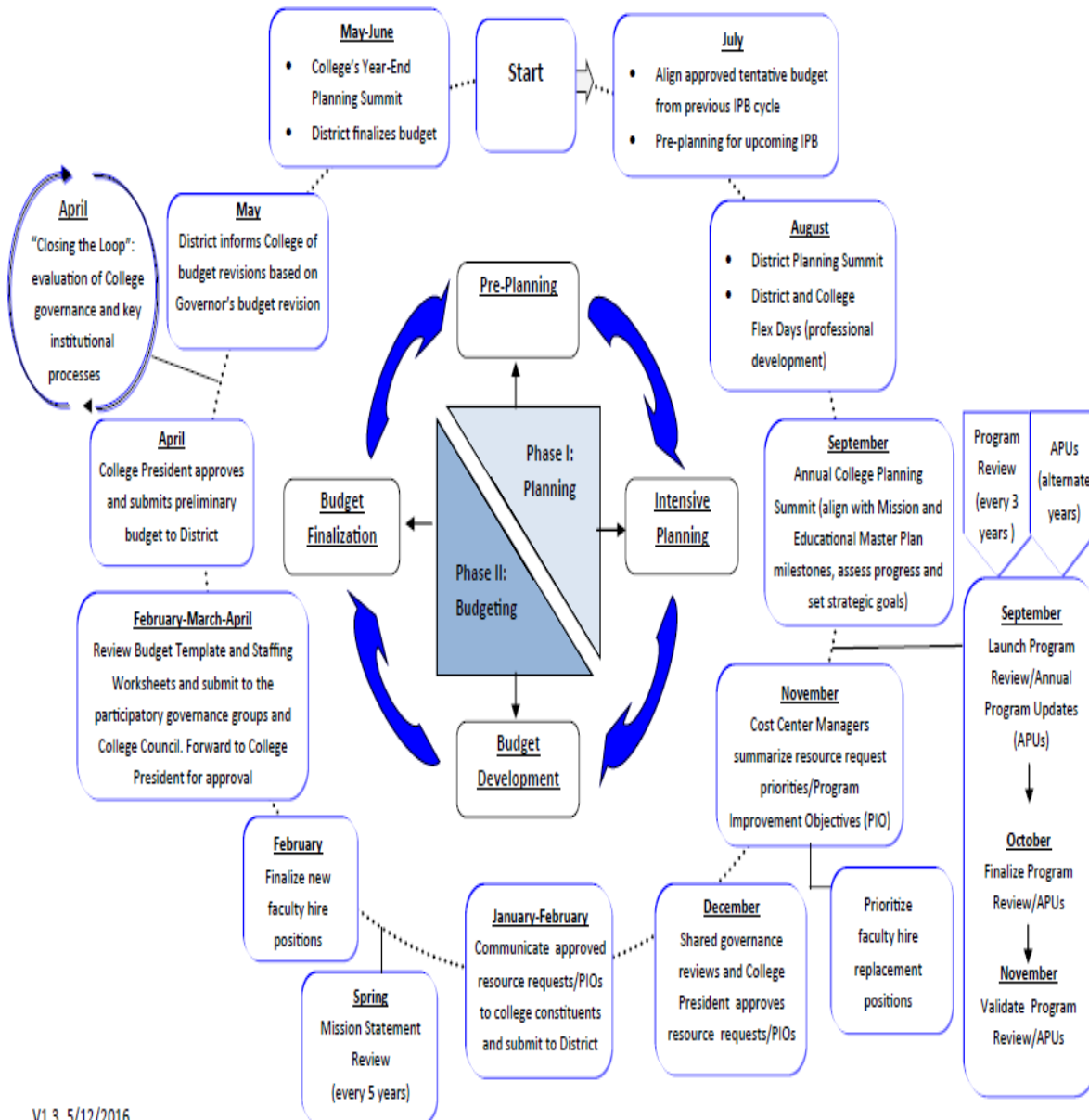
- **BOARD POLICY:** BP6200 – Budget Preparation and BP6300 – Fiscal Management & Accounting
- **ADMINISTRATIVE PROCEDURES:** AP6200 – Budget Management and AP6300 – General Accounting
- **TITLE 5:** 58300 et seq
- **CALIFORNIA EDUCATION CODE:** Section 70902(b) (5)
- **ACCJC ELIGIBILITY REQUIREMENTS:** N/A
- **ACCJC Standard:** III.D

OTHER:

- California Code of Regulations, Title 5 Section 58311
- Planning and Budgeting Council meeting agendas/minutes: <http://web.peralta.edu/pbi/>



Merritt College Integrated Planning and Budgeting (IPB) Model Overview of Annual IPB Cycle



**Integrated Planning and Budgeting (IPB) Model
Annual Calendar**

Phase 1: Planning				
Months	Merritt College		Peralta Community College District	
	Activities	Responsible Parties	Activities	Responsible Parties
July	<ul style="list-style-type: none"> Distribute, review and align approved tentative budget from the previous Integrated Planning and Budgeting (IPB) cycle Pre-planning for the upcoming IPB cycle 	<ul style="list-style-type: none"> Director of Business & Administrative Services College Cost Center Managers (Administrators) 	<ul style="list-style-type: none"> Final changes to District's budget(s) given Adopted State Budget Approved tentative budget provided to the College 	<ul style="list-style-type: none"> Vice Chancellor for Finance & Administration
August	<ul style="list-style-type: none"> Merritt attends District Planning Summit Merritt attends District and College Flex Days (professional development) 	<ul style="list-style-type: none"> College Managers (Administrators), Faculty, Classified Staff, Students Professional Development Lead 	<ul style="list-style-type: none"> District hosts District Summit District hosts District Flex Day/Professional Development Day 	<ul style="list-style-type: none"> Chancellor District and College Professional Development Lead
September	<ul style="list-style-type: none"> Annual College Planning (IPB) Summit: review mission and Educational Master Plan milestones, assess progress and set strategic goals) Distribution of timeline and data for Program Review (conducted every three years)/Annual Program Updates (conducted in alternate years from Program Review) 	<ul style="list-style-type: none"> Entire College community Researcher and Administrators 	<ul style="list-style-type: none"> Board of Trustees reviews and approves final budget(s) for current fiscal year for Peralta Community College District 	<ul style="list-style-type: none"> Board of Trustees Vice Chancellor for Finance & Administration
	<ul style="list-style-type: none"> Launch accelerated six-week Program Review/Annual Program Updates (APUs) 	<ul style="list-style-type: none"> All instructional and non-instructional units 		
October	<ul style="list-style-type: none"> Finalize all Program Review/Annual Program Updates (APUs) (by end of October) 	<ul style="list-style-type: none"> All Instructional and non-instructional units 		
November	<ul style="list-style-type: none"> Validate all Program 	<ul style="list-style-type: none"> All Instructional 	<ul style="list-style-type: none"> Board of Trustees 	<ul style="list-style-type: none"> Vice Chancellor

	Review/Annual Program Updates (APUs) (by end of November)	and non-instructional units <ul style="list-style-type: none"> Validation Team (Researcher, assigned Administrator and Faculty) 	approves the District Integrated Planning Budget Development Calendar for next fiscal year	of Finance & Administration
	<ul style="list-style-type: none"> Merritt College budget status update to Cost Center Managers 	<ul style="list-style-type: none"> Director of Business & Administrative Services Cost Center Managers (Administrators) 		
	<ul style="list-style-type: none"> Cost Center Managers summarize and prioritize Program Review resource requests for December shared governance review 	<ul style="list-style-type: none"> Cost Center Manager (Administrators) 		
December	<ul style="list-style-type: none"> Shared governance groups review and refine list of resource requests from Program Review/APUs 	<ul style="list-style-type: none"> Shared Governance Committees (College Council, Technology Committee, Facility Committee, Budget Committee, College Educational Master Planning Committee) 		
	<ul style="list-style-type: none"> College President approves Program Improvement Objectives (PIOs)/Resource Requests 	<ul style="list-style-type: none"> College President 		
Phase II: Budgeting				

Months	Merritt College		Peralta Community College District	
	Activities	Responsible Parties	Activities	Responsibilities
January	<ul style="list-style-type: none"> Merritt College President and Administrators communicate the approved Program Improvement Objectives (PIOs)/Resource Requests to College constituents 	<ul style="list-style-type: none"> Merritt College President and Administrators 	<ul style="list-style-type: none"> Colleges and District Office divisions complete Program Reviews and associated Program Improvement Objectives (PIOs)/ Resource Requests (by January 30) 	<ul style="list-style-type: none"> District Office Administrators
	<ul style="list-style-type: none"> Spring Mission Statement review process launched (every 5 years) 	<ul style="list-style-type: none"> College Educational Master Planning Committee (CEMPC) 	<ul style="list-style-type: none"> District communicates to colleges the Governor’s January Budget Proposal 	<ul style="list-style-type: none"> Vice Chancellor for Finance & Administration
			<ul style="list-style-type: none"> Provide overview of planning and budget timeline to colleges/community 	
				<ul style="list-style-type: none"> Cabinet reviews requests for new faculty hires submitted and prioritized by colleges and makes recommendations to the Chancellor
	<ul style="list-style-type: none"> College President finalizes the faculty hires based on replacement vacancies and faculty prioritization list from Academic Senate 	<ul style="list-style-type: none"> College President 	<ul style="list-style-type: none"> Guidance from Chancellor on annual priorities for fiscal year planning and budgeting including new faculty hires 	<ul style="list-style-type: none"> Chancellor
February	<ul style="list-style-type: none"> College submits approved PIOs/Resource Requests to District (by end of February deadline provided by the District) 	<ul style="list-style-type: none"> College President 	<ul style="list-style-type: none"> District Office prioritizes PIOs/ Resource Requests, including those requiring additional resources, and submit for consideration by the four Peralta colleges (by February 28) 	<ul style="list-style-type: none"> District Administration
			<ul style="list-style-type: none"> Review impacts of Governor’s January Budget Proposal, the District Strategic Plan 	<ul style="list-style-type: none"> Vice Chancellor for Finance & Administration

			and enrollment targets with the District Planning and Budgeting Council (PBC), Chancellor’s Cabinet and the Board of Trustees	
February continued	<ul style="list-style-type: none"> College provides the Budget Template and Staffing Worksheets to all Cost Center Managers 	<ul style="list-style-type: none"> Director of Business & Administrative Services 	<ul style="list-style-type: none"> Distribute Budget Template and Staffing Worksheets to Colleges and Managers for their review and planning purposes 	<ul style="list-style-type: none"> Vice Chancellor for Finance & Administration
	<ul style="list-style-type: none"> Director of Business presents the preliminary college budget to the Council of Department Chairs and Program Directors (CDCPD) (Feb) 	<ul style="list-style-type: none"> Director of Business and Administrative Services All Merritt College Cost Center Managers 	<ul style="list-style-type: none"> Develop Preliminary Budget Assumptions and review with PBC Conduct community budget forums to provide preview of State budget and PCCD budget development process 	<ul style="list-style-type: none"> Vice Chancellor for Finance & Administration
March	<ul style="list-style-type: none"> College submits the Budget Templates and Staffing Worksheets to relevant shared governance committees, and, finally, to the College Council, which makes recommendations to the College President 	<ul style="list-style-type: none"> College Budget Council (CBC), CEMPC, College Council 	<ul style="list-style-type: none"> PBIM committees (DEC, DTC, DFC) review prioritized PIOs/ Resource Requests <i>that require additional resources</i> and make recommendations to PBC (by March 30) with respect to priority and funding of each Cabinet or Resource Assessment Committee (RAC) reviews all those PIOs/ Resource Requests <i>requiring additional classified staffing resources</i> that are not under the purview of a PBIM committee. Forwards recommendation to PBC with respect to prioritization (by March 3) 	<ul style="list-style-type: none"> District Education Committee (DEC), District Technology Committee(DTC), District Facilities Committee (DFC) Cabinet or RAC

			<ul style="list-style-type: none"> College personnel, District Office administrators meet with Finance to review annual Budget Worksheets (late March) 	<ul style="list-style-type: none"> College, District, Vice Chancellor for Finance & Administration
April	<ul style="list-style-type: none"> College President submits the preliminary budget worksheets to the District 	<ul style="list-style-type: none"> College President 	<ul style="list-style-type: none"> Complete Budget Worksheet reviews PBC receives and reviews PIO priorities from PBIM committees (DEC, DTC, DFC) and Cabinet/ RAC PBC forwards recommendations regarding PIO resource allocation and funding to the Chancellor (April 30) 	<ul style="list-style-type: none"> Vice Chancellor for Finance & Administration District Planning and Budgeting Council
April continued	<ul style="list-style-type: none"> Closing the Loop: Evaluation of College governance processes 	<ul style="list-style-type: none"> College Researcher Shared Governance Committees 		
May	<ul style="list-style-type: none"> Merritt College is informed if there are budget revisions to coincide with the Governor's May Revise President's Year End Planning Retreat 	<ul style="list-style-type: none"> College President College President & Administrators 	<ul style="list-style-type: none"> District communicates information about the Governor May Budget Revision Chancellor and Cabinet review PBC recommendations and reconcile against May Revise budget info. Cabinet advises Chancellor who determines final resource allocation in Proposed Tentative Budget Conduct community budget forums on State budget and PCCD budget development process 	<ul style="list-style-type: none"> Vice Chancellor for Finance & Administration Chancellor & Cabinet
June	<ul style="list-style-type: none"> District/College finalizes budget 	<ul style="list-style-type: none"> Vice Chancellor for Finance & 	<ul style="list-style-type: none"> Tentative Budget presented to the Board 	<ul style="list-style-type: none"> Vice Chancellor for Finance &

		Administration <ul style="list-style-type: none"> • Director of Business & Administrative Services 	of Trustees for review and discussion <ul style="list-style-type: none"> • Tentative Budget presented to the Board of Trustees for approval • State Legislature adopts final CA State Budget for upcoming fiscal year (no later than June 30) 	Administration <ul style="list-style-type: none"> • Vice Chancellor for Finance & Administration
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The 23- Digit Accounting Code System

Peralta Community College District’s accounting and budgeting system uses a twenty-three digit account code structure. The 23 digit code components are reflected in the PROMPT system (PeopleSoft). The 23-digit code elements are grouped in 8 categories and each category contains one or more digits as shown in the graph below:

Field	Location	Fund	Cost Center	Object	Program	Activity Suffix	Project Line Number	Line Number
Length (# digits)	1	2	3	4	1	6	4	2
Example (Business Office)	6	01	631	4304	1	672000	0000	00
	↓	↓	↓	↓	↓	↓	↓	↓
	Merritt College	General Fund	Business Office	Supplies	General	Financial Department	Zero Project Num	Line 00

Legend:

- First Category – Location or name of the College (1 digit)
- Second Category – Fund or source of revenue (2 digits)
- Third Category – Cost Center or department (3 digits)
- Fourth Category – Object Code or expenditure (4 digits)
- Fifth Category – Program code or academic term (1 digit)
- Sixth Category – Activity Suffix – top code or discipline (6 digits)
- Seventh Category – Project Number (4 digits)
- Eighth Category – Accounting Line (2 digits)

23-digit Account Code Example: 6 01 652 4304 1 601200 0000 00

No. of Digits	Description	Account Code
1	LOCATION CODE Central Support or District Alameda Laney Merritt Berkeley City College	1 2 5 6 8
2	FUND NUMBER Unrestricted General Fund Group Restricted General Fund Group Other Fund Group	1-10 11-59 60 & Above
3	COST CENTER CODE (All Merritt's Codes start with 6 to coincide with Location # 6 for Merritt College. They are 601,631,641,642, 643, 651,652,653 & to be added 654) Children's Center same for all sites – cost center 411	
4	OBJECT CODE See page below for a more detailed description of Object Codes Certificated Salaries (Admin. & Faculty) Classified Salaries(Admin, Staff, Std. Workers) Fringe Benefits Discretionary Non-salary Other Operating Expenses and Services Fixed Accounts Capital Outlay Other Outgo Revenue Balance Sheet Note: The instructional Object Code series 11x, 13x, 22xx and 24xx are used with Activity Codes series 01xxxx to 59xxxx, 611xxx, 682xxx and 701xxx	1xxx 2xxx 3xxx 4xxx 5xxx 54xx-56xx 6xxx 7xxx 8xxx 9xxx
1	PROGRAM CODES (/PRG) General Operations Summer* Fall* Spring* *These Program Codes are used with object codes 1300 & 1400 series only.	1 3 4 2
6	ACTIVITY (TOP) CODE Use the State Taxonomy of Programs for Instructional Activities Management Codes	
4	PROJECT CODE (/PRJ) Internal number which determines the segregation of outside Grant and Categorical Funds	0000-8899
2	<u>LINE NUMBER CODE</u> Internal number to sort or categorize expense or	00-99

	any special item within a project number, cost center, etc.	
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The detailed description of each account code as shown in the Prompt System is outlined in the succeeding charts.

Detailed Description of Accounting Codes (Chart Field Values)

FUND

Fund	Descr	Short Desc	Bud. Only
01	GENERAL UNRESTRICT OPER	GN UN OPER	N
03	COMM. SERVICE-FEE BASED COURSE	COM SER FE	N
07	COLL. FDS ON BOOKSTORE COMM.	COL FDS CO	N
10	COLLEGE DESIGNATED FUNDS	COL DES FD	N
11	General Restricted Fund	GENREST	N
12	PARCEL TAX, MEASURE B	PARCELTX	N
30	CONTRACT EDUCATION	CONTR ED	N
59	PARKING FUND	PARKING	N
61	CAP. OUT. PROJ .FUNDS-STATE	CAPITAL	N
63	Bond Measure A	BndMsrA	N
64	BOND MEASURE B (1992)-LOCAL BO	MEAS. B	N
65	BOND MEASURE E (2000)- LOCAL B	MEAS. E	N
66	BOND INTER AND REDEMPTION FUND	BOND, REDE	N
68	CHILD DEVELOPMENT FUND	CHILD DEV	N
69	SP RESERVE FD #2 REDEV &,HEALT	REDEVEL	N
71	TRUST AND AGENCY FUNDS	TRSTACY	N
80	SELF-INSURANCE FUND	SELF	N
81	STUDENT REPRES. FEE-ALAMEDA	STUD ALAM	N
82	STUDENT REPRES. FEE-LANEY	STUD LANEY	N
83	STUD. REPRES. FEE- FUND-MERRIT	STUD MERR	N
84	STUDENT REPRES-FEE-VISTA	STUD-VISTA	N
89	STUDENT FIN. AID-DIRECT AWARDS	FIN AID	N
92	GEN FIXED ASSETS ACCT GROUP	FIXED ASSE	N
93	GEN. LONG TERM DEBT ACCT GROUP	LTD-GROUP	N
94	LONG TERM DEBT-MEDICAL	LNGDEBTMED	N

COST CENTER

Cost Ctr	Descr	Short Desc
000	Dummy Department	DummyDpt
112	Chancellor's Office	ChanOffice
113	Board of Trustees	BdTrustee
114	General Counsel	GeneralCo
115	Information Technology(DP)	Inf.Tech
116	Public Information	Public Inf
118	Risk Management	Risk Manag
120	Workforce Development/Grants	WrkFceDev
121	Vice Chancellor of Education	VCEduc.
123	Admissions and Records	AdmisRecor
124	Student Services	StudentSer
125	International Educ. Program	InternalEd
126	Institutional Dev and Research	InstDevRes
131	Administrative Services	AdmService
133	Dept of Employee Relations	Dp-Relatio
135	Human Resources-Personnel	HRPerson
141	Financial Services-Budget	FinSerBud
145	Payroll Department	Payroll
161	General Services	GenSer
163	Facilities Operations	Facilities
165	Purchasing Division	Purchasing
201	President's Office	PresOffice
231	Business Office	BusOffice
241	Student Services-VP	StudServ
242	Student Services Division	StudServEo
243	Student Services - EOPS	SSEOPSCOA
244	Director of Student Life	DirStudLif
251	Instructional-VP	InstrServ
252	Business Transportation	BusMath
253	Applied Arts	AppliedAr
254	Art and Letters	Artletter
255	Atlas	ATLASCOA
390	Physical Plant	PhyPlant
391	Bond Measure Accounting	BondMeasur
411	Child Care	ChildCare
415	Financial Aid	FinAid
420	Balance Sheet Accounting	BalSheet
441	Fringe Benefits	FringeBene

Cost Ctr	Descr	Short Desc
480	Unallocation Funds and Fund Re	UnallFdRes
490	Revenue Accounting	RevenueAcc
501	President's Office	PresOffice
531	Business Office	BusOffice
532	Food Service Department	Food Servi
533	Information Technology	IT
541	Student Services-VP	StudServ
542	Student Services-Matriculation	StudServMa
543	Student Services-EOPS and DSPS	StudServEo
544	Student Activities/Campus Life	StuAct
551	Instructional-VP	InstrServ
552	Vocational Technology	VocaTech
553	Applied Tech	AppliedTe
554	Language Art	Language
555	Communications	Communi
556	Workforce Development	WorkDev
601	President's Office	PresOffice
631	Business Office	BusOffice
641	Student Services-VP	StudServ
642	Student Services-EOPS and DSPS	StudServEo
643	Student Activity & Campus Life	STDACT
651	Instructional-VP	InstrServ
652	Div II Workfce Dev & App Sci	Wkfcdev
653	Div I Acad Path & Stdnt Suc	SS
801	President's Office	PresOffice
831	Business Office	BusOffice
841	Student Services-VP	StudServ
842	Student Services	StudServ
843	Campus Life	Campus Lif
851	Instructional Services-VP	InstrServ
852	Division Dean I	Division1
853	Division Dean 2	Division2
854	Special Projects Manager	SpePct Mgr

OBJECT CODE

Object Code	Descr	Short Desc	Type
0000	Dummy Object Code	DummyObj	L
1101	Instructor	Instructor	E
1102	Instructor - Long Term Subs	Instru-LTS	E
1103	Instructor - Sabbatical	Instru-Sab	E
1201	Administrators	Admin	E
1202	Department Chair	DeptChair	E
1203	Counselors	Couns(LTY)	E
1204	Librarians	Librar.(LT)	E
1205	Faculty - Special-Assigned	FacSpecAs	E
1206	Nurse	Nurse	E
1207	Faculty Sabbatical	FacSab	E
1209	Counselors-Lts	CounsLTS	E
1210	Librarians-Lts	LibrLTS	E
1351	Instructor-Temp/PTime & Ext-Se	InsPT&ExS	E
1352	Instructor-Sub-Daily/Sick	InsSubDay	E
1353	Instructor - Retiree	InsRetiree	E
1355	Instructor-Fee Based/Contract	InsFeeBase	E
1356	Instructor-Temp/Pt-Office Hour	InsPTOffHr	E
1357	Instructor-PT/Extra Serv Parit	InsPTPari	E
1452	Department Chairs	DeptChair	E
1453	Counselors	Counselor	E
1454	Librarians	Librarian	E
1455	Coaches	Coaches	E
1456	Other Non-Teaching Assignments	OtherNT	E
1457	Non-Teaching Retirees	NTRetiree	E
1458	Parity Pay for Non-Teaching Fa	ParPayNonT	E
1459	Staff-Developing Training Fac	StaffDev	E
2101	Administrators	Admin	E
2102	Clerical Tech & Support Staff	Clerical	E
2201	Instructional Aides	InsAide	E
2351	Trustee Members - Board	TRUSMEMBER	E
2352	Cler Tech & Sup Stf (Repl)	Replace	E
2353	Student Employee Assistants	StudentAs	E
2354	Overtime for perm & non-perm	Overtime	E
2357	Classified Retirees	ClassRetir	E
2359	Instruct Aides(non-classroom)	InsAideNC	E
2451	Instructional Aides (Replace)	InsAideRe	E
2452	Instructional Aides - Student	InsAideSt	E

Object Code	Descr	Short Desc	Type
2453	Instruct Aides-O/T/Perm & Non	InsAideOT	E
2454	Instruct Aides-Tutorial Assist	InsAideTut	E
2600	Salary Abatement-Jury Duty	AbateJury	E
3110	STRS - Academic	STRSAcad	E
3140	STRS Cash Balance	CashBal	E
3220	PERS	PERS	E
3310	OASDHI (FICA) Academic	FicaAcad	E
3320	OASDHI (FICA) Classified	FicaClass	E
3340	Medicare - Academic	MedAcad	E
3350	Medicare - Classified	MedClass	E
3411	Medical Coverage-Academic	MedCover	E
3412	Dental Coverage-Academic	DentalCov	E
3415	Life Insurance-Academic	LifInsur	E
3421	Medical Coverage-Classified	MedCover	E
3422	Dental Coverage-Classified	DentalCov	E
3425	Life Insurance-CLASS	LifInsur	E
3431	Medical reimbursement	MEDREIMB	E
3432	Dental reimbursement	DENTREIMB	E
3435	Life insurance reimbursement	LIFEREIMB	E
3510	Unemployment Ins.-Academic	UnempAcad	E
3520	Unemployment Ins -Classified	UnempClass	E
3530	Unemployment insurance reimbur	UNEMPREIMB	E
3610	Worker's Compensation-Academic	WrkCompAca	E
3620	Worker's Compensation-Classfd	WrkCompCla	E
3711	Employee Reimb.-Medicare Part	EmpReimb	E
3712	OPEB Instructional	OPEBINSTRC	E
3720	Apple-Transamerica NonPerm-CI	Apple	E
3722	OPEB Classified	OPEBCLASSF	E
3912	Retiree Benefits - Academic	RB Academi	E
3922	Retiree Benefit - Classified	RB Class	E
3930	Cash In-Lieu	Cashinlieu	E
4101	Classroom-Books	Classroom	E
4102	Book for Loan Student Program	Bookloan	E
4103	Office Professional Refer/Dict	Dictionary	E
4301	Instructional - (Classroom)	InsClasrm	E
4302	Supplies Outreach recruitment	Supplies	E
4303	Subs Periodicals - Other	Subscript	E
4304	Supplies-office	Supplies	E
4305	Fuel - gasoline/petroleum	Fuel	E
4306	Computer software/site lic.-cl	LicClassrm	E
4307	Computer software/site lic.-ad	LicAdmin	E
5102	Guest Speakers Lectures-Non	GuestSpeak	E

Object Code	Descr	Short Desc	Type
5103	Legal	Legal	E
5104	Audit	Audit	E
5105	Independent Contractor/Consult	Consultant	E
5106	Events/Programs-Outside Prod	Events	E
5107	Election Cost	Election	E
5108	Liability Insurance Claims	LiabClaim	E
5109	Legal Settlements	LEGSETTLMT	E
5110	Instructor Events-Personal Svs	InstEvent	E
5202	Travel Non-Local	TrvlNonLoc	E
5203	Travel Local	TrvlLoc	E
5204	Student Transportation	StudTrans	E
5205	Conference/Seminar Reg	ConfReg	E
5206	Internal Training- Staff Dev	Training	E
5301	Dues and Membership	DuesMem	E
5402	Property Insurance	Property	E
5403	Workers Comp Insurance	WORK COMP	E
5405	Liability Insurance	LiabIns	E
5406	Other Insurance	OtherIns	E
5407	Student Accident Insurance	StudAcc	E
5501	Garbage and Trash	Garbage	E
5502	Gas	Gas	E
5503	Light and Power (Electricity)	Electric	E
5504	Sewer Use	Sewer	E
5505	Telephone Services	Telephone	E
5506	Main Water System	WaterSys	E
5507	Pest Control	Pest	E
5602	Facility/Building Leases - Ann	LeaseFac	E
5603	Facility/Building Rentals-Mont	RentalFac	E
5604	Equipment Lease - Annual	EquipAn	E
5605	Equipment Rentals - Mon-Mon	EquipRent	E
5606	Film and Exhibit Material Rent	Filmrent	E
5607	Print & Dup. Equip Leases/Rent	DuplicateM	E
5701	Athletics Meals and Lodging	AthMeals	E
5702	Graduation Expenses	Graduation	E
5703	Meals for Needy Students	MealStud	E
5704	Health Services	Health	E
5706	Misc. Student Services	MiscStud	E
5708	Athletic Transportation	AthTrans	E
5810	Housing Allowance	HouAllow	E
5820	Interest Exp -Current Loan	IntExpCur	E
5840	Fund63-Measure A Facility Main	MesAFacMai	E
5864	Instructional Services	InstServ	E

Object Code	Descr	Short Desc	Type
5865	Publishing/ Doc Publication	DocPub	E
5866	Testing License and Material	Testmat	E
5867	Postage	Postage	E
5870	CROSS ENROLLMENT WAIVER	CRSENWVR	E
5871	Misc Fee Waivers	MISCFEEWAI	E
5875	EMPLOYEE WAIVER	EMPWAIVER	E
5876	Pymt of Financial Aid Penalty	PYMTFNPT	E
5877	Payment of Fines -OSHA & Misc	FINESOSHMC	E
5881	Building Repairs & Services	BuildRep	E
5882	Equip Repairs Maint. & Svc	EquipRep	E
5883	Net Internet Fees and Subs.	InternFee	E
5884	Laundry Services	Laundry	E
5885	Misc. Operational Exp.	MiscOper	E
5886	Program TV License	TVLicense	E
5887	Advertising/Radio/TV	AdRadioTV	E
5888	Advertising Print/ADS	AdPrint	E
5889	Grounds Maintenance	GroundMain	E
5890	Service Contract-Equipment	EquipCont	E
5891	Service Contract-Software-DP	SoftwCont	E
5892	Service Contract-Hardware-DP	HardCont	E
5893	Permits & Fees - Risk Mgmt	PRMFEEERSK	E
5894	Moving/Relocation Expenses	MOVINGRELO	E
5895	Indirect Costs	INDIRCOSTS	E
5899	Bad Debt Expense	BADDEBTEXP	E
6110	Land/Sites Purchase	Land	E
6120	Site Improvement	SiteImp	E
6130	Special Assessments	SPECASSMTS	E
6201	New Building Construction	NewBuild	E
6204	FD 62 Construction Admin	FD62ConsAd	E
6205	FD 62 Building Plans Design	FD62BldgPI	E
6206	Building Improvement	BuildImp	E
6301	College Library Books	LibBooks	E
6302	Library Software (CD DVD etc)	LibSoftw	E
6303	College Library Periodicals	Periodical	E
6304	Library Videos and DVD's	LIBVIDEO	E
6305	Library Textbooks	LIBTXBK	E
6306	Library Databases	LIBDATABS	E
6320	Library Videos- inventory	LibVideo	E
6402	Inst Equipment and Furn	InsEqFur	E
6403	Non-Instructional Equip & Furn	NoInsEqF	E
6404	Telephone System Purchase	TelSystem	E
6405	FD-62 Initial Equip/Furnit Pur	FD-62EqFu	E

Object Code	Descr	Short Desc	Type
6406	Laptop Computers	Laptop Com	E
6407	PC,SERV, Other Comput,Peripher	Pc, etc	E
6408	Licensed Vehicles (Low Value)	Licen Vech	E
6409	Lease Purchase (LW)	Lease Pur	E
6430	Inst Eq & Furn >\$49,999.99	I Eq&Fu(HW	E
6432	Non-Ins Equip&Furn >\$49,999.99	NIEqui&Fur	E
6435	Com,Prnter,Srv,Etc.>\$49,999.99	Com,Serv	E
6438	License Vehicles>\$49,999.99	Lic Vehicl	E
6610	Depreciation for Site Improve	DeprSite	E
6620	Depreciation for Buildings	DeprBuild	E
6630	Depreciation for Equipment	DeprEqu	E
6635	Depr-Software & IT Development	DPSFTITDVP	E
6640	Depreciation for Auto	DeprAuto	E
6700	Fair Value Adjustment	FairValAdj	E
7110	Debt Service - Bonds	DServBond	E
7120	Debt Int & Other Svc Chrg Bond	DServInt	E
7130	Debt-Service Expense	DServExp	E
7301	Interfund Transfers	TRANFOUTGF	E
7302	Special Reserve #1	TRANSP#1	E
7303	Special Reserve #2	TRANSP#2	E
7304	Capital Projects - Constr	TRANSCON	E
7309	ASSOCIATED STUDENT TRANSFER	ASSOC STUD	E
7510	Grants	GRANTS	E
7511	FINAIDPELL	FAPELL	E
7512	FINAIDSEOG	FINAIDSEOG	E
7513	FINAIDCALB	FINAIDCALB	E
7514	FINAIDCALC	FINAIDCALC	E
7515	FINAIDEOPG	FINAIDEOPG	E
7516	FINAIDCARE	FINAIDCARE	E
7517	FINAIDAMERICORP	FINAIDAMER	E
7518	FINAIDACG	FINAIDACG	E
7519	DLSUB -FED	DLSUB-FED	E
7520	Fellowships	FELLOW	E
7525	DLUSU -FED	DLUSU FED	E
7530	Tuition Reduction	TUITRED	E
7535	OPD Payment for Academy	OPD	E
7610	Transportion Vouchers	TRANSVCR	E
7620	Child Care Vchrs or Child Care	CHILD VOUC	E
7630	Book Vouchers	BOOKVOUC	E
7640	Supply Vouchers (Surv Kits)	SUPPLYVOUC	E
7650	Meals for Students	MEALSTUD	E
7660	EOPS/CARE Auto Repair	EOPSCAREAU	E

Object Code	Descr	Short Desc	Type
7661	CARE Student Honor Society	CAREHNRSOC	E
7662	EOPS Graduation/Education Item	EOPSGRAD	E
7670	Direct Aid for Graduates	DIRAIDGRAD	E
7680	Health Services	SFAHS	E
7681	Parking Permits	ParkPermit	E
7901	Reserve	Reserve	E
7902	Undistributed Allocations	RES-alloca	E
7903	Year - End Balance	RESYEAREND	E
7904	Year - End Encumbrance	RESENCUM	E
7905	Designated Reserves	DesRes	E
7906	Inventory	RESINVEN	E
7920	PFT Leave Banking	RESPFTLEA	E
8121	Higher Education Act of 1965	HighEdu	R
8130	Workforce Investment Act	Workforce	R
8140	Military Personnel Dev Contrac	MilitaCont	R
8143	American Recovery,Reinvestment	A.R.R.A.	R
8151	FinAid-PELL	FinAidPELL	R
8152	FINAID-SEOG	FINAIDSEOG	R
8153	Fin Adm. Ad. Allow. SEOG,PELL	FA Allow.	R
8154	FINAIDACG	FINAIDACG	R
8155	Americo (was a/c 8633)	America	R
8156	DLUSU FED	DLUSU	R
8157	DLSUB 0910 FED LOAN	DLSUB	R
8160	Veterans Education	VetEduc	R
8170	Vocational Tech. Educ. Act	VTEA	R
8191	Temp Assist Needy Families	TANF	R
8192	MESA	MESA	R
8193	I Have A Dream	Dream	R
8194	RSVP	RSVP	R
8195	DEPARTMENT OF EDUCATION	DEPOFEDUC	R
8199	Other Federal Income	OtherFed	R
8611	State General Apportionment	PrgBased	R
8612	Partnership for Excellence	PFE	R
8613	2% Enrollment Fees	EnrollFee	R
8615	Board of Finan Assist Program	SFAA	R
8617	Basic Skills	BasicSk	R
8618	Apprenticeship Apportionment	Apprentice	R
8619	State Prior year	PriorYr	R
8621	Disabled Student Prg & Serv	DSPS	R
8622	Child Development - Dept of Ed	DepEd-Chil	R
8623	Matriculation	Matric	R
8625	Extended Opport. Program & Svc	EOPS	R

Object Code	Descr	Short Desc	Type
8626	Coop Agencies Resources Educ	CARE	R
8627	Child Care Permissive Tax	ChildCare	R
8628	Economic Development	EcoDev	R
8629	CalWorks	CalWork	R
8630	Education Protection Account	EPA	R
8631	FINAIDCALB	FINAIDCALB	R
8632	FINAIDCALC	FINAIDCALC	R
8633	FINAIDAMERI(sb8155)	FINAIDAMER	R
8651	Community College Construction	Construct	R
8652	Scheduled Maintenance	SchMaint	R
8654	Staff Diversity	StaffDiver	R
8655	Hazardous Substance Removal	HazSubs	R
8656	Instruct. Equipt & Library Mat	InstEqupt	R
8657	WorkAbility 2/3	Workabil	R
8658	Calif Commission (CAL B/C)	CALB/C	R
8659	P/T Office Hours Health Ins	PtOffHrs	R
8661	Part-time Faculty Parity Pay	PtFacPar	R
8671	Other State Tax Subventions	StateSub	R
8672	Homeowners Prop Tax Relief	HOTaxRel	R
8681	State Lottery Proceeds	Lottery	R
8682	State Mandated Cost	MandatCost	R
8689	Other State Non-Tax Revenue	NTaxRev	R
8691	State Mandated Costs	MandCost	R
8699	Other State Revenue	StateRev	R
8811	Tax Allocation Secured Roll	TaxSecure	R
8812	Tax Allocation Supplement Roll	TaxSupple	R
8813	Tax Allocation Unsecured	TaxUnsec	R
8814	PY Tax Alloc Secured Roll	PYTAXSECRL	R
8815	PY Tax Alloc Supplemental Roll	PRTAXSUPRL	R
8816	PY Tax Allocation Unsecured RL	PYTXUNSECR	R
8817	Redevelopment Property Tax	RDA Tax	R
8818	Educ. Revenue Augmentation Fun	ERAF	R
8819	RDA Funds – Residual	RDAResid	R
8831	Contract Instructional Service	ContInstr	R
8835	Other Contract Services	OtherCon	R
8846	Commission	Commission	R
8849	Other Sales	OtherSale	R
8851	Facility & Athletic Field Rent	FacAthRent	R
8852	Theatre Income	TheatrInc	R
8861	Interest/Investment Income	IntIncome	R
8862	Unrealized Gains & Losses	UNREGAINLO	R
8871	Child Development Services	ChildDev	R

Object Code	Descr	Short Desc	Type
8872	Community Services Classes	ComServ	R
8874	Enrollment	Enroll	R
8875	Field Trips & Nondistr Fac	FieldTrip	R
8876	Health Services	HealthServ	R
8877	Instruct Matl Fees & Sales	InstSales	R
8878	Intern'l Educ Processing Fee	IntlEdFee	R
8879	Student Records	StudRec	R
887A	Enrollment Fee- (St-reg)	Enroll Fee	R
887B	BOGG Enrollment Fee (A,B,C)	BOGG Waive	R
887E	Employee-Peralta Waiver	EmplWaiver	R
887M	Legal Enroll Fee Waiver(dep	Lgal Waive	R
8880	Non-Resident Tuition Out of St	OSTuition	R
8881	Parking Servcs & Public Transp	Parking	R
8882	Non-Resident F-1 VisaTuition	F1Tuition	R
8883	Student Center Use Fee(R,R)	StdUseFee	R
8884	Student AC Transit Fees	StdACTFee	R
8885	Other Student Fees and Charges	StudfeeOth	R
8886	Application Fee-International	AppFeelS	R
8887	Capital Outlay Fee	CapOutFee	R
8888	Self Service Revenues	SelfSrvRev	R
8889	Student PAC fee>2009,2010	StudPac	R
8890	CREDIT CARD CHARGE BACK	CCCRGBK	R
8891	Food Service Revenue	FOODSERVIC	R
8892	Fines & Citations	Fines	R
8893	AC Transit-Student Bus Passes	AC Tran Bu	R
8894	GAIN/CALWorks Assessment	GAIN	R
8895	St Drop Fees	St Drop Fe	R
8896	Student Health Fees	STDHLTHFEE	R
8897	Indirect Income	INDIRINCOM	R
8899	Miscellaneous	Misc	R
8911	Compensation-Fixed Assets Loss	FAComp	R
8912	Sale of Equipment and Supplies	EquipSale	R
8913	Sales of Land and Building	LandSale	R
8942	Sales of Bonds	BondSale	R
8944	Other General Long-Term Debt	LTDebt	R
8945	BOGG WAIVER	Bogg	R
8946	Dependents Waiver	DepWaiver	R
8947	Employee Waiver	EmplWaive	R
8948	Cross Enrollees Waiver	CrsEnrWvr	R
8949	Congressional Medal of Honor	HonorWaive	R
8980	Flex Transfer	FLEXTRANSF	R
8982	Interfund Transfers-In	InterfdIn	R

Object Code	Descr	Short Desc	Type
8983	Intrafund Transfers-In	IntrafdIn	R
8989	Other Transfers In	Other Tran	R
8998	Beginning Funds-Designated-Bud	BegFds	R
8999	Beginning Funds-Undesignated-B	BegUndBud	R
9110	Cash in County Treasurer	CashCty1	A
9111	Cash with Fiscal Agent	CASHFISCAG	A
9112	Cash In County Treasurer #4	CashCty #4	A
9113	Cash in County Treasurer #2	CashCty2	A
9114	Cash in County Treasurer#3	CSHCTY3	A
9115	CASH IN COUNTY-ALAMEDA BOOKS	CASH-ALAME	A
9116	CASH IN COUNTY-LANEY BOOKSTORE	CSH -LANEY	A
9117	CASH IN COUNTY-MERRITT BOOKSTO	CASH-MERRI	A
9118	Cash In County-Berkeley Book	County-Ber	A
9119	Investments OPEB	InvstOPEB	A
9120	Deutsche Bank/US Bank	DEUTSCHEBA	A
9121	Blue Cross Imprest -Bank of Am	Imprest	A
9122	EAST WEST BANK-ESCROW-PARKING	EASTWEBK	A
9123	Wells Fargo Bank-General	WFBGen	A
9124	Wells Fargo -Financial Aid COA	WFBCOA	A
9125	Wells Fargo -Finan. Aid Laney	WFBLanV	A
9126	Wells Fargo -Finan. Aid Merrit	WFBMerrit	A
9127	Mechanics Bank Escrows	Mechanic	A
9128	Wells Fargo - Financial Aid	WFFA	A
9129	B of A United Healthcare Svcs	BofAUHS	A
9130	Revolving Cash	RevCash	A
9132	PCCD-PensionDynamics Corp	PCCD-Pensi	A
9134	Cal Bank - Employee Taxes	CalBnkEmp	A
9135	Cal Bank -Employee Direct Depo	CalBnkDir	A
9136	Cal Bank-Cafeteria -WorkComp	CalBnkWC	A
9138	Cal Bank Medical- Core Source	CalBnkCor	A
9139	Cash In Bank - COA	CasBnkCOA	A
9140	Cash In Bank - Laney	CasBnkLan	A
9141	Cash In Bank - Merritt	CasBnkMer	A
9142	Cash In Bank - BCC	CasBnkBCC	A
9143	Cash In Bank-COA	Bank-Coa	A
9144	TRANS	Trans	A
9145	TRANS-Contra Liability	TransCont	A
9149	Credit Card Pymts	SSCRCDPYMT	A
9151	REC-PELL	PELLRECEIV	A
9152	RecAp-CALB/C	RcApCalB/C	A
9153	RecApAmeri	RecApAmeri	A
9154	RecAp ACG	RecAp ACG	A

Object Code	Descr	Short Desc	Type
9155	REC/AP FOR DLSUB&DLUSU	REC/AP	A
9156	Receivable - SEOG	SEOGRECEV	A
9160	Accounts Receivable	AccRec	A
9161	Payment Plan Receivable	PYMTPLANRC	A
9162	Project Receivable	ProjRec	A
9163	Student Receivable<0809	StudRec	A
9164	Bad Debt Allowance	BadDebt	A
9165	Personnel Receivable	PerRec	A
9166	Bad Debt Allowance -Employee	BDebtEmp	A
9167	Vendor Receivable	VenRec	A
9168	3RD PARTY RECEIVABLE	3RDPRTYREC	A
916A	St Enrollment FeeReceivab	St En Rece	A
916C	CapitolOutlayRece.>0708	CapOutRec	A
916F	F-1 Visa St Receivable >0708	F-1 VisaRe	A
916N	Non-Resident Receivable >0708	NonResRec	A
916P	Parking Fee Receivable>0708	ParkFeeRec	A
916S	St-PAC REC \$1.00	St \$1.00	A
916T	AcTransit Receivable>0708	ACTransit	A
916U	St UseFeeReceivable>0708	StUseFeeRe	A
9170	Due From Other Funds	DueFrom	A
9171	Due to District Sub Campus	Due to Dis	A
9210	Inventories for Supplies	InvSupp	A
9220	Prepaid Expense	PrepExp	A
9230	Deposits-Insurance	Deplns	A
9235	Other Assets	OtherAs	A
9310	Land,Sites-Fd 92	Land, Site	A
9320	Site Improvements	SiteImp	A
9321	Accum. Depr-Site Improve	AccDepnS	A
9330	Buildings	Building	A
9331	Accum Depr-Building	AccDepnB	A
9340	Library Books	LibBook	A
9350	Equipment above \$49,999.99	Equipment	A
9351	Accum. Depr-Equipment	AccDepnE	A
9355	Software & IT Development	SFTWRITDVP	A
9356	Acc Depr - Softwar & IT Dvlpmt	ACDPSTITDV	A
9360	Construction in Progress	ContProg	A
9365	Furn & Equip not placed in Ser	FNTEQUNOTS	A
9420	Amount to Be Provided-Long Ter	AmProvLong	A
9510	Accounts Payable	AccPay	L
9511	County Void-EmployeePayroll	CtyVoidEmp	L
9512	Inventory -Stores-A/P	InvStore	L
9513	Current Comp Absences	CurComp	L

Object Code	Descr	Short Desc	Type
9514	State Use Tax Payable	UseTax	L
9515	Credit Card Clearing-WFB	CCrdWFB	L
9516	Escrow	Escrow	L
9517	County Voids Accounts Payables	CtyVoidAP	L
9518	Payroll Liability - Year End	Clearing	L
9519	County Void-AcctPayable	CtyVoid-AP	L
9520	Due to Other Funds	Dueto	L
9523	AccPay2003StateCALBC	AP2003CABC	L
9524	AccPay2004StateCALBC	AP2004CABC	L
9525	AccPay 2005-State CAL B/C	APCaIBC	L
9530	Employee Fed Tax	EmpFedt	L
9531	CA State Tax Employer Share	EMPERSTTAX	L
9532	Employer OASDHI	EROASDHI	L
9533	Employer PERS	ERPERS	L
9534	Employer STRS	ERSTRS	L
9535	Employee Various Deductions	VarDed	L
9536	Employer Medicare Liability	ERMEDICARE	L
9537	Employer Apple	ERAPPLE	L
9538	Employer STRS-CB	ERSTRSCB	L
9539	AC Translink Payable	ACTRANPAY	L
9540	Kaiser Health ER Liability	MEDDENERLI	L
9541	Coresource ER Liability	CORESRCERL	L
9542	Dental Liability Insurance Pm	DENTALPREM	L
9543	Employer EAP Liability	EREAP	L
9544	Life Insurance Liability Prem	LIFEINSURA	L
9545	Workers' Comp Liability	WORKCMLPIA	L
9546	OPEB Liability	OPEBLIAB	L
9547	Unemployment Liability ER	UNEMPLIAB	L
9549	Claims Liability (IBNR)	IBNR	L
9550	Deferred Revenue	DefRev	L
955A	Def Rev Enr Fee	Def Rev En	L
955C	DefRevCapOutlay	DefRevCapO	L
955F	Def Rev F-1 Visa	Def Rv F-1	L
955N	DefRev Non-Resident	DefRev NoR	L
955P	DefRev ParkingFee	DefRevPark	L
955S	DefRevSt-Pac \$1.00	DefRevSPac	L
955T	DefRevAcTransit	DefRevAcTr	L
955U	DefRevStUseReprFee	DefRevStUs	L
9661	Bond Payable-Fund 93	BonPay	L
9662	Other Liabilities	OtherLiab	L
9700	Fund Balance	FundBal	Q
9793	Audit Adjustments	AuditAdjus	Q

Object Code	Descr	Short Desc	Type
9810	Contributed Capital	ContribCap	Q
9820	Other Equity-Fixed Assets	OthEqu-Fix	Q
9830	Prior Posted Adjustments	PriPerAdjs	Q
9840	Appropriations Control	Approp Cnt	E
9850	Estimated Revenue Control	Rev Cntrl	R
9916	Suspense - Third Party Deferra	SUS3DDEFRL	L
9917	OPEB Purchases/Sales Activity	SuspCnvAct	Q
9918	Suspense	Suspense	L
9919	Earnings Suspens	ERN_SUSPEN	L
9920	Pay Suspense	Pay Suspen	L
9921	Kaiser Health EE	KaiserEE	L
9922	PPO Light EE	PPOLitEE	L
9923	PPO Traditional EE	PPOTradEE	L
9924	Dental EE	DentalEE	L
9925	Payroll Liability Susp Clearin	PRLIABCLR	L
9928	Employee Medical Liability	EEMEDIAB	L
9929	Life Insurance	LIFEINSURA	L
9930	EE Federal Tax Withheld	1099 clear	L
9931	CA State Withholding Emp Share	EMPEESTTAX	L
9932	Employee OASDHI	EEOASDHI	L
9933	Employee Share PERS	EEPERS	L
9934	Employee STRS	EESTRS	L
9935	Employee Various Deductions	EEVARDEDCT	L
9936	Employee Medicare Liability	EEMEDICARE	L
9937	Employee Apple Liability	EEAPPLE	L
9938	Employee STRS-CB Liability	EESTRSCB	L
9939	Employee SDI	EESTATESDI	L
9940	Accounts Payable-Liability (Su	AP (Liabil	L
9941	Fin Aid (Account Payable) Sus	Fin Aid(Ap	L
9942	Ref Stud File(Acct Pay) Sus	RefStud(ap	L
9943	CoreSource and Pension Dynamic	Core/Pens	L
9944	Additional EE Medicare Liab	AdEEMedL	L
ST_TRMLIAB	Short Term Liabilities	STTERM	L

PROGRAM

Program	Descr	Short Desc
0	Dummy Program	DummyProg
1	General Operations	GenOper
2	Spring Term	Spring
3	Summer Session	Summer
4	Fall Term	Fall

ACTIVITY SUFFIX

Activity Suffix	Descr	Short Desc	Bud. Only
00000	Dummy Activity Suffix	DummyAct	N
010100	Agriculture Technology and Sci	Agri Tech	N
010200	Animal Science	Animal Sci	N
010210	Veterinary Technician (License	Vet. Techn	N
010220	Artificial Inseminator (Licens	Artif Ins	N
010230	Dairy Science	DairyScien	N
010240	Equine Science	EquineScie	N
010300	Plant Science	Pl Sci	N
010310	Agri. Pest Control Advisor and	Agri. Pest	N
010400	Viticulture, Enology, and Wine	Viticultur	N
010900	Horticulture	Horticu.	N
010910	Landscape Design and Maintenanc	Land Desi	N
010920	Floriculture/Floristry	Flori	N
010930	Nursery Technology	NurseryTec	N
010940	Turfgrass Technology	Turfgrass	N
011200	Agriculture Business, Sales, a	AgrBus	N
011300	Food Processing and Related Te	FoodProces	N
011400	Forestry	Forestry	N
011500	Natural Resources	NaturRes	N
011510	Parks and Outdoor Recreation	ParksOutd	N
011520	Wildlife and Fisheries	WildlifFis	N
011600	Agricultural Power Equipment T	AgriPow	N
019900	Other Agriculture and Natural	Other Agri	N
020100	Architecture, Architectural Te	ArchTech	N
020110	Landscape Architecture (trans)	LndscpArtc	N
029900	Oth. Architecture, Environment	ArchEnvi	N
030100	Environmental Science	EnvironSci	N
030200	Environmental Studies	Environ	N
030300	Environmental Technology	EnvirTech	N
030301	Environmental Hazardous Mater.	EHMT	N
039900	Environmental Sciences and Tec	EnvSciTec	N
040100	Biology, General	BiolGen	N
040200	Botany, General	BotGen	N
040300	Microbiology	Micro	N
040700	Zoology, General	Zoology	N
040800	Natural History	NaturalHis	N
041000	Physiology (includes Anatomy)	Physiology	N
043000	Biotechnology and Biomedical T	BiotechBio	N

Activity Suffix	Descr	Short Desc	Bud. Only
049900	Other Biological Sciences	OthBioSci	N
050100	Business and Commerce, General	BusComm	N
050200	Accounting	AccounT	N
050210	Tax Studies	TaxStudies	N
050400	Banking and Finance	BankFin	N
050500	Business Administration	BusAdmin	N
050600	Business Management	BusMan	N
050630	Management Development and Sup	ManDeve	N
050640	Small Business & Entrepreneurs	SmlBusEnt	N
050650	Retail Store Operations & Mngm	RetailStor	N
050800	International Business and Tra	InternBusT	N
050900	Marketing and Distribution	MarketDist	N
050910	Advertising	Advertisin	N
050920	Purchasing	Purchasing	N
050940	Sales & Salesmanship	Sales	N
050960	Display	Display	N
050970	E-Commerce (business)	E-CommBus	N
051000	Logistics and Materials Transp	LogMatTran	N
051100	Real Estate	Real Estat	N
051110	Escrow	Escrow	N
051200	Insurance	Insurance	N
051400	Office Technology/Office Compu	Office Tec	N
051410	Legal Office Technology	LegOffTech	N
051420	Medical Office Technology	MedOffTec	N
051430	Court Reporting	CouTrRe	N
051440	Office Management	OfficeMngm	N
051600	Labor and Industrial Relations	LabIndRe	N
051800	Customer Service	CustomrSvc	N
059900	Other Business and Management	OtherBusMa	N
060100	Media and Communications, Gene	MedComm	N
060200	Journalism	Journal	N
060300	0603-invalid	0603-inval	N
060400	Media TV Radio	MediaTV	N
060410	Multi Media	MultiMedia	N
060420	Television (Inc TV/Film/Video)	TVfilmVide	N
060430	Broadcast Journalism	BroadJrnl	N
060600	Public Relations	Public Rel	N
060700	Technical Communication	TechnComm	N
061200	Film Studies	FilmStudy	N
061210	Film History and Criticism	FilmHist	N
061220	Film Production	FilmProd	N
061400	Digital Media	DigitalMed	N

Activity Suffix	Descr	Short Desc	Bud. Only
061410	Multimedia Digital Imaging	MultDigIma	N
061420	Electronic Game Design	GameDesig	N
061430	Multimedia Web Design/Producti	MultWebDes	N
061440	Multimedia Animation	MultAnimat	N
061450	Desktop Publishing	DesktopPub	N
061460	Computer Graphics & Digital Im	CompGraph	N
069900	Other Communications	OtherComm	N
070100	Information Technology, Genera	InformTech	N
070200	Computer Information System	CompInfSy	N
070210	Software Applications	SoftApplic	N
070300	070300-Invalid	0703-inval	N
070600	Computer Science	CompScien	N
070700	Computer Software Development	ComSofDev	N
070710	Computer Programming	CompProg	N
070720	Data Based Designed and Admini	DaBaDeAdm	N
070730	Computer Systems Analysis	CompSys	N
070800	Computer Infrastructure,Suppor	ComInfSup	N
070810	Computer Networking	CompNet	N
070820	Computer Support	CompSupp	N
070900	World Wide Web Administration	WebAdmin	N
070910	E-Commerce (technology)	E-Commerce	N
079900	Other Information Technology	OthInfTech	N
080100	Education, General (Pre-Profes	EducGen	N
080200	Educational Aide (Teacher Assi	EducAide	N
080210	Educational Aide (Bilingual)	EdAidBilin	N
080900	Special Education	SpecEd	N
083500	Physical Education	PhysEduc	N
083510	Physical Fitness and Body Move	PhysFit	N
083520	Fitness Trainer	FitnessTra	N
083550	Intercollegiate Athletics	InterAth	N
083560	Coaching	Coaching	N
083570	Aquatics and Lifesaving	AquaLife	N
083580	Adapted Physical Education	AdaptedPE	N
083600	Recreation	Recreat	N
083610	Recreation Assistant	RecrAssis	N
083700	Health Education	Health Ed	N
083900	Industrial Arts (Transfer)	IndusArts	N
085000	Sign Language	SignLang	N
085010	Sign Language Interpreter	SignLang	N
086000	Educational Technology	EdTech	N
089900	Other Education	OthEduca	N
090100	Engineering, General	EnginGen	N

Activity Suffix	Descr	Short Desc	Bud. Only
092400	Engineering Technology, Genera	EnginTech	N
093400	Electronics and Electric Techn	ElectrTec	N
093420	Industrial Electronics	IndusElec	N
093430	Telecommunications & Technolog	TELETECH	N
093440	Electrical Systems and Power T	ElectrSyst	N
093460	Biomedical Instrumentation	Biolns	N
093470	Electron Microscopy	ElectrMicr	N
093480	Laser and Optical Technology	LaserOpti	N
093500	Electro-Mechanical Technology	ElectroMec	N
093510	Appliance Repair	AppliaRep	N
093600	Printing and Lithography	PrintLith.	N
094300	Instrumentation Technology	InstruTech	N
094330	Vacuum Technology	VacTech	N
094500	Industrial Systems Technology	IndSyst	N
094600	Environmental Control Technolo	EnviCont	N
094610	Energy Systems Technology	EnergySys	N
094700	Diesel Technology	DieselTec	N
094701	Diesel Mechanics Apprenticesh	DiesMechAp	N
094720	Heavy Equipment Maintenance	HeEqMa	N
094730	Heavy Equipment Operation	HeEquipOp	N
094740	Railroad and Light Rail Operat	Railroad	N
094750	Truck and Bus Driving	TruckDriv	N
094800	Automotive Technology	AutoTech	N
094801	Automotive Technology Apprenti	AutoTechAp	N
094821	Auto Body Repair Apprenticeshi	AutoBodyRe	N
094822	Auto Painting Apprenticeship	AutoPaintA	N
094830	Motorcycle, Outboard, and Smal	Motorcycle	N
094840	Alternative Fuels and Advanced	AlternFuel	N
094850	Recreational Vehicle Service	RV Service	N
094900	Automotive Collision Repair	AutomRep	N
094901	Auto Collision Rep. Apprentice	AutoColRep	N
094902	Auto Body Painting Apprentice	AutoBodyPa	N
094910	Upholstery Repair–Automotive	UphRepAut	N
095000	Aeronautical and Aviation Tech	AeronAviTe	N
095010	Aviation Airframe Mechanics	AviaAirfMe	N
095020	Aviation Powerplant Mechanics	AviaPowMe	N
095040	Aircraft Electronics (Avionics)	AirElec	N
095050	Aircraft Fabrication	AircraftFa	N
095200	Construction Crafts Technology	ConsCrafts	N
095210	Carpentry	Carpen	N
095220	Electrical	Electrical	N
095230	Plumbing, Pipefitting, and Ste	PlumPipe	N

Activity Suffix	Descr	Short Desc	Bud. Only
095240	Glazing	Glazing	N
095250	Mill and Cabinet Work	MillCabi	N
095251	Mill and Cabinet Maker Apprent	MillCaAppre	N
095260	Masonry, Tile, Cement, and Lat	MasTiCem	N
095261	Bricklaying Apprenticeship	BrickLayAp	N
095270	Painting, Decorating, and Floo	PaintiDec	N
095280	Drywall and Insulation	DryIns	N
095290	Roofing	Roofing	N
095291	Roofer Apprenticeship	RoofAprren	N
095300	Drafting Technology	DraftTech	N
095301	Engineering Technology	EngrTech	N
095310	Architectural Drafting	ArchitDraf	N
095320	Civil Drafting	CivilDraft	N
095330	Electrical, Electronic, and EI	Electrical	N
095340	Mechanical Drafting	MechDraft	N
095360	Technical Illustration	Tech Illu	N
095400	Chemical Technology	ChemTech	N
095420	Plastics and Composites	PlastComp	N
095430	Petroleum Technology	PetrolTecn	N
095500	Laboratory Science Technology	LabScieTe	N
095600	Manufacturing and Industrial T	ManIndTec	N
095601	Molder, Coremaker Apprenticesh	MldrCoreAp	N
095630	Machining and Machine Tools	MachMach	N
095640	Sheet Metal and Structural Met	ShMetal	N
095650	Welding Technology	WeldTech	N
095670	Industrial and Occupational Sa	IndusOccSa	N
095680	Industrial Quality Control	IndusQua	N
095700	Civil and Construction Managem	CiviCons	N
095720	Construction Inspection	ConstInsp	N
095730	Surveying	Surveying	N
095800	Water and Wastewater Technolog	WaterTech	N
095900	Marine Technology	MarTech	N
095910	Diving and Underwater Safety	DivUnderSa	N
096100	Optics	Optics	N
096200	Musical Instrument Repair	MusInRe	N
099900	Other Engineering Related Indu	OthEng	N
100100	Fine Arts, General	FinArtGe	N
100200	Art (Painting, Drawing, and Sc	Art	N
100210	Painting and Drawing	PaintDra	N
100220	Sculpture	Sculpture	N
100230	Ceramics	Ceramics	N
100400	Music	Music	N

Activity Suffix	Descr	Short Desc	Bud. Only
100500	Commercial Music	CommMusic	N
100600	Technical Theater	TechnThea	N
100700	Dramatic Arts	DramArts	N
100800	Dance	Dance	N
100900	Applied Design	ApplDesign	N
100910	Jewelry	Jewelry	N
101100	Photography	Photogr	N
101200	Applied Photography	AppPhoto	N
101300	Commercial Art	CommArt	N
103000	Graphic Art and Design	GraphicArt	N
103540	Preschool Age Children	PreSchAge	N
109900	Other Fine and Applied Arts	Other Fine	N
110100	Foreign Languages, General	ForLanGen	N
110200	French	French	N
110300	German	German	N
110400	Italian	Italian	N
110500	Spanish	Spanish	N
110600	Russian	Russian	N
110700	Chinese	Chinese	N
110800	Japanese	Japanese	N
110900	Latin	Latin	N
111000	Greek	Greek	N
111100	Hebrew and Semitic	HebrSem	N
111200	Arabic	Arabic	N
111600	African Languages (Non-Semitic)	African La	N
111700	Asian, So. Asian, and Pacific	Asian	N
111710	Filipino (Tagalog)	Filipino	N
111720	Vietnamese	Vietnamese	N
111730	Korean	Korean	N
111900	Portuguese	Portuguese	N
119900	Other Foreign Languages	OthForLan	N
120100	Health Occupations, General	HealOccu	N
120200	Hospital and Health Care Admin	HospCareAd	N
120500	Medical Laboratory Technology	MedLabTe	N
120510	Pylebotomy	Phlebotomy	N
120600	Physicians Assistant	PhyAssist	N
120800	Medical Assisting	MedAssist	N
120810	Clinical Medical Assisting	ClinMedAss	N
120820	Administrative Medical Assist	AdminMedic	N
120830	Health Facility Unit Coordinat	HealthFaci	N
120900	Hospital Central Service Techn	HospitalCe	N
121000	Respiratory Care/Therapy	RespCare	N

Activity Suffix	Descr	Short Desc	Bud. Only
121100	Polysomnography	PoloySomno	N
121200	Electro-Neurodiagnostic Tech	ElecNeuro	N
121300	Cardiovascular Technician	CardioTech	N
121400	Orthopedic Assistant	OrthoAssis	N
121500	Electrocardiography	Electcardi	N
121700	Surgical Technician	SurgTech	N
121800	Occupational Therapy Technolog	OccupTher	N
121900	Optical Technology	OptiTech	N
122000	Speech-Language Pathology and	Speech-Lan	N
122100	Pharmacy Technology	PharTech	N
122200	Physical Therapy Assistant	PhyTherAss	N
122300	Health Information Technology	HeallnforT	N
122310	Health Information Coding	HlthInfCod	N
122400	School Health Clerk	SchoolHeaC	N
122500	Radiologic Technology	RadioTech	N
122600	Radiation Therapy Technician	RadiaTher	N
122700	Diagnostic Medical Sonography	DiagMedSon	N
122800	Athletic Training and Sports M	AthTraMed	N
123000	Nursing	Nursing	N
123010	Registered Nursing	RegistNur	N
123020	Licensed Vocational Nursing	LicNurs	N
123030	Certified Nurse Assistant	CertiNurse	N
123080	Home Health Aide	HomeHeaAid	N
123900	Psychiatric Technician	PsychTechn	N
124000	Dental Occupations	DentalOccu	N
124010	Dental Assistant	DentAssist	N
124020	Dental Hygienist	DentalHygi	N
124030	Dental Laboratory Technician	DentalLab	N
125000	Emergency Medical Services	EmergMed	N
125100	Paramedic	Paramedic	N
125500	Mortuary Science	MortScien	N
126000	Health Professions, Transfer C	Health Pro	N
126100	Community Health Care Worker	CommHlthWr	N
126200	Massage Therapy	Massage Th	N
129900	Other Health Occupations	OthHeaOcc	N
130100	Family and Consumer Sciences,	FamilyCon	N
130110	Consumer Services	ConsuSvcs	N
130200	Interior Design and Merchandis	IntDesMer	N
130300	Fashion	Fashion	N
130310	Fashion Design	FashDesign	N
130320	Fashion Merchandising	FashionMer	N
130330	Fashion Production	FashionPro	N

Activity Suffix	Descr	Short Desc	Bud. Only
130500	Child Development/Early Care a	ChildDev	N
130520	Children with Special Needs	ChildSpecN	N
130540	Preschool Age Children	Preschool	N
130550	The School Age Child	SchoolAge	N
130560	Parenting and Family Education	Parenting	N
130570	Foster and Kinship Care	FosterCare	N
130580	Child Development Admin & Mang	ChildDevAd	N
130590	Infants and Toddlers	InfantsTod	N
130600	Nutrition, Foods, and Culinary	Nutrition	N
130620	Dietetic Services and Manageme	DieteticSe	N
130630	Culinary Arts	CulinArts	N
130631	CULINARY ARTS/BAKING	CulArtBak	N
130632	CULINARY ARTS/COOKING	CulArtCok	N
130633	CULINARY ARTS/STUDENT CENTER C	CulArtStu	N
130660	Dietetic Technology	DietetTech	N
130700	Hospitality	Hospitiy	N
130710	Restaurant and Food Services M	RestauMan	N
130720	Lodging Management	LodgingMng	N
130730	Resort and Club Management	ResortMng	N
130800	Family Studies	FamilyStu	N
130900	Gerontology	Geront	N
139900	Other Family and Consumer Scie	OthFamConS	N
140100	Law, General	Law Ge	N
140200	Paralegal	Paralegal	N
149900	Other Law	Other Law	N
150100	English	English	N
150110	Linguistics	Linguistic	N
150120	Reading	Read	N
150200	Language Arts	LangArts	N
150300	Comparative Literature	ComLit	N
150400	Classics	Classics	N
150600	Speech Communication	SpeechCom	N
150700	Creative Writing	CreativeWr	N
150900	Philosophy	Philosophy	N
151000	Religious Studies	ReligStud	N
152000	152000	152000	N
159900	Other Humanities	OthHum	N
160100	Library Science, General	LibrarySci	N
160200	Library Technician (Aide)	LibraryTec	N
169900	Other Library Science	OthLibrSci	N
170100	Mathematics, General	MathGen	N
170200	Mathematics Skills	Math Skill	N

Activity Suffix	Descr	Short Desc	Bud. Only
179900	Other Mathematics	Other Math	N
180100	Military Science	MilitScie	N
189900	Other Military Studies	OthMilStu	N
190100	Physical Sciences, General	PhySciGen	N
190200	Physics, General	PhysicsGen	N
190500	Chemistry, General	Chemistry	N
191100	Astronomy	Astronomy	N
191400	Geology	Geology	N
191900	Oceanography	Ocean	N
192000	Ocean Technology	OceanTech	N
193000	Earth Science	Earth Scie	N
199900	Other Physical Sciences	OthPhysSc	N
200100	Psychology, General	PsycGen	N
200300	Behavioral Science	Behav Sci	N
209900	Other Psychology	OthPsych	N
210200	Public Administration	PublicAdmi	N
210210	Public Works	PublicWork	N
210400	Human Services	Human Serv	N
210440	Alcohol and Controlled Substan	AlcoholCon	N
210450	Human Development Services	HumDevServ	N
210500	Administration of Justice	AdminJus	N
210510	Corrections	Correction	N
210520	Probation and Parole	ProbaParoL	N
210530	Industrial and Transportation	IndTranSe	N
210540	Forensics, Evidence, and Inves	Forensics	N
210550	Police Academy	PoliceAca	N
211010	Area Studies	Area Studi	N
213300	Fire Technology	Fire Tech	N
213310	Wildland Fire Technology	WildlandFi	N
213350	Fire Academy	Fire Acad	N
213501	Envir Hazardous Materials Tech	EnrhaxMat	N
214000	Legal & Community Interpreter	Legl Intpr	N
219900	Other Public and Protective Se	OthPubPro	N
220100	Social Sciences, General	SocialScie	N
220110	Women's Studies	WomenStud	N
220120	American Studies	AmerStudie	N
220200	Anthropology	Anthropol	N
220211	African-American Studies	AfrAmer	N
220212	Asian and Asian Studies	AsianStud	N
220213	Native American Studies	NatAmerSt	N
220214	Mexican and Latin-American Stu	MexLatSt	N
220220	Archaeology	Archaeolog	N

Activity Suffix	Descr	Short Desc	Bud. Only
220300	Ethnic Studies	Ethnic Stu	N
220301	African American Studies	Afram	N
220302	Asian/Asian-American Studies	AsianAmer	N
220303	Native American Studies	NativeAmer	N
220304	Mexican/Latin-American Studies	MexLatAmer	N
220400	Economics	Economics	N
220500	History	History	N
220600	Geography	Geography	N
220610	Geographic Information Systems	GIS	N
220700	Political Science	PoliticSci	N
220710	Student Government	StudGovern	N
220800	Sociology	Sociology	N
221000	International Studies	Intr'lStud	N
229900	Other Social Sciences	OthSocSci	N
300700	Cosmetology and Barbering	CosmeBarb	N
300701	Cosmetology,apprentice	CostAppre	N
300800	Dry Cleaning	DryCleanin	N
300900	Travel Services and Tourism	TravelSerT	N
302000	Aviation and Airport Managemen	AviatMngmt	N
302010	Aviation and Airport Managemen	Aviat Mngm	N
302020	Piloting	Piloting	N
302030	Air Traffic Control	AirTraffic	N
302040	Flight Attendant	FlightAtt	N
309900	Other Commercial Services	OthCommSer	N
490100	Liberal Arts and Sciences, Gen	LiberalArt	N
490120	Liberal Studies	LiberalSt	N
490200	Biological and Physical Scienc	BiolPhysiS	N
490300	Humanities	Humanities	N
490310	Humanities and Fine Arts	HumFineArt	N
490330	Humanities and Social Sciences	HumSocSci	N
493000	General Studies	GenStud	N
493009	Supervised Tutoring (Non-Cred	SuperTut	N
493010	Guidance	Guidance	N
493011	Interpersonal Skills	InterpersS	N
493012	Job Seeking/Changing Skills	JobSeek	N
493013	Academic Guidance	AcadGuid	N
493014	Study Skills	StudySkill	N
493020	Communication Skills	CommSkills	N
493021	Writing	Writing	N
493022	Speech	Speech	N
493030	Learning Skills, Handicapped	LearnSkill	N
493031	Living Skills, Handicapped	Living Ski	N

Activity Suffix	Descr	Short Desc	Bud. Only
493032	Learning Skills, Learning Disa	LeaSkilDis	N
493033	Learning Skills, Speech Impair	LeaSkilSpe	N
493040	Computational Skills	ComputSkil	N
493041	Pre-Algebra (Basic Math/Arithm	Pre-Algebr	N
493060	Adult Basic Education (Grades	AdultBasic	N
493062	High School Diploma Program/G.	HiSchDiplP	N
493070	Reading Skills, Precollegiate	ReadSkiPr	N
493071	Speed Reading	SpeedRead	N
493072	Skill Development	SkDevelop	N
493080	English as a Second Language-G	ESLGeneral	N
493081	English as a Second Language-C	ESLGenCol	N
493082	English as a Second Language-S	ESLGenSur	N
493083	Esl-Degree Applicable	Esl-Deg Ap	N
493084	English (ESL) Writing	Eng SL	N
493085	English (ESL) Reading	ESL Readin	N
493086	English (ESL) Speaking/Listeni	Eng Spe/Li	N
493087	English (ESL) Intergrated	Eng Inter	N
493090	Citizenship	Citizenshi	N
493100	Vocational ESL	VocatESL	N
493200	General Work Experience	GenWrkExp	N
499400	Stud.Instr.Aide (Gen. Instr)	StdInst-G	N
499800	Faculty Parity Pay Interdiscpl	FacParPay	N
499900	Other Interdisciplinary Studie	OthInterSt	N
499909	Budget Allocation Only-(inst)	BudAllocat	Y
601000	Academic Administration	AcadAdmin	N
601100	Instructional -VP of Instructi	InstructVP	N
601200	Division Dean of Instruction	DivisDeanI	N
601300	Spe. Parity Pay Non-Instr. Fac	ParNonIns	N
601600	Voc Ed./Support Ser	VocEd.	N
601900	PFT Neg. Team 2.00 FTE	PFT Negs T	N
602000	Course And Curriculum	CourseCurr	N
602200	Curriculum Outreach	Outreach	N
603100	Academic And Faculty Senate	AcadFacSe	N
609100	Accredition	Accreditio	N
611000	Learning Center	LearnCen	N
611200	Tutoring	Tutoring	N
612000	Library	Library	N
613000	Media	Media	N
613200	Audio Visual	Audio Visu	N
614100	Museums	Museums	N
615000	Dp For Academic-system	IT AcaSys	N
619000	Other Instructional Support	OthIstruct	N

Activity Suffix	Descr	Short Desc	Bud. Only
620100	Admissions And Records	AdmRecord	N
630100	Error activity will delete 2/1	ERROR	N
631100	Counseling And Guidance	CounsGuid	N
632100	Matriculation And Student Asse	MatStudAss	N
632200	Transfer Center	TransferCe	N
639000	Other Counseling and Guidance	OtherCouns	N
640000	Other Student Services	OthStudSer	N
641000	CalWORKS/TANF	CalWorks	N
642000	Dsp-s-handicapped Student Serv	DSPS	N
643000	Extended Opportunity Prog Serv	EOPS	N
644100	Health Services	HealthSer	N
645000	VP-Student Services	VP Stu Ser	N
645200	Division Dean-Student Services	DiDeanStSe	N
646000	Financial Aid Administration-	FinAidAdm	N
647000	Job Placement	Job Placem	N
647100	Job Placement-Work Study Cal W	JoPlacCal	N
647200	Cal Work-Coordination un. Job	CalWrkCoor	N
648000	Veterans Services	VetSer	N
649100	Child Care-Student Services	ChCareSt	N
649300	Out-State	Out-of Sta	N
649400	Inter Education	InterEduc	N
649900	Student Services-other	StServOthe	N
651000	Building,maintenance, Repairs	BuildMaint	N
651500	Engineering	Engineerin	N
653000	Custodial Department	Custodial	N
655000	Grounds	Grounds	N
657000	Utilities	Utilities	N
659800	Telephone Lease/purchase	TelePurMaj	N
659900	Plant And Contr, Svcs	PlContrSvc	N
660000	Planning, Policy Making, And C	PlanPolMak	N
660100	President Office	CollegPres	N
660200	Chancellor's Office	Chancellor	N
660300	Vice Chancellor- Education	VC Educ	N
660400	Vice Chancellor- Administratio	VC Adminis	N
660500	Plannings and Development	PlannDeve	N
660600	Board of Trustees	BoardTrus	N
660700	Vice Chanc For Physical Plant	VC Physica	N
660800	Public Information	PubInf	N
660900	Career Planning	CareerPlan	N
661100	Strategic Planning	StratPlan	N
661200	External Affairs	External A	N
662000	Budget Development-Executive T	Plan-Exec	N

Activity Suffix	Descr	Short Desc	Bud. Only
663000	Grants Development -District O	Grants Dev	N
666000	Legal Services	LegalSer	N
671000	Community Relations/informatio	CommRel	N
672000	Financial Department	FinDept	N
672100	Financial Services	Financial	N
672200	Payroll	Payroll	N
672300	Internal Audit	Internal A	N
672400	District Office Operation	DistOffOpe	N
672500	Misc Fiscal Oper.	Misc Fisca	N
672600	Dist Acct Payable	DiAcctPay	N
672700	Project Administration	Proj Adm.	N
672800	Financial -Balance Sheet	Balance	N
672900	Financial Revenue	Revenue	N
673000	Human Resources Management	Human Reso	N
673200	Affirmative Action-District	Affirm Act	N
673300	Dept of Empl. Relations	Dp Empl Re	N
675000	Staff Development Ab1725-fund	Staff Dev	N
676000	Staff Diversity Ab1725-Fund 15	Staff Div	N
677100	Sheriff's-Alameda	Police Ser	N
677200	Classified Senate	ClassSe n	N
677300	Warehouse	Warehouse	N
677500	Purchasing	Purchasing	N
677700	Safety Program	SafetyPro	N
677800	Risk Management	RiskMan	N
678000	IT Non Academic	ITNonAca	N
678100	Campus IT-technical Support	CamIT-tech	N
678200	Legal Settlements	LegSet	N
679900	Fringe Benefits Allocations	FrinBenAll	N
682100	Merritt Community Education Cl	MCEC	N
682200	Community Services/fee-based C	ComFeeBase	N
682300	Fruitvale Classes-community	FruitvaleC	N
683000	Comm/public Use of Facilities	CommUseFac	N
683100	Theatre Rentals	TheatreRen	N
684200	Economic Development	EconDev	N
689000	Other, Specify	Other, Spe	N
691200	Book-oper	Bookstore	N
692200	Child Care	Child Care	N
694000	Food Services-	FoodServ	N
694500	Intramural Athletics	IntraAth	N
695200	Parking	Parking	N
696000	Student And Co-curriculum Act	StCo-cuAct	N
696200	Intercollegiate Athletics	InterAth	N

Activity Suffix	Descr	Short Desc	Bud. Only
696400	Intramural Athletics	IntramurAt	N
696600	Student Clubs	StudClubs	N
696800	Student Newspapers	StudNews	N
697200	Student Housing Dormities	StudHouDor	N
699900	Student Legal Aid	StudLeg Ai	N
701200	Contract Ed-classes	Contract E	N
709000	Auxiliary Operations	AuxOperati	N
709100	Television/Radio Operations	TVRADIOPS	N
710000	Physical Property and Related	PhyProp	N
712000	Fixed Asset offset	Fixed Asse	N
721000	Long-Term Debt Serv. Exp	Lg-Debt Ex	N
722000	Current Loan-TRAN & BAN	TRANS/BAN	N
731000	Transfers-out	Trans-out	N
732000	Fin Aid Student Payments	FinAidStud	N
793000	Ending Fund Balance	EndFund	N
ALLACTS	All Activities	AllActs	Y

PROJECT

Project	Descr	Status	End Date	Unit
0000	Zero Project NO.	A	6/30/2099	PCCD1
0055	Material Fees	A	7/1/2013	PCCD1
0347	ALAMEDA COUNTY DEPT	A	6/30/2099	PCCD1
0501	Merritt Street Law	A	7/1/2013	PCCD1
0535	Student Sup,Part,Integrating	A	1/31/2012	PCCD1
0682	Bay Area Workforce Fun Collab	A	1/31/2012	PCCD1
0685	Kaiser Permanente Bridge	A	8/30/2040	PCCD1
0688	U.C. Berkeley -Contract Ed.	A	6/30/2099	PCCD1
0698	FACULTY STAFF DEV 2006-2007	A	1/31/2012	PCCD1
0710	EOPS 0708	A	1/20/2012	PCCD1
0711	GATEWAY - Current Year	A	6/30/2099	PCCD1
0712	GATEWAY - Prior Year	A	6/30/2099	PCCD1
0755	SONG BROWN RN. Program	A	6/30/2099	PCCD1
0768	Clearwire-Channel Lease	A	6/30/2099	PCCD1
0769	City of Oak - Cable Franchise	A	6/30/2099	PCCD1
0787	Berkeley Head Start	A	6/30/2099	PCCD1
0788	UC EXTENSION	A	6/30/2099	PCCD1
0789	PACIFIC GAS & ELECTRIC	A	6/30/2099	PCCD1
0791	St Dis/Ind Collab/CIS-MiniGran	A	6/30/2099	PCCD1
0799	One Time Contract Ed - BCC	A	6/30/2099	PCCD1
0802	Career Tech Ed (CTE) 0708	A	1/31/2012	PCCD1
0807	CTE-Collaborative Sup (0809)	A	6/30/2099	PCCD1
0813	Oakland Green Jobs Corp	A	6/30/2099	PCCD1
0814	BOA-Green Workforce	A	1/31/2012	PCCD1
0818	First Five Ala Cty EvChCo 0809	A	6/30/2012	PCCD1
0820	Aspire 0809	A	6/30/2099	PCCD1
0825	Transfer&Articulation (CAN)	A	4/20/2012	PCCD1
0837	Faculty Inquiry Network(Los Po	A	1/31/2012	PCCD1
0855	Song Brown Rn. Program 0809	A	6/30/2099	PCCD1
0897	Instr Equip - Lib Materials	A	6/30/2099	PCCD1
0898	Scheduled Maintenance & Repair	A	6/30/2099	PCCD1
0903	CTE Enrollment Growth Pr Yr	A	6/30/2099	PCCD1
0905	Staff Diversity - Prior Year	A	6/30/2099	PCCD1
0906	CTE Community Collaborative	A	6/30/2012	PCCD1
0908	Fed Adm Allow -Prior Year	A	6/30/2099	PCCD1
0909	CARE - Prior Year	A	6/30/2099	PCCD1
0910	EOPS - Prior Year	A	6/30/2099	PCCD1
0915	Career Adv - Prior Year	A	6/30/2099	PCCD1

Project	Descr	Status	End Date	Unit
0918	First 5 Alameda Cty - Prior Yr	A	6/30/2099	PCCD1
0922	IDRC - Prior Year	A	6/30/2099	PCCD1
0923	IDRC - Prior Year	A	6/30/2099	PCCD1
0924	CITD - Prior Year	A	6/30/2099	PCCD1
0925	SmallBusDev - Prior Year	A	6/30/2099	PCCD1
0926	SFAA,BFAB - Prior Year	A	6/30/2099	PCCD1
0927	Entrepreneurs Career	A	6/30/2099	PCCD1
0929	EcIDRC - Prior Year	A	6/30/2099	PCCD1
0930	ARRA Income	A	6/30/2099	PCCD1
0951	CTE VTEA - Prior Year	A	6/30/2099	PCCD1
0956	Reg ConsTech Prep - Prior Year	A	6/30/2099	PCCD1
0957	Tech Prep - Prior Year	A	6/30/2099	PCCD1
0960	DSPS - Prior Year	A	6/30/2099	PCCD1
0962	Dept RehabWorkability-Prior Yr	A	6/30/2099	PCCD1
0980	SSSP/Matric Prior Year	A	6/30/2099	PCCD1
0985	COA FCC Youth Empowerment YESS	A	6/30/2099	PCCD1
0987	Ins Eqp Lib Matl - Prior Year	A	6/30/2099	PCCD1
0991	Photo Tech - Prior Year	A	6/30/2099	PCCD1
0992	CalWorksChildCare - Prior Year	A	6/30/2099	PCCD1
0993	CalWorks - Prior Year	A	6/30/2099	PCCD1
0995	TTIP - Prior Year	A	6/30/2099	PCCD1
0996	Italian Lang Prog - Prior Year	A	6/30/2099	PCCD1
0997	SanFranciscoFoundation-PriorYr	A	6/30/2099	PCCD1
0998	San Mateo County	A	6/30/2099	PCCD1
1000	Student Health Fees	A	6/30/2099	PCCD1
1001	EDUCATIONAL PROTECTION ACCOUNT	A	6/30/2018	PCCD1
1002	Pell Administrative Allowance	A	6/30/2012	PCCD1
1003	Nursing Enrollment Growth C/Y	A	6/30/2012	PCCD1
1004	Federal Work Study	A	6/30/2012	PCCD1
1005	FACULTY/STAFF DIVERSITY-CUR YR	A	6/30/2099	PCCD1
1007	Accreditation	A	6/30/2099	PCCD1
1008	Finaid Workstudy Admin Allow	A	6/30/2012	PCCD1
1009	Coop Agencies Res. for ED CARE	A	10/30/2011	PCCD1
1010	EOP&S	A	10/30/2011	PCCD1
1015	1015	A	6/30/2099	PCCD1
1017	Lottery Instructional Supplies	A	6/30/2099	PCCD1
1020	Fee Based ASL Amer Sign Langua	A	6/30/2099	PCCD1
1021	Career Ladders Project	A	6/30/2016	PCCD1
1025	Fee Based Modern Languages	A	6/30/2099	PCCD1
1026	Financial Aid	A	10/31/2011	PCCD1
1029	Job Dev. Incentive Funds CCCCCO	A	8/30/2011	PCCD1
1030	Fee Based Multimedia Arts	A	6/30/2099	PCCD1

Project	Descr	Status	End Date	Unit
1035	Fee Based Art & Cultural Studi	A	6/30/2099	PCCD1
1036	1036	A	6/30/2099	PCCD1
1038	MAP/Human Svcs. Mentoring Prog	A	6/30/2013	PCCD1
1040	1040	A	6/30/2012	PCCD1
1051	CTE formerly VTEA	A	10/31/2011	PCCD1
1053	CAA/Contra Costa	A	6/30/2012	PCCD1
1054	Faculty Entreprenuership Prog	A	6/16/2012	PCCD1
1056	CAL Bridges Program (UCB)/Merr	A	3/31/2015	PCCD1
1057	CTE Tech Prep	A	10/31/2011	PCCD1
1058	Alam Cnty Campus Mental Health	A	6/30/2099	PCCD1
1059	Industry Driven Regional Coll	A	1/31/2014	PCCD1
1060	Disabled Students Prgms & Srv	A	10/31/2011	PCCD1
1061	CTE Community Collaborative 5	A	6/30/2099	PCCD1
1064	Co-Operative Edu. for Students	A	6/30/2013	PCCD1
1065	East Bay Green Jobs	A	6/30/2013	PCCD1
1066	Advanced Manufact Carrerr Path	A	2/28/2014	PCCD1
1067	Puente Project	A	6/30/2013	PCCD1
1068	Adv Welding Course Training	A	8/31/2014	PCCD1
1069	Classroom Enrichment Grant	A	6/30/2099	PCCD1
1070	CCIE Institutional Grant	A	6/30/2014	PCCD1
1071	Deputy Sector Navigator Grant	A	9/30/2014	PCCD1
1072	Specialty in Stem Cell Biology	A	7/31/2016	PCCD1
1073	Chevron Industrial Maintenance	A	6/30/2099	PCCD1
1074	Classroom Enrichment Grant	A	6/30/2099	PCCD1
1075	Career Pathway Trust	A	6/30/2099	PCCD1
1076	BayClean Prop 39 Clean Energy	A	3/31/2015	PCCD1
1077	Piedmont USD AB86 Adult Ed	A	6/30/2015	PCCD1
1078	Chaffey College	A	6/30/2099	PCCD1
1079	San Francisco Foundation	A	6/30/2015	PCCD1
1080	Student Success & Support Prog	A	6/30/2099	PCCD1
1081	CTE Enhancement Funds	A	6/30/2016	PCCD1
1082	Assessment, Remediation & Ret	A	6/30/2015	PCCD1
1086	Electronic Transcript Mini Grt	A	6/30/2014	PCCD1
1090	Student Equity Plans	A	6/30/2099	PCCD1
1093	CalWORKs	A	10/30/2011	PCCD1
1094	TANF	A	10/30/2011	PCCD1
1096	CTE Community Collaborative	A	4/30/2013	PCCD1
1121	TANF-CDC	A	7/30/2011	PCCD1
1122	AANIPISI Initiative Project	A	9/30/2015	PCCD1
1123	STUDENT SUPPORT SEVICES TRIO	A	9/30/2015	PCCD1
1124	Student Support Services TRIO	A	6/30/2015	PCCD1
1136	WIA-ONE STOP Career CTR	A	10/31/2011	PCCD1

Project	Descr	Status	End Date	Unit
1805	MAX. ACHEIVEMENT	A	6/30/2099	PCCD1
1817	Stren,.Path,Sys(TIII) 0809	A	6/30/2099	PCCD1
1821	Fed-Child Deve-TANF 0809	A	6/30/2099	PCCD1
1831	ECTENSF 0809	A	6/30/2099	PCCD1
1836	One-Stop Career (WIA)0809	A	6/30/2099	PCCD1
1840	1840 (WIA) CALGRIP	A	6/30/2099	PCCD1
1841	Dept of HRSA-Nursing -ADN 0809	A	6/30/2099	PCCD1
1845	Based Job Train.Grants(3yrs)09	A	6/30/2099	PCCD1
1902	ASCIP rebates	A	6/30/2099	PCCD1
1907	Title III	A	6/30/2099	PCCD1
1909	HRSA	A	6/30/2099	PCCD1
1910	Fed Bureau of Justice Assis	A	2/28/2013	PCCD1
1915	Fed Bureau of Justice - 2010	A	2/28/2013	PCCD1
1917	Stren,.Path,Sys(TIII) (fy0910)	A	6/30/2099	PCCD1
1921	Fed-Child Deve-TANF (0809)	A	6/30/2099	PCCD1
1927	SBDC	A	6/30/2099	PCCD1
1928	CIRM-bRIDGES TO STEM CELL	A	6/30/2099	PCCD1
1931	ECTENSF (fy0910)	A	6/30/2099	PCCD1
1936	One-Stop Career (WIA)0910	A	6/30/2099	PCCD1
1943	Clean Energy Project (WIA)	A	6/30/2099	PCCD1
1946	Green Job (0910)	A	6/30/2099	PCCD1
1948	ATLAS Trans & Logistics Traini	A	6/30/2099	PCCD1
1949	Oakland Green Job (ARRA)	A	12/31/2011	PCCD1
1950	Redevelopment Agency Agreement	A	6/30/2099	PCCD1
1960	Prop 39 Sustainability Project	A	6/30/2099	PCCD1
2002	FINAID20012002	A	6/30/2099	PCCD1
2003	FINAID200203	A	6/30/2099	PCCD1
2004	FINAID200304	A	6/30/2099	PCCD1
2005	FINAID200405	A	6/30/2099	PCCD1
2006	FINAID200506	A	6/30/2099	PCCD1
2007	FINAID200607	A	6/30/2099	PCCD1
2008	FINAID200708	A	6/30/2099	PCCD1
2009	FINAID200809	A	6/30/2099	PCCD1
2010	Financial Aid Fy0910	A	6/30/2099	PCCD1
2011	2010-11_Financial Aid	A	6/30/2015	PCCD1
2012	2011-12 Financial Aid	A	6/30/2016	PCCD1
2013	2012-13 Financial Aid	A	6/30/2017	PCCD1
2014	2013-14 Financial Aid	A	6/30/2015	PCCD1
2015	2014-15 FInancial Aid	A	6/30/2017	PCCD1
2016	2015-16 Financial Aid	A	6/30/2017	PCCD1
2100	Fire Alarm Parts Sch 06-07	A	6/30/2099	PCCD1
2101	DW Delta Sys HVAC Sch 06-07	A	6/30/2099	PCCD1

Project	Descr	Status	End Date	Unit
2102	Districtwide Deck Roof Repairs	A	6/30/2099	PCCD1
2186	Asbestos Abatement, Building F	A	6/30/2099	PCCD1
2187	Asbestos Abatement, Building A	A	6/30/2099	PCCD1
2188	Asbestos Acoustical Ceiling Ab	A	6/30/2099	PCCD1
2189	DO BLDG,EARTHQUAKE	A	6/30/2099	PCCD1
2190	Flushing of Storm Drains	A	6/30/2099	PCCD1
2191	Asbetos Abatement at Merritt R	A	6/30/2099	PCCD1
2192	Repair Fire Sprinkler Systems	A	6/30/2099	PCCD1
2193	Upgrade of Fire Suppression	A	6/30/2099	PCCD1
2194	District-Wide HVAC SchMa06-07	A	6/30/2099	PCCD1
2195	Distr. Sidewalk Repair Sc-6-07	A	6/30/2099	PCCD1
2196	DW Roof Repairs SCh 06-07	A	6/30/2099	PCCD1
2197	DW Irrigation Valves	A	6/30/2099	PCCD1
2198	DW TTY Ph Net Sch 06-07	A	6/30/2099	PCCD1
2199	DW HV Breakers Sch 06-07	A	6/30/2099	PCCD1
2268	Campus Security Lighting	A	6/30/2099	PCCD1
2269	Ala-Boiler,Pumps-Sch 06-07	A	6/30/2099	PCCD1
2270	Ala-Compressor etc Sch 06-07	A	6/30/2099	PCCD1
2300	Measure A Project Overhead	A	6/30/2099	PCCD1
2301	Laney FF & E	A	6/30/2099	PCCD1
2302	Peralta's Sustainability-Envir	A	6/30/2014	PCCD1
2303	Merritt Building Improvements	A	6/30/2014	PCCD1
2305	Laney-Short Term Estimates	A	6/30/2014	PCCD1
2307	District-Short Term Engineerin	A	6/30/2014	PCCD1
2309	Laney College estimates Short-	A	6/30/2014	PCCD1
2314	Laney Building Improvements	A	6/30/2099	PCCD1
2315	Alameda Building Improvements	A	6/30/2099	PCCD1
2318	Modernize Laney College Stud.	A	6/30/2099	PCCD1
2320	COA SIDEWALK REPLACEMENT	A	6/30/2099	PCCD1
2321	District Ctr Renovation Phase3	A	6/30/2099	PCCD1
2322	Beginner's Im-Renovations	A	6/30/2099	PCCD1
2323	BCC Building Improvements	A	6/30/2099	PCCD1
2324	Merritt Library/Learning Cente	A	6/30/2099	PCCD1
2325	Al,La,Me,Dis-EI Cabs,Control,U	A	6/30/2099	PCCD1
2326	Upgrade-Sidewalks,Lighting Dis	A	6/30/2099	PCCD1
2328	DistricWideSecurityUpgrade	A	6/30/2099	PCCD1
2334	DistWide WayFind,Rm ID	A	6/30/2099	PCCD1
2335	BCC Building Project Budget	A	6/30/2099	PCCD1
2336	Interim HousingPortable,Site P	A	6/30/2099	PCCD1
2337	Recycling Program Equipment	A	6/30/2099	PCCD1
2338	LaneyCollege-AthleticComplex	A	6/30/2099	PCCD1
1.00 in 2339	Dist Wide Facility Master Plan	A	7/1/2014	PCCD1

Project	Descr	Status	End Date	Unit
2340	Parking Meters	A	6/30/2099	PCCD1
2341	COA Building A Renovation Proj	A	6/30/2099	PCCD1
2342	SWING SPACE	A	6/30/2015	PCCD1
2343	GSA Lot Lighting, Walkway	A	6/30/2099	PCCD1
2344	Early Action Program for Rene	A	6/30/2099	PCCD1
2345	860-Altantic Avenue	A	6/30/2099	PCCD1
2346	Additional Space IT/Purchasing	A	6/30/2099	PCCD1
2347	District Wide PavingAllocation	A	6/30/2099	PCCD1
2348	ADA Renovation at Laney Colle	A	6/30/2099	PCCD1
2350	HVAC Renovations Laney F&G bld	A	6/30/2099	PCCD1
2351	District Wide Water Fountains	A	6/30/2099	PCCD1
2353	Merr Science Allied Health Bld	A	6/30/2099	PCCD1
2355	Infrastructure - Utilities	A	6/30/2015	PCCD1
2356	GENOMICS	A	6/30/2015	PCCD1
2357	Districtwide Tech Infrastructu	A	6/30/2099	PCCD1
2358	Merritt 1.2MV Photovoltaic Pro	A	6/30/2012	PCCD1
2360	Africana Center	A	6/30/2099	PCCD1
2361	COA Buildings C & D	A	6/30/2099	PCCD1
2363	District Wide Emergency Plan	A	8/1/2011	PCCD1
2364	Merritt College Technology Upg	A	6/30/2099	PCCD1
2368	Smart Media Initiatives Projec	A	6/30/2099	PCCD1
2371	Laney Solar PV Rooftops	A	6/30/2099	PCCD1
2372	Merritt Building Q Improvement	A	6/30/2099	PCCD1
2379	Distance Education Moodle Apps	A	6/30/2099	PCCD1
2380	Financial Aid System	A	6/30/2099	PCCD1
2383	Laney - Library Upgrades	A	6/30/2099	PCCD1
2388	BCC Equip & Tech Upgd ED Prgms	A	6/30/2014	PCCD1
2389	Laney Tower Refurbishment	A	6/30/2099	PCCD1
2390	Kaiser Center Project	A	6/30/2099	PCCD1
2392	Upgrade Laney Steps	A	6/30/2099	PCCD1
2393	Peralta Health Clinic	A	6/30/2014	PCCD1
2394	COA Gas Line Replacement	A	7/1/2012	PCCD1
2396	BCC Parking Lot Acquisition	A	6/30/2014	PCCD1
2398	Infrastructure Utilities COA	A	6/30/2099	PCCD1
2399	Swing Space COA	A	6/30/2099	PCCD1
2410	COA - FF & E	A	1/1/2099	PCCD1
2411	COA IT Computers, Phase II	A	1/1/2099	PCCD1
2412	Berkeley FF&E, Phase I	A	6/30/2099	PCCD1
2413	Berkeley IT Phase II	A	6/30/2099	PCCD1
2415	Laney IT Computers, Phase II	A	6/30/2099	PCCD1
2416	Merritt - FF&E Phase I	A	6/30/2099	PCCD1
2417	DAC Modular Purchase	A	6/30/2099	PCCD1

Project	Descr	Status	End Date	Unit
2418	FF & E and IT	A	6/30/2099	PCCD1
2419	District Admin-IT Comp Phase 2	A	6/30/2014	PCCD1
2420	COA Contingency	A	6/30/2099	PCCD1
2421	Berkeley New Acquisitions	A	6/30/2099	PCCD1
2422	Berkeley photovoltaic	A	6/30/2099	PCCD1
2423	LANEY - UTILITY INFRASTRUCTURE	A	10/17/2011	PCCD1
2425	Merritt Chld Development	A	6/30/2099	PCCD1
2426	Merritt Holticulture T51	A	6/30/2099	PCCD1
2427	Merritt "A" Trade Tech	A	6/30/2099	PCCD1
2428	Merritt Contingency	A	6/30/2099	PCCD1
2429	Emergency Blue Phones Project	A	6/30/2099	PCCD1
2430	DW ADA Upgrade Studies	A	6/30/2099	PCCD1
2431	Atlantic Ave Renov COA	A	6/30/2099	PCCD1
2432	DW Landscape	A	6/30/2099	PCCD1
2433	District-Wide Solar/Sustainabi	A	6/30/2059	PCCD1
2434	DAC Service Centers	A	6/30/2099	PCCD1
2435	Merritt Access Contrl & Motion	A	6/30/2099	PCCD1
2436	LANEY - MODIFIED MASTER PLAN	A	10/17/2011	PCCD1
2437	Laney Sustainability Building	A	6/30/2099	PCCD1
2438	COA Veterans Ctr	A	6/30/2099	PCCD1
2439	Laney Kit Vent Imp	A	6/30/2099	PCCD1
2440	IT Standards Based Procurement	A	6/30/2099	PCCD1
2441	IT Rationalize Consolidation	A	6/30/2099	PCCD1
2442	IT Reduce TCO Agreements	A	6/30/2099	PCCD1
2443	IT Managed Print	A	6/30/2099	PCCD1
2444	IT Asset and End Device Mgt	A	6/30/2099	PCCD1
2445	IT Web Based Email	A	6/30/2099	PCCD1
2446	IT Upgrade to Peoplesoft 9.1	A	6/30/2099	PCCD1
2447	IT Electronic PA Form	A	6/30/2099	PCCD1
2448	IT Doument Management	A	6/30/2099	PCCD1
2449	IT Time Labor & Absence Mgt	A	6/30/2099	PCCD1
2450	IT Financials Data Warehouse	A	6/30/2099	PCCD1
2451	IT Staff Trng & Prof Dev	A	6/30/2099	PCCD1
2452	IT Implement ITIL Lite	A	6/30/2099	PCCD1
2453	IT Improve Campuses Wireless	A	6/30/2099	PCCD1
2454	IT Student Financial Aid	A	6/30/2099	PCCD1
2455	IT Finance Upgrade	A	6/30/2099	PCCD1
2456	IT VOIP	A	6/30/2099	PCCD1
2457	IT Classroom Scheduling	A	6/30/2099	PCCD1
2458	IT Cloud & Virtualization	A	6/30/2099	PCCD1
2459	IT Reserve amount	A	6/30/2099	PCCD1
2460	Laney Health Clinic	A	6/30/2099	PCCD1

Project	Descr	Status	End Date	Unit
2461	COA Modernization Bldg B	A	6/30/2099	PCCD1
2462	Laney New Math and Science Ctr	A	6/30/2099	PCCD1
2463	Merritt Mod Horticulture Bldg	A	6/30/2099	PCCD1
2464	Aviation School Parking Lot	A	6/30/2099	PCCD1
2465	W&W INTRUSION REMEDIATION	A	6/30/2020	PCCD1
2468	Laney Removal Reloc of Furnitu	A	6/30/2099	PCCD1
2470	LANEY BREEZEWAY PROJECT	A	6/30/2099	PCCD1
2550	PASS	A	7/29/2014	PCCD1
2587	LaneyResetDrains Sch 06-07	A	6/30/2014	PCCD1
2589	Laney Pool Chlorine Sch 06-07	A	6/30/2014	PCCD1
2590	Laney Rewire Lab Sch-06-07	A	6/30/2014	PCCD1
2591	Laney-Repl Roof Access Sch 06	A	6/30/2014	PCCD1
2700	Overhead, Measure E	A	6/30/2099	PCCD1
2702	District Athletic Fields	A	6/30/2099	PCCD1
2704	Athletic Fields Renovation	A	6/30/2099	PCCD1
2705	Network Upgrade - Districtwide	A	6/30/2099	PCCD1
2707	Merritt Building D Renovation	A	6/30/2099	PCCD1
2708	District Irrigation Cont.	A	6/30/2099	PCCD1
2709	Merritt Horticulture	A	6/30/2099	PCCD1
2710	Laney Library	A	6/30/2099	PCCD1
2711	Merritt Trade Technology	A	6/30/2099	PCCD1
2712	COA Bldg C & D	A	6/30/2099	PCCD1
2714	Laney Building A Deck	A	6/30/2099	PCCD1
2715	Districtwide Repair	A	6/30/2099	PCCD1
2717	One Stp Ctr - Portables (COA)	A	6/30/2099	PCCD1
2718	PP-Program Management	A	6/30/2099	PCCD1
2719	Merritt College Bd- A Rstrooms	A	6/30/2099	PCCD1
2720	Re-Carpeting Laney Libr	A	6/30/2099	PCCD1
2721	Laney College Restroom Upgrade	A	6/30/2099	PCCD1
2723	Dist. Security Equi,Control Up	A	6/30/2099	PCCD1
2724	COA Roof Replacement Gym&Repla	A	6/30/2099	PCCD1
2725	COA Underground Water Heating	A	6/30/2099	PCCD1
2726	Laney Coll Landscape Impr	A	6/30/2099	PCCD1
2727	District Wide - Water Fountain	A	6/30/2099	PCCD1
2728	District Adm & Rec Carpet/Pnt	A	6/30/2099	PCCD1
2729	BCC Hardware ADA Upgrades	A	6/30/2099	PCCD1
2730	Districtwide Swing Space	A	6/30/2099	PCCD1
2731	Laney Tower Exterior Repair	A	6/30/2099	PCCD1
2732	Laney Breezeway Project	A	6/30/2099	PCCD1
2733	District Wide Emergency Proj	A	6/30/2015	PCCD1
2741	Merritt Bldg A Heating Renovtn	A	6/30/2099	PCCD1
2850	Vista New Facilities	A	6/30/2099	PCCD1

Project	Descr	Status	End Date	Unit
2943	Laney T702 Tower	A	6/30/2014	PCCD1
2944	Laney Student Services Bldg A	A	6/30/2099	PCCD1
2966	Renovations Laney Lecture	A	6/30/2014	PCCD1
2967	Laney Fitness Equipment	A	6/30/2099	PCCD1
2969	Merritt Library Roofing	A	1/1/2099	PCCD1
3101	PFT Leave Banking Reserve-Budg	A	6/30/2099	PCCD1
3102	PFT Staff Development Contract	A	6/30/2099	PCCD1
3103	Laney Summer Music Camp	A	6/30/2099	PCCD1
3104	Merritt Lands/Nextel	A	6/30/2099	PCCD1
3105	Merritt Sprint	A	6/30/2099	PCCD1
3106	Merritt Cingular/T-MOBILE	A	6/30/2099	PCCD1
3107	Alameda Cell Phone Air Space	A	6/30/2099	PCCD1
3108	District Fingerprinting	A	6/30/2099	PCCD1
3109	Laney Carnival	A	6/30/2099	PCCD1
3110	Laney Swap Meet	A	6/30/2099	PCCD1
3111	Laney Culinary Arts	A	6/30/2099	PCCD1
3115	President's Office	A	6/30/2099	PCCD1
3121	One-Tme Basic Skills 0607	A	7/1/2099	PCCD1
3123	One-Time Baisc Skills 0708	A	10/7/2011	PCCD1
3125	Basic Skills 2nd Prior Year	A	6/30/2099	PCCD1
3127	Basic Skills 1st Prior Year	A	6/30/2099	PCCD1
3128	Basic Skills Current Year	A	6/30/2099	PCCD1
3140	SpRental_UC Berkeley	A	6/30/2099	PCCD1
3141	Jacob Performance Tennis	A	6/30/2099	PCCD1
3142	Laney Summer Music	A	6/30/2099	PCCD1
3150	PERALTA PRESS TRUST	A	1/1/2099	PCCD1
3151	ADAM PROGRAM TRUST	A	1/1/2099	PCCD1
3152	CLASSIFIED COUNCIL TRUST	A	1/1/2099	PCCD1
3153	ONE-STOP CAREER CENTER	A	1/1/2099	PCCD1
3154	AVIATION TRUST	A	1/1/2099	PCCD1
3155	DENTAL ASSISTING	A	1/1/2099	PCCD1
3156	AT&T Cell Phone Tower	A	6/30/2099	PCCD1
3161	Auto Body	A	6/30/2099	PCCD1
3162	Auto Repair	A	6/30/2099	PCCD1
3570	Schdl Mtc and Spec Repairs	A	6/30/2099	PCCD1
5001	Unity Council 0910	A	6/30/2099	PCCD1
5002	Arise High School 0910	A	6/30/2099	PCCD1
5003	Oakland Charter High School	A	6/30/2099	PCCD1
5004	Berkeley albany YMCA	A	6/1/2099	PCCD1
5005	High School Contract Ed BCC	A	6/30/2099	PCCD1
5006	American indian Public School	A	6/30/2099	PCCD1
5007	De Colores Head Start/Unity Co	A	6/30/2099	PCCD1

Project	Descr	Status	End Date	Unit
5010	Emerging Careerr Institute	A	6/30/2012	PCCD1
5019	Internt'l Pgms Contract Ed BCC	A	6/30/2099	PCCD1
5020	Oakland PIC	A	9/30/2012	PCCD1
5021	Oakland PIC	A	9/30/2011	PCCD1
5022	Swords to Plowshares	A	12/31/2011	PCCD1
5023	East Bay MUD	A	7/3/2012	PCCD1
5024	University Bridge Center	A	6/30/2012	PCCD1
5025	EBMUD Contract Ed.	A	12/31/2011	PCCD1
5026	BAY AREA YOUTH	A	6/30/2012	PCCD1
5027	Marin Employment Connection	A	6/30/2013	PCCD1
5028	Alameda Unified School Dist	A	6/30/2013	PCCD1
5029	Bay Area Youth EMT Fire Sci	A	6/30/2099	PCCD1
5030	Castlemont Community of School	A	5/23/2012	PCCD1
5031	Oakland Military Academy Inst	A	6/30/2099	PCCD1
5032	Hangzhou Social Science T E C	A	6/30/2099	PCCD1
5034	Emery Fall 2012	A	6/30/2013	PCCD1
5035	DeColores Child Dev	A	6/30/2013	PCCD1
5036	Leadership Public Schools LPS	A	6/30/2013	PCCD1
5037	Civicorps Schools	A	6/30/2013	PCCD1
5038	Youth Radio	A	6/30/2099	PCCD1
5039	St Elizabeth High School	A	6/30/2013	PCCD1
5040	Urban Strategies Council	A	6/30/2013	PCCD1
5041	Span 801	A	6/30/2013	PCCD1
5042	Alameda Unified School Distric	A	1/31/2014	PCCD1
5043	Cuba Study Abroad	A	6/30/2019	PCCD1
5044	Lab Practicum	A	6/30/2099	PCCD1
5045	Oakland Charter High School	A	6/30/2015	PCCD1
5046	SY Academy	A	10/31/2015	PCCD1
5109	Oakland PIC	A	12/31/2011	PCCD1
5200	Labor Studies - Tuition	A	9/30/2100	PCCD1
5201	Sociology	A	9/22/2040	PCCD1
5202	Chemistry	A	9/22/2040	PCCD1
5203	Tutorial Services	A	9/22/2040	PCCD1
5204	Biology	A	9/22/2040	PCCD1
5205	Graphic Arts Department	A	9/22/2040	PCCD1
5206	Business Symposium	A	9/22/2040	PCCD1
5207	Geography - Trust Fund	A	9/22/2040	PCCD1
5208	CalWORKs Region III	A	9/22/2040	PCCD1
5209	Microsoft Specialist Trust	A	9/22/2040	PCCD1
5210	IMC Department (Copy Center)	A	9/22/2040	PCCD1
5211	Track Athletic Trust Fund	A	9/22/2040	PCCD1
5212	Carnegie Foundation	A	9/22/2011	PCCD1

Project	Descr	Status	End Date	Unit
5213	Campus EOPS/CARE Program	A	9/22/2011	PCCD1
5214	Athletic - Administration	A	9/22/2040	PCCD1
5215	Athletics - Baseball	A	9/22/2040	PCCD1
5216	Athletics - Basketball	A	9/22/2040	PCCD1
5217	Athletics - Swimming	A	9/22/2040	PCCD1
5218	Athletic - Volleyball	A	9/22/2040	PCCD1
5219	Athletics - Water Polo	A	9/22/2040	PCCD1
5220	Athletic - Scholarships	A	9/22/2040	PCCD1
5221	Good News	A	9/22/2040	PCCD1
5222	Theater Arts	A	9/22/2040	PCCD1
5223	Athletics - Football	A	9/22/2040	PCCD1
5224	Counseling Department	A	9/22/2040	PCCD1
5225	Financial Aid Department	A	9/22/2040	PCCD1
5226	Phi Theta Kappa	A	6/30/2099	PCCD1
5227	Welding	A	9/22/2040	PCCD1
5228	Photo ID	A	9/22/2040	PCCD1
5229	Interactive English	A	9/22/2040	PCCD1
5230	ECT Trust	A	9/22/2040	PCCD1
5231	Jobtrack Placement Office	A	9/22/2040	PCCD1
5232	Woodtech	A	9/22/2040	PCCD1
5233	Psychology	A	9/22/2040	PCCD1
5234	Veterans Admin Fees	A	9/22/2040	PCCD1
5235	ESL	A	9/22/2040	PCCD1
5236	DSPS Trust Fund	A	9/22/2040	PCCD1
5237	Athletic Wall of Fame	A	9/22/2040	PCCD1
5238	Student Employment	A	9/22/2040	PCCD1
5239	College Newsletter	A	9/22/2040	PCCD1
5240	Library Trust Fund	A	9/22/2040	PCCD1
5241	Dance Production	A	9/22/2040	PCCD1
5242	Anthropology	A	3/7/2012	PCCD1
5243	Learning Communities	A	6/1/2099	PCCD1
5244	Nurses Office - Trust Fund	A	9/22/2040	PCCD1
5245	Campus Media Communications	A	9/22/2040	PCCD1
5246	Project Bridge	A	9/22/2040	PCCD1
5247	VP Student Services Trust	A	9/22/2040	PCCD1
5248	Lost Key Fees	A	9/22/2040	PCCD1
5249	Cosmetology	A	9/22/2040	PCCD1
5250	Facility Rental	A	9/22/2040	PCCD1
5251	Business Office	A	6/30/2099	PCCD1
5252	ADAM Program/Apparel Design	A	6/30/2099	PCCD1
5253	Aviation	A	6/30/2099	PCCD1
5254	Learning Resource	A	6/30/2099	PCCD1

Project	Descr	Status	End Date	Unit
5899	Bad Debt	A	1/1/2099	PCCD1
6000	ASB General	A	12/31/2099	PCCD1
6001	General Club Accounts	A	12/31/2099	PCCD1
6003	Open Gates Club	A	6/30/2099	PCCD1
6004	Koinonia	A	6/30/2099	PCCD1
6005	Gold Crown	A	6/30/2099	PCCD1
6006	Value My Spirit	A	6/30/2099	PCCD1
6007	Cougar Spirit	A	6/30/2099	PCCD1
6008	Men's Volleyball	A	6/30/2099	PCCD1
6009	Art	A	6/30/2099	PCCD1
6010	Eztlí Chicuhua	A	6/30/2099	PCCD1
6011	Prelaw & Debate	A	6/30/2099	PCCD1
6012	S.A.M.I	A	6/30/2099	PCCD1
6013	VP Instruction Trust	A	6/30/2099	PCCD1
6014	Kings & Queens	A	6/30/2099	PCCD1
6015	Alameda Promise Club	A	6/30/2099	PCCD1
6016	Fashion Club	A	6/30/2099	PCCD1
6017	Pathway to Law School Club	A	6/30/2099	PCCD1
6100	Black Student Union	A	12/31/2099	PCCD1
6101	Latinos Unidos	A	12/31/2099	PCCD1
6102	Athletic Boosters	A	12/31/2099	PCCD1
6103	Volleyball Club	A	12/31/2099	PCCD1
6104	Gay Straight Alliance	A	12/31/2099	PCCD1
6105	Book Club	A	12/31/2099	PCCD1
6106	Business & Economics Club	A	12/31/2099	PCCD1
6107	Rotoract Club	A	12/31/2099	PCCD1
6108	Muslim Students Club	A	12/31/2099	PCCD1
6109	Phi Theta Kappa	A	12/31/2099	PCCD1
6110	Anthropology Club	A	12/31/2099	PCCD1
6111	Save Our Schools	A	12/31/2099	PCCD1
6112	Afghan Culture Club	A	12/31/2099	PCCD1
6113	Learning Communities Club	A	12/31/2099	PCCD1
6114	Vietnamese Club	A	12/31/2099	PCCD1
6115	Veterans Student Group	A	12/31/2099	PCCD1
6116	Atlas Support & Network Club	A	12/31/2099	PCCD1
6117	International Club	A	12/31/2099	PCCD1
6118	Brotherhood Club	A	12/31/2099	PCCD1
6201	Merritt Kids College	A	6/30/2099	PCCD1
6500	Classified Senate	A	6/30/2099	PCCD1
6501	Professional Management Dept.	A	6/30/2099	PCCD1
6502	Art Model Fund	A	6/30/2099	PCCD1
6503	Professional Development	A	6/30/2099	PCCD1

Project	Descr	Status	End Date	Unit
6600	Financial Aid Fund	A	6/30/2099	PCCD1
6601	Veterans Educ Rept Fee	A	12/30/2099	PCCD1
6602	Student Homeless Proj	A	12/30/2099	PCCD1
6603	Chld Dev Res Ctr	A	12/30/2099	PCCD1
6604	Health Services	A	12/30/2099	PCCD1
6605	RN Mosby Exam	A	12/30/2099	PCCD1
6606	EMT Lab Fees	A	12/30/2099	PCCD1
6607	ADN-ATI	A	12/30/2099	PCCD1
6608	Learning Center	A	12/30/2099	PCCD1
6609	RN Nursing Prog	A	12/30/2099	PCCD1
6610	Flower Fees	A	12/30/2099	PCCD1
6611	Cyber Security Program	A	6/30/2099	PCCD1
6612	Pre-School Lab Fund	A	12/30/2099	PCCD1
6613	Laboratory Practicum	A	12/30/2099	PCCD1
6614	Audio Visual Trust	A	12/30/2099	PCCD1
6615	Production Dept Trust	A	12/30/2099	PCCD1
6617	Business Service Trust	A	12/30/2099	PCCD1
6619	Art Materials	A	12/30/2099	PCCD1
6620	Afram Studies Abroad	A	12/30/2099	PCCD1
6621	Career/Job Fair	A	12/30/2099	PCCD1
6622	LVN-ATI	A	12/30/2099	PCCD1
6623	Child Development	A	12/30/2099	PCCD1
6624	Vocational Nursing Faculty	A	12/30/2099	PCCD1
6626	President's Trust	A	12/30/2099	PCCD1
6628	Holiday Party	A	12/30/2099	PCCD1
6629	Annual Achievement	A	12/30/2099	PCCD1
6631	Maintenance Dept	A	12/30/2099	PCCD1
6632	Anthro Field School	A	12/30/2099	PCCD1
6801	Biology Technology Department	A	6/30/2099	PCCD1
6802	Indep. Festival of Digital Art	A	6/30/2099	PCCD1
6803	EOP&S -Toys	A	6/30/2099	PCCD1
6804	Digital Art Club	A	6/30/2099	PCCD1
6805	Lost Keys	A	6/30/2099	PCCD1
6806	Catalogs & Schedules	A	6/30/2099	PCCD1
6807	FELI Training	A	6/30/2099	PCCD1
6809	Photo ID Replacement	A	6/30/2099	PCCD1
6810	Library Fines	A	6/30/2099	PCCD1
6811	Jerry Adams Faculty Tribute	A	6/30/2099	PCCD1
6812	Graduation Committee	A	6/30/2099	PCCD1
6813	Copier Machine	A	6/30/2099	PCCD1
6814	Fayette Wimberley Foundation	A	6/30/2099	PCCD1
6815	College Event	A	6/30/2099	PCCD1

Project	Descr	Status	End Date	Unit
6816	Fulbright Gateway	A	6/30/2099	PCCD1
6817	Art Council	A	6/30/2099	PCCD1
6818	Library Printer Fee	A	6/30/2099	PCCD1
6819	Misc Bank Fee	A	6/30/2099	PCCD1
6820	Scholarship	A	6/30/2099	PCCD1
6821	Pell & Cal Grant Overpayment	A	6/30/2099	PCCD1
6822	SF Foundations	A	6/30/2099	PCCD1
6823	Black Student Union	A	6/30/2099	PCCD1
6824	BAICFF	A	6/30/2099	PCCD1
6825	Novell Netware	A	6/30/2099	PCCD1
6826	Math Workbooks	A	6/30/2099	PCCD1
6829	LRC Printing Cards	A	6/30/2099	PCCD1
6830	Elders Independence	A	6/30/2099	PCCD1
6831	Business Office Clearing Acct	A	6/30/2099	PCCD1
6832	Native American Student Schola	A	6/30/2099	PCCD1
6833	Pace Graduation Celebration	A	6/30/2099	PCCD1
6838	Refund Processing Fee	A	6/30/2099	PCCD1
6860	Global Studies Club	A	12/30/2099	PCCD1
6861	Tobacco-Less Club	A	12/30/2099	PCCD1
6862	Digital Arts Collective Club	A	12/30/2099	PCCD1
6864	Dance Crew	A	12/30/2099	PCCD1
6865	Org for Animal Advocacy	A	12/30/2099	PCCD1
6866	Business & Finance Club	A	12/30/2099	PCCD1
6867	Civic Engagement Club	A	12/30/2099	PCCD1
6868	Unity Funds/Student Club Fund	A	12/30/2099	PCCD1
6869	Int'l Student Assoc. (ISA)	A	12/30/2099	PCCD1
6870	Latin American Club (LAC)	A	12/30/2099	PCCD1
6871	League of Shadows	A	12/30/2099	PCCD1
6872	Society of Verse & Poets	A	12/30/2099	PCCD1
6873	Psychology Club	A	12/30/2099	PCCD1
6874	Student Milvia St Journal Club	A	12/30/2099	PCCD1
6875	Veterans Club	A	12/30/2099	PCCD1
6876	Muslim Student Assoc (MSA)	A	12/30/2099	PCCD1
6877	Speech & Debate Club	A	12/30/2099	PCCD1
7000	Follett Bookstore Commissions	A	6/30/2100	PCCD1
8874	Enrollment	A	6/30/2099	PCCD1
887B	BOGG Enrollment Fee (A,B,C)	A	6/30/2099	PCCD1
887E	Employee-Peralta Waiver	A	6/30/2099	PCCD1
887M	Legal Enroll Fee Waiver	A	6/30/2099	PCCD1
8880	Non-Resident Tuition-Out of St	A	6/30/2099	PCCD1
8881	Parking Services & Public Tran	A	6/30/2099	PCCD1
8882	Non-Resident F-1 Visa Tuition	A	6/30/2099	PCCD1

Project	Descr	Status	End Date	Unit
8883	Student Center Use Fee	A	6/30/2099	PCCD1
8884	AC Transit-Student Bus Passes	A	6/30/2099	PCCD1
8886	Application Fee-International	A	6/30/2099	PCCD1
8887	Capital Outlay Fee	A	6/30/2099	PCCD1
8893	AC Transit-Student Bus Passes	A	6/30/2099	PCCD1
8895	Student Drop Fees	A	6/30/2099	PCCD1
8899	Miscellaneous	A	6/30/2099	PCCD1
9001	Basic Skills	A	6/30/2012	PCCD1
9539	AC Translink Liability	A	6/30/2099	PCCD1
9916	Third Party Deferrals - A/R sy	A	6/30/2099	PCCD1
9917	SF Conversion Balances	A	6/30/2099	PCCD1
9941	SF Financial Aid Deposits	A	6/30/2099	PCCD1
DSPS	Disabled Students Prgms & Srvc	A	9/9/2011	PCCD1

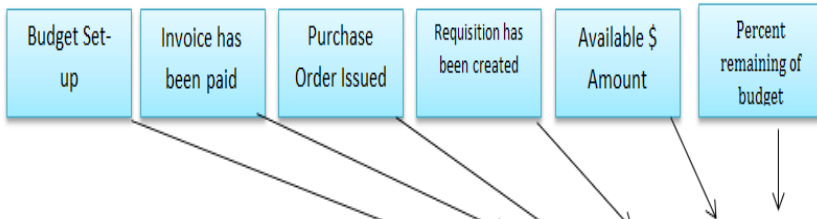
ACCOUNTING LINE

Acct Line	Descr	Short Desc	Bud. Only
00	Line 00	Line 00	N
01	Line 01	Line 01	N
02	Line 02	Line 02	N
03	Line 03	Line 03	N
04	Line 04	Line 04	N
05	Line 05	Line 05	N
06	Line 06	Line 06	N
07	Line 07	Line 07	N
08	Line 08	Line 08	N
09	Line 09	Line 09	N
10	Line 10	Line 10	N
11	Line 11	Line 11	N
12	Line 12	Line 12	N
13	Line 13	Line 13	N
14	Line 14	Line 14	N
15	Line 15	Line 15	N
16	Line 16	Line 16	N
17	Line 17	Line 17	N
18	Line 18	Line 18	N
19	Line 19	Line 19	N
20	Line 20	Line 20	N
21	Line 21	Line 21	N
22	Line 22	Line 22	N
23	Line 23	Line 23	N
24	Line 24	Line 24	N
25	Line 25	Line 25	N
26	Line 26	Line 26	N
27	Line 27	Line 27	N
28	Line 28	Line 28	N
29	Line 29	Line 29	N
30	Line 30	Line 30	N
31	Line 31	Line 31	N
32	Line 32	Line 32	N
33	Line 33	Line 33	N
34	Line 34	Line 34	N
35	Line 35	Line 35	N
36	Line 36	Line 36	N
37	Line 37	Line 37	N

Acct Line	Descr	Short Desc	Bud. Only
38	Line 38	Line 38	N
39	Line 39	Line 39	N
40	Line 40	Line 40	N
41	Line 41	Line 41	N
42	Line 42	Line 42	N
43	Line 43	Line 43	N
44	Line 44	Line 44	N
45	Line 45	Line 45	N
46	Line 46	Line 46	N
47	Line 47	Line 47	N
48	Line 48	Line 48	N
49	Line 49	Line 49	N
50	Bogg Waivers - General	Bogg	N
51	Bogg A- AFDC	AFDC	N
52	Bogg A - SSI	SSI	N
53	Bogg A - GA	GA	N
54	Bogg A - Vet	Vet	N
55	Bogg B	BoggB	N
56	Bogg C	BoggC	N
57	Dependent - National Guard	NatGurd	N
58	Dependent - Law Enforce & Fire	LawFire	N
59	Dependent - 911 Victim	911vctm	N
60	Dependent - Dcsed/Dsabled Vtm	disable	N
61	Fiscal Year 2010-11 carryover	FY 11 c/o	N
62	Carryover Fiscal Year 2011-12	FY 12 c/o	N
63	Fiscal Year 2012-13 Carryover	FY 13 c/o	N
64	Fiscal Year 2013-14 carryover	FY 14 c/o	N
65	Fiscal Year 2014-15 carryover	FY 15 c/o	N
99	Dummy Accounting Line	DummyLn	N

UNDERSTANDING PROMT SYSTEM/COMMITMENT CONTROL

SNAP SHOT OF BUDGET OVERVIEW:











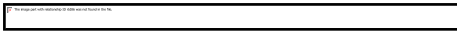
Location	Fund	Cost Ctr	Dept Descr	Object Code	Obj Descr	Program	Activity Suffix	Activity Suffix Descr	Project	Project Descr	Acct Line	Budget Period	Budget	Expense	Encumbrance	Pre-Encumbrance	Available Budget*	Percent Available
6 01	631	Business Office	4304	Supplies-office	1	672000	Financial Department	0000	Zero Project NO.	00	2016	\$ 12,810.00	\$ 516.20	\$ 3,195.55	0.00	\$ 9,098.25	\$ 71.02	
6 01	631	Business Office	4304	Supplies-office	1	672000	Financial Department	0000	Zero Project NO.	10	2016	\$ 2,190.00	0.00	0.00	0.00	\$ 2,190.00	\$ 100.00	
6 01	631	Business Office	4307	Computer software/site lic-ad	1	672000	Financial Department	0000	Zero Project NO.	00	2016	\$ 384.00	0.00	\$ 383.24	0.00	\$ 0.76	\$ 0.20	
6 01	631	Business Office	5202	Travel Non-Local	1	672000	Financial Department	0000	Zero Project NO.	00	2016	\$ 1,700.00	0.00	0.00	\$ 309.00	\$ 1,391.00	\$ 81.82	
6 01	631	Business Office	5205	Conference/Seminar Reg	1	672000	Financial Department	0000	Zero Project NO.	00	2016	\$ 1,600.00	0.00	0.00	\$ 670.00	930.00	\$ 58.13	
6 01	631	Business Office	5603	Facility/Building Rentals-Mont	1	672000	Financial Department	0000	Zero Project NO.	00	2016	\$ 31,000.00	\$ 3,488.00	\$ 17,440.00	0.00	\$ 10,072.00	\$ 32.49	
6 01	631	Business Office	5604	Equipment Lease - Annual	1	672000	Financial Department	0000	Zero Project NO.	00	2016	\$ 52,494.00	\$ 7,056.56	\$ 28,480.57	0.00	\$ 16,956.87	\$ 32.30	
6 01	631	Business Office	5605	Equipment Rentals - Mon-Mon	1	672000	Financial Department	0000	Zero Project NO.	00	2016	\$ 30,000.00	\$ 7,383.14	\$ 14,329.03	0.00	\$ 8,287.83	\$ 27.63	
6 01	631	Business Office	5865	Publishing/ Doc Publication	1	672000	Financial Department	0000	Zero Project NO.	00	2016	\$ 1,200.00	0.00	0.00	0.00	\$ 1,200.00	\$ 100.00	
6 01	631	Business Office	5867	Postage	1	672000	Financial Department	0000	Zero Project NO.	00	2016	\$ 880.00	0.00	0.00	0.00	880.00	\$ 100.00	
6 01	631	Business Office	5885	Misc. Operational Exp.	1	672000	Financial Department	0000	Zero Project NO.	00	2016	\$ 6,500.00	\$ 486.97	\$ 5,983.31	0.00	\$ 29.72	\$ 0.46	
6 01	631	Business Office	5885	Misc. Operational Exp.	1	672000	Financial Department	0000	Zero Project NO.	10	2016	\$ 1,400.00	0.00	0.00	0.00	\$ 1,400.00	\$ 100.00	
6 01	631	Business Office	5885	Misc. Operational Exp.	1	672000	Financial Department	0000	Zero Project NO.	51	2016	\$ 7,000.00	0.00	0.00	0.00	\$ 7,000.00	\$ 100.00	
6 01	631	Business Office	6403	Non-Instructional Equip & Furn	1	672000	Financial Department	0000	Zero Project NO.	00	2016	\$ 3,010.00	0.00	0.00	0.00	\$ 3,010.00	\$ 100.00	
													\$152,168.00	\$18,930.87	\$ 69,811.70	\$ 979.00	\$ 60,636.43	\$ 904.05



Year

Please see below the step by step navigation on how the above snap shot was arrived at.

HOW TO NAVIGATE COMMITMENT CONTROL

Step	Action
1.	Click the Associate Service Center link. 
2.	Click the Finance link. 
3.	Click the Commitment Control link. 
4.	Click the Review Budget Activities link. 
5.	Click the Budgets Overview link. 
6.	Decision: Please make a selection from the options listed below. <ul style="list-style-type: none"> • Add a new inquiry • Search for an existing inquiry
7.	Click the Add a New Value link. 
8.	Enter the desired information into the Inquiry Name field. Enter " CC631 ". You can use any name that you want to use. Suggested name, however, is the name that reflects criteria on the form.
9.	Click the Search button. 
10.	Enter the desired information into the Description field. Enter " Cost Center 631 Budget Summary ".
11.	Click the Look up Ledger Group (Alt+5) button. 

Step	Action
12.	Click the Search Results table. Click on the desired Ledger Group 
13.	Click the scrollbar.

Step	Action
14.	Enter the desired information into the ChartField From Value field. Enter " 631 ".
15.	Enter the desired information into the ChartField To field. Enter " 631 ".
16.	Click the Save button. 
17.	Click the scrollbar.
18.	Click the Search button. 
19.	The Results Grid displays Total Budget, Pre-Encumbrance, Encumbrance, Expense and Available Budget along with the Budget Codes. The results are based on the search criteria given in the Inquiry Page.

The screen shot below is the results of the above navigation and reflects the budget status of a particular department or cost center. Highlighted department is cost center 631 – Merritt Business Office. All columns reflect data from which department is spending, what category of expense, what discipline and the budget status.

Requisition Process:

1. Initiator or department needing goods or supplies initiates the requisition process assuming the vendor has a vendor number assigned in the Promt System and that there is valid budget.
2. All goods to be purchased must be identified as to the description, quantity, where to ship, taxable or non-taxable, shipping costs if any.
3. Once a requisition has been approved, it will fall under column pre-encumbrance
4. The amount of the requisition under the pre-encumbrance stage will already be deducted from the budget.
5. The requisition has two levels of approval at the College Level; the first approver is the cost center manager and the second approver is the Business Manager.
6. Once the requisition is approved at the College level, the requisition is routed to the District Purchasing Department where the Buyer will place the order to the vendor.
7. All requisition documents are forwarded to Accounts Payable Department for processing.

The flow of purchasing transactions from Requisitions Process to Payment of invoices are interpreted in the column headings as follows:

- Budget column– initial budget set up
- Expense column – invoice has been paid

- Encumbrance – the requisition has been sourced to purchase order, order of goods or services have been placed and dispatched by the Buyers at Purchasing department.
- Pre-encumbrance – the requisition process begins. Procurement of goods or services have been initiated and order have been sent to Purchasing Department and each assigned Buyer for the College will then dispatch the order to the accredited/registered vendor in the Prompt system.
- Available Budget – the remaining balance of the budget after deducting all expenses, whether paid or still under the pre-encumbrance or encumbrances stages.
- Percent Available – percent remaining of the budget.

Brief Overview of Grant Project Administration

Part I – Roles & Responsibilities

A. Project Director

The Project Director is responsible for the overall administration of the project or program, including requisitions for all purchases, hiring of all personnel related to the project, monitoring of expenditures, and filing of all required reports.

Upon receipt of the award letter, the Project Director must notify the Office of Education Services of the award and send copies of contracts and other pertinent information to the

appropriate administrator, College Business Office/Director of Business and Administrative Services, and the District Finance Office.

The Office of Educational Services (OES) will assist the Project Director in obtaining a valid project number. The Business Office on each campus and the OES Staff Services Specialist/Special Projects will assist the Project Director in setting up the initial budget in the system using the correct object and activity codes.

The Project Director is responsible for determining the allowability of expenditures consistent with contractual agreements and underlying sponsor policies, and he or she must ensure that expenditures are consistent with college and Board policies, and with the most recent Federal Office of Management and Budget Circulars. The Director must also ensure that the project is administered in accordance with the most updated US Comptroller's Standards of Internal Control. As a public agency, the director must maintain accurate records that are subject to periodic district, agency, state and federal audit. The Project Director should also refer to the California Community Colleges' "Contracted District Audit Manual" to find information related to audits.

The amount and kind of expenditures must be justified and demonstrated to be effective in furthering the aims of the grant and the mission, goals, and objectives of the district as set by the

Board of Trustees. Expenditures should be reviewed to ensure not only that they are legitimate and technically allowable, but that they represent a prudent and worthwhile use of public or private funds.

The Project Director must ensure that all personnel hired under the grant are properly processed through the Human Resource Office. In particular, care should be taken to be sure that a temporary employee does not exceed the number of days and hours allowable. Fringe benefits must be included for any employees working under a grant unless specifically noted otherwise at the time the proposal is written. Fringe benefits for all special projects must be calculated and included when setting up the budget. (Refer to the district's Personnel Handbook for detailed information about the hiring process.)

It is the responsibility of the Project Director to ensure that all progress and final reports are sent to the funding agency and are filed in a timely fashion. Copies of these reports must be sent to the Office of Educational Services.

The Project Directors must keep the College Director of Business and Administrative Services informed of required financial and non-financial grant reports required to be submitted to the grantor agency.

If the Project Directors encounter any questions or issues involving any grant reporting requirements, they should request assistance from the College Director of Business and Administrative Services.

B. College Business Office

The College Director of Business and Administrative Services has the role of being the primary fiscal resource person for College management of grant agreements and other external financial and service relationships. Project Directors must keep the Director of Business and Administrative Services apprised of grant agreements being requested, as well as all key post-award operational and fiscal reporting requirements.

C. District Finance/Office of Educational Services, Grants Administration

The District Finance Department's role is to review the fiscal reports to ensure that the amounts being reported matches the District's accounting records and if necessary, sign off on these fiscal reports. The District Finance/Office of Educational Services, Grants Administration is responsible for providing guidelines and advisories on grant contract requirements, as well as to help monitor and oversee general compliance matters.

Part II – Allowable and Unallowable Costs

A. Allowable Costs:

For Federally Sponsored awards, allowable costs generally fall with these guidelines:

- Cost must be **reasonable**. This is defined as the action that a prudent person would take under the circumstances.
- Costs must be **allocable** to federally sponsored agreements under the principles and methods described in OMB Omni-Circular.
- Costs must be given **consistent treatment** through application of Generally Accepted Accounting Principles (GAAP) appropriate to the circumstances.
- Costs must **conform** to any limitations or exclusions set forth in OMB Circular or in the sponsored agreement as to types or amounts of cost items.

B. Unallowable Costs:

Campus Supervising Managers/Project Managers are responsible for identifying unallowable costs, both prior to and after incurrence, and are also responsible for taking steps to ensure that such costs are removed from project accounting records and reports to grantors. Identified unallowable costs are to be reported first immediately to the College Director of Business Services and Administration. Next, unallowable costs are to be reported to District Finance Department management who will ensure that the Unallowable direct costs are not recorded to the project.

C. Cost Transfers:

A **cost transfer** is an expense that is transferred from one account to another after the expense was initially recorded in the financial accounting system. Grantors expect that costs are charged appropriately at the time incurred and that significant adjustments should not be required.

Once a cost transfer situation is identified, the Campus Supervising Managers/Project Managers are required to review and approve the request, and justification is prepared and sent to the District Finance Management for review, approval, and recording into the District financial records. The request to transfer costs will be documented in writing with an explanation and adequate supporting documentation as deemed necessary. The allowability of expenditures must comply with all applicable grantor guidelines as stated earlier in this document.

Part III - Reporting Accrued Expenditures on Quarterly Reports to Government

Reporting quarterly reports to the government, such as the ETA-9130 to the Department of Labor should reflect accrued expenditures chargeable to the grant. The Project Managers, the Supervising Campus Managers, and the Director of Business and Administrative Services are responsible for ensuring that accrued expenditures are reviewed for compliance, listed and sent to the District Grant Administrator along with other information to facilitate the preparation of the quarterly report. A copy of this list should be sent to the College Director of Business Services and Administration. The District Grant Administrator will screen for compliance and will contact campus management if the information has not been supplied.

Part IV - Closing the Fiscal Year

As the end of the fiscal year approaches, project managers should be closely monitoring the financial status of their grants to insure that all grant funds are expended prior to the close of the grant year (the grant year may differ from the District fiscal year). Grant funds that are expended after the close of the grant year are not allowable expenditures. Unspent grant funds usually must be returned to the funding agency. The District strongly encourages project managers to submit orders for equipment and contracted services by the dates outlined in the “Year End Closing Procedure” memo. This memo is distributed by the Vice Chancellor of Finance and Administration in January of each year. The memo identifies due dates for the submission of purchase orders, mileage reimbursements, District check requests, notices of employment, outstanding invoices, payroll timesheets, etc. Project managers who have questions or concerns about deadline dates should contact District Business Services directly.

The District’s Purchasing Department will monitor the status of outstanding orders not received by the close of the fiscal year. Any outstanding order not received within 60 days of the order date will be cancelled and reversed as an allowable expenditure for the grant period. If the annual report has already been submitted to the funding agency, the project manager will submit a revised annual report and return unexpended funds if necessary.

Project managers should notify the District's Accounts Payable Department prior to the close of the grant year if there are outstanding invoices for the grant that will not be processed and paid by the close of the grant year.

Project managers should also notify the District's Payroll Department prior to the close of the grant year if there are unpaid wages attributable to the grant.

At the end of the grant year, the Director of Fiscal Services will reconcile the quarterly reports for each grant to the annual report prepared. The Director of Fiscal Services will note differences between the two sources and compare the two sources to the general ledger for the grant year. Discrepancies will be reviewed with the project manager.

Adjustments will be resolved and reconciled with the project manager before the annual report is signed and submitted to the funding agency. By the end of this process, grant expenditures and revenues should be equal.

If it is discovered that the project manager has over-expended the grant, he/she will be responsible for securing funding for the disallowed expenditures.

Upon completion of the grant or funding period, the Project Director or manager is responsible for the following:

- a. preparation of a closeout or final report.
- b. institutionalization of projects as appropriate.
- c. continuation of the grant.
- d. presentation of the project or program to the Board of Trustees

The Project Director is also responsible for any necessary budget transfers to close out the budget. The Project Director must liquidate all obligations incurred under the award no later than 90 days after the end of the funding period (or as specified in a program regulation). If the deadline cannot be met, the Project Director must request written approval to extend the deadline.

CHAPTER FOUR: HUMAN RESOURCES (College Processes)

Overview: Hiring Processes at Merritt College

Merritt College's administrators, faculty, and classified staff are employed in accordance with policy and procedures developed, negotiated, and maintained by the District Board of Trustees to ensure districtwide quality assurance and objectivity in hiring practices for human resources.

Board Policy 7120 states:

The Chancellor shall establish procedures for the recruitment and selection of employees including, but not limited to, the following criteria:

- Academic employees shall possess the minimum qualifications prescribed for their positions by the Board of Governors.
- The criteria and procedures for hiring academic employees shall be established after first affording the Academic Senate an opportunity to participate in the decision.
- The criteria and procedures for hiring classified employees shall be established after first affording Service Employees International Union Local 1021 and International Union of Operating Engineers an opportunity to participate in the decision.

In addition, the college's commitment to diversity is guided by Board Policy 7100, which states:

The District is committed to employing qualified administrators, faculty, and staff members who are dedicated to student success. The Board recognizes that diversity in the

academic environment fosters cultural awareness, promotes mutual understanding and respect, and provides suitable role models for all students. The Board is committed to hiring and staff development processes that support the goals of equal opportunity and diversity, and provide equal consideration for all qualified candidates.

Board policies (BPs) also specify the qualifications required for specific positions in the District, including:

- Selection of a chancellor (BP 3.18)
- Administrative hires (BP 1.18 and 1.18b);
- Certificated and classified hiring (BP 1.20); and
- Faculty hiring (BP 3.26).

These policies were developed in consultation with the District Academic Senate and the Peralta Federation of Teachers, Operating Engineers, and Service Employees International unions.

These policies are accessible to all via the Peralta website. Further, the governing board ratifies union contracts which also address hiring.

These policies include, but are not limited to, providing full, objective, and equal access for all applicants; actively seeking applicants who demonstrate the required technical expertise, competency, and sensitivity that will enable them to work effectively in a multicultural educational environment; complying with all federal, state, and local laws; ensuring participation by faculty, classified staff, and administrators in their respective roles throughout the process; ensuring diversity on all screening committees; ensuring that members have knowledge in the

position area, reviewing all components of the process to ensuring the integrity of the process; and maintaining confidentiality throughout the process.

The hiring process for all personnel to work at the College is initiated by the College, forwarded to the District Human Resources for final approval by the Chancellor and/or Board of Trustees.

A. Management and Classified Hiring Processes

In order to seek qualified applicants, Human Resources staff routinely advertise vacant classified and administrative positions through the District Human Resources website, the California Community Colleges Registry, and flyers sent to local colleges. Depending on the position, additional outreach may include publication of job openings in resources such as *The Chronicle of Higher Education*, *Women in Higher Education*, *Diverse Issues in Higher Education*, and other professional education publications. A separate document describes Human Resources process for filling regular faculty positions.

All vacancies or newly approved positions for permanent employees should be advertised. The forms can be obtained from the Human Resources website. Each Request to Advertise Form must be accompanied by the following:

1. Request to Advertise with complete 23-digit accounting codes, and valid budget.
2. Justification to Hire memorandum to the President
3. Job Description

The complete hiring packet must have the following approvals prior to advertising:

1. Cost Center Manager
2. Business Office
3. President
4. District HR personnel
5. Chancellor

Once the advertised position has closed, the District HR Personnel will conduct the initial screening process for minimum qualifications. A hiring committee constituting of representatives from different constituent groups will be formed. Depending on the bargaining unit agreements, three to four candidates can be recommended to the Hiring Manager and the President for final selection. (Please refer to Human Resources website <http://web.peralta.edu/hr/files/2012/08/Hiring-Process-External-01-11-132.pdf>.)

B. Faculty Hiring Process

Merritt College employs qualified faculty who meet the minimum qualifications established by the Board of Governors for the California Community Colleges. Faculty hiring at Merritt, and through the District, goes through a “faculty prioritization” process. The process starts with the Office of the President and then goes to the Office of Instruction, then to the Council of Department Chairs and Program Directors (CDCPD), and finally to the department chairs who provide a list of prioritized faculty tenure-tracked positions needed in their departments. All

departments then individually meet to determine instructional staffing needs and prepare a written and oral presentation of criteria to be delivered to the CDCPD for deliberation and prioritization. These criteria include:

- Percent of full-time faculty in department.
- Semester-end departmental enrollment pattern for last three years.
- Meets established class size.
- Percentage of full-time faculty in comparable departments at other colleges compared to part-time faculty.
- CTE program impact (if applicable)
- Degree/transfer impact (if applicable)
- Relationship to Student Success Scorecard
- Alignment with District's strategic goals and institutional learning outcomes
- Relationship to Student Success Initiative
- Additional justification

CDCPD receives these requests, deliberates, and arrives at a single list of prioritized positions to recommend to the Academic Senate for hiring. The Academic Senate considers this list and then makes adjustments as needed based on their judgment. The Academic Senate then provides both its own list and the list from CDCPD to the Vice President of Instruction (VPI), who weighs the input from both bodies and then creates a third list of recommended hirings that is given to the College President.

Upon receipt of the three lists, the College President deliberates, seeks individual counsel from the originators, and then submits a final list of prioritized faculty positions for hire to the District Education Committee and District Planning and Budget Committee. These committees review lists from all four Peralta colleges and then forwards them to the District Chancellor. Finally, the Board of Trustees and the Chancellor determine the total number of faculty hires that the budget permits. The Chancellor informs the College President of the number of authorized hires and the hiring process for tenure-tracked faculty begins.

Job announcements for faculty positions are written by college faculty, relying on discipline experts, and clearly state specific duties and responsibilities as well as minimum qualifications as determined and published by the Academic Senate for the California Community Colleges. The announcement emphasizes the importance of discipline knowledge, current pedagogy, and commitment to student learning. The “Request to Hire” personnel action includes an attachment that confirms that the department chair or discipline expert, the local Academic Senate President, the Peralta Federation of Teachers representative, and the hiring manager have all been consulted on the justification for the hire and the description of the position.

District procedures ensure that faculty members play a significant role in the selection of new faculty. Screening committees for new positions include at least three faculty members from the relevant or related discipline and are chaired by a faculty member. Classified committees also have at least three members, including a committee member appointed by the respective union, while management selection committees have a minimum of five members comprising faculty,

classified staff, and administrators. For complete hiring process for Regular Faculty Position please refer to Human Resources website at <http://web.peralta.edu/hr/files/2012/08/Hiring-Process-External-01-11-132.pdf>.

C. Student Hiring Process

Student employees are those individuals registered for classes who hold employment in non-academic student positions who are hired on a temporary bases and/or part time basis.

Procedure:

1. Students interested in work study grant fills out the FAFSA application and indicate in the box provided if interested.
2. Financial Aide Specialist review the application and determine if students are qualified or awarded the work study grant.

If awarded or qualified, the student will have initial interview with the Financial Aid Specialist.

3. Departments who need the work study student will fill out the “Request to Hire Student Assistant/Aide and the “Placement Office Referral for Student Assistant/Aide.

4. Completed forms will be submitted back to Financial Aid Specialist. If the Department hired the student, the application packet will be completed. If not hired by the referred department, the Financial Aid Specialist will look for another placement.
5. Hiring Department Manager will interview the referred student and advised the Financial Aid Specialist of the hire.
6. Upon receipt of the completed packet, the Financial Aid Specialist will evaluate the requirements of the department, the length of time needed and the budget required for the duration of the employment. All applications submitted to the Financial Aid Specialist will be evaluated depending on the amount of the grant that the student is qualified. Upon advise from the hiring department of the qualified candidate, Financial Aid Specialist will initiate the ePaf and forward all hiring documents to Human Resources.

Student Worker ePaf's

Approval process flows in this order: (1) Initiator, (2) Cost Center Manager, (3) Financial Aid Coordinator, (4) Vice President (by cost center), (5) Business Office Staff, (6) Business Office Manager, (7) to the District.

Forms/Records:

1. FAFSA Application
2. Request to Hire Student Assistant
3. Placement Office Referral for Student Assistant

4. Completed Application Packet per Human Resources Requirement for Student Employees

D. Hourly Employee Hiring Process

According to the California Education Code, short-term employee means ‘any person who is employed to perform a service for the district, upon the completion of which the service required or similar services will not be extended or needed on a continuing basis.’

Short-Term Employees are categorized as the following: An Instructional Assistant/(Discipline), a Seasonal Employee, a Short-Term, Non-Continuing Service, Lifeguards, Interpreters & Instructional Assistants/DSPS and Substitutes. Descriptions for each category may be referenced in the PCCD Office of Human Resources Hiring Procedures for Short-Term Hourly Employees Handbook.

Procedure:

ePAF for the Short-Term Hourly Employee must be initiated in the ePAF system by the hiring department.

An online Peralta Community College District application must be filled out by the Short-Term Hourly Employee (Required only for new employees or individuals being hired into a classification not previously held) and submitted on the PCCD Human Resources website.

Acknowledgement Form (SEIU Only) – May be downloaded from the PCCD HR Website.

Calendar of Working Days (SEIU Only) – May be downloaded from the PCCD HR Website.

Unofficial Transcripts (Instructional Assistant positions only).

- Human Resources will contact the candidate and provide instructions for obtaining a criminal background (Livescan) check and to schedule an intake appointment. The department is notified via email when the candidate has been cleared to begin working for the District. The candidate is required to bring the following documentation to their Intake Appointment: (1) Valid Identification for employment verification (Driver's license and/or passport), (2) Copy of the candidate's Livescan form, (3) Social Security Card, and (4) TB test results if exam was completed within the last 60 days.
- Human Resources will ask the employee to complete a form (Form I-9) to verify employment eligibility.
- Human Resources will confirm the terms of employment, e.g. pay rate, length of assignment, etc.
- Human Resources will provide information regarding the retirement savings plan, union dues and/or fees.

- Human Resources will provide information on how to obtain a TB Test (if needed) and provide a disclosure regarding Worker's Compensation.
- Human Resources will have the employee fill out an Oath of Allegiance for the State of California, complete a personal survey form and provide a withholding form (W-4) for payroll deduction.
- Human Resources will provide a disclosure outlining the District's Complaint and Investigation Procedures for Unlawful Discrimination and Sexual Harassment as well as answer any other questions the employee has.

College Responsibility

- All hires must be approved by the President.
- All short term hourly hires need Board Approval and therefore submission of the the hiring packet to Human Resources must take into consideration the Board meeting schedules.
- It is the Hiring Manager's responsibility to closely monitor the days and hours worked for the remainder of the fiscal year.
- It is the Hiring Manager's responsibility to track the days and hours worked and ensure that employees do not work beyond the allotted days/hours for their assignment.

- If a short term employee's assignment ends prior to the end date on his/her ePaf, a termination ePaf should be initiated.
- Submission deadlines sent by Human resources for short term hourly requests must be strictly adhered to.

Creating Electronic Personnel Action Form

ePAFs, the Peralta Electronic Personnel Action Form System replaces the paper-form personnel action form for almost all actions created on campus with a new, very user friendly web-based system.

The four functions for ePAF are:

- (1) Assign – Create an additional assignment, new primary assignment, new hire, rehire, all student assignments, stipends and shift differentials
- (2) Change – Change an existing assignment including start date, end date, FTE or hours, shift differential, budget combination codes and 10 and 11 month classified non-working schedule
- (3) Terminate/Separate – Terminate an assignment due to resignation, retirement, death or involuntary termination for performance during the classified probation period.
- (4) Leave of Absence – Create a new leave or return an employee to active status at the conclusion of a leave.

Procedure:

Selection of Employee:

1. Click – “To Initiate A New ePAF”.
2. Identify Employee Information – Either by Employee ID # or filling out the Last Name & First Name Fields.
3. Select Employee – If Employee is on record the option to “Select This Employee” appears. The option to create a new employee is also available.
4. Select Action – User either clicks Assign Employee, Change Existing Assignment, Leave of Absence or Separate/Terminate. User also must input the effective date of this action.
5. Assignment Action – User selects the assignment to be impacted. All active assignments are displayed but only those from the initiator’s location can be selected.

Action:

1. User selects one primary box (additional assignment, reassign to new primary assignment, stipend). If Reassign is selected one of the subordinate boxes (permanent, temporary, return from temporary) must be selected.
2. New Hire/Rehire Name & Address – The minimum information required is the home address and checking the box to copy over the home address into the mailing fields.

3. Select Position – User can either select a vacant single position or use a check box at the bottom of the screen to indicate the type of pooled position to which the employee should be assigned. Pooled positions are never ‘full time regular’.
4. Pooled Position Definition – This screen is used only if the position is not in the Position Control Table and is therefore a ‘pooled position’. The user selects the department for the new assignment from a pull down menu. This is arranged by department code and cost center. Second, a job code is selected from either the numerical pull down menu or the alpha job name list. Third, the user completes the combo codes telling how the assignment has been budgeted.
5. Assignment Detail (all assignments except Stipends) – The user must enter on this screen the information based on the type of assignment. Required entries are marked with a red asterisk. End date, hours per week or FTE, Benefit Plan, Shift Differential and Total Estimated Cost Excluding Benefits is entered here. For Stipends, the user provides the following information in a comment box: Amount, Description, Reason, and End Date.
6. Assign Confirmation Screen – At the conclusion of initiating the Assign action, the confirmation screen appears to allow for the user to check and review their work. The option to ‘Return to Previous Screen’ is available. The user also has the opportunity to add miscellaneous information in a comment box provided. The user is then able to ‘Submit the ePAF’ which forwards the document to the next approver. The user also has the option to

‘Send this ePAF to my Inbox’. The ePAF will then sit in the user’s own Inbox and will be held there indefinitely until retrieved.

Approving epaf:

1. Approver’s Inbox – Approver’s access ePAFs awaiting their action through their ePAF Inbox. The ePAFs are accessed from the main menu item: ‘Click Here – To Approve an ePAF’.
2. The Approver’s Inbox contains all ePAFs awaiting action including those sent forward or returned from other approver/initiators and for initiators, those held in their own inbox.
3. Clicking on a specific ePAF opens the approval screen for that action and allows approval, edit, cancel, or return. Exiting an item without taking action holds the item in your Inbox. The Inbox contains only active ePAFs awaiting action. Those that have been submitted for approval or cancelled no longer appear here but can be found using various earches for specific ePAFs. Each ePAF carries a unique ePAF # that can be used to retrieve it later.
4. Actions available for Approvers are ‘Approve this ePAF’ (moves to the next approver), ‘Edit this ePAF’ (Allow direct editing of fields on the ePAF), ‘Return ePAF’ (Allows the approver to select any prior approver or initiator as the person to whom the ePAF should be returned) and ‘Cancel this ePAF’ (The ePAF will remain inactive in the ePAF history but can never be restarted. Once cancelled a new replacement ePAF will be necessary).

5. Approver's Comments Screen – Depending on which action the approver has selected, the last screen will allow the approver to enter comments and will display the role of the next approver. Comments are optional, but become mandatory if the approver edits, cancels or returns the ePAF.

Approval Workflow

1. Faculty ePAFs – Approval process flows in this order: (1) Initiator, (2) Cost Center Manager, (3) Office of Instruction Academic Specialist, (4) Vice President of Instruction, (5) Business Office Staff, (6) Business Office Manager, (7) President, (8) to the District.
2. Classified ePAFs – Approval process flows in this order: (1) Initiator, (2) Cost Center Manager, (3) Vice President (by cost center), (4) Business Office Staff, (5) Business Office Manager, (6) President, (7) to the District.
3. Student Worker ePAFs – Approval process flows in this order: (1) Initiator, (2) Cost Center Manager, (3) Financial Aid Coordinator, (4) Vice President (by cost center), (5) Business Office Staff, (6) Business Office Manager, (7) to the District.

Evaluation Process of Personnel

All faculty and classified staff are evaluated systematically as outlined in the Peralta Federation of Teachers "Faculty Evaluation Guidelines", Appendix A20 and in the Local 1021 and Local 39

Collective Bargaining Agreements (Article V. SEIU and Article 96, 19). Administrators are evaluated on an annual basis pursuant to the Management Evaluation Handbook and the Implementing Procedures of Board Policy 3.65. Each evaluation process follows specific guidelines.

The college has extensive evaluation processes in place for adjunct faculty, new full-time faculty, tenured faculty, classified staff, and administrators, each of which are described below.

New Full-Time Faculty

During the four-year faculty tenure review process, new full-time faculty members are evaluated by a four-member committee, including the division dean or Vice President of Instruction and three faculty members from the relevant or related discipline. This rigorous evaluation process takes place during each of the four years before a recommendation for tenure is made, comprising student evaluations, assessment of a faculty-prepared portfolio, peer observation, an administrator observation, and self-evaluation. All materials are reviewed by the candidate and filed in the Office of Instruction.

Faculty seeking tenure undergo a process coordinated by a Tenure Review Facilitator who is reassigned from the faculty ranks to ensure effective oversight of evaluations underway each year. The Tenure Review Facilitators for the four colleges meet regularly to address and discuss various issues occurring at individual colleges. Every fall, the Tenure Review Facilitator and the Academic Senate President sign a form for each individual under review stating that the tenure

review process has been followed. The appropriate Vice President and College President annually sign a form either recommending non-continuance, to continue probation, or to grant tenure.

Tenured Faculty

Faculty members already holding tenure are evaluated every three years and undergo a similarly extensive process, including student evaluations, assessment of a faculty-prepared portfolio, peer observation, an administrator observation, and self-evaluation. This undertaking provides the tenured faculty member with an opportunity to receive commendations and/or recommendations for improvement. If a rating of “below satisfactory” is assigned, a plan for improvement is developed and a re-evaluation is scheduled for the next academic year.

Adjunct Faculty

The evaluation of adjunct faculty takes place in the first semester or first year of service, and at least once every six semesters thereafter. The evaluation includes a peer evaluation, student evaluations, an administrator evaluation, and a self-evaluation. For the initial assessment, the evaluation committee consists of two faculty members (full- and/or part-time) and an administrator. Subsequent evaluations have a committee that consists of one faculty member (full- or part-time) and an administrator. Monitoring and documentation for the evaluation of adjunct and tenured faculty is overseen by Division Deans, and adjunct faculty who have taught

six out of the last ten semesters and receive a rating of “above satisfactory” are eligible for membership in the part-time faculty preferential hiring pool. In addition, adjunct faculty who are in the Minority Internship program are also placed immediately in the preferential hiring pool as a mean of fostering diversity within the instructional ranks.

Classified Staff

Evaluation of classified personnel is monitored and initiated by the District’s Office of Human Resources. District developed forms may be found online at <http://peralta.edu/apps/comm>. For newly hired classified staff, initial evaluation is done at the 2nd month of hire and then prior to the 6th month to determine if the staff passed the probationary period. Thereafter, the manager responsible for the employee evaluates the staff annually on their anniversary date of hire.

Administrators

Evaluation of administrators is conducted on an annual basis. Evaluation instruments are sent to 25 employees identified by the manager, including other managers, faculty, and classified staff. The performance evaluation addresses the strategic planning goals of the District.

CHAPTER IV – CIVIC CENTER USE/FACILITIES MANAGEMENT

The Facilities Unit is under the Business and Administrative Services Department and responsible for keys, parking permit, health and safety as well as reservation of rooms and/or athletic fields both for internal and external users.

The Merritt College has several facilities available for rent if not used by the students. We have several conference rooms, both for smaller group and bigger groups. Our athletic facilities are also available; soccer fields, tennis courts, stadium and gym.

Facilities use is guided by Board Policy BP6700 and Administrative Procedure AP6700.

Contact Information:

Facilities Services Specialist: Tara Marrero - Interim

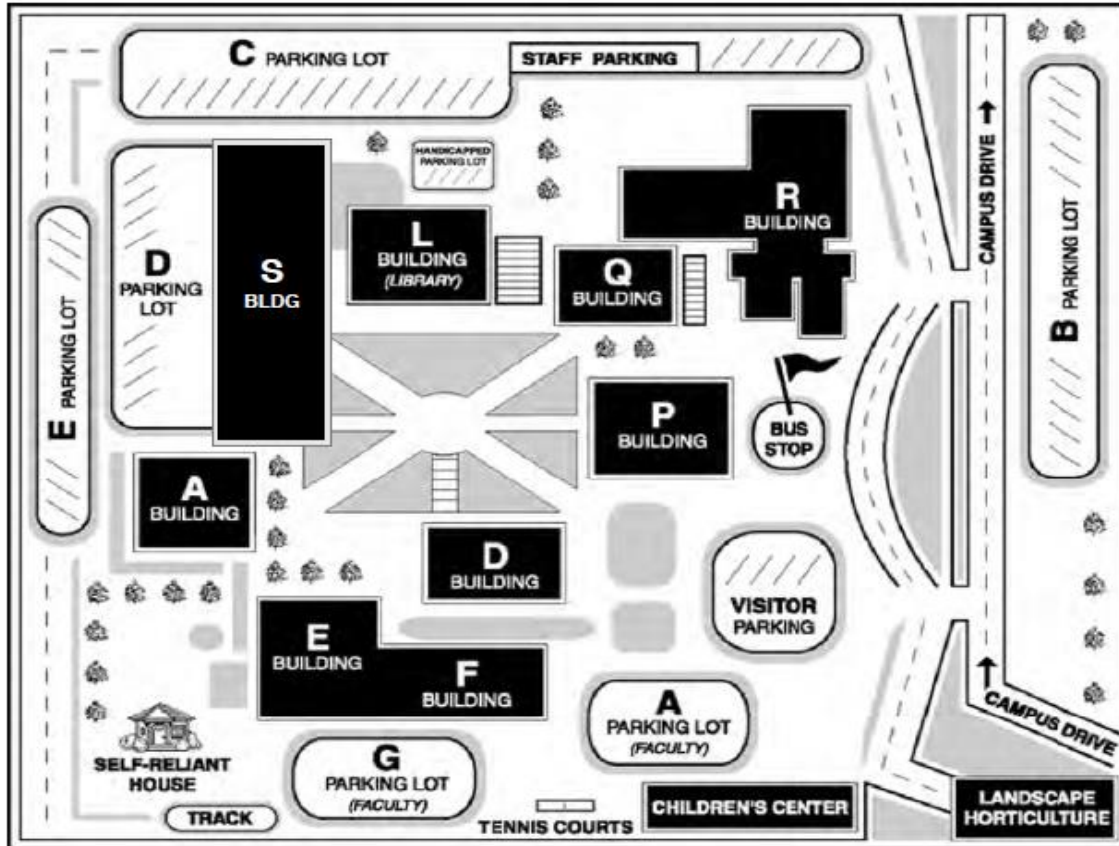
Location: Q-214

Hours: 8:00 A.M. to 4:30 P.M.

Phone Number: (510) 434-3967

Shown below is the Campus Map of Merritt College. There are 11 buildings and 9 Parking lots at the College. Facilities available for rent follow.

CAMPUS MAP



BUILDING	PROGRAMS/OFFICES
A	Art, Child Development, Fitness Center, Music, Classrooms
D	Building Closed - All Programs Moved to S Building
E	Gymnasium, Classrooms
F	Locker Rooms, Faculty Offices
H	Landscape Horticulture
L	Library, Learning Center (Electronic Classroom, Math/Science Lab, Tutorial Center)
P	Classrooms, Computer Access Lab/DSP&S, Computer Labs
Q	Administration (President's Office, Vice President of Instruction), Business Services, Cashier's Office, Mailroom & Switchboard, Production Center
R	Admissions and Records, Assessment, Bookstore, Counseling, Disabled Students Programs & Services, EOPS, Financial Aid, Police Services, Puente Program, Student Activities, Student Health Services, Transfer Center, Veterans Affairs, Vice President of Students
S	Science and Allied Health Programs, Classrooms & Labs, Division I and II Offices
SRH	Self-Reliant House (Environmental Management Program)

Facilities Available for Rent



Newton/Seale Conference Room

This recently renovated, bright, airy room has two glass walls looking out over the Bay, a kitchenette, and a beautiful back patio with a view. The Newton/Seale Conference Room is perfect for lectures, conferences, large meetings and athletic events.



Small Conference Room

This newly renovated facility is centrally located on campus. Its natural light and roominess make it a wonderful option for seminars, workshops, small conferences and organizational meetings.



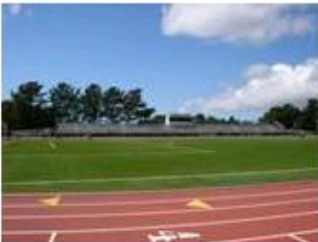
ASMC Conference Room

The ASMC conference room looks out over Merritt College's sprawling front lawn toward the Bay. Its large windows fill it with natural light, making it a bright and uplifting location for meetings, presentations, and other small group gatherings.



Classrooms

Merritt College provides a wide selection of classrooms for break out sessions, meetings, testing and other events and gatherings. Both size and design vary from high ceiling work spaces, to traditional classrooms and lecture rooms. Wi-Fi is available in many of our classrooms.



Stadium/Turf Field

This beautiful turf field stadium, nestled in the rolling hills, is adjacent to the East Bay Regional Park. It is an inspiring location for soccer, track, and rugby games. Merritt College also has two standard-size and one junior-size soccer field available for games and practices.

Merritt College

Facilities Rental Overview

External Reservations

All Application for Use of Facilities forms must be turned in 30 days prior to schedule use in accordance with Peralta District Board Policy 6700. Any application not received within this timeframe will be processed at the discretion of staff and may be denied.

A facility rental is not authorized until the following steps have been completed:

Step 1	<ul style="list-style-type: none"> The Application of for Use of Facilities form is completed and signed by an authorized individual from your group and handed in with the \$25 application fee (non-refundable).
Step 2	<ul style="list-style-type: none"> A \$200 security deposit is provided (the security deposit may exceed \$200 at the discretion of the Merritt College president in the case of large events). An original insurance certificate for a minimum of one million dollars in public liability and five hundred thousand dollars in property damage, endorsed to the Peralta District, 333-East 8th Street, Oakland CA 94606, is provided. Total charges are paid in full within 10 working days of the rental date.

Internal Reservations

Submit your application to the Dean of Special Programs and Grants, to the Director of Student Activities and Campus Life or VP of Student Services, for authorization as an official Merritt event. All events authorized by Dean Garcia will automatically be insured by the ASMC and covered by the College Event Fund, supplied by the President, Student Services, Business Office and contributing departments.

*** PLEASE DO NOT ADVERTISE EVENTS UNTIL ALL THESE STEPS ARE COMPLETED***

Please note:

- During rental time, all college policies and regulations must be observed, as noted on the Policies and Procedures hand out.
- It is expressly forbidden for renters to subcontract to other organizations, groups, or individuals.
- Alcoholic beverages and controlled substances are prohibited on all Peralta Community College District property and within District facilities.
- No PETS are allowed on College premises.

Checks

Please make checks payable to Merritt College. Be sure to indicate the following on your check:

- the name of your organization;
- the facility to be used; and
- the date(s) of the rental (indicate a regular schedule by time spent, ex: 9/7/07-12/14/07)

Mailing address: Merritt College, Business Office, Attn: Facilities Coordinator, 12500 Campus Drive, Room Q222, Oakland, CA 94619

Cash payments may be made in person at the College Cashier's Office, Building Q, Room 215, Monday through Friday, 9:00 AM to 4:00 PM

Parking

All parking regulations are strictly enforced by the Alameda County Sheriff's Office/ Peralta Police Service. Continuing violations of parking regulations by a group may result in cancellation of the group's rental agreement.

Refund / Cancellation Policy

All fees, except the \$25.00 application fee, are 100 percent refundable-unless an event is cancelled less than 10 working days before the schedule rental time. In such cases, 75 percent of fees, with the exception of the application fee, will be refundable. Refunds will be paid within three weeks after written notification of the cancellation has been provided.

Security Services

Police Services are available for emergencies through dialing (510) 466-7236, or by pressing the activation button on any of the blue phones located around campus.

I have read and understood the above.

Signature: _____

Date: _____

MERRITT COLLEGE

Application for Use of Facilities
BUSINESS CONTACT INFORMATION

Name: _____ Title: _____ Date: _____

Company/Organization name: _____

Phone: _____ Cell Phone: _____ E-mail: _____

Address: _____

City: _____ State: _____ ZIP Code: _____

EVENT INFORMATION

Type of Facility Requested: _____

Type of Event: _____

Date of Event: _____ Time of Event: _____

Time Facility to be Opened: _____ Time Facility to be Closed: _____

State the nature of use, title of performance, names of speakers, as appropriate. Describe fully. Use reverse side if necessary.

Are Contributions, collections, dues, registration fees or other donations to be received? _____

Amount per Attendees? \$ _____ Estimate Total \$ _____

The applicant shall be held responsible for any and all loss, accident, neglect, injury or damage to person, life or property which may be the result of, or may be caused by his or its use or occupancy of the herein described premises. The applicant agrees to protect, defend and identify Merritt College and the Peralta Community College District, its officers, employees and agents, and save them harmless in every way from all suits or actions at law for damage or injury to persons, life or property that may arise or be occasioned in any way because of his or its use of said premises.

The applicant agrees and will provide a policy of public liability and property damage insurance for the protection of the public and the lessor with limits of not less than **\$1 million liability / \$500,000 property damages**.

The undersigned states that, to the best of his knowledge, the school property for the use of which application is hereby made will not be used for the commission of any act which is prohibited by law, or for the commission of any crime. I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signature of Applicant: _____ Date: _____

COLLEGE USE ONLY

(Non-refundable) Preferred User Rate? Yes ___ No ___

Cost to be Charged to Applicant? Yes ___ No ___

Public Liability and Property Damage Insurance Required? Yes ___ No ___

Cost Payment Deadline: _____

Approved By: _____

Signature: _____ Date: _____

For Internal Events Only

Authorization Signature: _____
(Dean Garcia)

Other Funder: _____
(President or Business Manager)

Amount Approved: \$ _____

Date Approved: _____

Facilities Rental Needs

I will take the facility AS IS. I will require a set-up. (Please use the attach diagram)
 There will be food/catering. I will provide my own food. There will be no food at this event.

Audio Visual, Information Technology & Other Needs:

I do not require anything. I request the following (please check requests):

The below equipment is available with rentals. Please note some equipment is only available for certain rooms.

Equipment	Cost Per Day	Number Available	Please Check
CD Player	\$20	1	
Easel & Flipchart	\$10	1	
LCD Projector	\$50	2	
Microphone	\$20	3	
NOMAD (state of art integrated system including microphone, projector, computer, projection of hard copy on screen, Internet access Document Viewer)	\$100	1	
Piano (Huey P. Newton Conference Room, Stadium)	\$50	1	
Sound System (Gym, Huey P, Newton Conference Room, Stadium)	\$50	1	
TV/DVD Player	\$25	2	
Whiteboard	\$10	1	
Chairs	TBD	300	
Podium	\$40	1	
Tables (6-Foot)	TBD	45	
Overhead Projector	TBD	1	

*Event related technical aid and/or labor will be charged.

Would you like to speak invite Merritt College students or the public to your event? YES NO

Would you like to speak with Merritt College Public Relations or Public Information? YES NO

Initial:

- I understand that events must be paid in advance.
- I understand that all events must be booked at least one month in advance, or requests might not be granted.
- I understand that any changes or additional requests made less than ten business days before an event, are considered last minute, and may or may not be granted, depending upon staff and equipment availability.

Signature= _____ Date: _____

RESERVATIONS ARE NOT FINAL UNTIL PARK AND AUTHORIZED (PERMIT RECEIVED)*

Merritt College AV Tech Support Questions

Event Name: _____

Event Date & Time: _____

Things we will need to know to ensure successful set up and use include:

- 1) Location to be set up.
 - 2) Time presentation will start.
 - 3) Presenter's contact information.
 - 4) If any network services will be required.
 - 5) If they will need QWS or PROMT access.
 - 6) If they are bringing any media (USB flash drive, CD/DVD/VHS, paper and slides)
 - 7) If they are bring their own computer (Mac or PC)
 - 8) Will they require wireless access?
 - 9) How early before the presentation time can they be here to test media and learn to use Nomad ?
 - 10) Do they need someone standing by to make things work?
 - 11) Do they want to use the document viewer?
 - 12) Do they have a backup plan if their first choice in media should fail?
 - 13) If they are using PowerPoint was the presentation created on a PC or Mac? (If it was on a Mac was it "saved for PC"?)
 - 14) Do they need a podium?
 - 15) Do they need a wireless microphone?
 - 16) Do they need additional wired microphones?
 - 17) Can you provide I.T. with a copy of the presentation agenda or printed event program with a timeline?
 - 18) What time will you be done with the equipment so that it can be shut down and put away?
 - 19) Any other factors that you think I.T. staff should know to better support your event.
-

Board Policy 6700 Civic Center and Other Facilities Use

There is a Civic Center at the colleges and at the District Office. Use of the Civic Center shall be granted as provided by law. The Chancellor shall establish an Administrative Procedure regarding the use of District property and facilities, including property designated by the District as a Civic Center, by community groups, outside contractors, and other non-employees and non-students.

The Administrative Procedure shall reflect the requirements of applicable law, including Education Code Section 82537, regarding Civic Centers. The procedures shall include reasonable rules regarding the time, place, and manner of use of District facilities. They shall assure that persons or organizations using District property are charged such fees as are authorized by law. Public use of District property shall not interfere with scheduled instructional programs, other scheduled activities of the District on behalf of employees or students, or other previously authorized civic center activities.

No group or organization may use District property to unlawfully discriminate on the basis of race, color, religion, ancestry, national origin, disability, sex (i.e., gender), or sexual orientation, or the perception that a person has one or more of the foregoing characteristics, or on any basis prohibited by law.

Use of the District's Civic Centers will be only for the purposes described by the California Legislature in Education Code Section 82537(a). These purposes include use by associations "formed for recreational, educational, political, economic, artistic, or moral activities of the

public school districts” in order to “engage in supervised recreational activities” or “meet and discuss, from time to time, as they may desire, any subjects and questions which in their judgment appertain to the educational, political, economic, artistic, and moral interests of the citizens of the communities in which they reside” (Education Code Section 82537(a)). In granting permission to use the Civic Centers, the District will not discriminate on the basis of viewpoint with regard to organizations engaging in expressive activities on the topics and subject matters articulated above.

Reference:

Education Code Section 82537 and 82542

Administrative Procedure AP 6700 Civic Center and Other Facilities use

Replaces:

Board Policy 6.64 Use of College Facilities adopted September 13, 1994 and last revised May 11, 2008.

Approved by the Board of Trustees: February 28, 2012

Administrative Procedure 6700 Civic Center and Other Facilities Use

I. Responsibilities

Each President is responsible for the Civic Center Program at their college and the Vice Chancellor of General Services is responsible for the Civic Center Program at the District Administrative Center (DAC) by:

- A. Identifying those Civic Center Facilities which may be used by the public when such use does not conflict with District programs and operations.
- B. Directing public use of those facilities
- C. Administering appropriate charges as defined in District policy. At the close of each academic year, the college presidents shall review the facility use rate schedule and provide recommended revisions for the next school year to the Chancellor.

II. Delegation

Each president shall designate the business manager to administer the facility use program under his or her authority. The business manager (or the Vice Chancellor of General Services at the DAC) so designated shall:

- A. Provide information to prospective users of the facilities;
- B. Review applications, establish all related costs and maintain financial records for accountability purposes for each facility use;
- C. Obtain all necessary documentation related to each facility use;

-
- D. Coordinate scheduled uses of facilities with other appropriate campus/District offices involved;
 - E. Prepare annual reports of all campus facilities uses.

III. Regulations

- A. The College and District reserves the right to deny an application or revoke any agreement at any time if actions resulting from such application or permission may be harmful to the best interest of the District/College or if there is a conflict with any previously scheduled event. The District/College, at its discretion, has the right to cancel and terminate an agreement immediately and without notice upon its discovery of a violation of any term, condition, or provision of the agreement on the part of the applicant. Should any such violation occur, the District/College, at its discretion, shall have the right to deny any future requests by the applicant for the use of any other District/College property or facilities.
- B. Except as provided by Board Policy or Administrative Procedure, no organizations shall be denied the use of District facilities because of the content of the speech to be undertaken.
- C. Alcoholic beverages and controlled substances are prohibited on all Peralta Community College District property and within the District's facilities. As provided by the California Code of Regulations, a permit may be requested for an exemption to the prohibition against alcoholic beverages if authorized by the Chancellor.

-
- D. The completed Civic Center application must include a certificate of insurance and a hold harmless and indemnification agreement by the user group accepting financial responsibility for any losses, damages, or injuries incurred as a result of their use of the facilities. The approved permit must be available for inspection by security and district personnel during the event.

IV. APPLICATION AND APPROVAL PROCESS

Application fee: A \$25.00 application fee must be paid for each request before processing begins. If a Preferred User is granted free use of the facilities, the application fee will be waived or refunded. If a Preferred User is eligible for Preferred User charges, the application fee will be applied to the charges incurred. A facilities use application is not considered approved until all of the following steps have been completed.

- A. Obtain an Application for Use of College Facilities form from the Business Manager at the appropriate college or the Vice Chancellor General Services at the DAC.
- Merritt College (510)434-3967
- Dept. of General Serv. (510)466-7346
- B. Pay the \$25.00 application fee at the time the completed application form is submitted.
- Be sure to specify on the application form what services, equipment, and facilities setup or preparation you are - requesting.**
- C. Pay a \$200.00 security deposit. This deposit may or may not be charged to Preferred Users, depending on the nature and scope of the event and the facility requested. All non-

Preferred Users are required to pay this security deposit. If a security deposit is made, it will be refunded, or applied to total charges, if, after inspection at the conclusion of the use, it is determined that the facility is in its original condition. College presidents may increase the amount of the security deposit for profit-making activities if the number of expected attendees exceeds 200.

- D. Provide a copy of appropriate insurance certification or naming Merritt College as additional insured during the term of the facility use.
- E. Obtain written confirmation of facility availability from the appropriate college. **Please do not publicize your event until you receive this written confirmation.**
- F. Pay all applicable charges in full at least ten working days prior to the scheduled event.

This includes all personnel, user or fair rental value and equipment fees.

V. REFUND POLICY

All fees except the \$25.00 application fee are refundable if the event is canceled more than ten working days before the scheduled event. The application fee is not refundable. If an event is canceled less than ten working days before it is scheduled to occur, 75 percent of the fees will be refunded. Security deposits are fully refundable if the event is canceled, regardless of the date of cancellation. Preferred Users will be refunded all charges paid. Refunds will be paid within three weeks of written notice of cancellation.

VI. SCHEDULE OF PERSONNEL SERVICES CHARGES

Preferred Users may be charged only for personnel services when the personnel are not regularly on duty. If the event is scheduled at a time when personnel are not normally on duty (such as evenings and weekends), the Preferred User shall be charged only for personnel necessary to open and close the facility, supervision, and janitorial service. The charge for such personnel shall be that necessary to cover anticipated costs of the normal hourly rate paid for the job classification, plus overtime and benefits if applicable. A minimum of four hours of work for each employee must be charged in accordance with contractual agreements with employees if the schedule of work involves a "call-back" (requiring the employee to report for work at a time not within or contiguous to his or her regularly scheduled shift).

Even if a user of facilities does not request District personnel, the college president may deem it necessary to have District personnel at the event, in which case the user will still be responsible for the costs incurred.

Non-Preferred Users shall be charged for all personnel services necessitated by the organization's use of the facilities if the schedule of work involves a "call-back" (requiring the employee to report for work at a time not within or contiguous to his or her regularly scheduled shift). Charge for each employee per hour is a flat \$25.00 for any type of service provided.

Civic Center Facilities Use Fee Schedule 6700

Definition of Preferred and Fair Rental Value

Preferred Users (PU): Public agencies, colleges, non-profit private organized community groups such as youth track club. **Fair Rental Value (FRV):** Any group that is not part of the groups referenced above and for profit groups.

Schedule of Fees

FACILITY – COLLEGES	PU/hr. +	FRV/hr. +
Classroom (50 & under)	\$35	\$50
Classroom (51 – 100)	\$55	\$75
Conference Room/Lecture Hall (100+)	\$65	\$90
Forum	\$80	\$160
Theater	\$80	\$160
Music Room	\$40	\$80
Choral Room	\$40	\$80
Student Center	\$75	\$125
<i>Library</i>		<i>Not Available to the Public</i>
<i>Cafeteria</i>		<i>Not Available to the Public</i>
<i>Dining Room</i>		<i>Not Available to the Public</i>
Gym	\$85	\$170
Weight Room	\$80	\$160
<i>Apparatus Room</i>		<i>Not Available to the Public</i>
Locker Room	\$50	\$50
Swimming Pool	\$110	\$220
Tennis Court*	\$85	\$170
Baseball Field	\$160	\$320
Football Field	\$175	\$350
Track**	\$150	\$300
Parking Lot***	\$80	\$80
Hard Surface	\$50	\$50
Turf Area	\$100	\$100
Dance Studio	\$80	\$80
FACILITY – DISTRICT	PU/Hr.	FRV/hr.
ADMINISTRATIVE CENTER		
Atrium ***	\$75	\$125
Kitchen ****	\$50	\$100

Boardroom ***

\$75

\$125

+ Cost to rent facilities by the hour. All facilities must be rented for a minimum of three hours.

* Additional tennis courts are &15 per hour

* * Additional \$30 per three hours of light

* * * A \$200 Cleaning deposit is required. Authorization to refund the deposit may be granted by the Director of Facilities Operations if after inspection it is determined that the parking lot has been returned to the original condition.

* * * * Certificate of Liability Insurance is required.

A. Facilities Usage or Rental

1. Policies and Procedures

- Users of facilities must comply with all applicable health and safety regulations. All aspects of the event must comply with Local, State, Federal laws, as well as with District policies and procedures, and applicable sections of California Education Code (Educational Code 82537- 82548)
- The Civic Center Act and the Community Recreation Act (Education Code sections 10900-10915)
- Organizations not exclusively governed by the Civic Center Act may have an option to lease college facilities at the discretion of the College/District (Education Code Sections 8137 and 81378.1)
- Merritt College complies with the provisions of Title II of the Americans with Disabilities Act of 1990, which says that “no qualified individual

with disability shall, by reason of such disability, be excluded from participation in or be denied the benefits of the services, programs, or activities of a public entity, or be subjected to discrimination by any such entity.” If any member or participant in the external group’s activity requires further accommodation, that group shall be responsible for providing the same.

- Smoking is prohibited in all indoor and outdoor locations at Merritt College except for the following approved selected areas: all parking lots, except parking lots adjacent to the child care center, between buildings A and D, and the faculty and staff parking lot behind the A building.

2. Reservations

- To make a reservation for event space at Merritt College, a Use of Facilities Form must be submitted. (Refer to Appendix D1 or D2)
- All facility rentals are dependent upon space availability, and the college reserves the right to use the facility.
- Reservations must be made 30 days in advance for event space, and a semester in advance for classroom space.

3. Payment Information

- Clients are required to sign a contractual agreement before using facilities at Merritt College.

- Certificate of liability insurance, a signed contract, 501c3 verification (if nonprofit) and full payment are due two weeks prior to the date of your scheduled event.
- Methods of payments are cash, check or credit card.
- For some events, i.e. wedding, etc., a security deposit may be required in addition to the full payment.

4. Cancellation

- Cancellations must be received by the Facility Services Specialist 72 hours prior to the scheduled event.
- All monies, except the \$25 facility application processing fee, will be refunded.
- Refunds will not be given for events cancelled after the 72 hour notification period or to groups or organizations that fail to show for scheduled event.

5. Insurance

- A certificate of public liability insurance for \$1,000,000 and \$500,000 in property damage that names Merritt College and its affiliates as additional insured for the date(s) of the event(s) is required for each organization sponsoring an event at Merritt College.

- A copy of this certificate must be provided to Merritt College two weeks before the first scheduled event.

6. Non-Profits

- Non-Profits must submit a copy of their IRS 501c3 determination letter to receive the non-profit rate for rental facilities.

7. Security Deposit

- Renters must provide their own security for sporting events and for events where attendance exceeds 150 persons.
- Renters may request a price quote for either the Alameda County Sherriff department or Securitas from the Facility Services Specialist.
- A security agreement with a private firm must be submitted to the college at least 14 days prior to the event.

8. Children

- Children and youth must be supervised by a responsible adult at all times during all events.

9. Pets

- No pets are allowed in the facilities being rented.

10. Parking

- Parking is not included with the facility rentals.

- If the renter is interested in securing parking for an event, the Facility Services Specialist must be notified when reserving the event space.

11. Loading/Unloading

- No vehicles are allowed to drive/park on its perimeter or block any fire lanes.
- The Business Office must be notified if the renters have items to offload/load for their event.

External Applicants - Facility Rental Process

1. Documentation required

- “Application for Use of Facilities” no later than 30 days prior to requested date. (Refer to Appendix D1).
- Certificate of Insurance
- Security Deposit & Application fee, and payment 10 days prior to the event
- Fill out application, review Policy & Procedures, and Fee Schedule
- Confirm availability & discuss Fee schedule per board policy
 - Use fee
 - Custodial
 - AV and equipment needs
 - Supervision fee
 - Parking, and parking lot fee (if required)
 - Room Set up

2. Forward application to Business Manager for approval

3. Calendar event, notifying all parties via email of event - i.e., Custodial, Grounds, IT, Police Services and Security
4. Invoice applicant 30 days prior to event
5. Forward application and request for O.T. for Custodial and AV.
6. Schedule event on Merritt Master Calendar

Internal Applicants - Facility Rental Process

1. Documentation required:
 - “Application for Use of Facilities”. (Refer to Appendix D2)
 - Room setup form
 - AV and equipment needs form
 - Fill out application, review Policy & Procedures, and Fee Schedule if applicable
 - Use fee – waived
 - Custodial
 - AV and equipment needs
 - Supervision fee
 - Parking, and parking lot (if required)
 - Room Set up
2. Forward application to Business Office
3. Calendar event, notifying all parties via email of event - i.e., Custodial, Grounds, IT, Police Services and Security
4. Invoice applicant for any charges that are outside the normal scope of work hours
5. Forward application and request for Overtime for Custodial and Audio-visual
6. Schedule event on Merritt Master Calendar

B. Parking Permits

Classified staff and instructors are entitled to a permit for free parking on campus. To receive a permit, please complete a permit request form from Business Services, and submit it with the signature of authorization from your Dean. Full-time permanent staff must complete the PCCD Parking Permit request form (Refer to Appendix D3). Part-Time and temporary instructors must use the Merritt College parking request form (Refer to Appendix D5).

Requesting a Parking Permit in Person

Submit a completed parking permit request to Business Services. Forms must contain all requested information, including the dean or manager's signature of authorization, the correct license plate number, and a contact number (email addresses are also acceptable).

Requesting a Parking Permit by Email

If you would like the convenience of emailing your request, please email the below necessary information to your dean and have them forward it to the Business Office with written authorization to provide a permit for you. Full-Time, permanent staff may complete and scan (or fax) the PCCD parking permit request to their dean to sign and submit to Business Services.

Necessary Information:

- First and Last Name
- Department
- Car make/model
- Car color

- Your work status (full or part-time)
- Your license plate number
- Specify whether you will pick up your permit or want us to send it to your dean
- Provide a contact number and email address (non-Peralta contact information is fine).

Submitted a request but didn't receive your permit?

If you have submitted a request, but didn't receive your permit yet, it may be because you didn't complete your request form. Resubmit a request and be sure to complete it, including key information like your license plate number, your department and contact information, and your dean or manager's signature.

Guest Parking Permit Process

1. Have your Dean or Manager submit a request to Msbusoff@peralta.edu, stating the date and time of event, with your name and number, so we can contact you to pick up the guest permit when it's ready.
2. Pick up is in Business Services, Q214, M-F, 8:30 AM-4:00 PM
3. Your permit will be at the main desk.

Ticket Waiver

To request a waiver of a ticket received on Merritt campus for valid grounds, please go to the Alameda County Sheriff's office here on campus.

C. Merritt Key Policy and Key Requests

To obtain a key:

- Read the Key Policy Below
- If the policy allows you to have a key, come to Office of Business and Administrative Services, Monday to Friday 8:30AM – 4:30PM and complete a key request form, obtain your dean's signature of authorization, and submit the form to Business Services. An order will then be placed for your key and you will be notified when your key arrives.

Key Policy:

1. Key Request Form must be on file for all individuals with keys.
2. Keys must be collected from departing faculty and staff, so that future staff and faculty have access to facilities.
3. There is a fine for lost keys. All individuals with **unpaid** fines will be ineligible for additional keys, until the fines are paid.
4. As classrooms should always be opened in advance for instructors, no keys will be issued for classrooms.
5. Please be sure that your classes, whether they be week day, week night, or weekend classes, are included in the schedule provided by the Office of Instruction to Business Services and Custodial staff.
6. Be sure to provide updates on all schedule changes, including cancellations.

7. Should an instructor arrive to teach a class and find that the door is locked, immediately contact Business Service at (510) 436-2407 or custodial services at (510) 436-2525.
8. Individuals may not place their own padlocks on College Property.
9. Deans and department heads are responsible for collecting keys from all departing employees, or they can return them directly to the Business office.
10. Keys for off-keyed, high security areas, will be managed by the deans; when an area is off-keyed.

****Please note that key duplication by unauthorized parties is illegal.***

APPENDICES

A2. Authorization for Expenditure

MERRITT COLLEGE
Authorization for Expenditure of Funds

Date: _____

S. Sec. No.: _____

To School Cashier:

This is your authorization to make a check payable to: _____

Address: _____

City: _____ State: _____ Zip: _____

Charge to the Account: _____
(Title) (Account No.)

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
	TOTAL	\$

Date Needed: _____
(one school day is needed to process check)

Requested by: _____

Check No. _____

Approved by: _____

Date of Check: _____

Authorized by: _____

RECEIPTS MUST BE SUBMITTED TO THE BURSAR'S OFFICE FOR ALL REIMBURSEMENTS!

A3. Enrollment Fee Waiver

**FACULTY - CONTRACT AND ADJUNCT
CLASSIFIED AND CONFIDENTIAL EMPLOYEES - Full-time and Part-time
ENROLLMENT FEE WAIVER FORM**

Employee Name: _____

Social Security Number: _____

Location: Berkeley City College Laney College District Office
 College of Alameda Merritt College

Department: _____

Course Title	Course Number	Number of Units	Class Days	Class Times

I certify that the employee is a regular contract or adjunct faculty member, or classified or confidential employee, and thereby qualifies for the program.

Signature (Vice President, Instruction or
Division Dean or Department Manager)

Date

Printed Name

Upon approval of this form, complete your class registration with Admissions and Records. Then return this form to the Cashier's Office. The Cashier will waive the enrollment fee. You will be responsible for the student use fee and other fees that may be applicable.

B2.Finance Security Access Request Form

Form ID: B2-Finance-Access-Request-2023-01

(This area is intentionally left blank for the request details.)



APPENDIX C – CUSTODIAL FORMS

C1. Custodial Service Request

REQUEST FOR SERVICE

This form is to request services such as moving of material (furniture, file cabinets, etc.), and setup for events. Do not use this form for audio visual requests or access to facilities.

If this request is for disposal of items/equipment, please attach Equipment Action Request Form.

Type of service requested: (Check if applicable)

- Move
 Repair
 Other
 Setup *(Must attach a diagram for events or setups)*

Date of activity: _____ Location Bldg/Rm _____

If this is a change or move indicate:

From: _____ To: _____
 (Bldg, Room, Ext, Etc.) (Bldg, Room, Ext, Etc.)

Description: (What? Why? How many?): _____

Are funds available to cover the cost? Yes No *(This must be completed or form may be returned)*

Identify source of funds: _____
 (Fund name and budget code)

Name of person making request: _____ Date _____

 Manager Date

BUSINESS OFFICE USE ONLY

Approved? Yes No Returned

Comments: _____

 Business Services Manager Date

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Quick Phone Reference

Business Office Staff

- Dr. Dettie Del Rosario
Director of Business & Administrative Services
ddelrosario@peralta.edu
Extension: 3891
- Sadie Bradley
Supervisor
sbradley@peralta.edu
Extension: 2693
- Tara Marrero
Interim Facilities Services Specialist
tmarrero@peralta.edu
Extension: 3967
- Delia Hernandez
Interim Staff Assistant/Business Office
deliahernandez@peralta.edu
Extension: 2691
- Charlotte Victorian
Bursar
cvictorian@peralta.edu
Extension: 2402
- Ron Perez
Staff Services Specialist - Fiscal
rperez@peralta.edu
Extension: 2406
- Nancy McPhee
Principal Account Technician
nmcphee@peralta.edu
Extension: 2677
- Steven Morris
Sr. Duplicating Services Technician

smorris@peralta.edu

Extension: 2665

- Robert Smith
Sr. Storekeeper
rsmith@peralta.edu
Extension: 2526
- Salvador Perez
Mailroom/Switchboard
sperez@peralta.edu
Extension: 2653/4911

Custodial Staff – Extension: 2525

- Timothy Brice
Head Custodian
(510)517-6279
- Li Chen
Custodian
(510)333-2838
- James Ciraulo
Lead Custodian
(510)919-6857
- Randy Dillard
Custodian
(510)710-2335
- Vincent Early
Custodian
(510)435-2549

- Carolyn Thomas
Custodian
(510)504-3812
- Anthony Walker
Custodian
- David Pounds
Custodian

Groundskeeper Staff

- Isidoro Rivas
Lead Grounds
- Freddy Saldana
Groundskeeper

Engineering Staff

- Clint Robbins
Assistant Chief Engineer
(510)809-5030
- Ken Chen
Utility Engineer

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PHI KEYS TO SUCCESS

“PROFESSIONALISM,
HONESTY AND
INTEGRITY”

-Dr. Dettie Del Rosario



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