

**2009-2010**

**TENTATIVE BUDGET**

**ALL FUNDS**

**MAY 6, 2009**

OHLONE COMMUNITY COLLEGE DISTRICT  
 2009-2010 TENTATIVE BUDGET  
 Table of Contents

| Fund   | Page No. |
|--|----------|
| Budget Planning Calendar                             | 1        |
|  |          |
| Total General Fund                                   | 4        |
| Unrestricted General Funds                           | 5        |
| Major Revenue Assumptions (Fund 10)                  | 6        |
| Unrestricted General Fund (Fund 10) Revenue Sources  | 7        |
| Major Expenditure Assumptions (Fund 10)              | 8        |
| Reserve Assumptions (Fund 10)                        | 10       |
| Fund 10 Expenditure Comparison                       | 11       |
| Program Distributions - Fund 12                      | 13       |
| Entrepreneurial Ventures - Fund 13                   | 15       |
| Smith Center - Fund 15                               | 17       |
| Adjunct Parity - Fund 16                             | 19       |
| Auxiliary Services - Fund 18                         | 21       |
| General Fund (Unrestricted) Summary                  | 23       |
|  |          |
| Restricted General Funds                             | 24       |
| Categorical Fund - Fund 20                           | 25       |
| Grants - Fund 21                                     | 29       |
| Parking - Fund 25                                    | 32       |
| Health Services - Fund 26                            | 34       |
| General Fund - Restricted and Unrestricted - Summary | 37       |
|  |          |
| All Other Funds                                      | 38       |
| Child Development Fund - Fund 33                     | 39       |
| Capital Outlay - Fund 41                             | 41       |
| Revenue Bond Construction - Fund 42                  | 44       |
| Enterprise Fund - Fund 51                            | 46       |
| Internal Services - Fund 69                          | 49       |
| Financial Aid - Fund 74                              | 51       |
|  |          |
| Grand Total All Funds Summary                        | 54       |
|  |          |

2009-2010 BUDGET PLANNING CALENDAR

|  | KEY TASKS  | DATE                |
|--|--|---------------------|
|  | <p>Annual audit reviewed with the <b>Board of Trustees</b></p> <p>State budget update provided to College Council and <b>Board of Trustees</b></p> <p>Regularly report College budget status to College Council</p> <p>College Council will review the activity on the strategic goals and update the 5 year Strategic Plan</p>  | <p>January 2009</p> |
|  | <p>State budget update provided to College Council and <b>Board of Trustees</b></p> <p>Regularly report College budget status to College Council</p> <p>If deemed necessary, present the TRANS agreements to the <b>Board of Trustees</b> for approval</p> <p>Integrate into Tentative Budget approved recommendations on faculty positions from Faculty Senate, if finances permit</p> <p>Review first year PIO's for staffing, technology, facilities and other discretionary expenses for potential inclusion in the Tentative Budget</p> | <p>April 2009</p>   |
|  | <p>State budget update provided to College Council and <b>Board of Trustees</b></p> <p>Regularly report College budget status to College Council</p> <p>Auxiliary fund requests presented to ASOC for approval</p> <p>Tentative Budget, including assumptions, is presented to</p>   | <p>May 2009</p>     |

|  | KEY TASKS  | DATE                        |
|--|--|-----------------------------|
|  | <p>the Presidents Staff and to the College Council</p> <p>Third Quarter 311Q presented to the Presidents Staff, the College Council and the <b>Board of Trustees</b></p> <p>Review the May Revise from the Governor; consider and assess impacts prior to the presentation of the Tentative Budget to the <b>Board of Trustees</b></p>                                       |                             |
|  | <p><b>Board of Trustees</b> approves the Tentative Budget</p> <p>State budget update provided to College Council and Board of Trustees</p> <p>Regularly report College budget status to College Council</p>  | <p>June 2009</p>            |
|  | <p>The District staff will close the books</p> <p>State budget update provided to College Council and <b>Board of Trustees</b></p> <p>Regularly report College budget status to College Council</p> <p>Prepare and submit the fourth quarter 311Q</p> <p>Present the results of the year-end close and any State budget updates at the College Council Retreat in August</p> | <p>July and August 2009</p> |
|  | <p>Prepare Final Budget from results of the year-end close and include any new information available</p> <p>State budget update provided to College Council and <b>Board of Trustees</b></p> <p>Regularly report College budget status to College Council</p> <p>Present Final Budget to College Council</p>   | <p>September 2009</p>       |

|  | KEY TASKS  | DATE |
|--|--|------|
|  | Prepare and submit final 311 to the State<br><br>Present the 2008-09 Final Budget workshop to the <b>Board of Trustees</b> ; hold the public hearing for the Final Budget and adopt the budget |      |

Throughout the 2009-2010 budget planning process, the President and Vice President of Administrative Services will periodically update the **Board of Trustees**, as well as the College Council, about the State budget process.

The Business Office advises that this working Budget Planning Calendar is subject to modification as activities occur and/or require revision.

**Note: Board of Trustees involvement is in bold type**

## **Total General Fund**

The District's total General Fund is a combination of the Unrestricted and Restricted General Funds. The District has established several funds in each of these categories to better provide assistance to the District's budget managers and to add an additional level of oversight for the District's system of internal accounting controls.

# 2009-2010

## UNRESTRICTED GENERAL FUNDS

Unrestricted General Funds are those resources that are available for the general operation and support of the District's educational program. The Board of Trustees may designate unrestricted monies for specific operating purposes and to establish separate funds. The Board retains discretionary authority to redesignate these funds. The current funds are as follows:

|                           |         |
|---------------------------|---------|
| Unrestricted General Fund | Fund 10 |
| Board Designated Funds    |         |
| Program Distribution      | Fund 12 |
| Entrepreneurial Ventures  | Fund 13 |
| Smith Center              | Fund 15 |
| Adjunct Parity Fund       | Fund 16 |
| Auxiliary Fund            | Fund 18 |

# **UNRESTRICTED GENERAL PURPOSE GENERAL FUND 10**

## **2009-10 TENTATIVE BUDGET**

### **MAJOR REVENUE ASSUMPTIONS**

Apportionment revenue estimates are based on the following assumptions:

There is no Cost of Living Adjustment (COLA).

There is no Growth included.

This 2009-10 budget projection is based on the assumption that there will be sufficient FTES in Summer 2009 to grow the full 1.20% allocated for 2008-09.

2009-2010 FTES will be 8,447.

Estimated Apportionment Revenue will be \$42,911,661.

A deficit will be built in once there is more information from the state

Lottery is based on 2008-2009 estimates.

Interest revenue will be \$200,000 reflecting lower interest rates and reduced cash balances.

Regular enrollment fees will remain at \$20 per unit.

Non-resident tuition revenue will remain at \$1,000,000.

One time funds, if any, will be included once the state has passed a final budget.

There will be no mandated costs revenue.

Rental revenue from Kidango of \$60,000 is included.

The District will continue to charge an electronic access fee of \$5

Parity funding transfer in of \$366,647 to support faculty salaries included.

Redevelopment AB1290 apportionment offset will be paid out of Redevelopment funds received in Fund 41 and reported to the Chancellors Office on the 311 year-end report.

## Unrestricted General Fund (Fund 10) Revenue Sources

| DESCRIPTION                           | 2008-09 Third<br>Quarter |                   | Tentative<br>Budget             |
|---------------------------------------|--------------------------|-------------------|---------------------------------|
| State General Apportionment*          | \$                       | 28,097,806        | \$ 28,097,806                   |
| 1.2% deficit factor                   |                          | (558,186)         | 558186 -                        |
| General Purpose - One Time(V)Backfill |                          | 496,798           | -496798 -                       |
| Homeowners' Property Tax*             |                          | 130,000           | 130,000                         |
| Other Tax Relief/Subventions*         |                          |                   | -                               |
| State Mandated Costs(V)               |                          |                   | -                               |
| Lottery Revenue**(V)                  |                          | 1,335,768         | 1,335,768                       |
| Secured Taxes*                        |                          | 10,300,000        | 10,300,000                      |
| Unsecured Taxes*                      |                          | 1,490,000         | 1,490,000                       |
| Prior Years' Taxes*                   |                          | 21,000            | 21,000                          |
| Bookstore Rental Revenue              |                          | 77,520            | 77,520                          |
| Bookstore Capital Contribution        |                          | -                 | -                               |
| Interest(V)                           |                          | 250,000           | -50000 200,000                  |
| Enrollment Fees(2%)                   |                          | 58,627            | 58,627                          |
| Enrollment Fees(98%)*                 |                          | 2,872,755         | 2,872,755                       |
| Enrollment Fees(Audit)(V)             |                          | 9,538             | 9,538                           |
| Student Transcripts(V)                |                          | 57,000            | 57,000                          |
| Non Res Out of state Tuition(V)       |                          | 400,000           | 400,000                         |
| Capital Outlay                        |                          | 38,000            | 38,000                          |
| Other Student Fees(V)                 |                          | 120,000           | 120,000                         |
| Capital Outlay Fee                    |                          | -                 | -                               |
| International Enrollment              |                          | 1,000,000         | 1,000,000                       |
| International Application Fee         |                          | 10,000            | 10,000                          |
| Other Miscellaneous Revenue(V)        |                          | 80,000            | 80,000                          |
| Transfers In                          |                          | 366,647           | 366,647                         |
| <b>Total Revenue</b>                  | <b>\$</b>                | <b>46,653,273</b> | <b>\$ 11,388 \$ 46,664,661</b>  |
| <br>                                  |                          |                   |                                 |
| Apportionment Sources*                | <b>\$</b>                | <b>42,353,375</b> | <b>\$ 558,186 \$ 42,911,561</b> |
| Variable Sources                      |                          | 4,299,898         | (546,798) 3,753,100             |
|                                       | <b>\$</b>                | <b>46,653,273</b> | <b>\$ 11,388 \$ 46,664,661</b>  |

# UNRESTRICTED GENERAL PURPOSE GENERAL FUND 10

## 2009-2010 TENTATIVE BUDGET

### MAJOR EXPENDITURE ASSUMPTIONS

Salaries are at 2007-08 negotiated level and benefit adjustments are included for regular, hourly and student workers. All step, column, and longevity adjustments are included with a net increase of **\$437,573**. The vacant positions from 2008-09 have been removed reducing the budget by **\$1,612,183**.

The regular adjunct faculty budget is based on projected 2009-10 expenditures and reflects a modest increase. Within the regular budget allocation there are allocations related to large class loads, summer school, new program development, the public safety consortium and high school programs.

Salary savings of \$150,000 is included.

The District will more than meet its full-time faculty obligation. The obligation will be **124.2 FTES**. The budget is built on **143 FTES**.

Mandatory benefits are budgeted as follows:

- STRS 8.25%
- PERS 9.428%
- OASDI 6.20%
- Medicare 1.45%
- SUI 0.30%
- Workers Compensation 1.728%
- GASB45 Faculty 2.140% in 2009-2010 Paid from reserves in Retiree Fund
- GASB45 Classified 1.700% in 2009-2010 Paid from reserves in Retiree Fund

Health and Welfare benefits (medical, dental, life insurance, vision) are budgeted on actual cost per employee for classified staff. The final budget will reflect any changes in the plan charges and negotiated settlements.

General Fund salaries have been allocated to other funds to support the final year of the Title III grant in the amount of \$200,000 and to support the final stages of the Bond at a rate of \$140,000.

Supplies and operating expenses (discretionary budget items) as well as service contracts are budgeted at the 2008-09 3<sup>rd</sup> quarter level less prior year carry over, one-time

adjustments. Operating expenses also reflect the budget savings that came out of the budget department meetings and consequently there is no built in expected savings credit.

The District matches are:

|  |    |               |
|--|----|---------------|
| • Scheduled maintenance*                         | \$ | 0             |
| • College Work Study                             |    | 23,618        |
| • Instructional Equipment/Library Materials*     |    | 0             |
| • Supplemental Education Opportunity Grant(SEOG) |    | <u>38,286</u> |
| Total Matching Funds                             | \$ | 61,904        |

\* One time funds, if any, will be included in the final budget.

The District has included \$42,000 in support of instructional performances in the Smith Center.

A District Wide Capital Planning Budget of \$100,000 is included and funded from Bookstore net income.

In order to address the current unfunded employer retiree health benefit liability (GASB 45), an amount of **\$912,734** will be paid from Internal Service Fund, Fund 69 Retiree Fund. This amount represents the full Annual Required Contribution (ARC).

# **RESERVE ASSUMPTIONS**

## **GENERAL PURPOSE GENERAL FUND 10**

### **2009-2010 Final Reserve Assumptions**

The District will establish a 5% contingency reserve **\$2,335,453**. This reserve calculation is based on Unrestricted General Purpose General Fund 10 expenditures.

The District will maintain the rainy day reserve of **\$1,000,000**.

The District will establish a **\$300,000** reserve for capital improvements.

The District will establish a **\$300,000** reserve for office equipment.

The District will establish a reserve for One Time Expenditures of **\$543,236** from 06/07.

The District has established a growth reserve of **\$310,000**.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Unrestricted General Fund (General Purpose)  
Fund 10 Expenditure Comparison**

| Description                                     | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|---|------------------------------|----------------------------------|--|----------------------------------|
| Revenue   | 45,883,574                   | 46,653,273                       | 11,388   | 46,664,661                       |
| Expenditures                                    |                              |                                  |  |                                  |
| 1000 Academic Salaries                          | 15,656,903                   | 15,704,788                       | (202,895)  | 15,501,893                       |
| 1000 Part Time Academic Salaries                | 5,714,045                    | 6,355,585                        | 212,123  | 6,567,708                        |
| Total 1000 CE Salaries:                         | 21,370,948                   | 22,060,373                       | 9,228  | 22,069,601                       |
| 2000 CL Salaries                                | 11,512,753                   | 11,297,563                       | (3,093)  | 11,294,470                       |
| 3000 Benefits                                   | 6,593,734                    | 6,593,855                        | 34,784   | 6,628,639                        |
| 4000 Supplies                                   | 807,609                      | 775,882                          | (16,618)   | 759,264                          |
| 5000 Operating Exp.                             | 5,851,299                    | 5,889,000                        | (306,419)  | 5,582,581                        |
| 6000 Capital Outlay                             | 67,195                       | 211,943                          | (111,943)  | 100,000                          |
|   | 46,203,538                   | 46,828,616                       | (394,061)  | 46,434,555                       |
| Other Outgo                                     |                              |                                  |  |                                  |
| 7300 Interfund Trf. Out                         | 370,238                      | 622,344                          | (518,440)  | 103,904                          |
| Total Expenditures:                             | 46,573,776                   | 47,450,960                       | (912,501)  | 46,538,459                       |
| Net Activity:                                   | (690,202)                    | (797,687)                        | 923,889  | 126,202                          |
| Beginning Fund Balance:                         | 6,040,726                    | 6,040,726                        | (797,687)  | 5,243,039                        |
| Ending Fund Balance:                            | 5,350,524                    | 5,243,039                        | 126,202  | 5,369,241                        |
| <b><u>BREAKDOWN OF ENDING FUND BALANCE:</u></b> |                              |                                  |  |                                  |
| 5% Contingency Reserve                          | 2,328,689                    | 2,369,420                        | (42,497)   | 2,326,923                        |
| Rainy Day Reserve                               | 1,000,000                    | 1,000,000                        | -  | 1,000,000                        |
| Reserve for Capital Improvement                 | 300,000                      | 300,000                          | -  | 300,000                          |
| Reserve for Office Equipment                    | 300,000                      | 300,000                          | -  | 300,000                          |
| Reserve for One Time Expenditures               | 767,236                      | 543,236                          | -  | 543,236                          |
| Reserve for Faculty Growth                      | 140,000                      | 140,000                          | 170,000  | 310,000                          |
| Reserve for Carry over                          | 147,808                      | -                                | -  | -                                |
| Unallocated                                     | 366,791                      | 590,383                          | (1,301)  | 589,082                          |
| Total Fund Balance:                             | 5,350,524                    | 5,243,039                        | 126,202  | 5,369,241                        |

Estimated Actuals are based on the Third Quarter Report

**OH LONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Unrestricted General Fund (General Purpose)  
Fund 10 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 45,883,574                   | 46,653,273                       | 11,388   | 46,664,661                       |
| Expenditures (Including Transfers-Out) | 46,573,776                   | 47,450,960                       | (912,501)  | 46,538,459                       |
| Surplus/(Deficit)                      | (690,202)                    | (797,687)                        | 923,889  | 126,202                          |
| <b>BEGINNING BALANCE</b>               | <b>6,040,726</b>             | <b>6,040,726</b>                 | <b>(797,687)</b>   | <b>5,243,039</b>                 |
| Prior Year Adjustments                 | -                            | -                                | -  | -                                |
| Adjusted Beginning Balance             | 6,040,726                    | 6,040,726                        | (797,687)  | 5,243,039                        |
| Surplus/(Deficit)                      | (690,202)                    | (797,687)                        | 923,889  | 126,202                          |
| <b>ENDING BALANCE</b>                  | <b>5,350,524</b>             | <b>5,243,039</b>                 | <b>126,202</b>   | <b>5,369,241</b>                 |
| <b>Designations:</b>                   |                              |                                  |  |                                  |
| 5% Contingency Reserve                 | 2,328,689                    | 2,369,420                        | (42,497)   | 2,326,923                        |
| Rainy Day Reserve                      | 1,000,000                    | 1,000,000                        | -  | 1,000,000                        |
| Reserve for Capital Improvement        | 300,000                      | 300,000                          | -  | 300,000                          |
| Reserve for Office Equipment           | 300,000                      | 300,000                          | -  | 300,000                          |
| Reserve for One Time Expenditures      | 767,236                      | 543,236                          | -  | 543,236                          |
| Reserve for Faculty Growth             | 140,000                      | 140,000                          | 170,000  | 310,000                          |
| Reserve for Carry over                 | 147,808                      | -                                | -  | -                                |
| Unallocated                            | 366,791                      | 590,383                          | (1,301)  | 589,082                          |
|  | -                            | -                                | -  | -                                |
| <b>Total Reserve:</b>                  | <b>5,350,524</b>             | <b>5,243,039</b>                 | <b>126,202</b>   | <b>5,369,241</b>                 |

**Estimated Actuals are based on the Third Quarter Report**

**UNRESTRICTED GENERAL FUND  
PROGRAM DISTRIBUTION  
Fund 12**

This fund is designed to house program distributions, one-time funding allocations, and Verizon Antenna rental proceeds.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Unrestricted General Fund (Program Distributions)  
Fund 12 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 34,237                       | 282,237                          | (248,000)  | 34,237                           |
| Expenditures (Including Transfers-Out) | 416,379                      | 664,379                          | (630,142)  | 34,237                           |
| Surplus/(Deficit)                      | (382,142)                    | (382,142)                        | 382,142  | -                                |
| <b>BEGINNING BALANCE</b>               | <b>382,142</b>               | <b>382,142</b>                   | <b>(382,142)</b>   | <b>-</b>                         |
| Prior Year Adjustments                 |                              |                                  | -  | -                                |
| Adjusted Beginning Balance             | 382,142                      | 382,142                          | (382,142)  | -                                |
| Surplus/(Deficit)                      | (382,142)                    | (382,142)                        | 382,142  | -                                |
| <b>ENDING BALANCE</b>                  | <b>-</b>                     | <b>-</b>                         | <b>-</b>   | <b>-</b>                         |
| Designations:                          |                              |                                  |  |                                  |
| Reserve for Operations                 | -                            | -                                | -  | -                                |
| Total Reserve:                         | -                            | -                                | -  | -                                |

**Estimated Actuals are based on the Third Quarter Report**

# **UNRESTRICTED GENERAL FUND ENTREPRENEURIAL VENTURES FUND 13**

## **NARRATIVE AND ASSUMPTIONS**

This Fund was created to take advantage of staffing efficiencies and to respond to the current economic environment and market conditions influencing Contract and Community Education.

The scope of the program is expanding the entrepreneurial endeavors to increase the revenue generation by and for the educational departments. The most recent is the English Learning Institute (ELI).

Funds will be distributed based on availability and campus need. These funds are accounted for in the Program Distribution Fund 12.

The minimum reserve is \$150,000.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Unrestricted General Fund (Entrepreneurial Ventures)  
Fund 13 Summary**

| Description                                     | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|---|------------------------------|----------------------------------|--|----------------------------------|
| <b>Revenue</b>                                  |                              |                                  |  |                                  |
| Contract Education Revenue                      | 250,000                      | 366,800                          | (216,800)  | 150,000                          |
| Community Education Revenue                     | 110,000                      | 60,000                           | 15,000   | 75,000                           |
| Ohlone for Kids                                 | 400,000                      | 400,000                          | -  | 400,000                          |
| English Language Institute                      | 250,000                      | 450,000                          | 30,000   | 480,000                          |
| <b>Total Revenue</b>                            | <b>1,010,000</b>             | <b>1,276,800</b>                 | <b>(171,800)</b>   | <b>1,105,000</b>                 |
| <b>Expenditures</b>                             |                              |                                  |  |                                  |
|   | 930,831                      | 1,244,331                        | (194,331)  | 1,050,000                        |
| <b>Net Activity</b>                             |                              |                                  |  |                                  |
|   | 79,169                       | 32,469                           | 22,531   | 55,000                           |
| <b>Distribution to support District Strateg</b> |                              |                                  |  |                                  |
|   | (50,000)                     | (24,000)                         | 24,000   | -                                |
| <b>BEGINNING BALANCE</b>                        |                              |                                  |  |                                  |
| Prior Year Adjustments                          | 647,601                      | 647,601                          | 8,469  | 656,070                          |
| Adjusted Beginning Balance                      | 647,601                      | 647,601                          | 8,469  | 656,070                          |
| Transfer out/Distributions                      | (50,000)                     | (24,000)                         | -  | -                                |
| Surplus/(Deficit)                               | 79,169                       | 32,469                           | 22,531   | 55,000                           |
| <b>ENDING BALANCE</b>                           |                              |                                  |  |                                  |
|   | <b>676,770</b>               | <b>656,070</b>                   | <b>55,000</b>  | <b>711,070</b>                   |
| <b>Designations:</b>                            |                              |                                  |  |                                  |
| Reserve Available for Distribution              | 526,770                      | 506,070                          | 55,000   | 561,070                          |
| Board Approved Reserve                          | 150,000                      | 150,000                          | -  | 150,000                          |
| <b>Total Reserve:</b>                           | <b>676,770</b>               | <b>656,070</b>                   | <b>55,000</b>  | <b>711,070</b>                   |

**Estimated Actuals are based on the Third Quarter Report**

# SMITH CENTER FUND 15

**Smith Center:** - This budget accounts for the following activities:

- Instructional Performances
- The Professional Artist Series
- Theatre Operations
- House Management
- Box Office
- Concessions
- Facility Rental
- Costume Rental

The primary purpose of the Smith Center is to promote the instructional programs of the Division of Fine Arts, Business and Broadcasting. This is achieved in a combination of student performances and labs and Professional Artist's performances and residencies. The facility can be rented to the public when not in use for campus purposes.

The facility has two studios and four performance venues: The Jackson Theatre (405 seats), The NUMMI Black Box Theatre (50 to 200 seats), The Amphitheater (726 seats), and the Dance Studio (75 seats). Since its completion, audience attendance has continued to grow for Main Stage events. In addition, the number of renters has increased and the amount of time the Center is dark has declined dramatically.

The Smith Center has completed a program service review and as a result has accessed the fees charged to renters. A new rental schedule has been developed and will be instituted when economic times improve.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
(Smith Center Fund)  
Fund 15 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 255,000                      | 227,300                          | 7,700  | 235,000                          |
| Expenditures (Including Transfers-Out) | 235,000                      | 234,000                          | 1,000  | 235,000                          |
| Surplus/(Deficit)                      | 20,000                       | (6,700)                          | 6,700  | -                                |
| <b>BEGINNING BALANCE</b>               | 164,917                      | 164,917                          | (6,700)  | 158,217                          |
| Prior Year Adjustments                 | -                            | -                                | -  | -                                |
| Adjusted Beginning Balance             | 164,917                      | 164,917                          | (6,700)  | 158,217                          |
| Surplus/(Deficit)                      | 20,000                       | (6,700)                          | 6,700  | -                                |
| <b>ENDING BALANCE</b>                  | 184,917                      | 158,217                          | -  | 158,217                          |
| Designations:                          |                              |                                  |  |                                  |
| Reserve for capital replacement        | 184,917                      | 158,217                          | -  | 158,217                          |
|  | -                            | -                                | -  | -                                |
| <b>Total Reserve:</b>                  | 184,917                      | 158,217                          | -  | 158,217                          |

**Estimated Actuals are based on the Third Quarter Report**

## **ADJUNCT PARITY FUND FUND 16**

As part of the 2001 Budget Act, \$57 million statewide was set aside to increase compensation for part-time faculty. The funds were distributed to each Community College based on actual 1999-2000 FTES. Our allotment is \$366,647. Because of the uncertain State budget and the lack of a funding guarantee, the parity payments will be made on schedule with a provision to remove them if funding is discontinued.

A total of three steps have been added to the adjunct salary schedule. The expenditure provision is based on prior year activity and will be adjusted as salary increases occur.

**OH LONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Unrestricted General Fund (Part Time Faculty Distributions)  
Fund 16 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 366,647                      | 366,647                          | -  | 366,647                          |
| Expenditures (Including Transfers-Out) | 366,647                      | 366,647                          | -  | 366,647                          |
| Surplus/(Deficit)                      | -                            | -                                | -  | -                                |
| <b>BEGINNING BALANCE</b>               | <b>313,673</b>               | <b>313,673</b>                   | <b>-</b>   | <b>313,673</b>                   |
| Prior Year Distributions               | -                            | -                                | -  | -                                |
| Adjusted Beginning Balance             | 313,673                      | 313,673                          | -  | 313,673                          |
| Surplus/(Deficit)                      | -                            | -                                | -  | -                                |
| <b>ENDING BALANCE</b>                  | <b>313,673</b>               | <b>313,673</b>                   | <b>-</b>   | <b>313,673</b>                   |
| Designations:                          |                              |                                  |  |                                  |
| Reserve Available after Distribution   | -                            | -                                | -  | -                                |
| Board Approved Reserve                 | -                            | -                                | -  | -                                |
| Total Reserve:                         | -                            | -                                | -  | -                                |

**Estimated Actuals are based on the Third Quarter Report**

## **UNRESTRICTED GENERAL FUND AUXILIARY SERVICES/RENTALS Fund 18**

This fund accounts for all facility rentals, Flea Market, and Pay for Print.

**Flea Market:** This budget reflects one monthly Flea Market, one yearly garage sale and one holiday boutique.

**Civic Center:** This budget accounts for the rental revenues charged for the outside use of the District's facilities, including classrooms, the gym, the swimming pool, and fields. Charges include maintenance, utilities, and salaries related to operating the facilities on both campuses.

**Student Printing:** The District set up three (3) stations in Hyman Hall, one (1) in the library, and one (1) in the Bookstore. Currently this program appears to be at break even. However, there are capital needs that may require a fee increase to ensure sufficient build up of reserves.

**OH LONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
(Auxillary Services/Civic Center/Smith Center)  
Fund 18 Summary**

| Description                              | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|---|----------------------------------|
| <b>FLEA MARKET/FUND RAISING:</b>         |                              |                                  |   |                                  |
| Revenue (Including Transfers-In)         | 70,000                       | 65,000                           | 5,000   | 70,000                           |
| Expenditures (Including Transfers-Out)   | 62,000                       | 62,000                           | -   | 62,000                           |
| Surplus/(Deficit)                        | 8,000                        | 3,000                            | (5,000)   | 8,000                            |
| <b>STUDENT PRINTING:</b>                 |                              |                                  |   |                                  |
| Revenue (Including Transfers-In)         | 16,000                       | 19,200                           | 5,800   | 25,000                           |
| Expenditures (Including Transfers-Out)   | 15,000                       | 24,249                           | (249)   | 24,000                           |
| Surplus/(Deficit)                        | 1,000                        | (5,049)                          | (6,049)   | 1,000                            |
| <b>CIVIC CENTER:</b>                     |                              |                                  |   |                                  |
| Revenue (Including Transfers-In)         | 110,000                      | 100,000                          | 10,000  | 110,000                          |
| Expenditures (Including Transfers-Out)   | 80,000                       | 80,000                           | -   | 80,000                           |
| Surplus/(Deficit)                        | 30,000                       | 20,000                           | 10,000  | 30,000                           |
| <b>NEWARK CENTER:</b>                    |                              |                                  |   |                                  |
| Revenue (Including Transfers-In)         | 20,000                       | 20,000                           | -   | 20,000                           |
| Expenditures (Including Transfers-Out)   | 10,000                       | 10,000                           | -   | 10,000                           |
| Surplus/(Deficit)                        | 10,000                       | 10,000                           | -   | 10,000                           |
| TOTAL REVENUE (Including Transfers-In)   | 216,000                      | 204,200                          | 20,800  | 225,000                          |
| TOTAL EXPENDITURES (Including Trans-Out) | 167,000                      | 176,249                          | (249)   | 176,000                          |
| TOTAL SURPLUS/(DEFICIT)                  | 49,000                       | 27,951                           | 21,049  | 49,000                           |
| <b>BEGINNING BALANCE</b>                 |                              |                                  |   |                                  |
| Prior Year Adjustments                   | -                            | -                                | -   | -                                |
| Adjusted Beginning Balance               | 258,716                      | 258,716                          | 27,951  | 286,667                          |
| Surplus/(Deficit)                        | 49,000                       | 27,951                           | 21,049  | 49,000                           |
| <b>ENDING BALANCE</b>                    | <b>307,716</b>               | <b>286,667</b>                   | <b>49,000</b>   | <b>335,667</b>                   |
| <b>Designations:</b>                     |                              |                                  |   |                                  |
| Reserve for Operations                   | 307,716                      | 286,667                          | 49,000  | 335,667                          |
| Total Reserve:                           | 307,716                      | 286,667                          | 49,000  | 335,667                          |

Estimated Actuals are based on the Third Quarter Report

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009-2010 TENTATIVE BUDGET  
General Fund (Unrestricted) Summary**

| Description                            | Fund 10          | Fund 12  | Fund 13        | Fund 15        |
|--|------------------|----------|----------------|----------------|
| Revenue (Including Transfers-In)       | 46,664,661       | 34,237   | 1,105,000      | 235,000        |
| Expenditures (Including Transfers-Out) | 46,470,723       | 34,237   | 1,050,000      | 235,000        |
| Surplus/(Deficit)                      | 193,938          | -        | 55,000         | -              |
| <b>BEGINNING BALANCE</b>               | <b>5,243,039</b> | <b>-</b> | <b>656,070</b> | <b>158,217</b> |
| Prior Year Adjustments                 |                  |          |                |                |
| Adjusted Beginning Balance             | 5,243,039        | -        | 656,070        | 158,217        |
| Surplus/(Deficit)                      | 193,938          | -        | 55,000         | -              |
| <b>ENDING BALANCE</b>                  | <b>5,436,977</b> | <b>-</b> | <b>711,070</b> | <b>158,217</b> |

|  | Fund 16        | Fund 18        | Total<br>Unrestricted<br>General Fund |
|--|----------------|----------------|---------------------------------------|
| Revenue (Including Transfers-In)       | 366,647        | 225,000        | 48,630,545                            |
| Expenditures (Including Transfers-Out) | 366,647        | 176,000        | 48,332,607                            |
| Surplus/(Deficit)                      | -              | 49,000         | 297,938                               |
| <b>BEGINNING BALANCE</b>               | <b>313,673</b> | <b>286,667</b> | <b>6,657,666</b>                      |
| Prior Year Adjustments                 |                |                | -                                     |
| Adjusted Beginning Balance             | 313,673        | 286,667        | 6,657,666                             |
| Surplus/(Deficit)                      | -              | 49,000         | 297,938                               |
| <b>ENDING BALANCE</b>                  | <b>313,673</b> | <b>335,667</b> | <b>6,955,604</b>                      |

## **RESTRICTED GENERAL FUNDS**

The Restricted General Funds were established for programs funded from external sources, including federal, state, local government grants, and programs regulated by granting agencies and/or through state laws or requirements. The Restricted General Funds for 2009-2010 consist of the following:

|                  |    |
|------------------|----|
| Categorical Fund | 20 |
| Grants Fund      | 21 |
| Parking Fund     | 25 |
| Health Services  | 26 |

# **RESTRICTED GENERAL FUND CATEGORICAL FUND 20**

Fund 20 was established to account for programs funded through General Apportionment by federal and state sources. The appropriate Chancellor's Office department regulates these categorical programs. These budgets will be updated throughout the year as entitlements are revised and approved by the granting source.

The federal and state programs in this fund are formula-driven and received by virtually all community colleges. If the District files a grant application and complies with the provisions, the District will be funded. These grants usually do not vary much from year to year. Following is a list and a brief description of some of the significant formula driven programs.

The categorical grants are budgeted at the level set by the Governor's budget.

## **FORMULA DRIVEN GRANTS**

- **VOCATIONAL AND APPLIED TECHNOLOGY EDUCATION:**  
Federal funds are provided from the Vocational and Applied Technology Education Act (VATEA) of 1990 to aid students who are disadvantaged, handicapped, limited in English proficiency, adults in need of training, single parents and homemakers and for students who are pursuing studies in vocational and occupational programs. Funding is based on the number of financial aid recipients in the District.
- **DISABLED STUDENT PROGRAM AND SERVICES**  
The State provides funds to the DSP&S offices for vocational counseling, education instruction for handicapped students. DSP&S funds are allocated, based on overall statewide funding levels and the volume of students served, based on college-by-college statistical reports. The District provides matching funds for this program.
- **EXTENDED OPPORTUNITY PROGRAMS AND SERVICES:**  
This is a state grant that provides funds for tutoring, counseling and financial aid for educationally disadvantaged and financially needy students. The District provides a match for this program.
- **MATRICULATION:**  
This program formalizes and coordinates the admission, assessment, orientation and counseling of every full-time, transferring or degree student throughout his/her studies in the District.
- **CALWORKS:**  
This program provides academic support services to enrolled students who are receiving TANF (AFDC) benefits. Services include, but are not limited to, academic and personal

counseling, Personal Development course(s), assistance with child care, job placement assistance, case management, and advocacy services to support students' individual educational/training goals. This program now requires a match.

- **TTIP: TELECOMMUNICATIONS & TECHNOLOGY INFRASTRUCTURE PROGRAM**

TTIP consists of 4Cnet, Library Automation, and Technology Training. These funds are available to all Community Colleges to support videoconferencing, library automation and technology-oriented staff development activities. The intent is that the funds be spent to expand and enhance existing technology capabilities. At this time library automation is the only component that is funded. A certification is required of each college as a condition of funding.

- **CAREER TECHNICAL EDUCATION:**

**COMMUNITY COLLABORATIVE SB 70-170 AND 140**

**WORKFORCE INNOVATION PARTNERSHIPS SB 70-171**

CTE 170, 140 and 171 combined into an interconnected 2 year project ending June 2010 which creates an educational Information and Communication Technology pathway between middle school, high school (including adult education) and the community college. The collaborative team, The Silicon Valley Information and Communication Technology Collaborative (SVICT), includes K-14, as well as, EDD, NOVA and private organizations such as Cisco Systems and Mastermind Educational. The schools and colleges within the collaborative will leverage resources to meet student's needs and to create a seamless service of delivery for all ICT courses and programs. The project includes virtual trainings and remote lab experiences for the ICT teachers/faculty and aims to develop and implement an ICT modular curriculum at the high school, adult school and community college levels. These modules will be written to California CTE standards with input from Cisco Networking, Microsoft and Oracle IT Academies. Part of the ICT program includes middle school career exploration into GIS/GPS with corresponding high school GIS/GPS training courses which compliment the SVICT ICT curriculum.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Restricted General Fund (Categoricals)  
Fund 20 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 4,317,728                    | 6,552,691                        | (2,579,212)  | 3,973,479                        |
| Expenditures (Including Transfers-Out) | 4,512,661                    | 6,747,624                        | (2,774,145)  | 3,973,479                        |
| Surplus/(Deficit)                      | (194,933)                    | (194,933)                        | 194,933  | -                                |
| <b>BEGINNING BALANCE</b>               | <b>194,933</b>               | <b>194,933</b>                   | <b>(194,933)</b>   | <b>-</b>                         |
| Prior Year Adjustments                 |                              |                                  | -  |                                  |
| Adjusted Beginning Balance             | 194,933                      | 194,933                          | (194,933)  | -                                |
| Surplus/(Deficit)                      | (194,933)                    | (194,933)                        | 194,933  | -                                |
| <b>ENDING BALANCE</b>                  | <b>-</b>                     | <b>-</b>                         | <b>-</b>   | <b>-</b>                         |
| Designations:                          |                              |                                  |  |                                  |
| Reserve for Operations                 | -                            | -                                | -  | -                                |
| Total Reserve:                         | -                            | -                                | -  | -                                |

**Estimated Actuals are based on the Third Quarter Report**

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Restricted General Fund (Categorical)  
Fund 20 Major Grants Listing**

| <b>Program Description</b>               | <b>2008-2009</b>    |                         | <b>Changes in Estimated</b>          |                                   |
|--|---------------------|-------------------------|--------------------------------------|-----------------------------------|
|  | <b>Final Budget</b> | <b>Estimated Actual</b> | <b>Actual to to Tentative Budget</b> | <b>2009-2010 Tentative Budget</b> |
| <b>Federal:</b>                          |                     |                         |                                      |                                   |
| VTEA Title I, Part C                     | 93,978              | 129,611                 | (35,633)                             | 93,978                            |
| Tech Prep                                | 72,816              | 81,405                  | (8,589)                              | 72,816                            |
| TANF                                     | 23,750              | 26,125                  | (2,375)                              | 23,750                            |
| <b>Total Federal:</b>                    | <b>190,544</b>      | <b>237,141</b>          | <b>(46,597)</b>                      | <b>190,544</b>                    |
| <b>State:</b>                            |                     |                         |                                      |                                   |
| Applied Biotechnologies                  | 204,776             | 204,776                 | (204,776)                            | -                                 |
| Basic Skills                             | -                   | 379,284                 | (208,308)                            | 170,976                           |
| CAL WORKS                                | 108,763             | 119,639                 | (5,982)                              | 113,657                           |
| CARE                                     | 55,590              | 55,811                  | (2,791)                              | 53,020                            |
| Career Exporation                        | -                   | 71,972                  | (71,972)                             | -                                 |
| Credit Matriculation                     | 521,863             | 568,965                 | (28,448)                             | 540,517                           |
| DSPS                                     | 1,615,901           | 2,083,331               | (208,333)                            | 1,874,998                         |
| Enroll Fee Admin (2%)                    | 11,505              | 11,817                  | (591)                                | 11,226                            |
| EOPS                                     | 405,248             | 399,029                 | (19,951)                             | 379,078                           |
| Faculty and Staff Development            | -                   | 23,982                  | (23,982)                             | -                                 |
| Faculty and Staff Diversity              | 12,375              | 77,059                  | (64,684)                             | 12,375                            |
| Instructional Equipment (One Time)       | -                   | 228,786                 | (228,786)                            | -                                 |
| Instructional Equipment (Ongoing)        | 100,000             | 100,000                 | -                                    | 100,000                           |
| JDIF                                     | -                   | 80,386                  | (80,386)                             | -                                 |
| Nursing Education                        | 244,430             | 545,823                 | (301,393)                            | 244,430                           |
| Quick Start                              | 40,000              | 102,695                 | (102,695)                            | -                                 |
| State Career Tech                        | -                   | 399,998                 | (399,998)                            | -                                 |
| Strengthening Career Technical           | -                   | 184,929                 | (184,929)                            | -                                 |
| Student Financial Aid Admin              | 215,309             | 215,006                 | (1,500)                              | 213,506                           |
| CTE Community Collaborative              | 369,000             | 369,700                 | (369,700)                            | -                                 |
| Workforce Innovation Partnerships        | 149,545             | 149,545                 | (149,545)                            | -                                 |
| Transfer & Articulation                  | 5,000               | 10,774                  | (7,774)                              | 3,000                             |
| TTIP                                     | 34,545              | 82,476                  | (49,658)                             | 32,818                            |
| <b>Total State:</b>                      | <b>4,093,850</b>    | <b>6,465,783</b>        | <b>(2,716,182)</b>                   | <b>3,749,601</b>                  |
| District Support On Instructional Eq     | 33,334              | 44,700                  | (11,366)                             | 33,334                            |
|  | 33,334              | 44,700                  | (11,366)                             | 33,334                            |
| <b>Total Restricted Categorical Fund</b> | <b>4,317,728</b>    | <b>6,747,624</b>        | <b>(2,774,145)</b>                   | <b>3,973,479</b>                  |

Estimated Actuals are based on the Third Quarter Report

## GRANTS FUND 21

Fund 21 was established to account for programs funded from external sources, including federal, state and local governments and other agencies. These grants are regulated by the appropriate agency. These budgets will be updated throughout the year as entitlements are revised and approved by the granting source.

The grants in this fund are primarily competitive and are secured only by active effort on the part of the College staff.

The District has been awarded a Title III grant and a National Science Foundation grant. The Title III grant is a five-year grant totaling \$1,750,000, which will assist the District in improving success for under-prepared students. The National Science Foundation grant is a three-year grant and its purpose is to increase the number of under represented students involved in the biotechnology program.

Washington Hospital has granted the college a grant of \$300,000 for each of 5 years totaling \$1,500,000. The grant is to assist the college in hiring additional faculty to allow more sections to be offered in order to train more nurses. Washington Hospital has agreed to extend the grant an additional six months with an end date of December 2009.

Workforce Investment Act provides the foundation for Ohlone's One Stop Career Center. Students and the community can get assistance with a whole array of interview and job seeking techniques.

Ohlone College hosts the western regional department office for Gallaudet University. The office provides support programs for the hearing impaired students and faculty.

First 5 Alameda County provides funding for two Early Childhood Studies (ECS) Professional Development Coordinators to improve professional development for early care and education providers. The renewal of this contract is dependent on the May elections.

BIE Grant links international education with multinational companies through curriculum development and student internships with a focus on China.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Restricted General Fund (Grants)  
Fund 21 Summary**

| <b>Description</b>                     | <b>2008-2009<br/>Final<br/>Budget</b> | <b>2008-2009<br/>Estimated<br/>Actual</b> | <b>Changes in<br/>Estimated<br/>Actual to<br/>to Tentative<br/>Budget</b> | <b>2009-2010<br/>Tentative<br/>Budget</b> |
|--|---------------------------------------|---|---|---|
| Revenue (Including Transfers-In)       | 2,853,638                             | 3,580,938                                 | (1,344,806)   | 2,236,132                                 |
| Expenditures (Including Transfers-Out) | 3,203,999                             | 3,931,299                                 | (1,695,167)   | 2,236,132                                 |
| Surplus/(Deficit)                      | (350,361)                             | (350,361)                                 | 350,361   | -   |
| <b>BEGINNING BALANCE</b>               | 350,361                               | 350,361                                   | (350,361)   | -   |
| Prior Year Adjustments                 |                                       |   | -   |   |
| Adjusted Beginning Balance             | 350,361                               | 350,361                                   | (350,361)   | -   |
| Surplus/(Deficit)                      | (350,361)                             | (350,361)                                 | 350,361   | -   |
| <b>ENDING BALANCE</b>                  | -                                     | -   | -   | -   |
| <b>Designations:</b>                   |                                       |   |   |   |
| Reserve for Operations                 | -                                     | -   | -   | -   |
| <b>Total Reserve:</b>                  | -                                     | -   | -   | -   |

**Estimated Actuals are based on the Third Quarter Report**

**OHLONE COMMUNITY COLLEGE  
2009 - 2010 TENTATIVE BUDGET  
Restricted General Fund (Grants)  
Fund 21 Major Grants Listing**

| Program Description                      | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| <b>Federal:</b>                          |                              |                                  |  |                                  |
| Department of Rehab-Workability          | 278,118                      | 278,118                          | -  | 278,118                          |
| BIE                                      | 86,559                       | 86,545                           | -  | 86,545                           |
| NSF Grant                                | 105,420                      | 105,420                          | (105,420)  | -                                |
| Title III                                | 350,000                      | 350,000                          | -  | 350,000                          |
| Workforce Investment                     | 760,840                      | 760,840                          | 13,882   | 774,722                          |
| <b>Total Federal:</b>                    | <b>1,580,937</b>             | <b>1,580,923</b>                 | <b>(91,538)</b>  | <b>1,489,385</b>                 |
| <b>State:</b>                            |                              |                                  |  |                                  |
| BARTPC                                   | -                            | 19,907                           | (19,907)   | -                                |
| Child Development Consortium             | -                            | 13,113                           | (13,113)   | -                                |
| First 5                                  | 185,000                      | 185,000                          | -  | 185,000                          |
| Prop 20 Lottery                          | 186,322                      | 380,329                          | (194,007)  | 186,322                          |
| TANF                                     | 2,348                        | 16,548                           | (14,200)   | 2,348                            |
| <b>Total State:</b>                      | <b>373,670</b>               | <b>614,897</b>                   | <b>(241,227)</b>   | <b>373,670</b>                   |
| <b>Local:</b>                            |                              |                                  |  |                                  |
| Abaxis                                   |                              | 1,500                            |  |                                  |
| Capital Campaign                         | 143,480                      | 143,480                          | (143,480)  | -                                |
| CCIE Grant                               | -                            | 1,067                            | (1,067)  |                                  |
| Distance Ed - Caption                    |                              | 52,098                           |  |                                  |
| Early Care Conference                    | -                            | 6,240                            | (6,240)  |                                  |
| English/Social Science Div               | -                            | 17,451                           | (17,451)   |                                  |
| Gallaudet Center                         | 223,077                      | 223,077                          | -  | 223,077                          |
| Health, Fitness & Wellness               |                              | 45,000                           |  |                                  |
| Kaiser Grant                             | -                            | 65,976                           | (65,976)   |                                  |
| Larry Weiner Grant                       | 38,262                       | 38,262                           | (38,262)   | -                                |
| Morgan Family                            | 47,716                       | 47,716                           | (47,716)   | -                                |
| Math, Sci, Tech Division Office          | -                            | 4,500                            |  |                                  |
| MPICT Project                            | -                            | 23,805                           | (23,805)   |                                  |
| Ohlone Foundation                        | 39,333                       | 39,333                           | (39,333)   | -                                |
| PG & E                                   |                              | 6,000                            |  |                                  |
| Puente Project                           | 11,500                       | 11,500                           | (11,500)   | -                                |
| Sorenson                                 |                              | 5,000                            |  |                                  |
| Valley Foundation                        | 245,662                      | 245,662                          | (245,662)  | -                                |
| Washington Hospital                      | 150,000                      | 407,451                          | (257,451)  | 150,000                          |
| <b>Total Local:</b>                      | <b>899,030</b>               | <b>1,385,118</b>                 | <b>(625,467)</b>   | <b>373,077</b>                   |
| <b>Total Restricted Categorical Fund</b> | <b>2,853,637</b>             | <b>3,580,938</b>                 | <b>(958,232)</b>   | <b>2,236,132</b>                 |

**Estimated Actuals are based on the Third Quarter Report**

# **RESTRICTED GENERAL FUNDS**

## **PARKING FUND FUND 25**

### **ASSUMPTIONS**

The Board of Trustees of a community college may charge a fee for parking as provided in Section 72247 of the Education Code. The collection of fees can be expended only for the purchase, construction, operations, maintenance, enforcement, improvement of parking facilities, and for purposes of reducing the costs of using public transportation to the college. An assessment of the parking lots was completed in 2007-08 and it is currently under review.

#### **REVENUE:**

The daily parking is \$2 and the permit parking is \$35. A financial analysis has been completed and future fee increases will be considered once the construction activity is finished and the upper lots are once again available. Citation costs have been raised to the same level of cost as a semester parking permit.

#### **EXPENDITURES:**

It is assumed that all staff vacancies will be filled within the limits of the hiring freeze. \$75,000 has been added to purchase new upgraded parking machines. All other expenditures are expected to remain the same.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Restricted General Fund (Parking)  
Fund 25 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 600,000                      | 596,000                          | 4,000  | 600,000                          |
| Expenditures (Including Transfers-Out) | 500,000                      | 530,335                          | 94,665   | 625,000                          |
| Surplus/(Deficit)                      | 100,000                      | 65,665                           | (90,665)   | (25,000)                         |
| <b>BEGINNING BALANCE</b>               | <b>382,198</b>               | <b>382,198</b>                   | <b>65,665</b>  | <b>447,863</b>                   |
| Prior Year Adjustments                 |                              |                                  | -  |                                  |
| Adjusted Beginning Balance             | 382,198                      | 382,198                          | 65,665   | 447,863                          |
| Surplus/(Deficit)                      | 100,000                      | 65,665                           | (90,665)   | (25,000)                         |
| <b>ENDING BALANCE</b>                  | <b>482,198</b>               | <b>447,863</b>                   | <b>(25,000)</b>  | <b>422,863</b>                   |
| <b>Designations:</b>                   |                              |                                  |  |                                  |
| Reserve for Operations                 | 482,198                      | 447,863                          | (25,000)   | 422,863                          |
| <b>Total Reserve:</b>                  | <b>482,198</b>               | <b>447,863</b>                   | <b>(25,000)</b>  | <b>422,863</b>                   |

**Estimated Actuals are based on the Third Quarter Report**

**RESTRICTED GENERAL FUNDS  
HEALTH SERVICES  
FUND 26**

**ASSUMPTIONS**

Fund 26 supports the Health Services of the College. A health fee, charged to all students supports the Health Services Program. At the May 7, 2008 Board of Trustees meeting the Board voted to increase the fees to the state recommended level \$17 for regular semesters and \$14 for summer. The fees for 2009-2010 will remain unchanged.

The program is administered by a contract with Washington Hospital. The services include:

- Primary Care
- First Aid
- Referral Services
- Health education for Ohlone students

**REVENUE ASSUMPTIONS:**

Fees are projected at just above last year.

**EXPENDITURE ASSUMPTIONS:**

The contract between Ohlone College and Washington Hospital is set at \$208,798.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Restricted General Fund (Health Services)  
Fund 26 Summary**

| Description                            | 2008 - 2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|--------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 314,112                        | 365,000                          | (5,000)  | 360,000                          |
| Expenditures (Including Transfers-Out) | 301,260                        | 300,808                          | 35,961   | 336,769                          |
| Surplus/(Deficit)                      | 12,852                         | 64,192                           | (40,961)   | 23,231                           |
| <b>BEGINNING BALANCE</b>               | <b>59,978</b>                  | <b>59,978</b>                    | <b>64,192</b>  | <b>124,170</b>                   |
| Prior Year Adjustments                 |                                |                                  | -  |                                  |
| Adjusted Beginning Balance             | 59,978                         | 59,978                           | 64,192   | 124,170                          |
| <b>ENDING BALANCE</b>                  | <b>72,830</b>                  | <b>124,170</b>                   | <b>23,231</b>  | <b>147,401</b>                   |
| <b>Designations:</b>                   |                                |                                  |  |                                  |
| Reserve for Operations                 | 72,830                         | 124,170                          | 23,231   | 147,401                          |
| <b>Total Reserve:</b>                  | <b>72,830</b>                  | <b>124,170</b>                   | <b>23,231</b>  | <b>147,401</b>                   |

**Estimated Actuals are based on the Third Quarter Report**

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 Tentative Budget  
Restricted General Fund (Health Services)  
Fund 26 Detail**

| <u>Expenses</u>                                       | <u>Amount</u>  |
|---|----------------|
| Full Time Employee                                    | 59,592         |
| Part Time Hourly Student                              | 3,000          |
| Health and Welfare Benefits                           | 27,857         |
| Other Supplies  | 1,500          |
| Office Supplies                                       | 1,500          |
| Other Contract Services(Washington Hospital Contract) | <b>208,798</b> |
| License Agreement-Software (55150)                    | 8,900          |
| Conference and Related Expenses                       | 1,500          |
| Dues and Memberships                                  | 900            |
| Utilities   | 4,000          |
| Printing  | -              |
| Exhibit, Festival & Programs                          | 12,190         |
| Subscription  | 2,800          |
| Verizon media card                                    | 732            |
| Equipment   | 3,500          |
| <b>Total Expenses</b>                                 | <b>336,769</b> |
| <br>  |                |
| Revenues  |                |
| Fund 26   | 360,000        |
| <br>  |                |
| Washington Hospital Joint Powers Agreement            | -              |
| <br>  |                |
| <b>Projected Net Activity</b>                         | <b>23,231</b>  |
| <br>  |                |
| Estimated Beginning Balance                           | 124,170        |
| <br>  |                |
| <b>Ending Reserve Balance</b>                         | <b>147,401</b> |

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
General Fund (Unrestricted and Restricted) Summary**

| Description                            | Restricted General Fund |           |          |         |
|--|-------------------------|-----------|----------|---------|
|  | Fund 20                 | Fund 21   | Fund 25  | Fund 26 |
| Revenue (Including Transfers-In)       | 3,973,479               | 2,236,132 | 600,000  | 360,000 |
| Expenditures (Including Transfers-Out) | 3,973,479               | 2,236,132 | 625,000  | 336,769 |
| Surplus/(Deficit)                      | -                       | -         | (25,000) | 23,231  |
| BEGINNING BALANCE                      | -                       | -         | 447,863  | 124,170 |
| Prior Year Adjustments                 |                         |           |          |         |
| Adjusted Beginning Balance             | -                       | -         | 447,863  | 124,170 |
| Surplus/(Deficit)                      | -                       | -         | (25,000) | 23,231  |
| ENDING BALANCE                         | -                       | -         | 422,863  | 147,401 |

|  | Total<br>Restricted<br>General Fund | Total<br>Unrestricted<br>General Fund | Total<br>General Fund |
|--|-------------------------------------|---------------------------------------|-----------------------|
| Revenue (Including Transfers-In)       | 7,169,611                           | 48,630,545                            | 55,800,156            |
| Expenditures (Including Transfers-Out) | 7,171,380                           | 48,332,607                            | 55,503,987            |
| Surplus/(Deficit)                      | (1,769)                             | 297,938                               | 296,169               |
| BEGINNING BALANCE                      | 572,033                             | 6,657,666                             | 7,229,699             |
| Prior Year Adjustments                 | -                                   | -                                     | -                     |
| Adjusted Beginning Balance             | 572,033                             | 6,657,666                             | 7,229,699             |
| Surplus/(Deficit)                      | (1,769)                             | 297,938                               | 296,169               |
| ENDING BALANCE                         | 570,264                             | 6,955,604                             | 7,525,868             |

## **ALL OTHER FUNDS**

The General Fund is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the District (instruction, administration, student services, maintenance and operations, etc.). All transactions shall be accounted for in the General Fund unless there is a compelling reason (e.g., legal or contractual requirement) to report them in another fund type.

Examples of activities that should not be reported in the General Fund include non-instructional expenditures of the District's Child Development Center, the Bookstore, retiree benefit programs and capital outlay projects, including scheduled maintenance, facility construction and bond projects.

## **CHILD DEVELOPMENT FUND 33**

The Child Development Fund is the fund designated to account for all revenues for, or from, the operation of childcare and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the childcare and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the college or district must be accounted for in the General Fund.

Kidango, Inc. has assumed responsibility for child development programs. They have managed the State Preschool Grant allocation. For the first time, the funds were completely spent in 2008-09 and are again budgeted at \$44,000.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Restricted Child Development Fund  
Fund 33 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 85,000                       | 85,000                           | (41,000)   | 44,000                           |
| Expenditures (Including Transfers-Out) | 85,000                       | 85,000                           | (41,000)   | 44,000                           |
| Surplus/(Deficit)                      | -                            | -                                | -  | -                                |
| <b>BEGINNING BALANCE</b>               | <b>7,308</b>                 | <b>7,308</b>                     | <b>-</b>   | <b>7,308</b>                     |
| Prior Year Adjustments                 |                              | -                                | -  | -                                |
| Adjusted Beginning Balance             | 7,308                        | 7,308                            | -  | 7,308                            |
| Surplus/(Deficit)                      | -                            | -                                | -  | -                                |
| <b>ENDING BALANCE</b>                  | <b>7,308</b>                 | <b>7,308</b>                     | <b>-</b>   | <b>7,308</b>                     |
| <br>Designations:                      |                              |                                  |  |                                  |
| Reserve for Operations                 | 7,308                        | 7,308                            | -  | 7,308                            |
| Total Reserve:                         | 7,308                        | 7,308                            | -  | 7,308                            |

**Estimated Actuals are based on the Third Quarter Report**

## **CAPITAL OUTLAY FUND 41**

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of monies for the acquisition or construction of significant capital outlay items, and scheduled maintenance and special repairs (SMSR) projects. In general, this fund shall be established and maintained in the appropriate county treasury and monies shall be used only for capital outlay purposes.

In addition, the governing board, by formal resolution, may provide for the accumulation of monies over a period of years for specific capital outlay purposes (including the district match for scheduled maintenance projects through inter-fund transfers as defined in Education Code Section 84660).

No new scheduled maintenance has been added for 2009-10.

Any information from the State Governor will be added to the final budget.

The redevelopment AB 1290 apportionment offset will be reflected in the final budget. It is estimated at approximately \$83,000.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Restricted Capital Outlay Projects  
Fund 41 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 36,597,943                   | 16,522,454                       | (1,072,454)  | 15,450,000                       |
| Expenditures (Including Transfers-Out) | 36,876,091                   | 18,575,401                       | (3,175,401)  | 15,400,000                       |
| Surplus/(Deficit)                      | (278,148)                    | (2,052,947)                      | 2,102,947  | 50,000                           |
| <b>BEGINNING BALANCE</b>               | <b>2,905,396</b>             | <b>2,905,396</b>                 | <b>(2,052,947)</b>   | <b>852,449</b>                   |
| Prior Year Adjustments                 |                              |                                  | -  |                                  |
| Adjusted Beginning Balance             | 2,905,396                    | 2,905,396                        | (2,052,947)  | 852,449                          |
| Surplus/(Deficit)                      | (278,148)                    | (2,052,947)                      | 2,102,947  | 50,000                           |
| <b>ENDING BALANCE</b>                  | <b>2,627,248</b>             | <b>852,449</b>                   | <b>50,000</b>  | <b>902,449</b>                   |
| <br>Designations:                      |                              |                                  |  |                                  |
| Reserve for Operations                 | 2,627,248                    | 852,449                          | 50,000   | 902,449                          |
| Total Reserve:                         | 2,627,248                    | 852,449                          | 50,000   | 902,449                          |

**Estimated Actuals are based on the Third Quarter Report**

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Capital Outlay Projects Fund 41  
Major Project Listings**

| <b>Major Projects</b>                                       | <b>State<br/>Revenue</b> | <b>District/<br/>Redevelopment</b> | <b>Expenditures</b>   | <b>From<br/>Fund Balance</b> |
|---|--------------------------|------------------------------------|-----------------------|------------------------------|
| Sch Maintenance 06-07                                       |                          |                                    | 400,000               | (400,000)                    |
| Sch Maintenance 07-08                                       | 100,000                  | 100,000                            | 200,000               | -                            |
| Building Exterior Repair - Water Intrusion<br>Redevelopment | 15,000,000               | 250,000                            | 15,000,000<br>200,000 | -<br>50,000                  |
| <b>Total Capital Projects:</b>                              | <b>15,100,000</b>        | <b>350,000</b>                     | <b>15,400,000</b>     | <b>50,000</b>                |
| <b>Total Combined Revenue</b>                               |                          | <b>15,450,000</b>                  |                       |                              |

## **REVENUE BOND CONSTRUCTION FUND FUND 42**

This fund is designated under the provisions of *Education Code* Section 81901 for the deposit of proceeds from the sale of all Community College Revenue Bonds authorized under the provisions of *Education Code* Section 81901. These deposits are used to meet the costs of acquisition and/or construction and all expenses of authorized projects.

Proceeds from the sale of these bonds are deposited with the County Treasurer, and upon order of the County Auditor, credited to the District's Revenue Bond Construction Fund. Monies in the fund are expended for the purposes noted above subject to legal restrictions.

Monies in the fund may be invested by the Governing Board, subject to such limitations as may be provided in the indenture providing for the issuance of the Revenue Bonds.

Any surplus monies remaining in the fund after all bonds have been fully paid are to remain available for acquisition of sites and constructing, equipping or furnishing of facilities maintained by the District subject to any restrictions in the indenture.

The Revenue Bond Construction Fund along with the Revenue Bond Interest and Redemption Fund are the two funds necessary to properly account for the bond proceeds and subsequent repayment.

The total authorized amount of bonds \$150,000,000 have been issued. The District invested the second issuance, \$110,000,000 in a guaranteed investment contract with AIG. The rate of return was 4.745% and returned \$9,144,562.15. A calculation was done that determined the District did not owe any arbitrage as a result of this investment.

**OH LONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Bond Revenue Construction Fund  
Fund 42 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 500,000                      | 500,000                          | (490,000)  | 10,000                           |
| Expenditures (Including Transfers-Out) | 22,000,000                   | 17,865,768                       | (13,655,768)   | 4,210,000                        |
| Surplus/(Deficit)                      | (21,500,000)                 | (17,365,768)                     | 13,165,768   | (4,200,000)                      |
| <b>BEGINNING BALANCE</b>               | <b>21,565,768</b>            | <b>21,565,768</b>                | <b>(17,365,768)</b>  | <b>4,200,000</b>                 |
| Prior Year Adjustments                 |                              |                                  | -  |                                  |
| Adjusted Beginning Balance             | 21,565,768                   | 21,565,768                       | (17,365,768)   | 4,200,000                        |
| Surplus/(Deficit)                      | (21,500,000)                 | (17,365,768)                     | 13,165,768   | (4,200,000)                      |
| <b>ENDING BALANCE</b>                  | <b>65,768</b>                | <b>4,200,000</b>                 | <b>(4,200,000)</b>   | <b>-</b>                         |
| <br>Designations:                      |                              |                                  |  |                                  |
| Reserve for Operations                 | 65,768                       | -                                | (4,200,000)  | -                                |
| Total Reserve:                         | 65,768                       | -                                | (4,200,000)  | -                                |

**Estimated Actuals are based on the Third Quarter Report**

# **ENTERPRISE FUND OHLONE COLLEGE BOOKSTORE FUND 51**

This fund is an Enterprise Fund, which was established to account for Bookstore operations. It is operated as a business and is intended to show a profit.

**Revenue:**

New textbook sales will decrease and used textbooks will increase due to an aggressive approach to procuring more used books from students on campus as well as through wholesalers. A portion of the decrease in new book sales is due to increased competition on-line.

**Expenditures:**

Previously negotiated salary increases are included.

All step and longevity increases are included.

Salary decreased due to a reorganization and removal of one full time staff position.

The Bookstore portion (30%) of the Director of Purchasing, Contract Administration and Auxiliary Services is included.

The average gross margin will remain at 28%.

The textbook margin for new books will remain at 26%, while the used textbook margin will vary depending on the source, but will continue to average between 33-39%.

The Bookstore will continue to pay the District rent of \$77,520.

A reserve has been established to reflect the interior renovation and purchase of an upgraded point-of-sales hardware and software.

**District Contribution:**

The Bookstore will continue to contribute \$10,000 to the Associated Students of Ohlone College; \$5,000 will be used to partially fund the colloquial series. The Bookstore will also fund \$100,000 for capital planning.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Restricted Enterprise Fund (Bookstore)  
Fund 51 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 2,760,785                    | 2,760,785                        | -  | 2,760,785                        |
| Expenditures (Including Transfers-Out) | 2,726,155                    | 2,726,155                        | -  | 2,726,155                        |
| Surplus/(Deficit)                      | 34,630                       | 34,630                           | -  | 34,630                           |
| <b>BEGINNING BALANCE</b>               | <b>2,772,285</b>             | <b>2,772,285</b>                 | <b>34,630</b>  | <b>2,806,915</b>                 |
| Prior Year Adjustments                 |                              |                                  | -  |                                  |
| Adjusted Beginning Balance             | 2,772,285                    | 2,772,285                        | 34,630   | 2,806,915                        |
| Surplus/(Deficit)                      | 34,630                       | 34,630                           | -  | 34,630                           |
| <b>ENDING BALANCE</b>                  | <b>2,806,915</b>             | <b>2,806,915</b>                 | <b>34,630</b>  | <b>2,841,545</b>                 |
| <br>Designations:                      |                              |                                  |  |                                  |
| Remodel and POS                        | 500,000                      | 500,000                          | 500,000  | -                                |
|  | -                            | -                                | -  | -                                |
| Reserve for Operations                 | 2,306,915                    | 362,599                          | (2,478,946)  | 2,841,545                        |
| <b>Total Reserve:</b>                  | <b>2,806,915</b>             | <b>862,599</b>                   | <b>(1,978,946)</b>   | <b>2,841,545</b>                 |

**Estimated Actuals are based on the Third Quarter Report**

**Bookstore**  
**Statement of Budgeted Income and Expenses**  
**For the Fiscal Year Ended June 30, 2010**

|   | Income/Expenses      | % of Sales |
|---|----------------------|------------|
| Revenue from Sales                            | 2,629,290            |            |
| Cost of Goods Sold                            | 1,895,161            | 72%        |
| Gross Profit Margin                           | <u>734,129</u>       | 28%        |
| General and Administrative Operating Expenses | 720,994              |            |
| Net Income after Operating Expenses           | <u>13,135</u>        | 0%         |
| Other Nonoperating Income                     | 131,495              |            |
| Other Contributions                           | <u>110,000</u>       |            |
| Net Income after Other Income & Contributions | <u><u>34,630</u></u> | 1%         |

## **INTERNAL SERVICES FUND FUND 69**

The Internal Services Fund has been established to account for other internal services; i.e., retiree benefit funds and Section 125 withholdings. The District's share of monies placed in this fund shall be treated as an expense to the General Fund and as revenue to the Internal Services Fund.

During 2007 spring and again in 2009, the District had an actuarial study performed to identify the present value of the future retiree medical obligation or the GASB 45 liability. The results of the study indicated that the liability in 2007 was \$4,124,684 and grew to \$10,366,527 by 2009. The portion of this liability that has already been set aside is \$1,302,665. The annual required contribution (ARC) the District was setting aside on a yearly basis was \$531,184 of which \$228,000 represented the pay-as-you-go portion for 2008-09. The new ARC based on the 2009 study is \$912,734 with the pay-as-you-go amount being \$307,527. This amount will be paid out of the funds that have already been set aside.

The District's required implementation date for GASB 45 is June 30, 2009. In order to complete the compliance requirements, the District entered into a Board approved contract with Mr. Chuck Thompson to assist with the selection of a trustee, administrator and an investment advisor. The selection process is complete and contract negotiations are finished pending legal review.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Internal Service Fund  
(Retiree Benefits and Section 125 )  
Fund 69 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 228,000                      | 239,080                          | (239,080)  | -                                |
| Expenditures (Including Transfers-Out) | 270,003                      | 250,003                          | 306,603  | 556,606                          |
| Surplus/(Deficit)                      | (42,003)                     | (10,923)                         | (545,683)  | (556,606)                        |
| <b>BEGINNING BALANCE</b>               | <b>568,927</b>               | <b>568,927</b>                   | <b>(10,923)</b>  | <b>558,004</b>                   |
| Prior Year Adjustments                 |                              |                                  |  |                                  |
| Adjusted Beginning Balance             |                              | -                                | -  | -                                |
| Surplus/(Deficit)                      | (42,003)                     | (10,923)                         | (545,683)  | (556,606)                        |
| <b>ENDING BALANCE</b>                  | <b>526,924</b>               | <b>558,004</b>                   | <b>(556,606)</b>   | <b>1,398</b>                     |
| <br>Designations:                      |                              |                                  |  |                                  |
| Undesignated                           |                              | -                                | -  | -                                |
| Retiree Benefits Reserve               | 526,924                      | 558,004                          | (556,606)  | 1,398                            |
| <b>Total Reserve:</b>                  | <b>526,924</b>               | <b>558,004</b>                   | <b>(556,606)</b>   | <b>1,398</b>                     |

**Estimated Actuals are based on the Third Quarter Report**

## **FINANCIAL AID FUND 74**

This fund was established to account for the monies received from the federal and state governments in support of the Financial Aid Programs. Programs covered in this fund include Pell Grants (formerly the Basic Educational Opportunity Grant), the Supplemental Educational Opportunity Grant Program (SEOG), and Cal Grant.

- Pell Grants are available to eligible undergraduate students who have not yet received a bachelor's degree or professional degree, enrolled in degree or certificate programs, and meet program eligibility requirements. Eligibility also includes a determination of financial need.
- SEOG funds do not require repayment. These funds are for undergraduate students with financial need who have not yet received a bachelor's degree or a first professional degree. When selecting SEOG recipients, a school must make awards first to applicants who receive Federal Pell Grants.
- Cal Grants are administered by the State of California through the Student Aid Commission. To qualify, the student must be a California resident and U.S. citizen or permanent resident, an undergraduate, and attending an eligible college.
- College Work Study is a program funded by the Department of Education. It is designed to allow low-income students real work experience at no cost to the District.

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Restricted Financial Aid Fund  
Fund 74 Summary**

| Description                            | 2008-2009<br>Final<br>Budget | 2008-2009<br>Estimated<br>Actual | Changes in<br>Estimated<br>Actual to<br>to Tentative<br>Budget | 2009-2010<br>Tentative<br>Budget |
|--|------------------------------|----------------------------------|--|----------------------------------|
| Revenue (Including Transfers-In)       | 1,935,667                    | 2,369,274                        | 366,393  | 2,735,667                        |
| Expenditures (Including Transfers-Out) | 1,935,667                    | 2,369,274                        | 366,393  | 2,735,667                        |
| Surplus/(Deficit)                      | -                            | -                                | -  | -                                |
| <b>BEGINNING BALANCE</b>               | <b>16,577</b>                | <b>16,577</b>                    | <b>-</b>   | <b>16,577</b>                    |
| Prior Year Adjustments                 |                              |                                  |  |                                  |
| Adjusted Beginning Balance             | 16,577                       | 16,577                           | -  | 16,577                           |
| Surplus/(Deficit)                      | -                            | -                                | -  | -                                |
| <b>ENDING BALANCE</b>                  | <b>16,577</b>                | <b>16,577</b>                    | <b>-</b>   | <b>16,577</b>                    |
| <br>Designations:                      |                              |                                  |  |                                  |
| Financial Aid Reserve                  | 16,577                       | 16,577                           | -  | 16,577                           |
| <b>Total Reserve:</b>                  | <b>16,577</b>                | <b>16,577</b>                    | <b>-</b>   | <b>16,577</b>                    |

**Estimated Actuals are based on the Third Quarter Report**

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Restricted Financial Aid Fund 74  
Major Program Listing**

| <b>Major Programs</b>      | <b>2008-2009<br/>Final<br/>Budget</b> | <b>2008-2009<br/>Estimated<br/>Actual</b> | <b>Changes in<br/>Estimated<br/>Actual to<br/>to Tentative<br/>Budget</b> | <b>2009-2010<br/>Tentative<br/>Budget</b> |
|----------------------------|---------------------------------------|---|---|---|
| SEOG                       | 68,000                                | 86,400                                    | (18,400)  | 68,000                                    |
| PELL                       | 1,500,000                             | 1,995,342                                 | 404,658   | 2,400,000                                 |
| College Work Study         | 45,000                                | 45,000                                    | -   | 45,000                                    |
| Cal Grant                  | 250,000                               | 150,000                                   | -   | 150,000                                   |
| Academics Competitiveness  | 35,000                                | 54,865                                    | (19,865)  | 35,000                                    |
| Transfers In               | 37,667                                | 37,667                                    | -   | 37,667                                    |
| <b>Total Financial Aid</b> | <b>1,935,667</b>                      | <b>2,369,274</b>                          | <b>366,393</b>  | <b>2,735,667</b>                          |

**Estimated Actuals are based on the Third Quarter Report**

**OHLONE COMMUNITY COLLEGE DISTRICT  
2009 - 2010 TENTATIVE BUDGET  
Grand Total All Funds Summary**

| Description                            | <u>Special Revenue</u> |                               |                                |                            |
|--|------------------------|-------------------------------|--------------------------------|----------------------------|
|  | Fund<br>General        | Fund 33<br>Child<br>Dev. Fund | Fund 41<br>Capital<br>Projects | Fund 42<br>Revenue<br>Bond |
| Revenue (Including Transfers-In)       | 55,800,156             | 44,000                        | 15,450,000                     | 10,000                     |
| Expenditures (Including Transfers-Out) | 55,571,723             | 44,000                        | 15,400,000                     | 4,210,000                  |
| Surplus/(Deficit)                      | 228,433                | -                             | 50,000                         | (4,200,000)                |
| BEGINNING BALANCE                      | 7,229,699              | 7,308                         | 852,449                        | 4,200,000                  |
| Prior Year Adjustments                 |                        |                               |                                |                            |
| Adjusted Beginning Balance             | 7,229,699              | 7,308                         | 852,449                        | 4,200,000                  |
| Surplus/(Deficit)                      | 228,433                | -                             | 50,000                         | (4,200,000)                |
| ENDING BALANCE                         | 7,458,132              | 7,308                         | 902,449                        | -                          |

| Description                            | <u>Trust and Agency</u>            |                                  |                      | <u>Enterprise</u> | Total<br>All Funds |
|--|------------------------------------|----------------------------------|----------------------|-------------------|--------------------|
|  | Fund 69<br>Retirement/<br>125 Plan | Fund 74<br>Financial<br>Aid Fund | Fund 51<br>Bookstore |                   |                    |
| Revenue (Including Transfers-In)       | -                                  | 2,735,667                        | 2,760,785            |                   | 76,800,608         |
| Expenditures (Including Transfers-Out) | 556,606                            | 2,735,667                        | 2,726,155            |                   | 81,244,151         |
| Surplus/(Deficit)                      | (556,606)                          | -                                | 34,630               |                   | (4,443,543)        |
| BEGINNING BALANCE                      | 558,004                            | 16,577                           | 2,806,915            |                   | 15,670,952         |
| Prior Year Adjustments                 |                                    |                                  |                      |                   |                    |
| Adjusted Beginning Balance             | 558,004                            | 16,577                           | 2,806,915            |                   | 15,670,952         |
| Surplus/(Deficit)                      | (556,606)                          | -                                | 34,630               |                   | (4,443,543)        |
| ENDING BALANCE                         | 1,398                              | 16,577                           | 2,841,545            |                   | 11,227,409         |