

Peralta Colleges Expenses
Berkeley City College
Fund - 01 - GENERAL UNRESTRICT OPER
For the Period Ending
March 15, 2011

| Expenses | 2011 | | 2010 | |
|-------------------------------------|----------------------|---------------------|----------------------|----------------------|
| | Budget | YTD Actuals | Budget | YTD Actuals |
| 1101 Instructor | \$ 2,916,934 | \$ 1,588,331 | \$ 2,829,125 | \$ 2,611,671 |
| 1102 Instructor - Long Term Subs | \$ - | \$ - | \$ - | \$ 28,269 |
| Full Time Academic | \$ 2,916,934 | \$ 1,588,331 | \$ 2,829,125 | \$ 2,639,940 |
| 1201 Administrators | \$ 574,327 | \$ 418,605 | \$ 831,390 | \$ 819,615 |
| Academic Admin | \$ 574,327 | \$ 418,605 | \$ 831,390 | \$ 819,615 |
| 1202 Department Chair | \$ - | \$ - | \$ 194,341 | \$ 175,465 |
| 1203 Counselor(FD01,LTY,IF>01,CONS) | \$ 432,618 | \$ 175,459 | \$ 262,303 | \$ 322,818 |
| 1204 Librarians (LT-Fd01,IF>01Libra | \$ 200,070 | \$ 116,552 | \$ 195,632 | \$ 188,417 |
| Other Faculty | \$ 632,688 | \$ 292,011 | \$ 652,276 | \$ 686,699 |
| 1351 Instructor-Temp/PTime & Ext-Se | \$ 2,891,345 | \$ 2,408,531 | \$ 3,394,215 | \$ 3,485,757 |
| 1352 Instructor-Sub-Daily/Sick | \$ - | \$ 8,617 | \$ - | \$ 33,058 |
| 1356 Instructor-Temp/Pt-Office Hour | \$ - | \$ 57,257 | \$ - | \$ 127,905 |
| 1357 Instructor-PT/Extra Serv Parit | \$ - | \$ 78,015 | \$ - | \$ - |
| 1452 Department Chairs | \$ 9,751 | \$ 13,514 | \$ 3,076 | \$ 6,511 |
| 1453 Counselors | \$ 116,018 | \$ 58,402 | \$ 114,030 | \$ 132,200 |
| 1454 Librarians | \$ 8,034 | \$ 1,470 | \$ 13,056 | \$ 6,343 |
| 1456 Other Non-Teaching Assignments | \$ 102,472 | \$ 67,113 | \$ 93,414 | \$ 46,454 |
| 1458 Parity Pay for Non-Teaching Fa | \$ - | \$ 12,964 | \$ - | \$ - |
| Part Time Academic | \$ 3,127,620 | \$ 2,705,882 | \$ 3,617,791 | \$ 3,838,228 |
| 2101 Administrators | \$ 104,087 | \$ 67,305 | \$ 105,941 | \$ 105,308 |
| 2102 Clerical Tech & Support Staff | \$ 1,391,133 | \$ 888,581 | \$ 1,498,119 | \$ 1,482,308 |
| 2201 Instructional Aides | \$ 310,772 | \$ 205,153 | \$ 420,414 | \$ 378,558 |
| 2352 Cler Tech & Sup Stf (Repl) | \$ 60,616 | \$ 20,420 | \$ 45,688 | \$ 48,018 |
| 2353 Student Employee Assistants | \$ 41,003 | \$ 26,614 | \$ 21,600 | \$ 19,136 |
| 2354 Overtime for perm & non-perm | \$ 3,607 | \$ 1,129 | \$ 4,636 | \$ 1,983 |
| 2357 Classified Retirees | \$ - | \$ 18,306 | \$ - | \$ - |
| 2451 Instructional Aides (Replace) | \$ 74,625 | \$ 28,914 | \$ 36,792 | \$ 47,491 |
| 2452 Instructional Aides - Student | \$ 59,544 | \$ 23,650 | \$ 118,381 | \$ 82,583 |
| Classified Salary | \$ 2,045,387 | \$ 1,280,072 | \$ 2,251,571 | \$ 2,165,385 |
| 3110 STRS - Academic | \$ 576,333 | \$ 319,115 | NA* | NA* |
| 3140 STRS Cash Balance | \$ - | \$ 55,104 | NA* | NA* |
| 3220 PERS | \$ 199,872 | \$ 130,033 | NA* | NA* |
| 3320 OASDHI (FICA) Classified | \$ 129,247 | \$ 74,304 | NA* | NA* |
| 3340 Medicare - Academic | \$ 105,403 | \$ 67,482 | NA* | NA* |
| 3350 Medicare - Classified | \$ 30,389 | \$ 17,691 | NA* | NA* |
| 3411 Medical Coverage-Academic | \$ 903,230 | \$ 441,311 | NA* | NA* |
| 3412 Dental Coverage-Academic | \$ 82,032 | \$ 35,685 | NA* | NA* |
| 3415 Life Insurance-Academic | \$ 177,063 | \$ 7,305 | NA* | NA* |
| 3421 Medical Coverage-Classified | \$ 655,115 | \$ 346,034 | NA* | NA* |
| 3422 Dental Coverage-Classified | \$ 59,442 | \$ 33,422 | NA* | NA* |
| 3425 Life Insurance-CLASS | \$ 81,441 | \$ 6,145 | NA* | NA* |
| 3510 Unemployment Ins.-Academic | \$ 21,818 | \$ - | NA* | NA* |
| 3520 Unemployment Ins -Classified | \$ 6,295 | \$ 9,675 | NA* | NA* |
| 3610 Worker's Compensation-Academic | \$ 87,234 | \$ 41,345 | NA* | NA* |
| 3620 Worker's Compensation-Classfd | \$ 25,152 | \$ 10,427 | NA* | NA* |
| 3712 OPEB Instructional | \$ 512,504 | \$ 207,615 | NA* | NA* |
| 3720 Apple-Transamerica NonPerm-Cl | \$ - | \$ 1,850 | NA* | NA* |
| 3722 OPEB Classified | \$ 234,675 | \$ 109,334 | NA* | NA* |
| Fringe Benefits | \$ 3,887,245 | \$ 1,913,876 | NA* | NA* |
| 4101 Classroom-Books | \$ 5,000 | \$ 5,000 | \$ 3,000 | \$ 2,934 |
| 4301 Instructional - (Classroom) | \$ 985 | \$ - | \$ 1,385 | \$ 1,322 |
| 4303 Subs Periodicals - Other | \$ 3,273 | \$ 2,212 | \$ 3,173 | \$ 2,287 |
| 4304 Supplies-office | \$ 101,461 | \$ 47,280 | \$ 81,078 | \$ 87,716 |
| 4306 Computer software/site lic.-cl | \$ 10,000 | \$ - | \$ 22,500 | \$ 20,947 |
| 5102 Guest Speakers Lectures-Non | \$ 9,439 | \$ 300 | \$ 10,289 | \$ 2,800 |
| 5105 Independent Contractor/Consult | \$ 249,692 | \$ 169,304 | \$ 31,700 | \$ 10,834 |
| 5106 Events/Programs-Outside Prod | \$ 10,563 | \$ - | \$ 2,939 | \$ 2,938 |
| 5110 Instructor Events-Personal Svs | \$ 7,000 | \$ 2,950 | \$ 7,000 | \$ 6,074 |
| 5202 Travel Non-Local | \$ 7,706 | \$ 48 | \$ 8,160 | \$ 7,193 |
| 5203 Travel Local | \$ 2,386 | \$ 468 | \$ 9,410 | \$ 2,791 |
| 5205 Conference/Seminar Reg | \$ 12,248 | \$ 875 | \$ 10,308 | \$ 5,007 |
| 5206 Internal Training- Staff Dev | \$ 750 | \$ - | \$ 750 | \$ 750 |
| 5301 Dues and Membership | \$ 25,239 | \$ 16,294 | \$ 24,626 | \$ 24,425 |
| 5502 Gas | \$ 20,400 | \$ 10,690 | \$ - | \$ - |
| 5503 Light and Power (Electricity) | \$ 264,000 | \$ 135,091 | \$ - | \$ - |
| 5504 Sewer Use | \$ 8,000 | \$ 5,422 | \$ - | \$ - |
| 5505 Telephone Services | \$ 30,200 | \$ 8,874 | \$ - | \$ - |
| 5506 Main Water System | \$ 24,000 | \$ 6,217 | \$ - | \$ - |
| 5602 Facility/Building Leases - Ann | \$ 266,000 | \$ 168,965 | \$ - | \$ - |
| 5603 Facility/Building Rentals-Mont | \$ 27,000 | \$ - | \$ - | \$ - |
| 5604 Equipment Lease - Annual | \$ 100 | \$ - | \$ - | \$ - |
| 5605 Equipment Rentals - Mon-Mon | \$ 22,000 | \$ 19,265 | \$ - | \$ - |
| 5607 Print & Dup. Equip Leases/Rent | \$ 2,000 | \$ - | \$ - | \$ - |
| 5702 Graduation Expresses | \$ 9,800 | \$ - | \$ 10,800 | \$ 10,079 |
| 5864 Instructional Services | \$ 458 | \$ - | \$ 1,158 | \$ - |
| 5865 Publishing/ Doc Publication | \$ 33,360 | \$ 8,080 | \$ 19,773 | \$ 19,686 |
| 5866 Testing License and Material | \$ 2,450 | \$ - | \$ - | \$ - |
| 5867 Postage | \$ 4,707 | \$ 4,182 | \$ 4,707 | \$ 4,707 |
| 5870 CROSS ENROLLMENT WAIVER | \$ - | \$ 260 | \$ - | \$ 208 |
| 5875 EMPLOYEE WAIVER | \$ - | \$ 2,240 | \$ - | \$ - |
| 5882 Equip Repairs Maint. & Svc | \$ 4,830 | \$ 1,357 | \$ 3,330 | \$ 1,830 |
| 5883 Net Internet Fees and Subs. | \$ 5,495 | \$ 1,758 | \$ 3,291 | \$ 891 |
| 5885 Misc. Operational Exp. | \$ 35,926 | \$ 745 | \$ 26,496 | \$ 20,599 |
| 5890 Service Contract-Equipment | \$ 26,000 | \$ 20,121 | \$ 7,000 | \$ 5,820 |
| Books, Supplies, Services | \$ 1,232,468 | \$ 637,998 | \$ 292,873 | \$ 241,838 |
| 6402 Inst Equipment and Furn | \$ - | \$ - | \$ 19,448 | \$ 15,750 |
| 6403 Non-Instructional Equip & Furn | \$ 17,618 | \$ 855 | \$ 18,148 | \$ 17,348 |
| 6406 Laptop Computers | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,016 |
| Equipment Cap Outlay | \$ 20,118 | \$ 855 | \$ 40,096 | \$ 35,113 |
| Financial Aid | \$ - | \$ - | \$ - | \$ - |
| Expense Total | \$ 14,436,787 | \$ 8,837,630 | \$ 10,515,122 | \$ 10,426,819 |

Less Benefits \$ (3,887,245)
Less Utilities \$ (346,600)
2011 Budget less Benefit Budgets & Utilities \$ 10,202,942

(Reduction)/Increase \$ (312,180) -2.97%