




<b>Subject:</b>	<b>Attachment:</b>
<b>Ratify Budget Transfers/Revisions</b>	<b>Budget Transfers/Revisions Summary</b>
<b>Category:</b>	<b>Type of Board Consideration:</b>
<b>Consent Items</b>	<b>Information            Consent      Action</b>
<b>Recommended:</b> 	<b>Approved for Consideration:</b> 
<b>Tim Flood</b> <b>Vice President, Administrative Services</b>	<b>Sunita V. Cooke, Ph.D.</b> <b>Superintendent/President</b>

**BACKGROUND**

Total amounts budgeted in the final budget as the proposed expenditure for each major account classification shall be the maximum expended for that classification for the fiscal year, except as specifically authorized by the board of trustees. Title 5 requires board approval by a majority of members of the board for transfers between major account classifications as defined by the *California Community Colleges Budget and Accounting Manual*:

1000	Academic Salaries
2000	Classified Salaries
3000	Employee Benefits
4000	Supplies (small tangible items)
5000	Contract Services (intangibles)
6000	Capital Outlay
7000	Transfer Out, Student Financial Aid, Contingencies

Title 5 also requires that two-thirds of the members of the board approve transfers from the reserve for contingencies.

**STATUS**

The attached information reflects the second quarter budget transfers and revisions, after budget adoption, between major account classifications for all funds for the quarter period ending December 31, 2021.

- The second quarter budget transfer was \$2.7 million with a net \$0 impact. Transfers between ledger accounts are performed to meet the needs of the department and district. See notables for highlights.
- The second quarter budget revision was \$4.0 million addition to the original adopted budget. See notables for highlights.

**Budget Transfer Notables:**

- **Fund 12, CARES Act HEERF-Institutional Grant:** \$2.5 million transferred from 7-contingent account to 5-services and 6-equipment accounts for eligible expenses due to COVID-19, primarily for instructional equipment and laptop computer equipment.

**Budget Revision Notables:**

- **Fund 12, 190053\_GR Mental Health Support Allocation:** \$228 thousand New Apportionment
- **Fund 12, 190142\_GR Basic Needs Center:** \$272 thousand New Apportionment
- **Fund 12, 190144\_GR Cooperative Ed Reskilling and Training Grant:** \$3.5 million New Budget

**RECOMMENDATION**

Ratify the budget transfers and budget revisions, as shown below.

**SUMMARY OF BUDGET TRANSFERS – ALL FUNDS**  
**QUARTER ENDING December 31, 2021(2Q FY2021-22)**

The schedule listed below summarizes the net impact of budget transfers between major account classifications for all funds.

Fund	1 Aca Sal	2 Cl Sal	3 Benefits	4 Supplies	5 Services	6 Equipment	7 Contingent/ Transfers/ Fin Aid	Grand Total
11_FD Unrestricted General Fund	\$8,000	\$500		(\$12,545)	\$43,950	(\$36,405)	(\$3,500)	\$0
12_FD Restricted General Fund	(\$53,845)	(\$30,521)	(\$2,356)	\$19,521	\$539,000	\$2,079,201	(\$2,551,000)	\$0
41_FD Capital Outlay Projects Fund					\$98,000	(\$3,000)	(\$95,000)	\$0
73_FD Student Center Fee Trust Fund		(\$1,000)		(\$1,900)	(\$7,000)	\$12,850	(\$2,950)	\$0
<b>Grand Total</b>	<b>(\$45,845)</b>	<b>(\$31,021)</b>	<b>(\$2,356)</b>	<b>\$5,076</b>	<b>\$673,950</b>	<b>\$2,052,646</b>	<b>(\$2,652,450)</b>	<b>\$0</b>
<b>NET TRANSFER-IN BY ACCOUNT</b>								<b>\$2,731,672</b>
<b>NET TRANSFER- OUT</b>								<b>(\$2,731,672)</b>

**SUMMARY OF BUDGET REVISIONS – ALL FUNDS**  
**QUARTER ENDING December 31, 2021(2Q FY2021-22)**

The schedule listed below summarizes the net impact of budget revisions for all account classifications for all funds.

Fund	1 Aca Sal	2 Cl Sal	3 Benefits	4 Supplies	5 Services	6 Equipment	7 Contingent/ Transfers/ Fin Aid	Grand Total
11_FD Unrestricted General Fund			\$37,050.00	\$6,000.00		(\$37,550.00)		\$5,500.00
12_FD Restricted General Fund	\$37,765.00	\$2,482,328.77	\$473,397.00	\$269,010.23	\$297,842.00	\$379,968.23	\$87,089.77	\$4,027,401.00
41_FD Capital Outlay Projects Fund					\$1,185,650.00	(\$1,185,650.00)		\$0.00
73_FD Student Center Fee Trust Fund		\$0.00	(\$5,500.00)	\$0.00		\$0.00		(\$5,500.00)
<b>Grand Total</b>	<b>\$37,765.00</b>	<b>\$2,482,328.77</b>	<b>\$504,947.00</b>	<b>\$275,010.23</b>	<b>\$1,483,492.00</b>	<b>(\$843,231.77)</b>	<b>\$87,089.77</b>	<b>\$4,027,401.00</b>

## DETAIL OF TRANSFERS (2Q FY2021-22):

TRANSFER DETAIL 2Q (Oct - Dec) FY2021-22

ACCOUNTS										
Fund	GFU or Grar	Cost Center	Amendment Description	1 Aca Sa	2 Cl Sal	3 Benefit	4 Supplie	5 Service	6 Equip	7 Contingent/ Transfers/ Fin Aid
11_FD Unrestricted General Fund	GFU	124_CC Career Studies	Funds for two monitors and Sit/Stand desks				(\$600.00)	(\$1,700.00)	\$2,300.00	
11_FD Unrestricted General Fund	GFU	132_CC Dean, Arts & International Languages	To cover expenses already charged to budget lines.	\$3,000.00	\$3,500.00			(\$6,500.00)		
11_FD Unrestricted General Fund	GFU	138_CC International Languages	Insufficient equipment funds for purchase requisition				(\$300.00)		\$300.00	
11_FD Unrestricted General Fund	GFU	148_CC Child Development Center	Transfer to cover negative balance in 5 ledger account				(\$1,650.00)	\$1,650.00		
11_FD Unrestricted General Fund	GFU	155_CC VP Office, Student Services	To cover for equip expenses				(\$3,000.00)		\$3,000.00	
11_FD Unrestricted General Fund	GFU	156_CC Athletics & Intramurals	To cover for service expenses					\$35,000.00	(\$35,000.00)	
11_FD Unrestricted General Fund	GFU	157_CC Campus Police & Parking	To cover the cost of parking supplies due to the increase in community events				\$5,000.00		(\$5,000.00)	
11_FD Unrestricted General Fund	GFU	161_CC School Relations/ Diversity Recruitment	Additional funding needed for furniture				(\$2,995.00)		\$2,995.00	
11_FD Unrestricted General Fund	GFU	166_CC Dean, Counseling & Student Development	Additional funds needed for supplies				\$1,000.00	(\$1,000.00)		
11_FD Unrestricted General Fund	GFU	176_CC President/Superintendent Office	reallocated to services for demographer \$55K expenses		(\$3,000.00)		(\$10,000.00)	\$16,500.00		(\$3,500.00)
11_FD Unrestricted General Fund	GFU	184_CC VP Office, Administrative Services	Budget transfer to cover hiring committee participation of associate faculty	\$5,000.00					(\$5,000.00)	
<b>11_FD Unrestricted General Fund Total</b>				<b>\$8,000.00</b>	<b>\$500.00</b>		<b>(\$12,545.00)</b>	<b>\$43,950.00</b>	<b>(\$36,405.00)</b>	<b>(\$3,500.00)</b>
										<b>\$0.00</b>

# DETAIL OF TRANSFERS (2Q FY2021-22):

TRANSFER DETAIL 2Q (Oct - Dec) FY2021-22				ACCOUNTS					7 Contingent/ Transfers/ Fin Aid		Grand Tot
Fund	GFU or Grant	Cost Center	Amendment Description	1 Aca Sal	2 Cl Sal	3 Benefit	4 Supplies	5 Service	6 Equip	Fin Aid	Grand Tot
12_FD Restricted General Fund	190005_GR FED VTEA- Title I Perkins	147_CC Associate Dean, Career Education	Transfer to Supplies Expenses for items less than \$200 each.				\$1,000.00		(\$1,000.00)		\$0.00
12_FD Restricted General Fund	190044_GR STA SWP Local Program FY2019-20 & Prior Exp 12/31/2021	147_CC Associate Dean, Career Education	Transfer from salaries, not part of original workplan, into the supplies and equipment line, for planned expenditures and clear budget errors.	(\$50,000.00)					\$50,000.00		\$0.00
12_FD Restricted General Fund	190060_GR STA Hunger Free Campus	201_CC CARE Program	Increasing for sufficient funds					(\$500.00)	\$500.00		\$0.00
12_FD Restricted General Fund	190060_GR STA Hunger Free Campus	201_CC CARE Program	Transfer to equipment to cover for expenses					(\$1,000.00)	\$1,000.00		\$0.00
12_FD Restricted General Fund	190100_GR Restr Health Fees	171_CC Health Services	transfer to supplies and printing to cover for expenses	(\$5,000.00)			\$5,000.00				\$0.00
12_FD Restricted General Fund	190115_GR FED CARES Act HEERF Institution G5 Exp 5/14/2022	184_CC VP Office, Administrative Services	Transfer from contingent account for eligible HEERF spending needs in Services and Equipment.					\$551,000.00	\$2,000,000.00	(\$2,551,000.00)	\$0.00
12_FD Restricted General Fund	190123_GR FED San Diego County Child Care Provider Grant	148_CC Child Development Center	Transfer from Salaries to supplies and equipment for planned expenses		(\$21,521.00)		\$12,521.00		\$9,000.00		\$0.00
12_FD Restricted General Fund	190123_GR FED San Diego County Child Care Provider Grant	148_CC Child Development Center	Transfer from benefits to equipment to cover expenses			(\$2,701.00)			\$2,701.00		\$0.00
12_FD Restricted General Fund	190124_GR STA SWP Regional College- Based Marketing Exp 12/31/2021	147_CC Associate Dean, Career Education	Transfer from Classified Salaries to other accounts	\$1,155.00	(\$4,000.00)	\$345.00		\$2,500.00			\$0.00
12_FD Restricted General Fund	190126_GR LOC NIIMBL	120_CC Biotechnology	moving budget from contract services to equipment					(\$13,000.00)	\$13,000.00		\$0.00
12_FD Restricted General Fund	190131_GR STA SWP Regional Business & Entrepreneurs hip Sector Strategies Exp 12/31/2021	147_CC Associate Dean, Career Education	Transferring funds from the 4000s to 6000s to align with dollar amounts for purchases in the equipment check- out program.				(\$4,000.00)		\$4,000.00		\$0.00
12_FD Restricted General Fund	190134_GR STA 2021 Immediate Action Budget - Student Retention and Enrollment	161_CC School Relations/ Diversity Recruitment	When the budget was created we did not put any funds in the supplies category		(\$5,000.00)		\$5,000.00				\$0.00
12_FD Restricted General Fund Total				(\$53,845.00)	(\$30,521.00)	(\$2,356.00)	\$19,521.00	\$539,000.00	\$2,079,201.00	(\$2,551,000.00)	\$0.00

## DETAIL OF TRANSFERS (2Q FY2021-22):

TRANSFER DETAIL 2Q (Oct - Dec) FY2021-22				ACCOUNTS							7 Contingent/ Transfers/ Fin Aid	Grand Total
Fund	GFU or Grant	Cost Center	Amendment Description	1 Aca Sal	2 Cl Sal	3 Benefits	4 Supplies	5 Services	6 Equip			
41_FD Capital Outlay Projects Fund	Cap Fund	184_CC VP Office, Administrative Services	Workday post- production consulting services within approved project budget					\$95,000.00			(\$95,000.00)	\$0.00
41_FD Capital Outlay Projects Fund	Cap Fund	197_CC Facilities PM External	Add budget for 58_ledger account for FD41, 197_CC, 190507_PJ Wayfinding/Signa ge					\$3,000.00	(\$3,000.00)			\$0.00
41_FD Capital Outlay Projects Fund Total								\$98,000.00	(\$3,000.00)		(\$95,000.00)	\$0.00
73_FD Student Center Fee Trust Fund		173_CC Student Life & Leadership	Move funds to Equip		(\$1,000.00)		(\$1,900.00)	(\$7,000.00)	\$12,850.00		(\$2,950.00)	\$0.00
73_FD Student Center Fee Trust Fund Total					(\$1,000.00)		(\$1,900.00)	(\$7,000.00)	\$12,850.00		(\$2,950.00)	\$0.00
Grand Total				(\$45,845.00)	(\$31,021.00)	(\$2,356.00)	\$5,076.00	\$673,950.00	\$2,052,646.00		(\$2,652,450.00)	\$0.00

# DETAIL REVISIONS:

REVISION DETAIL 2Q (Oct - Dec) FY2021-22

				ACCOUNTS							7 Contingent/ Transfers/ Fin Aid		Grand Total
Fund	Designation GFU or Grant	Cost Center	Amendment Description	1 Aca Sal	2 Cl Sal	3 Benefits	4 Supplies	5 Services	6 Equip				
11_FD Unrestricted General Fund	GFU	100_CC Districtwide Rev/Exp	Move to Fund 73 Student Center Fees from Fund 11. Budget Correction			\$5,500.00							\$5,500.00
11_FD Unrestricted General Fund	GFU	184_CC VP Office, Administrative Services	Adjust Tim's budget for 184_CC, 1355_DG One Year Division Allocations to fix the negative balance			\$31,550.00	\$6,000.00		(\$37,550.00)				\$0.00
<b>11_FD Unrestricted General Fund Total</b>						<b>\$37,050.00</b>	<b>\$6,000.00</b>		<b>(\$37,550.00)</b>				<b>\$5,500.00</b>
12_FD Restricted General Fund	190023_GR STA PPIS Instructional	116_CC Dean, Math & Sciences	PPIS Allocation to Dean's Cost Centers						\$61,000.00				\$61,000.00
12_FD Restricted General Fund	190023_GR STA PPIS Instructional	205_CC Dean, Instructional Services	PPIS Allocation to Dean's Cost Centers						\$96,572.36				\$96,572.36
12_FD Restricted General Fund	190023_GR STA PPIS Instructional	139_CC Dean, Career Education	PPIS Allocation to Dean's Cost Centers						\$208,271.14				\$208,271.14
12_FD Restricted General Fund	190023_GR STA PPIS Instructional	101_CC VP Office, Instructional Services	PPIS Allocation to Dean's Cost Centers						(\$910,047.05)				(\$910,047.05)
12_FD Restricted General Fund	190023_GR STA PPIS Instructional	132_CC Dean, Arts & International Languages	PPIS Allocation to Dean's Cost Centers						\$544,203.55				\$544,203.55
12_FD Restricted General Fund	190038_GR STA Equal Employment Opportunity	189_CC HR Human Resources District Programs	New state apportionment for 190038_GR for Equal Employment Opportunity								\$50,000.00		\$50,000.00
12_FD Restricted General Fund	190039_GR STA Nursing Education	146_CC Associate Dean, Nursing and Allied Health	Align with approved Budget	(\$4,250.00)		(\$140.00)	\$80,982.00	(\$1,000.00)	(\$82,982.00)		\$7,390.00		\$0.00
12_FD Restricted General Fund	190053_GR STA Mental Health Support	167_CC Dean, Student Affairs	Add budget for 190053_GR for Mental Health Support from new apportionment	\$50,591.00	\$105,458.00	\$16,993.00	\$2,334.00	\$52,015.00	\$1,400.00				\$228,791.00
12_FD Restricted General Fund	190060_GR STA Hunger Free Campus	201_CC CARE Program	Add and transfer budget				(\$6,000.00)		\$6,550.23		(\$550.23)		\$0.00
12_FD Restricted General Fund	190095_GR STA Improving Online CTE Pathways	110_CC Online Education	Remove budget, no longer applicable. Correction to adopted budget	(\$31,576.00)	(\$7,080.00)	(\$8,446.00)	(\$1,000.00)	(\$41,551.00)			(\$3,750.00)		(\$93,403.00)
12_FD Restricted General Fund	190131_GR STA SWP Regional Business & Entrepreneurship Sector Strategies Exp 12/31/2021	147_CC Associate Dean, Career Education	This budget amendment adds \$10,320, which provides additional funding to cover costs for the Regional Director salary in December 2021.		\$7,000.00	\$3,320.00							\$10,320.00
12_FD Restricted General Fund	190136_GR STA SWP Regional Life Sciences & Biotechnology Sector Strategies Exp 06/30/2022	147_CC Associate Dean, Career Education	Additional budget to this grant		\$5,000.00	\$2,280.00							\$7,280.00
12_FD Restricted General Fund	190139_GR STA Calculus Boost Learning Lab	121_CC Mathematics	New Grant Budget Set Up for 190139_GR	\$23,000.00	\$6,440.00	\$4,560.00	\$1,000.00				\$10,000.00		\$45,000.00
12_FD Restricted General Fund	190141_GR FED COVID-19 Child Care Stabilization Stipend	148_CC Child Development Center	New Budget Setup for Federal Coronavirus Response and Relief Supplemental Act of 2021 (CRRSA)				\$7,100.00						\$7,100.00
12_FD Restricted General Fund	190142_GR STA Basic Needs Center	201_CC CARE Program	New Grant Budget Set Up		\$159,988.00	\$55,800.00	\$20,000.00	\$7,525.00	\$5,000.00		\$24,000.00		\$272,313.00
12_FD Restricted General Fund	190144_GR STA Cooperative Education Reskilling and Training (CERTS)	150_CC Community Education & Workforce Development	190144_GR Cooperative Education Reskilling and Training Grant Set up		\$2,205,522.77	\$399,030.00	\$164,594.23	\$280,853.00	\$450,000.00				\$3,500,000.00
<b>12_FD Restricted General Fund Total</b>				<b>\$37,765.00</b>	<b>\$2,482,328.77</b>	<b>\$473,397.00</b>	<b>\$269,010.23</b>	<b>\$297,842.00</b>	<b>\$379,968.23</b>	<b>\$87,089.77</b>			<b>\$4,027,401.00</b>
41_FD Capital Outlay Projects Fund		196_CC Facilities	Move from 197_CC to 196_CC, 41_FD-Dovetail FFE Consulting Services					\$1,185,650.00					\$1,185,650.00
41_FD Capital Outlay Projects Fund		197_CC Facilities PM External	Move from 197_CC to 196_CC, 41_FD-Dovetail FFE Consulting Services						(\$1,185,650.00)				(\$1,185,650.00)
<b>41_FD Capital Outlay Projects Fund Total</b>								<b>\$1,185,650.00</b>	<b>(\$1,185,650.00)</b>				<b>\$0.00</b>
73_FD Student Center Fee Trust Fund	190105_GR Restr Student Center Fees (Retired)	173_CC Student Life & Leadership	Move the budget for Fund 73 Student Center Fee out of grant number 190105_GR. A correction		(\$87,000.00)	(\$36,350.00)	(\$4.13)		(\$9,490.34)				(\$132,844.47)
73_FD Student Center Fee Trust Fund		173_CC Student Life & Leadership	Move the budget for Fund 73 Student Center Fee out of grant number 190105_GR. A correction		\$87,000.00	\$30,850.00	\$4.13		\$9,490.34				\$127,344.47
<b>73_FD Student Center Fee Trust Fund Total</b>					<b>\$0.00</b>	<b>(\$5,500.00)</b>	<b>\$0.00</b>		<b>\$0.00</b>				<b>(\$5,500.00)</b>
<b>Grand Total</b>				<b>\$37,765.00</b>	<b>\$2,482,328.77</b>	<b>\$504,947.00</b>	<b>\$275,010.23</b>	<b>\$1,483,492.00</b>	<b>(\$843,231.77)</b>	<b>\$87,089.77</b>			<b>\$4,027,401.00</b>