



CONTRA COSTA COMMUNITY COLLEGE DISTRICT

2010-2011 ADOPTION BUDGET REPORT

Presented to the Governing Board

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With special thanks to the Campus Business Offices, District Governance Council,
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CONTRA COSTA COMMUNITY COLLEGE DISTRICT

2010-11 ADOPTION BUDGET

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CONTRA COSTA COMMUNITY COLLEGE DISTRICT

2010-11 Adoption Budget

I. Introduction

In preparing the Adoption Budget for the District, the goal is to develop a balanced budget that provides for programs and services and meets the needs of the community served by the Contra Costa Community College District (District). The foundation of the budget development process incorporates shared values, honesty, integrity, transparency and collaboration with the colleges and participatory governance committees. Fiscal prudence is exercised in the development and management of the budget.

The status of the California state budget has been in constant flux, and the state once again has not passed a Budget Act. This not only increases the level of uncertainty regarding funding levels for the budget year but has impacted the District's cash flow. A continued slow recovery in California's economy has forced the state legislature to address a projected structural deficit of \$19.1 billion, calculated as follows:

California's Financial Structural Deficit	
Cuts	\$ 12.2B
Federal Funds/Flexibility	3.4B
Borrowing/Shifts	2.6B
Revenues	<u>0.9B</u>
Total	<u>\$ 19.1B</u>

The purpose of the Adoption Budget is to obtain the Board's approval of a budget for the new fiscal year. Absent a state budget which reflects specific community college revenue for the budget year, the District has developed a set of assumptions for revenue and expenses in order to prepare the fiscal year (FY) 2010-11 Adoption Budget. It is important to note that the underlying assumptions for budget development will continue until the Governor actually signs the state budget into law.

II. Implementing the New SB 361 Allocation Model

Included in the FY 2010-11 Budget is the implementation of the new SB 361 allocation model. The new model acknowledges that the District is the legal entity and ultimately responsible for actions, decisions and legal obligations of the entire organization. In the past, the District used a funding mechanism that has not met its needs. The funding mechanism had no clear linkage between revenues and expenditures, and expenditures could no longer be supported by the revenues.

In the most recent college accreditation self-study reports, the allocation funding model was self-identified as needing modification, which need was reaffirmed by Districtwide Accreditation Recommendation 1:

In order to improve its resource allocation process, the district should expedite development of a financial allocation model including the following (III.C.1, III.D.1a, III.D.2.a, and III.D.3,IV.3.C):

- a) The model as a whole;*
- b) Funding for adjunct faculty in a way that will support the district and college intentions to increase student enrollment; and*
- c) Technology funding.*

The District's new allocation model is based upon the principles inherent in the state's SB 361 funding model. This new model includes an annual, basic allocation and uses marginal funding rates for FTES to allocate apportionment funding to the 72 California community college districts. The basic revenue takes into consideration the economies of scale and size of colleges.

Implementation of the model requires an investment of \$5.4M on the part of the District to allow for a five-year transition in the reduction in expenditures for CCC and a three-year transition in the reduction in expenditures for LMC.

The transition from historical, expenditure-based funding methods to a revenue-based allocation model has required a culture change in many areas. The SB 361 new funding model allocates all of the resources to the college as earned, providing an opportunity for local resource allocation decisions to be made at the college level with the intent of improving services to our students. Colleges will be responsible for funding programs as part of their planning and budgeting process. In the new funding model, each college has been given discretion to make expenditure decisions that are in line with Board policies, procedures, strategic directions and goals. The shift to this model will define finite limits on the majority of District resources and expenditures and will encourage fiscal accountability at all levels.

The new model utilizes a system of assessments to fund centralized services provided by the District Office and Districtwide Services and includes assessments for the colleges' share of regulatory costs. Annual expenditure budgets for the District Office, Districtwide Services and Regulatory costs have been developed based on the projected levels of expenditure for the current fiscal year, taking into account unusual or one-time anomalies. The colleges benefit in being part of a multi-college District by sharing costs for centralized services. These costs are budgeted as close to actual as possible and are directly driven by the resources required to deliver assigned services and pay for regulatory requirements. Regulatory costs are costs associated with mandated, statutory, and contractual obligations, such as retiree health benefits, property and liability insurance, audits, etc.

III. Fiscal Year 2009-10

In FY 2009-10, the District continued to face higher costs in staffing, health care and other goods and services. Revenues were reduced by 3.39% during FY 2009-10 from FY 2008-09 levels. Without new revenue, the District was stretched to find resources for ongoing and increased costs, and, therefore, continues to reduce costs through budget reductions.

As of July 2010, the State Chancellor's Office's 2009-10 P3 Attendance Report indicated the District was funded for 29,715 FTES – a 3.64% decrease from FY 2008-09, which represented a loss to the District of \$491,920. For the third consecutive year, the District also experienced a deficit factor applied to state apportionment. This year, contributing factors included the property tax short fall and the state's general fund apportionment short fall. The FY 2009-10 deficit at P2 was 0.11%, representing a loss of \$166,387 to the District. Furthermore, the District did not receive any growth funding in FY 2009-10.

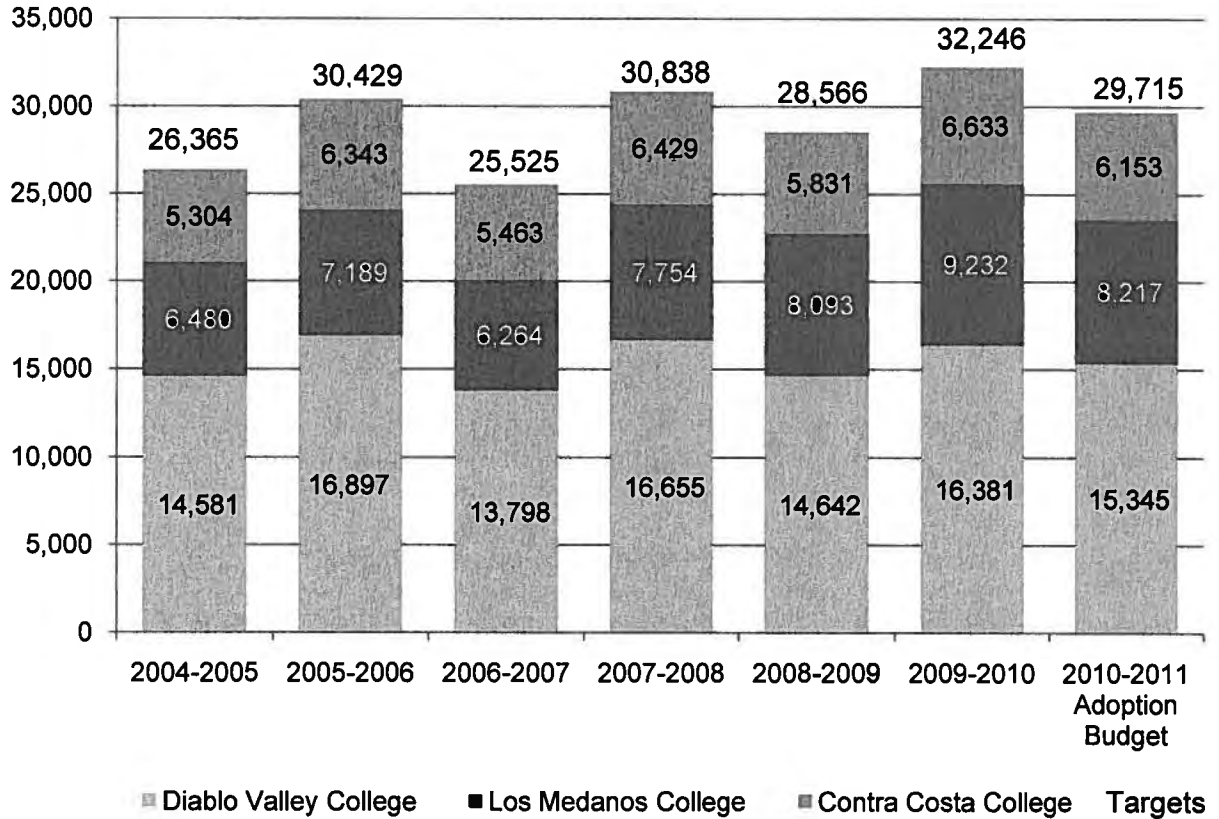
IV. Fiscal Year 2010-11

A. Enrollment

During FY 2009-10, the District achieved unprecedented growth at the colleges. The July 2010 Apportionment Attendance Report (CCFS320) reflects a total of 32,246 resident FTES submitted to the state for funding. In FY 2009-10, the District grew beyond the state-allowed growth rates by about 8.5%, or 2,530.98 FTES. The District will not be funded by the state for these FTES; however, the increased productivity

assisted in absorbing the costs for providing instruction to these additional students. From the over-cap FTES, the District agreed to fund 500 FTES on a one-time basis. In good economic times, the legislature often appropriates additional year-end funds to cover over-cap enrollment, but there will be no such action this year. The District is projecting that, in 2010-11, the state-funded enrollment will be 29,715 FTES. The District has set a target for 1,977 non-resident FTES.

320 Attendance Resident Enrollment History



2010-11 FTES Targets

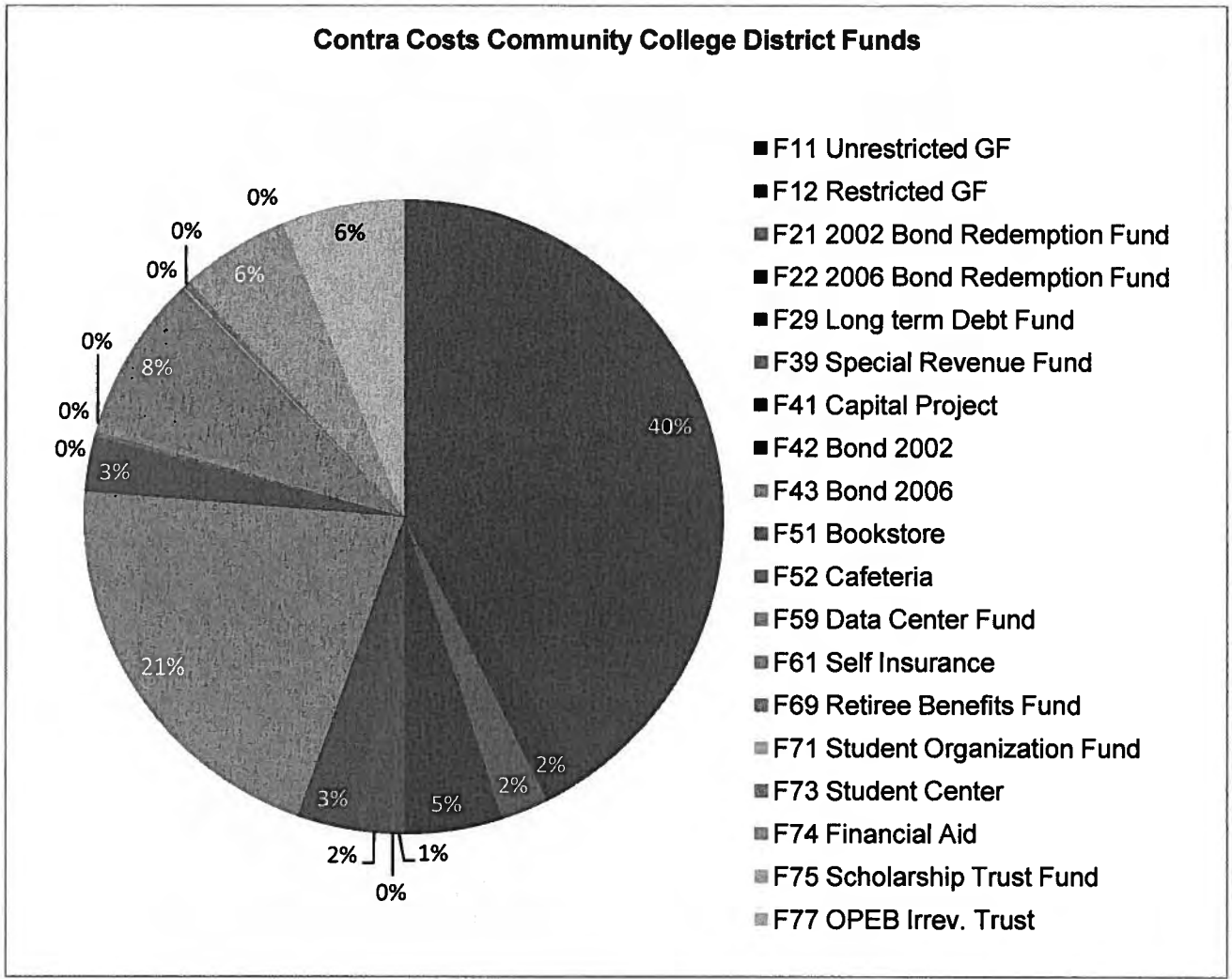
	Resident	Non-Resident	Total
CCC	6,153	193	6,346
DVC	15,345	1,707	17,052
LMC	8,217	78	8,295
Total	29,715	1,978	31,693

B. Contra Costa Community College District Funds

Noted below is a listing of the District's funds, balances, and percentage allocations followed by a graphic representation of same:

Contra Costa Community College District Funds

Fund	Amount	Percentage
F11 Unrestricted GF	\$193,355,619	40.28%
F12 Restricted GF	11,156,598	2.32%
F21 2002 Bond Redemption Fund	11,687,970	2.43%
F22 2006 Bond Redemption Fund	23,644,374	4.93%
F29 Long term Debt Fund	2,759,625	0.57%
F39 Special Revenue Fund	337,478	0.07%
F41 Capital Project	8,519,996	1.77%
F42 Bond 2002	14,453,204	3.01%
F43 Bond 2006	100,175,880	20.87%
F51 Bookstore	13,444,322	2.80%
F52 Cafeteria	1,249,501	0.26%
F59 Data Center Fund	1,872,566	0.39%
F61 Self Insurance	537,979	0.11%
F69 Retiree Benefits Fund	38,241,791	7.97%
F71 Student Organization Fund	487,171	0.10%
F73 Student Center	1,753,598	0.37%
F74 Financial Aid	26,667,244	5.56%
F75 Scholarship Trust Fund	497,062	0.10%
F77 OPEB Irrev. Trust	29,187,125	6.08%
Total	\$480,029,103	100.00%



C. Unrestricted General Fund

The Unrestricted General Fund accounts for the majority of resources available for the general purposes necessary to sustain the colleges and District day-to-day operations and support of its educational program. About 89% of this fund's revenue comes from the base revenue; about 5% comes from non-resident tuition; 2% comes from lottery proceeds, and; 4% comes from other sources.

The base revenue is comprised of the following three revenue sources:

- enrollment fees 9%;
- property tax revenue 45%; and
- state's general apportionment 46%.

Ongoing salaries and benefits comprise 86% of the total Unrestricted General Fund expenses. The remaining 14% of the total Unrestricted General Fund expenses is comprised of discretionary expenses and of fixed expenses such as utilities, insurance premiums, bank and credit fees, collective bargaining costs, leases, debt payments, and Districtwide software maintenance.

The District's FY 2010-11 Unrestricted General Fund budget targets have increased by 2.9% from the FY 2009-10 Adopted Budget (\$165.3M vs. \$170.2M). The Unrestricted General Fund accounts for \$193,355.619, or 40.20%, of the District's revenue and expenditures.

Unrestricted General Fund Budget Targets

	2009-10 Adoption Budget	2010-11 Adoption Budget
Contra Costa College	\$29,447,068	\$29,864,185
Diablo Valley College	68,324,011	70,503,625
Los Medanos College	35,199,247	36,018,975
District Office	7,593,829	7,643,346
Districtwide	20,532,350	22,243,607
Utilities	4,213,947	3,890,194
Total	\$165,310,452	\$170,163,932

Unrestricted General Fund Adoption Budget targets have been set for the colleges, District Office, and Districtwide operations. This year's Unrestricted General Fund budget has been reduced by \$8,735,094, in addition to the \$7.9M reductions made in FY 2009-10. As part of the transition strategy, the implementation of the new allocation model provides an additional \$1.7M in revenue to DVC and \$830K (182 FTES shift) in revenue to Contra Costa College.

2010-11 Estimated Budget Reductions

Contra Costa College	(\$2,052,063)
Diablo Valley College	(2,820,746)
Los Medanos College	(2,499,371)
District Office	(574,059)
Districtwide	(788,855)
Total	(\$8,735,094)

1. **Current Revenue vs. Current Expense:** The difference between current revenue and current expense is commonly referred to as "operating income" or alternately as "operating deficit" and is used to measure whether the budget is in balance. The District pays close attention to the relationship between operating income and expense to determine if it is structurally balanced.

Current Income vs. Current Expenses

	2009-10 Adoption Budget	2010-11 Adoption Budget
Income	\$161,732,873	\$164,620,896
Expenses	165,378,578	169,427,888
Net Income Over Expense	(\$3,645,705)	(\$4,806,992)

D. Restricted and Other Minor Funds

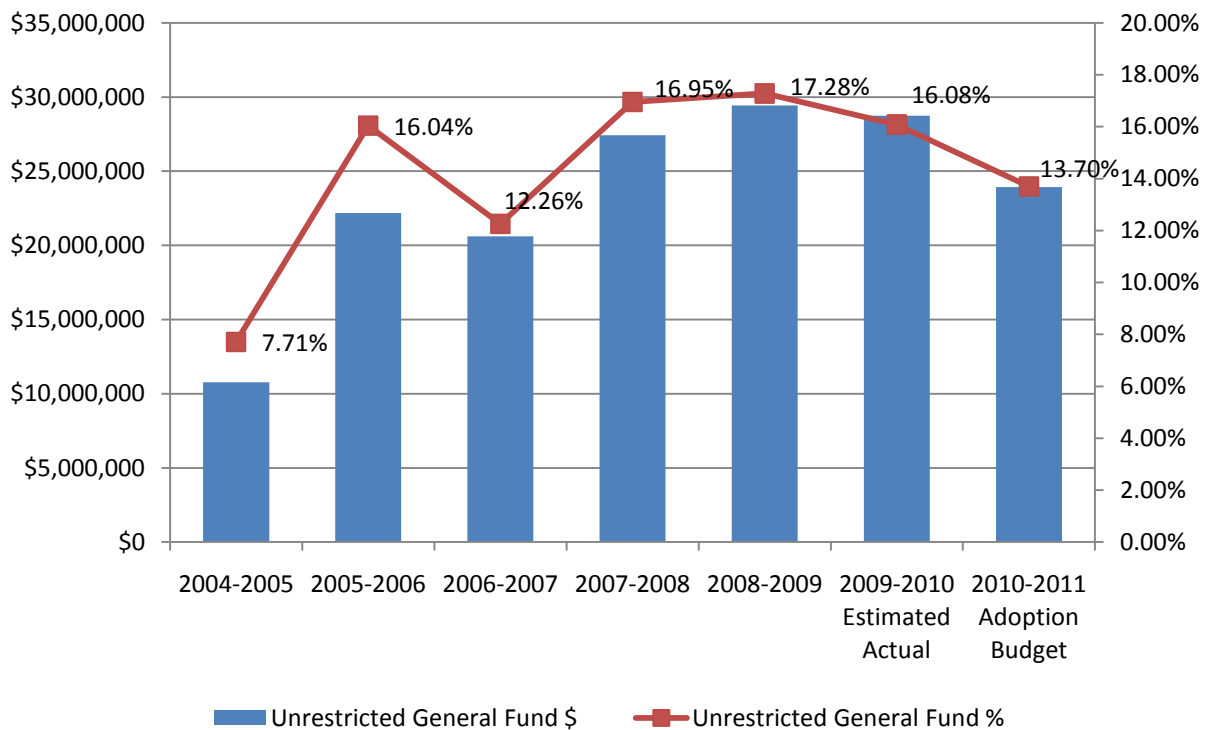
The FY 2010-11 Adoption Budget includes budget projections for Fund 12, the Restricted General Fund, that also includes the District Parking Fund and the Proposition 20 restricted lottery funds.

In addition the Adoption Budget includes budgets for all other funds of the District, including debt service funds, capital and bond project funds, enterprise funds, self insurance fund, retiree health benefits, student activities and Student Financial Aid.

E. Reserves

1. Fund Balance: The unofficial definition of fund balance is the balance of money that comes in less the balance of money that goes out. It is important to note that the Unrestricted General Fund ending fund balance (reserves) represents one-time dollars remaining at the end of the fiscal year.

Unrestricted General Fund 11 Ending Fund Balance (Reserves)



2. Ending Fund Balance (Reserves): The estimated ending fund balance for FY 2009-10 Unrestricted General Fund is \$28,734,726 or 16.08% of expenditures. There may still be one-time adjustments to the 2009-10 appropriation allocation in February 2011. Any reductions or increases to revenue would reduce or increase the Unrestricted General Fund ending fund balance. For FY 2009-10, the estimated load banking payout is \$472,154, which will reduce our undesignated Unrestricted General Fund reserve by that amount as well as by the severance packages and vacation payouts.

The estimated ending fund balance for the FY 2010-11 Unrestricted General Fund Adoption Budget is \$23,927,735, or 13.70% of expenditures, as follows:

- \$8,471,394 represents the carryover balance of the 5% contingency reserve;
- \$8,471,394 represents the Board contingency reserve of 5%;
- \$3,516,024 represents the unappropriated balance of the FY 2010-11 college and District Office designated reserves; and
- \$3,468,923 represents undesignated reserves.

**Districtwide Unrestricted General Fund
Estimated Ending Balance (Reserves)¹**

	<u>2009-10 Adoption Budget</u>	<u>2010-11 Adoption Budget</u>
Board 5% Reserve	\$8,268,370	\$8,471,394
Board Additional 5% Reserve	8,268,370	8,471,394
Colleges and District Office	5,345,446	3,516,024
Encumbrances	202,674	0
Undesignated Reserve	<u>3,645,704</u>	<u>3,468,923</u>
Ending Fund Balance	<u>\$25,730,564</u>	<u>\$23,927,735</u>

¹Excludes sub-fund transfers

3. Beginning Fund Balance (Reserves): A fund's current-year beginning balance is defined as the ending fund balance from the prior year. The FY 2010-11 Unrestricted General Fund beginning fund balance is based upon FY 2009-10 actual unaudited year-end data. The projected FY 2010-11 beginning fund balance is \$28,734,726.

Unrestricted General Fund Budget Uses ¹

	2009-10 Adoption Budget	2010-11 Adoption Budget
Beginning Fund Balance	\$29,376,269	\$28,734,727
Revenues	161,732,873	164,620,896
Expenditures	<u>165,378,578</u>	<u>169,427,888</u>
Ending Fund Balance (comprised of reserves)	<u>\$25,730,564</u>	<u>\$23,927,735</u>

¹Excludes sub-fund transfers

F. State Assumptions

1. Revenue: Revenue assumptions have been based on the most current analysis of the Governor's May Revise and action by the Legislative Budget Conference Committee. The state estimates the amount of property taxes and enrollment revenue that will be generated during the year and budgets general apportionment accordingly. When either property taxes or enrollment revenue are less than originally budgeted, the state does not make up the difference. The difference results in the imposition of a one-time "deficit factor" on revenue. Last fall, in anticipation that additional reductions may have to be made for FY 2010-11 because of state cuts, the District formulated strategies to reduce budgets based on projected general fund apportionment revenues, deep cuts to categorical programs, and rising costs.

Budget Conference Committee Status as of August 10, 2010				
Major Community College Items				
League-Supported Action				
	Governor	Senate	Assembly	Conference
Cost-of-Living Adjustment	-0.39%	no cut	no cut	no cut
Enrollment Growth	2.21%	2.21%	2.21%	2.21%
Part-Time Faculty Compensation	-\$10M	no cut	no cut	no cut
EOPS	-\$10M	no cut	no cut	no cut
Backfill ARRA	not proposed	not proposed	\$35M	\$35M
Career Tech Ed	\$20M	no increase	no increase	no increase
Student Financial Aid Administration	no language	redistribute money	no language	no language
CalWORKs	make money flexible	same as 2009-10	same as 2009-10	same as 2009-10
Economic/Workforce Development	same as 2009-10	same as 2009-10	+\$100M	+\$25M

G. District Assumptions

1. Revenue: The following are key budget assumptions for the FY 2010-11 Adoption Budget (based on state budget proposals and current non-resident fees) and a list of future financial impacts.
 - a. The current state budget proposals include 1,205,787 funded FTES which is 26,072 FTES more than the 1,179,715 funded FTES for FY 2009-10.
Potential impact:
 As noted under growth (#4 below), the District has a potential for additional funding. The District was funded at P2 for 29,732.01 FTES, which is a 3.61% decrease from FY 2008-09. Revenues were reduced by 3.39% during FY 2009-10 from FY 2008-09 levels. This is a loss to the District of \$491,920 from the FY

2010-11 Tentative Budget. FTES has been recalculated based on P3 attendance (29,715.41 FTES), with no additional loss in revenue. Revenue for apportionment funding is budgeted at \$146,891,596.

- b. The District non-resident, actual FTES for FY 2009-10 was 2,019.23. The FY 2010-11 non-resident target is 1,977.56. Revenue for non-resident tuition is budgeted at \$9,002,476.
 - 1) CCC – 192.69
 - 2) DVC – 1706.71
 - 3) LMC – 78.16

- c. The current state budget proposal's Cost of Living Adjustment (COLA) is zero.
Potential impact:
The District included a .38% negative COLA in the Tentative Budget and is recommending restoring the negative COLA to zero. The impact is to restore \$560,057 to the revenues. The District faces higher costs in staffing, health care and other goods and services. Without COLA, the District will be stretched to find resources for ongoing and increased costs, and, therefore, continues to reduce costs through budget reductions.

- d. The current state budget proposals include 2.21% in growth funding (\$126 million).
Potential impact:
The District did not include any growth funding in the Tentative Budget and staff is recommending no growth funding in the Adoption Budget. If growth funding were to become available, the District could earn approximately 211 FTES, or \$963,000, if applied within the normal constrained growth rate. If growth is applied to restore the previous workload reduction in 2009-10, there will be the potential to earn up to \$2.7 million in growth funding. The first 182 FTES, per the new allocation formula, goes to DVC.

- e. The current state budget projects no funding deficit.
Potential impact:
The District is projecting a .4% deficit and has informed the colleges and District Office to hold a portion of reserves to cover a deficit per the process noted in Business Procedure 18.01 (p. 4- Apportionment Revenue Adjustments). The FY 2009-10 deficit at P2 was 0.11%, which represented a loss of \$166,387 to the District. The deficit would have been higher in FY 2009-10 if one-time funding had not been appropriated to cover the deficit. Since 2002-03, there have been two years where the deficit was 1.1%, three years of deficits under 0.4%, and the rest zero.
 - 1) CCC – \$111,230
 - 2) DVC – \$264,672
 - 3) LMC - \$145,932
 - 4) DO/DW - \$65,732

- f. The Lottery Commission has projected 2010-11 receipts to be equivalent to \$115 per FTES (unrestricted) and \$18 per FTES (Prop 20 restricted).
 - 1) State lottery projections have been historically overstated. Based on a four-year average, the unrestricted lottery revenues will be budgeted at \$110 per FTES for a total of \$3.5M, which is a decrease in funding of \$23,580. An additional \$507K is budgeted in Fund 12 representing \$16.00 per FTES restricted for student materials per Proposition 20.

- g. Proposed student fees at \$26 per unit (no increase).
2. Categorical Funds:
- h. The State has in the past guaranteed to fund categorical programs at 95% of the prior-year budget level. Staff is recommending that categorical programs be budgeted at 95% of the FY 2009-10 allocation from the state.
 - 1) CalWORKS funding is currently proposed at the FY 2009-10 level.
 - 2) Part-time faculty compensation is currently proposed at the FY 2009-10 level.
 - 3) Matriculation funding is allocated to the District due to the categorical flexibility rather than each college, and staff is recommending allocation matriculation funding at 95% of the college's FY 2009-10 allocation from the state.
 - i. Backfill of the portion of the state budget covered by ARRA money to support the categorical reductions in 2009-10 is still included in the Democratic Budget Committee current proposal (\$35 million).
3. Expenditures:
- j. The Adoption Budget reflects a CalPERS rate increase at 10.7%, estimated to be an additional expenditure of \$163,792.
 - k. The Workers' Compensation rate increased .25% from FY 2008-09 to FY 2009-10, which is approximately an increase of \$257,508 Districtwide.
 - l. Insurance costs for property and liability and student insurance increased by \$36,000.
 - m. Health and welfare costs were estimated at an 8.5% increase in the Tentative Budget, and the actual rate increases will be closer to 8.13% (estimated at this time) until all budgets are loaded.
4. Local Impact to the FY 2010-11 Adoption Budget: The following are local issues that impact the FY 2010-11 Adoption Budget:
- n. The Contra Costa Assessment Appeals Board ruled that the County incorrectly calculated Chevron's property tax from 2004-2007. The District's portion of \$17.9 million refund to Chevron over a two-year period will be \$1,053,076. The impact to the FY 2010-11 Adoption Budget is \$351,025.
 - o. The interest revenues continue to decline due to the deferrals and low interest rates. Revenues from interest were \$1 million three years ago and have declined to \$100K.
 - p. The District received a one-time \$313,170 rebate on Workers' Compensation that is applied as additional local revenue to the colleges and District Office.
 - q. FY 2010-11 subsidies for CCC and LMC are \$1.7M and \$464K respectively, to be paid from interest earnings, undesignated reserves, and if necessary, the \$1M retiree health benefit annual contribution.
 - r. Anticipated large banked load and vacation payouts.
 - s. Final impact of payroll accrual fund audit.

5. Table: Key Budget Assumptions – Unrestricted General Fund

Key Budget Assumptions Unrestricted General Fund					
		Tentative	Adoption	Change	Financial Impact
Revenue Increase/Decreases: Revenue Assumptions					
1a	FTES (Resident)	29,837.29	29,715.41	(121.88)	
	Revenue Generated	\$147,383,516	\$146,891,596		(\$491,920)
1b	FTES (Non Resident)	1,782.04	1,977.56	195.52	
	Revenue Generated	\$8,875,898	9,002,476		\$126,578
1c	COLA	-0.38	0	0.38%	\$560,057
1d	Growth	0	0	0	0
1e	Deficit	0	0.0%	0.0%	-
1f	Lottery	\$111	\$110	(\$1)	
	Revenue Generated	\$3,509,806	\$3,486,226		(\$23,580)
Expense Increases/Decreases: Expenditure Assumptions					
3j	PERS	10.20%	10.70%	0.50%	
	Ongoing	\$3,295,212	\$3,459,004		\$163,792
3k	Workers Comp	1.80%	2.05%	0.25%	
	Expense Generated	\$1,854,060	\$2,111,568		\$257,508
3l	Property and Liability	\$1,032,000	\$1,048,000		\$16,000
3l	Student Insurance	\$181,469.0	\$197,469		\$16,000
3m	Health and Welfare	8.50%	8.13%	0.37%	
	Ongoing	\$24,459,129	\$23,901,870		(\$557,259)

V. Financial Considerations for the Future

- A. FY 2011-12 property tax payment for Chevron property tax appeal in the amount of \$702,041 (August 2011). Potential additional property tax assessment on Chevron's appeal of FY 2008-10.
- B. FY 2011-12 subsidies for CCC and LMC are \$1.3M and \$309K respectively, to be paid from interest earnings, undesignated reserves, and if necessary, the \$1M retiree health benefit annual contribution.
- C. Implementation of plan to fund long-term liabilities (banked load, vacation accrual, and retiree health benefits).
- D. Continued impact on the operating funds of increased retiree health benefit costs.
- E. Significant claim for damages with financial implications per (Government Code, Section 910).
- F. District Office (DO) and Districtwide (DW) services took \$588K additional reductions to cover the regulatory and fixed cost increases. This reduction will be restored to the DO/DW budget in FY 2011-12.
- G. Consider budget impact of possible categorical programs (instructional equipment, scheduled maintenance and other etc.) requiring matching funds.
- H. Continued impact on the operating funds due to increased cost for total compensation (benefits, step/column, compensated absences, etc.)

VI. 2010-11 Adoption Budget

A. How To Read the 2010-11 Adoption Budget Document:

The FY 2010-11 Adoption Budget document is presented in three sections.

- Section I** All Funds, combined ongoing and one-time, including the Unrestricted General Fund, Restricted General Fund, and other restricted and minor funds of the District
- Section II** Unrestricted General Fund, ongoing, by individual college, District Office and Districtwide
- Section III** Unrestricted General Fund, one-time, by individual college, District Office and Districtwide

The implementation of the SB 361 funding model is evident in the presentation of this budget document, particularly when comparing the revenue projections for the 2010-11 Adoption Budget prior revenue figures for the colleges. Previously, all FTES-related revenue – local property taxes, enrollment fees, and state general apportionment – was budgeted and recorded as District revenue. The new model distributes the revenue to each of the colleges. The subsequent effect on the historic ending and beginning fund balances for each of the colleges is a large negative balance, offset by a large positive fund balance on the Districtwide budget.

VI. 2010-11 ADOPTION BUDGET

**B. SUMMARY OVERVIEW: 2010-11
ADOPTION BUDGET – UNRESTRICTED
GENERAL FUND**

Summary Overview: 2010-2011 ADOPTION BUDGET - Unrestricted General Fund

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July 1, 2010							
5% Districtwide Reserve				-		8,471,394	8,471,394
5% Board Contingency Reserve				-		8,471,394	8,471,394
Minimum Reserve Per Business Procedure 18.01 (1%)				-		-	-
Sub-Fund Carryover and Designated Reserves	1,648,278	1,273,858	1,404,647	4,326,783	1,768,152	-	6,094,935
Reserve for Encumbrances	20,403	22,133	2,739	45,275	14,312	-	59,588
Unreserved, Undesignated Fund Balance	1,359,854	1,172,699	861,163	3,393,716	1,393,634	850,066	5,637,415
Total Beginning Fund Balance	3,028,535	2,468,690	2,268,549	7,765,774	3,176,098	17,792,854	28,734,726
REVENUES							
Apportionment Revenue							
State Funding	15,728,683	33,036,389	19,671,616	68,436,688	-		68,436,688
Property Taxes	14,428,636	34,793,713	18,923,061	68,145,410	-		68,145,410
Local Funding	1,549	3,736	2,032	7,317	-		7,317
Student Enrollment Fees, 98%	938,898	7,175,777	2,187,508	10,302,183	-		10,302,183
Subtotal	31,097,766	75,009,615	40,784,217	146,891,598	-	-	146,891,598
Less Property Tax Adjustment (Chevron)	(70,284)	(188,866)	(91,876)	(351,026)	-		(351,026)
State Revenues (<i>exclusive of Apportionment revenue</i>)	737,825	2,154,345	959,742	3,851,912	-		3,851,912
Local Revenues, SB 361 Revenue Allocation	1,206,027	9,352,103	718,687	11,276,817	-		11,276,817
Local Revenues beyond SB 361 Revenue Allocation	247,655	2,098,344	212,936	2,558,935	250,501		2,809,436
Interfund and Subfund Transfers In	182,955	634,062	861,010	1,678,027	1,446,914		3,124,941
District Subsidy	1,789,857	-	464,423	2,254,280	-		2,254,280
Total Current Revenue	35,191,801	89,059,603	43,909,139	168,160,543	1,697,415	-	169,857,958
TOTAL RESOURCES	38,220,336	91,528,293	46,177,688	175,926,317	4,873,513	17,792,854	198,592,684
BUDGET USES							
Expenditures:							
District Office & Districtwide Assessments	6,707,873	18,335,784	8,719,066	33,762,723	(33,762,723)		-
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,941,699	22,336,942	9,072,688	39,351,329	-		39,351,329
Part-time Faculty, Instructional & Non-Instructional	5,968,068	13,449,191	6,511,947	25,929,206	170,000		26,099,206
Academic Managers	1,536,822	3,368,214	1,610,220	6,515,256	570,470		7,085,726
Classified Managers	838,350	829,728	1,110,487	2,778,565	2,767,084		5,545,649
Full-time Classified	4,242,829	9,475,941	6,034,249	19,753,019	4,701,334		24,454,353
Hourly classified, students, other	447,663	1,823,103	581,647	2,852,413	312,843		3,165,256
Total Salaries	20,975,431	51,283,119	24,921,238	97,179,788	8,521,731	-	105,701,519
Employee Benefits	5,365,415	13,878,367	7,525,818	26,769,600	13,189,315		39,958,915
Total Salaries and Benefits	26,340,846	65,161,486	32,447,056	123,949,388	21,711,046	-	145,660,434

Summary Overview: 2010-2011 ADOPTION BUDGET - Unrestricted General Fund

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
Supplies	1,921,543	2,779,579	1,567,436	6,268,558	315,935		6,584,493
Operating expenses	1,255,072	2,279,414	1,653,974	5,188,460	9,496,979		14,685,439
Equipment and Capital Outlay	273,478	970,734	41,800	1,286,012	109,412		1,395,424
Other Outgo	-	2,097	-	2,097	-		2,097
Interfund and Subfund Transfers Out	-	69,026	740,927	809,953	5,527,109		6,337,062
Total Expenditures	29,790,939	71,262,336	36,451,193	137,504,468	37,160,481	-	174,664,949
TOTAL USES	36,498,812	89,598,120	45,170,259	171,267,191	3,397,758		174,664,949
Net Revenues over/(under) Expenditures	5,400,862	17,797,267	7,457,946	30,656,075	(35,463,066)	-	8,471,394
TOTAL ENDING FUND BALANCE, June 30, 2011	1,721,524	1,930,173	1,007,429	4,659,126	1,475,755	17,792,854	23,927,735
Components of Ending Fund Balance							
Minimum Reserve - 1% per site, 5% Districtwide	283,542	685,737	350,115	1,319,394	326,464	8,471,394	10,117,252
5% Board Contingency Reserve	-	-	-	-	-	8,471,394	8,471,394
Designated Reserves	421,066	861,885	213,956	1,496,907	373,259		1,870,166
Undesignated Reserves	1,016,916	382,551	443,358	1,842,825	776,032	850,066	3,468,923
	1,721,524	1,930,173	1,007,429	4,659,126	1,475,755	17,792,854	23,927,735

VI. 2010-11 ADOPTION BUDGET

C. SECTION I-COMBINED, ALL FUNDS

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8610 General Apportionment Revenue	66,840,628	68,467,949	64,569,271	64,921,731	67,801,588	68,436,687
8671 Homeowners Revenue	774,623	763,852	748,575	748,575	764,690	764,690
8672 In Lieu of Taxes (wildlife)	4,536	4,328	4,000	4,000	4,384	4,383
8811 Tax Allocation, Secured Roll Revenue	65,772,551	66,086,922	70,685,544	70,685,544	61,125,007	61,125,007
8812 Tax Allocation, Supplemental Roll Revenue	1,959,282	1,228,770	-	-	344,211	344,211
8813 Tax Allocation, Unsecured Roll Revenue	2,269,424	2,449,671	-	-	2,701,702	2,701,702
8816 Prior Years Taxes Reversed	-	-	-	-	-	(351,025)
8817 Revenue Augmentation Fund	2,792,953	3,436,153	-	-	3,205,417	3,205,417
8818 Redevelopment Agency AB1290 Revenue	-	20,874	-	-	7,317	7,317
8874 98% of Enrollment Fees	8,778,999	8,867,588	11,084,589	11,093,454	11,029,421	10,302,182
Apportionment Revenues	\$ 149,192,996	\$ 151,326,107	\$ 147,091,979	\$ 147,453,304	\$ 146,983,737	\$ 146,540,571
8150 Student Financial Aid Revenue	21,750	27,620	28,000	28,000	38,260	-
8160 Veterans Education	851	845	-	4,764	4,764	-
8190 Other Federal Revenues	-	-	-	900,634	900,634	-
Total Federal Revenues	\$ 22,601	\$ 28,465	\$ 28,000	\$ 933,398	\$ 943,658	\$ -
8613 Apprenticeship Revenue	415,483	332,074	194,068	194,068	190,764	185,082
8614 Part Time Instructor Pay Increase	1,458,982	1,325,371	-	632,138	649,465	-
8617 Part Time Office Hours	284,361	336,647	202,671	202,671	147,775	30,351
8618 Part Time Health Revenue	88,121	102,058	62,464	62,464	30,351	150,253
8620 General Categorical Programs	16,393	15,560	15,560	15,560	64,473	-
8659 Other Reimbursable Categorical Programs	-	7,324	-	(2,432)	7,673	-
8680 Lottery Revenue	3,959,497	3,278,547	3,605,853	3,605,853	3,755,736	3,486,226
8690 State Tax Subventions	301	15,217	-	-	1	-
Total Other State Revenues	\$ 6,223,138	\$ 5,412,798	\$ 4,080,616	\$ 4,710,322	\$ 4,846,238	\$ 3,851,912

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
8820 Contributions and Gifts	-	-	-	10,000	10,000	144,417
8830 Contract Services	213,707	115,392	-	128,759	169,459	100,000
8840 Sales and Commissions	133,371	81,424	-	145,010	148,220	-
8851 Rentals and Leases	398,199	500,907	102,600	316,146	522,103	177,600
8860 Interest and Investment Income	1,050,390	434,081	200,000	200,000	95,938	100,000
8874 2% of Enrollment Fees	179,163	180,971	226,216	226,397	225,090	210,249
8870 Other Student Fees and Charges	623,556	1,052,773	551,720	1,324,432	1,334,080	886,531
8880 Nonresident Tuition	6,892,219	8,320,002	854,738	8,553,642	9,269,191	9,002,476
8880 Other Student Fees	609,780	372,128	7,253,670	237,071	272,530	1,375,000
8890 Other Local Revenues	2,993,073	4,086,013	1,343,334	2,403,555	3,041,268	2,089,981
Total Other Local Revenues	\$ 13,093,458	\$ 15,143,691	\$ 10,532,278	\$ 13,545,012	\$ 15,087,879	\$ 14,086,254
Total Revenues	\$ 168,532,193	\$ 171,911,061	\$ 161,732,873	\$ 166,642,036	\$ 167,861,512	\$ 164,478,737
8900 Other Financing Sources, Miscellaneous	3,560	2,776	-	2,214	2,219	-
8910 Proceeds of General Fixed Assets	-	612	-	2,967	4,043	-
8980 Transfers In	18,436	455,364	-	127,843	127,843	142,159
8992 Subfund Transfers In	907,685	15,132,315	5,346,427	10,303,992	9,981,645	2,982,782
8992 District Subsidy for CCC and LMC	-	-	-	-	-	2,254,280
Total Other Financing Sources	\$ 929,681	\$ 15,591,067	\$ 5,346,427	\$ 10,437,016	\$ 10,115,750	\$ 5,379,221
Total Revenues and Other Financing Sources	\$ 169,461,874	\$ 187,502,128	\$ 167,079,300	\$ 177,079,052	\$ 177,977,262	\$ 169,857,958

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Uses:						
1100 Monthly Instructional Salary	30,285,950	32,549,980	33,112,340	33,420,881	33,284,378	32,852,929
1200 Noninstructional Salaries Full Time	12,178,819	13,508,082	14,656,748	14,366,950	13,977,170	13,584,126
1300 Instructional Salaries Part Time	28,651,392	27,713,728	26,681,841	26,958,959	26,901,940	25,112,390
1400 Noninstructional Salaries Part Time	1,268,026	1,511,026	1,150,091	1,431,486	1,746,264	986,816
Total Academic Salaries	\$ 72,384,187	\$ 75,282,816	\$ 75,601,020	\$ 76,178,276	\$ 75,909,752	\$ 72,536,261
2100 Noninstructional Salaries Full Time	23,111,788	25,211,368	30,292,730	29,170,859	26,967,310	26,804,975
2200 Instructional Aides Full Time	2,954,464	3,241,573	3,575,256	3,560,390	3,282,695	3,195,028
2300 Variable Non-Instructional	4,577,843	4,603,844	2,378,739	3,229,958	4,064,106	2,412,950
2400 Variable Classroom Aide	901,139	971,088	560,390	825,014	833,921	565,707
2500 Variable Manager/Supervisor Short Term Hourly	14,935	-	-	-	-	-
2600 Variable Aide Other	340,763	324,647	308,466	217,733	234,273	186,598
Total Classified Salaries	\$ 31,900,932	\$ 34,352,520	\$ 37,115,581	\$ 37,003,954	\$ 35,382,305	\$ 33,165,258
3000 Benefits	33,649,619	35,749,496	38,575,577	38,367,878	38,214,470	\$ 39,958,918
Total Salaries and Benefits	\$ 137,934,738	\$ 145,384,832	\$ 151,292,178	\$ 151,550,108	\$ 149,506,527	\$ 145,660,437
4000 Supplies and Materials	\$ 2,832,475	\$ 3,309,071	\$ 3,620,433	\$ 5,463,119	\$ 2,626,623	\$ 6,584,492
5100 Consultants	1,090,621	1,314,820	1,239,489	1,463,516	987,938	1,066,662
5200 Travel	456,249	447,003	657,297	648,333	346,326	544,250
5300 Dues and Memberships	187,205	226,498	216,690	246,539	285,710	178,601
5400 Insurance	1,582,832	1,584,080	1,800,220	2,052,427	2,043,289	1,938,469
5500 Utilities and Housekeeping	4,398,971	5,068,913	4,710,023	4,705,649	4,080,617	4,300,192
5600 Contract Services	5,247,198	4,770,148	3,395,956	3,855,271	3,084,911	3,312,124
5690 Other Operating Expenses	1,284,552	1,616,910	1,383,648	1,874,907	1,534,812	1,492,810
5700 Legal/Elections/Audit Expenses	480,900	766,708	730,600	567,000	525,146	895,100
5800 Other Services and Expenses	1,128,774	964,258	1,322,263	981,130	846,460	854,480
5900 Interprogram Charges (credits)	(63,260)	(85,007)	101,751	15,521	(71,115)	102,751
5910 Indirect Costs	(38,420)	-	-	(76,840)	(76,840)	-

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
5999 Budget Adjustments to be determined	-	-	(7,926,807)	-	-	-
Total Other Operating Expenses	\$ 15,755,622	\$ 16,674,331	\$ 7,631,130	\$ 16,333,453	\$ 13,587,254	\$ 14,685,439
6100 Sites and Site Improvements	-	21,447	-	7,188	18,307	3,000
6200 Buildings	292,407	452,099	-	336,467	36,763	259,097
6300 Library Books	174,937	105,178	61,658	152,104	118,520	75,824
6400 Equipment	1,555,116	1,833,976	1,616,281	1,905,929	1,010,855	1,057,502
Total Capital Outlay	\$ 2,022,460	\$ 2,412,700	\$ 1,677,939	\$ 2,401,688	\$ 1,184,445	\$ 1,395,423
7300 Interfund Transfers Out	3,125,155	2,526,867	1,156,898	1,798,966	1,810,802	1,100,000
7400 Other Transfers/Uses	47,573	22,474	-	18,578	18,578	-
7600 Other Student Payments	30,124	28,764	-	75,070	63,408	2,097
7820 Subfund Transfers Out	907,685	15,132,315	5,346,427	10,012,591	9,876,944	5,237,062
Total Transfers and Other Outgo	\$ 4,110,537	\$ 17,710,420	\$ 6,503,325	\$ 11,905,205	\$ 11,769,732	\$ 6,339,159
Total Expenses	\$ 162,655,832	\$ 185,491,354	\$ 170,725,005	\$ 187,653,573	\$ 178,674,581	\$ 174,664,950
Net Revenues Over (Under) Expenses	\$ 6,806,042	\$ 2,010,774	\$ (3,645,705)	\$ (10,574,521)	\$ (697,319)	\$ (4,806,992)
Beginning Fund Balance	20,615,231	27,421,273	29,376,269	29,432,048	29,432,047	28,734,727
Ending Fund Balance	\$ 27,421,273	\$ 29,432,047	\$ 25,730,564	\$ 18,857,527	\$ 28,734,728	\$ 23,927,735
7901 5% General Fund Reserve	-	-	8,268,370	8,268,370	-	8,471,394
7902 5% Board Contingency Reserve	-	-	8,268,370	8,268,370	-	8,471,394
7921 Reserve for Encumbrances	-	-	202,674	-	-	-
7997 Designated Reserves	-	-	5,345,446	1,062,155	-	2,479,741
7999 Undesignated District Reserve	-	-	-	-	-	850,066
7999 Undesignated Colleges, DO, and DW Reserves	-	-	3,645,704	1,258,633	-	3,655,140
Total Budgeted Reserves	\$ -	\$ -	\$ 25,730,564	\$ 18,857,528	\$ -	\$ 23,927,735

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 12: GENERAL FUND - RESTRICTED**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8120 Higher Education Act	1,117,443	944,765	-	1,198,877	1,014,651	102,283
8150 Student Financial Aid Revenue	286,474	296,651	-	200,065	342,940	256,476
8170 Vocational & Technical Education Act (VTEA)	1,187,870	1,262,946	-	1,761,862	1,513,827	932,259
8190 Other Federal Revenues	608,991	869,165	-	1,693,099	1,174,577	-
Total Federal Revenues	\$ 3,200,778	\$ 3,373,527	\$ -	\$ 4,853,903	\$ 4,045,995	\$ 1,291,018
8610 General Apportionments	145,171	137,763	-	150,990	282,002	103,289
8620 General Categorical Programs	10,035,866	11,147,732	-	8,332,859	6,977,100	5,675,785
8650 Reimbursable Categorical Programs	-	-	-	-	-	398,683
8659 Other Reimbursable Categorical Programs	4,488,746	4,898,506	-	6,193,097	4,469,483	989,387
8680 Other State Non-Tax Revenues	2,374,967	561,211	-	3,459,494	3,087,180	124,038
8680 Lottery Revenue	837,393	361,518	430,428	430,428	618,580	507,087
8690 Other State Revenues	136,768	121,846	-	99,527	99,527	-
Total State Revenues	\$ 18,018,911	\$ 17,228,576	\$ 430,428	\$ 18,666,395	\$ 15,533,872	\$ 7,798,269
8830 Contract Services	67,958	53,850	-	63,692	62,037	-
8880 Nonresident Tuition and Other Student Fees	1,279,425	1,401,103	1,346,300	1,435,707	1,631,533	1,340,000
8890 Other Local Revenues	1,754,836	1,599,030	453,700	2,310,494	1,827,478	395,364
Total Local Revenues	\$ 3,102,219	\$ 3,053,983	\$ 1,800,000	\$ 3,809,893	\$ 3,521,048	\$ 1,735,364
Total Revenues	\$ 24,321,908	\$ 23,656,086	\$ 2,230,428	\$ 27,330,191	\$ 23,100,915	\$ 10,824,651
8980 Transfers In	2,204,921	145,310	-	-	-	-
8990 Subfund Transfers In	-	-	-	555,939	361,227	-
Total Other Financing Sources	\$ 2,204,921	\$ 145,310	\$ -	\$ 555,939	\$ 361,227	\$ -
Total Revenues and Other Financing Sources	\$ 26,526,829	\$ 23,801,396	\$ 2,230,428	\$ 27,886,130	\$ 23,462,142	\$ 10,824,651

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 12: GENERAL FUND - RESTRICTED**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	103,305	99,861	-	121,166	82,130	68,187
1200 Noninstructional Salaries Full Time	1,399,364	1,462,624	-	1,555,454	1,488,337	1,016,843
1300 Instructional Salaries Part Time	412,938	475,764	-	785,576	740,152	87,896
1400 Noninstructional Salaries Part Time	1,797,184	2,215,740	-	1,654,509	1,417,174	208,168
Total Academic Salaries	\$ 3,712,791	\$ 4,253,989	\$ -	\$ 4,116,705	\$ 3,727,793	\$ 1,381,094
2100 Noninstructional Salaries Full Time	3,857,408	3,700,840	899,001	3,456,739	3,368,146	2,920,406
2200 Instructional Aides Full Time	42,236	44,410	-	44,911	46,934	36,706
2300 Variable Non-Instructional	2,588,679	2,489,226	373,614	2,029,745	2,099,893	595,131
2400 Variable Classroom Aide	278,109	244,312	-	232,918	320,985	-
2600 Variable Aide Other	191,770	254,190	-	98,498	180,787	42,889
Total Classified Salaries	\$ 6,958,202	\$ 6,732,978	\$ 1,272,615	\$ 5,862,811	\$ 6,016,745	\$ 3,595,132
3000 Benefits	2,378,800	2,463,015	474,518	2,607,248	2,346,124	1,688,920
Total Salaries and Benefits	\$ 13,049,793	\$ 13,449,982	\$ 1,747,133	\$ 12,586,764	\$ 12,090,662	\$ 6,665,146
4000 Supplies and Materials	\$ 2,120,504	\$ 2,284,225	\$ 440,428	\$ 2,170,371	\$ 1,698,180	\$ 853,622
5100 Consultants	678,997	1,042,006	-	1,168,510	666,274	36,929
5200 Travel	361,749	366,953	-	304,660	199,992	64,271
5300 Dues and Memberships	21,357	25,095	-	11,338	8,759	2,000
5500 Utilities and Housekeeping	37,353	36,734	-	21,351	20,071	7,020
5600 Contract Services	851,138	445,782	20,667	263,606	304,509	517,192
5690 Other Operating Expenses	4,512,108	2,558,978	22,200	5,475,676	4,907,776	183,913
5800 Other Services and Expenses	11,989	67,370	-	80,253	55,425	-
5900 Interprogram Charges (credits)	11,496	12,752	-	17,810	12,553	4,100
5910 Indirect Costs	274,488	258,812	-	459,309	310,891	18,365
Total Other Operating Expenses	\$ 6,760,675	\$ 4,814,482	\$ 42,867	\$ 7,802,513	\$ 6,486,250	\$ 833,790

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 12: GENERAL FUND - RESTRICTED**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
6200 Buildings	-	46,438	-	5,000	1,240	-
6300 Library Books	599	40,440	-	33,000	43	41,100
6400 Equipment	1,637,699	1,086,527	-	1,724,051	1,376,313	348,403
Total Capital Outlay	\$ 1,638,298	\$ 1,173,405	\$ -	\$ 1,762,051	\$ 1,377,596	\$ 389,503
7300 Interfund Transfers Out	62,628	20,357	-	25,000	-	-
7400 Other Transfers/Uses	22,483	-	-	-	-	-
7500 Student Financial Aid	16,248	5,873	-	1,267	13,519	-
7600 Other Student Payments	1,952,315	2,039,786	-	1,653,793	1,202,066	423,034
7700 Cost of Goods Sold	-	13,286	-	-	-	-
7800 Subfund Transfers Out	-	-	-	555,939	361,227	-
7900 Reserves	-	-	-	1,328,432	-	1,991,503
Total Transfers and Other Outgo	\$ 2,053,674	\$ 2,079,302	\$ -	\$ 3,564,431	\$ 1,576,812	\$ 2,414,537
Total Expenses	\$ 25,622,944	\$ 23,801,396	\$ 2,230,428	\$ 27,886,130	\$ 23,229,500	\$ 11,156,598
Net Revenues Over (Under) Expenses	\$ 903,885	\$ -	\$ -	\$ -	\$ 232,642	\$ (331,947)
Beginning Fund Balance	(903,885)	-	-	-	-	331,947
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 232,642	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 21: 2002 BOND REDEMPTION FUND**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8670 State Tax Subventions	60,346	62,468	-	-	71,742	-
Total State Revenues	\$ 60,346	\$ 62,468	\$ -	\$ -	\$ 71,742	\$ -
8810 Property Taxes	6,268,449	6,609,660	7,054,069	6,979,856	6,958,544	7,109,031
8860 Interest and Investment Income	346,762	26,552	-	-	8,305	8,100
Total Local Revenues	\$ 6,615,211	\$ 6,636,212	\$ 7,054,069	\$ 6,979,856	\$ 6,966,849	\$ 7,117,131
Total Revenues	\$ 6,675,557	\$ 6,698,680	\$ 7,054,069	\$ 6,979,856	\$ 7,038,591	\$ 7,117,131
Total Revenues and Other Financing Sources	\$ 6,675,557	\$ 6,698,680	\$ 7,054,069	\$ 6,979,856	\$ 7,038,591	\$ 7,117,131
Uses:						
7110 Bond Redemption	1,010,000	1,440,000	1,625,000	1,625,000	-	1,845,000
7120 Bond Interest and Other Charges	5,465,777	5,403,590	5,319,492	5,354,856	4,732,984	5,264,031
Total Transfers and Other Outgo	\$ 6,475,777	\$ 6,843,590	\$ 6,944,492	\$ 6,979,856	\$ 4,732,984	\$ 7,109,031
Total Expenses	\$ 6,475,777	\$ 6,843,590	\$ 6,944,492	\$ 6,979,856	\$ 4,732,984	\$ 7,109,031
Net Revenues Over (Under) Expenses	\$ 199,780	\$ (144,910)	\$ 109,577	\$ -	\$ 2,305,607	\$ 8,100
Beginning Fund Balance	2,210,362	2,410,142	2,265,232	2,265,232	2,265,232	4,570,839
Ending Fund Balance	\$ 2,410,142	\$ 2,265,232	\$ 2,374,809	\$ 2,265,232	\$ 4,570,839	\$ 4,578,939
7912 Restricted Debt Reserve	-	-	2,374,809	2,265,232	-	4,578,939
Total Budgeted Reserves	\$ -	\$ -	\$ 2,374,809	\$ 2,265,232	\$ -	\$ 4,578,939

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 22: 2006 BOND REDEMPTION FUND**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>Sources:</u>						
8670 State Tax Subventions	108,696	40,926	-	-	124,055	-
Total State Revenues	\$ 108,696	\$ 40,926	\$ -	\$ -	\$ 124,055	\$ -
8810 Property Taxes	10,822,480	4,472,640	-	4,624,324	11,431,817	12,847,576
8860 Interest and Investment Income	156,973	26,360	-	-	16,780	16,200
Total Local Revenues	\$ 10,979,453	\$ 4,499,000	\$ -	\$ 4,624,324	\$ 11,448,597	\$ 12,863,776
Total Revenues	\$ 11,088,149	\$ 4,539,926	\$ -	\$ 4,624,324	\$ 11,572,652	\$ 12,863,776
8940 Proceeds of General Long-Term Debt	-	-	-	-	385,928	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 385,928	\$ -
Total Revenues and Other Financing Sources	\$ 11,088,149	\$ 4,539,926	\$ -	\$ 4,624,324	\$ 11,958,580	\$ 12,863,776
<u>Uses:</u>						
7110 Bond Redemption	-	7,400,000	-	1,630,000	-	6,855,000
7120 Bond Interest and Other Charges	2,979,440	3,066,407	-	2,994,324	3,360,210	5,992,576
Total Transfers and Other Outgo	\$ 2,979,440	\$ 10,466,407	\$ -	\$ 4,624,324	\$ 3,360,210	\$ 12,847,576
Total Expenses	\$ 2,979,440	\$ 10,466,407	\$ -	\$ 4,624,324	\$ 3,360,210	\$ 12,847,576
Net Revenues Over (Under) Expenses	\$ 8,108,709	\$ (5,926,481)	\$ -	\$ -	\$ 8,598,370	\$ 16,200
Beginning Fund Balance	-	8,108,709	2,182,228	2,182,228	2,182,228	10,780,598
Ending Fund Balance	\$ 8,108,709	\$ 2,182,228	\$ 2,182,228	\$ 2,182,228	\$ 10,780,598	\$ 10,796,798
7912 Restricted Debt Reserve	-	-	2,182,228	2,182,228	-	10,796,798
Total Budgeted Reserves	\$ -	\$ -	\$ 2,182,228	\$ 2,182,228	\$ -	\$ 10,796,798

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 29: DEBT SERVICE FUND (Load Banking & Vacation Accrual)**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Sources:						
8860 Interest and Investment Income	-	-	-	-	-	9,625
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,625
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,625
8980 Transfers In	10,957	-	-	-	-	-
Total Other Financing Sources	\$ 10,957	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 10,957	\$ -	\$ -	\$ -	\$ -	\$ 9,625
Uses:						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ 10,957	\$ -	\$ -	\$ -	\$ -	\$ 9,625
Beginning Fund Balance	2,739,043	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Ending Fund Balance	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,759,625
7912 Restricted Debt Reserve	-	-	2,750,000	2,750,000	-	2,759,625
Total Budgeted Reserves	\$ -	\$ -	\$ 2,750,000	\$ 2,750,000	\$ -	\$ 2,759,625

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 39: SPECIAL REVENUE FUND (DVC Student Center Financing)**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Sources:						
8851 Rentals and Leases	124,900	-	-	-	-	-
8860 Interest and Investment Income	36,711	654	-	-	1	-
Total Local Revenues	\$ 161,611	\$ 654	\$ -	\$ -	\$ 1	\$ -
Total Revenues	\$ 161,611	\$ 654	\$ -	\$ -	\$ 1	\$ -
8980 Transfers In	-	125,747	123,000	123,000	123,000	124,400
Total Other Financing Sources	\$ -	\$ 125,747	\$ 123,000	\$ 123,000	\$ 123,000	\$ 124,400
Total Revenues and Other Financing Sources	\$ 161,611	\$ 126,401	\$ 123,000	\$ 123,000	\$ 123,001	\$ 124,400
Uses:						
7110 Bond Redemption	55,000	60,000	60,000	60,000	60,000	65,000
7120 Bond Interest and Other Charges	69,900	73,797	70,197	70,197	70,197	59,400
7300 Interfund Transfers Out	4,579	-	-	-	-	-
Total Transfers and Other Outgo	\$ 129,479	\$ 133,797	\$ 130,197	\$ 130,197	\$ 130,197	\$ 124,400
Total Expenses	\$ 129,479	\$ 133,797	\$ 130,197	\$ 130,197	\$ 130,197	\$ 124,400
Net Revenues Over (Under) Expenses	\$ 32,132	\$ (7,396)	\$ (7,197)	\$ (7,197)	\$ (7,196)	\$ -
Beginning Fund Balance	195,538	227,670	220,275	220,274	220,274	213,078
Ending Fund Balance	\$ 227,670	\$ 220,274	\$ 213,078	\$ 213,077	\$ 213,078	\$ 213,078
7900 Contingencies	-	-	-	-	-	213,078
7999 Undesignated Reserve	-	-	213,078	213,077	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 213,078	\$ 213,077	\$ -	\$ 213,078

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 41: CAPITAL PROJECTS FUND (other than bond financed)**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8651 Community College Construction	1,809,936	2,932,532	3,060,580	3,060,580	2,819,833	243,386
8652 Deferred Maintenance	278,757	326,304	-	-	-	-
Total State Revenues	\$ 2,088,693	\$ 3,258,836	\$ 3,060,580	\$ 3,060,580	\$ 2,819,833	\$ 243,386
8810 Property Taxes	633,274	-	-	-	-	-
8890 Other Local Revenues	752,469	1,550,689	1,376,318	1,376,318	633,704	1,435,812
Total Local Revenues	\$ 1,385,743	\$ 1,550,689	\$ 1,376,318	\$ 1,376,318	\$ 633,704	\$ 1,435,812
Total Revenues	\$ 3,474,436	\$ 4,809,525	\$ 4,436,898	\$ 4,436,898	\$ 3,453,537	\$ 1,679,198
8980 Transfers In	675,253	991,599	116,307	116,307	116,307	-
Total Other Financing Sources	\$ 675,253	\$ 991,599	\$ 116,307	\$ 116,307	\$ 116,307	\$ -
Total Revenues and Other Financing Sources	\$ 4,149,689	\$ 5,801,124	\$ 4,553,205	\$ 4,553,205	\$ 3,569,844	\$ 1,679,198

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 41: CAPITAL PROJECTS FUND (other than bond financed)**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Uses:						
2100 Noninstructional Salaries Full Time	-	-	-	-	16,834	-
Total Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ 16,834	\$ -
Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 16,834	\$ -
5100 Consultants	-	-	-	-	104,775	-
5600 Contract Services	-	-	34,000	37,874	37,874	-
Total Other Operating Expenses	\$ -	\$ -	\$ 34,000	\$ 37,874	\$ 142,649	\$ -
6100 Sites and Site Improvements	-	25,421	259,779	376,314	196,927	6,796
6200 Buildings	1,246,970	3,328,876	3,633,443	3,438,735	3,958,587	243,386
6400 Equipment	1,712,263	564,508	225,058	225,058	227,676	-
Total Capital Outlay	\$ 2,959,233	\$ 3,918,805	\$ 4,118,280	\$ 4,040,107	\$ 4,383,190	\$ 250,182
7300 Interfund Transfers Out	-	-	-	74,299	74,299	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 74,299	\$ 74,299	\$ -
Total Expenses	\$ 2,959,233	\$ 3,918,805	\$ 4,152,280	\$ 4,152,280	\$ 4,616,972	\$ 250,182
Net Revenues Over (Under) Expenses	\$ 1,190,456	\$ 1,882,319	\$ 400,925	\$ 400,925	\$ (1,047,128)	\$ 1,429,016
Beginning Fund Balance	4,815,151	6,005,607	7,652,863	7,887,926	7,887,926	6,840,798
Ending Fund Balance	\$ 6,005,607	\$ 7,887,926	\$ 8,053,788	\$ 8,288,851	\$ 6,840,798	\$ 8,269,814
7913 Restricted Capital Reserve	-	-	5,618,595	5,853,658	-	6,834,002
7900 Contingencies	-	-	2,435,193	2,435,193	-	1,435,812
Total Budgeted Reserves	\$ -	\$ -	\$ 8,053,788	\$ 8,288,851	\$ -	\$ 8,269,814

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 42: 2002 BOND CONSTRUCTION FUND**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>Sources:</u>						
8860 Interest and Investment Income	987,413	152,190	107,730	107,730	59,448	58,000
8890 Other Local Revenues	3,600	-	-	-	-	-
Total Local Revenues	\$ 991,013	\$ 152,190	\$ 107,730	\$ 107,730	\$ 59,448	\$ 58,000
Total Revenues	\$ 991,013	\$ 152,190	\$ 107,730	\$ 107,730	\$ 59,448	\$ 58,000
8980 Transfers In	14,958,817	-	-	-	-	-
Total Other Financing Sources	\$ 14,958,817	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 15,949,830	\$ 152,190	\$ 107,730	\$ 107,730	\$ 59,448	\$ 58,000
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	17,475	12,528	-	-	310,363	-
2200 Instructional Aides Full Time	1,212	-	-	-	-	-
2300 Variable Non-Instructional	2,297	-	-	-	-	-
Total Classified Salaries	\$ 20,984	\$ 12,528	\$ -	\$ -	\$ 310,363	\$ -
3000 Benefits	9,348	4,901	-	-	105,012	-
Total Salaries and Benefits	\$ 30,332	\$ 17,429	\$ -	\$ -	\$ 415,375	\$ -
5100 Contracted Services	387,263	294,106	119,020	119,020	74,910	120,832
5200 Travel	1,582	1,665	-	-	1,045	16,789
5700 Legal/Elections/Audit Expenses	10,000	-	-	-	-	-
5800 Other Services and Expenses	3,274	-	-	-	667	-
Total Other Operating Expenses	\$ 402,119	\$ 295,771	\$ 119,020	\$ 119,020	\$ 76,622	\$ 137,621

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 42: 2002 BOND CONSTRUCTION FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
6200 Buildings	12,346,141	2,004,479	7,091,856	7,091,856	3,767,453	7,207,171
6400 Equipment	1,140,069	507,891	-	-	110,326	542,224
Total Capital Outlay	\$ 13,486,210	\$ 2,512,370	\$ 7,091,856	\$ 7,091,856	\$ 3,877,779	\$ 7,749,395
Total Expenses	\$ 13,918,661	\$ 2,825,570	\$ 7,210,876	\$ 7,210,876	\$ 4,369,776	\$ 7,887,016
Net Revenues Over (Under) Expenses	\$ 2,031,169	\$ (2,673,380)	\$ (7,103,146)	\$ (7,103,146)	\$ (4,310,328)	\$ (7,829,016)
Beginning Fund Balance	19,369,643	21,400,812	18,728,116	18,727,432	18,727,432	14,395,204
Ending Fund Balance	\$ 21,400,812	\$ 18,727,432	\$ 11,624,970	\$ 11,624,286	\$ 14,417,104	\$ 6,566,188
7913 Restricted Capital Reserve	-	-	11,624,970	11,624,286	-	6,566,188
Total Budgeted Reserves	\$ -	\$ -	\$ 11,624,970	\$ 11,624,286	\$ -	\$ 6,566,188

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 43: 2006 BOND CONSTRUCTION FUND**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>Sources:</u>						
8860 Interest and Investment Income	1,831,007	1,092,572	225,293	225,293	318,547	605,000
8890 Other Local Revenues	-	-	-	248,657	248,657	-
Total Local Revenues	\$ 1,831,007	\$ 1,092,572	\$ 225,293	\$ 473,950	\$ 567,204	\$ 605,000
Total Revenues	\$ 1,831,007	\$ 1,092,572	\$ 225,293	\$ 473,950	\$ 567,204	\$ 605,000
8940 Proceeds of General Long-Term Debt	73,000,000	-	70,000,000	70,000,000	73,000,000	-
Total Other Financing Sources	\$ 73,000,000	\$ -	\$ 70,000,000	\$ 70,000,000	\$ 73,000,000	\$ -
Total Revenues and Other Financing Sources	\$ 74,831,007	\$ 1,092,572	\$ 70,225,293	\$ 70,473,950	\$ 73,567,204	\$ 605,000
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	249,100	285,873	762,796	762,796	310,363	826,224
Total Classified Salaries	\$ 249,100	\$ 285,873	\$ 762,796	\$ 762,796	\$ 310,363	\$ 826,224
3000 Benefits	70,940	90,273	233,172	233,172	103,401	307,504
Total Salaries and Benefits	\$ 320,040	\$ 376,146	\$ 995,968	\$ 995,968	\$ 413,764	\$ 1,133,728
5100 Contracted Services	83,344	586,560	100,000	100,000	706,288	835,988
5200 Travel	971	-	-	-	-	-
5800 Other Services and Expenses	5,306	3,358	-	-	963	-
Total Other Operating Expenses	\$ 89,621	\$ 589,918	\$ 100,000	\$ 100,000	\$ 707,251	\$ 835,988
6100 Sites and Site Improvements	-	4,900	-	-	-	-
6200 Buildings	14,036,639	11,966,690	30,937,474	30,937,474	5,198,179	26,238,588
6400 Equipment	-	-	-	-	10,991	871,680
Total Capital Outlay	\$ 14,036,639	\$ 11,971,590	\$ 30,937,474	\$ 30,937,474	\$ 5,209,170	\$ 27,110,268

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 43: 2006 BOND CONSTRUCTION FUND**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
7300 Interfund Transfers Out	14,958,817	-	-	-	-	-
Total Transfers and Other Outgo	\$ 14,958,817	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 29,405,117	\$ 12,937,654	\$ 32,033,442	\$ 32,033,442	\$ 6,330,185	\$ 29,079,984
Net Revenues Over (Under) Expenses	\$ 45,425,890	\$ (11,845,082)	\$ 38,191,851	\$ 38,440,508	\$ 67,237,019	\$ (28,474,984)
Beginning Fund Balance	-	45,425,890	33,635,580	33,580,808	33,580,808	99,570,881
Ending Fund Balance	\$ 45,425,890	\$ 33,580,808	\$ 71,827,431	\$ 72,021,316	\$ 100,817,827	\$ 71,095,897
7913 Restricted Capital Reserve	-	-	71,827,431	72,021,316	-	71,095,896
Total Budgeted Reserves	\$ -	\$ -	\$ 71,827,431	\$ 72,021,316	\$ -	\$ 71,095,896

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 51: BOOKSTORE FUND**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>Sources:</u>						
8840 Sales and Commissions	9,972,715	8,934,279	9,629,300	9,629,300	8,589,574	8,710,700
8850 Other Sales Revenue	3,402,913	4,030,843	4,040,000	4,040,000	3,673,060	3,845,355
8880 Nonresident Tuition and Other Student Fees	-	-	-	-	(1,150)	-
8890 Other Local Revenues	(32,496)	609	-	-	(412)	600
Total Local Revenues	\$ 13,343,132	\$ 12,965,731	\$ 13,669,300	\$ 13,669,300	\$ 12,261,072	\$ 12,556,655
Total Revenues	\$ 13,343,132	\$ 12,965,731	\$ 13,669,300	\$ 13,669,300	\$ 12,261,072	\$ 12,556,655
8980 Transfers In	-	-	-	51,039	389,752	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 51,039	\$ 389,752	\$ -
Total Revenues and Other Financing Sources	\$ 13,343,132	\$ 12,965,731	\$ 13,669,300	\$ 13,720,339	\$ 12,650,824	\$ 12,556,655
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	1,252,030	1,449,846	1,597,907	1,597,907	1,524,863	1,411,742
2200 Instructional Aides Full Time	909	1,212	1,212	1,212	1,010	1,212
2300 Variable Non-Instructional	703,377	636,568	578,500	578,500	370,071	364,600
Total Classified Salaries	\$ 1,956,316	\$ 2,087,626	\$ 2,177,619	\$ 2,177,619	\$ 1,895,944	\$ 1,777,554
3000 Benefits	536,904	617,272	759,034	759,034	658,620	710,943
Total Salaries and Benefits	\$ 2,493,220	\$ 2,704,898	\$ 2,936,653	\$ 2,936,653	\$ 2,554,564	\$ 2,488,497
4000 Supplies and Materials	\$ 76,478	\$ 58,532	\$ 77,500	\$ 77,500	\$ 41,733	\$ 42,950

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 51: BOOKSTORE FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
5200 Travel	742	7,890	9,000	9,000	-	4,000
5500 Utilities and Housekeeping	71,383	82,132	82,900	82,900	32,815	33,200
5600 Contract Services	84,336	118,649	3,300	3,300	27,053	27,300
5690 Other Operating Expenses	44,767	23,457	92,600	92,600	36,204	36,500
5800 Other Services and Expenses	299,175	353,314	356,700	407,739	859,827	248,950
5930 Depreciation	265,319	249,198	229,906	229,906	230,278	229,906
Total Other Operating Expenses	\$ 765,722	\$ 834,640	\$ 774,406	\$ 825,445	\$ 1,186,177	\$ 579,856
6400 Equipment	82,734	13,029	12,000	12,000	1,793	3,500
Total Capital Outlay	\$ 82,734	\$ 13,029	\$ 12,000	\$ 12,000	\$ 1,793	\$ 3,500
7300 Interfund Transfers Out	-	421,340	-	53,544	53,544	-
7700 Cost of Goods Sold	9,179,256	9,531,103	10,112,095	10,112,095	8,892,883	9,341,538
Total Transfers and Other Outgo	\$ 9,179,256	\$ 9,952,443	\$ 10,112,095	\$ 10,165,639	\$ 8,946,427	\$ 9,341,538
Total Expenses	\$ 12,597,410	\$ 13,563,542	\$ 13,912,654	\$ 14,017,237	\$ 12,730,694	\$ 12,456,341
Net Revenues Over (Under) Expenses	\$ 745,722	\$ (597,811)	\$ (243,354)	\$ (296,898)	\$ (79,870)	\$ 100,314
Beginning Fund Balance	828,572	1,574,294	952,857	967,537	967,537	887,667
Ending Fund Balance	\$ 1,574,294	\$ 976,483	\$ 709,503	\$ 670,639	\$ 887,667	\$ 987,981
7999 Undesignated Reserve	-	-	709,503	670,639	-	987,981
Total Budgeted Reserves	\$ -	\$ -	\$ 709,503	\$ 670,639	\$ -	\$ 987,981

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 52: CAFETERIA FUND**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>Sources:</u>						
8840 Sales and Commissions	889,245	1,015,198	1,014,368	1,014,368	968,907	998,252
8850 Other Sales Revenue	2,749	425	425	425	3,132	3,062
8890 Other Local Revenues	78,105	78,560	81,100	81,100	76,680	85,340
Total Local Revenues	\$ 970,099	\$ 1,094,183	\$ 1,095,893	\$ 1,095,893	\$ 1,048,719	\$ 1,086,654
Total Revenues	\$ 970,099	\$ 1,094,183	\$ 1,095,893	\$ 1,095,893	\$ 1,048,719	\$ 1,086,654
8980 Transfers In	176,022	103,084	-	-	62,911	-
Total Other Financing Sources	\$ 176,022	\$ 103,084	\$ -	\$ -	\$ 62,911	\$ -
Total Revenues and Other Financing Sources	\$ 1,146,121	\$ 1,197,267	\$ 1,095,893	\$ 1,095,893	\$ 1,111,630	\$ 1,086,654
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	189,470	183,860	234,072	234,072	192,024	197,592
2200 Instructional Aides Full Time	-	-	42,048	42,048	-	-
2300 Variable Non-Instructional	197,472	155,005	65,000	65,000	150,820	149,400
Total Classified Salaries	\$ 386,942	\$ 338,865	\$ 341,120	\$ 341,120	\$ 342,844	\$ 346,992
3000 Benefits	100,124	97,564	141,972	141,972	101,191	99,959
Total Salaries and Benefits	\$ 487,066	\$ 436,429	\$ 483,092	\$ 483,092	\$ 444,035	\$ 446,951
4000 Supplies and Materials	\$ 32,616	\$ 32,918	\$ 33,300	\$ 33,300	\$ 35,470	\$ 34,380

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 52: CAFETERIA FUND**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
5200 Travel	194	260	260	260	-	-
5500 Utilities and Housekeeping	2,274	3,527	3,600	3,600	3,047	3,600
5600 Contract Services	33,453	23,241	24,900	24,900	19,270	19,470
5690 Other Operating Expenses	10,638	8,192	10,500	10,500	14,838	17,629
5800 Other Services and Expenses	10,555	19,109	17,850	17,850	6,962	17,400
5930 Depreciation	2,958	4,148	3,185	3,185	5,111	5,111
Total Other Operating Expenses	\$ 60,072	\$ 58,477	\$ 60,295	\$ 60,295	\$ 49,228	\$ 63,210
6400 Equipment	9,568	541	2,500	2,500	594	500
Total Capital Outlay	\$ 9,568	\$ 541	\$ 2,500	\$ 2,500	\$ 594	\$ 500
7700 Cost of Goods Sold	530,431	569,832	572,500	572,500	534,625	495,000
Total Transfers and Other Outgo	\$ 530,431	\$ 569,832	\$ 572,500	\$ 572,500	\$ 534,625	\$ 495,000
Total Expenses	\$ 1,119,753	\$ 1,098,197	\$ 1,151,687	\$ 1,151,687	\$ 1,063,952	\$ 1,040,041
Net Revenues Over (Under) Expenses	\$ 26,368	\$ 99,070	\$ (55,794)	\$ (55,794)	\$ 47,678	\$ 46,613
Beginning Fund Balance	(10,269)	16,099	98,621	115,170	115,169	162,847
Ending Fund Balance	\$ 16,099	\$ 115,169	\$ 42,827	\$ 59,376	\$ 162,847	\$ 209,460
7999 Undesignated Reserve	-	-	42,827	59,376	-	209,460
Total Budgeted Reserves	\$ -	\$ -	\$ 42,827	\$ 59,376	\$ -	\$ 209,460

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 59: DATA CENTER FUND**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>Sources:</u>						
8833 Contract Services, County	1,145,047	1,173,948	1,167,948	1,167,948	1,168,875	1,167,948
8839 Other Contract Services	1,609,119	1,600,119	-	-	-	-
8840 Sales and Commissions	12,131	3,759	-	-	11,854	-
Total Local Revenues	\$ 2,766,297	\$ 2,777,826	\$ 1,167,948	\$ 1,167,948	\$ 1,180,729	\$ 1,167,948
Total Revenues	\$ 2,766,297	\$ 2,777,826	\$ 1,167,948	\$ 1,167,948	\$ 1,180,729	\$ 1,167,948
8980 Transfers In	-	46,670	-	-	-	-
Total Other Financing Sources	\$ -	\$ 46,670	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 2,766,297	\$ 2,824,496	\$ 1,167,948	\$ 1,167,948	\$ 1,180,729	\$ 1,167,948
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	1,466,306	1,631,380	525,353	525,353	535,602	538,243
2200 Instructional Aides Full Time	707	1,212	-	-	-	-
2300 Variable Non-Instructional	29,228	64,249	-	-	12,866	-
Total Classified Salaries	\$ 1,496,241	\$ 1,696,841	\$ 525,353	\$ 525,353	\$ 548,468	\$ 538,243
3000 Benefits	472,915	537,592	181,943	181,943	185,764	190,815
Total Salaries and Benefits	\$ 1,969,156	\$ 2,234,433	\$ 707,296	\$ 707,296	\$ 734,232	\$ 729,058
4000 Supplies and Materials	\$ 39,801	\$ 35,367	\$ 40,000	\$ 40,000	\$ 68,451	\$ 40,000

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 59: DATA CENTER FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
5100 Consultants	16,472	2,650	-	-	-	-
5200 Travel	30,845	9,785	5,000	5,000	632	5,000
5500 Utilities and Housekeeping	7,458	8,366	5,000	5,000	5,159	5,000
5600 Contract Services	214,778	208,424	110,000	110,000	79,718	110,000
5690 Other Operating Expenses	-	(45,011)	-	-	-	-
5800 Other Services and Expenses	-	80	-	-	-	-
5930 Depreciation	84,194	79,317	-	-	-	-
Total Other Operating Expenses	\$ 353,747	\$ 263,611	\$ 120,000	\$ 120,000	\$ 85,509	\$ 120,000
6400 Equipment	-	8,465	-	-	-	-
Total Capital Outlay	\$ -	\$ 8,465	\$ -	\$ -	\$ -	\$ -
7400 Other Transfers/Uses	-	-	-	-	160,950	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ 160,950	\$ -
Total Expenses	\$ 2,362,704	\$ 2,541,876	\$ 867,296	\$ 867,296	\$ 1,049,142	\$ 889,058
Net Revenues Over (Under) Expenses	\$ 403,593	\$ 282,620	\$ 300,652	\$ 300,652	\$ 131,587	\$ 278,890
Beginning Fund Balance	(113,184)	290,409	599,337	573,029	573,029	704,618
Ending Fund Balance	\$ 290,409	\$ 573,029	\$ 899,989	\$ 873,681	\$ 704,616	\$ 983,508
7999 Undesignated Reserve	-	-	899,989	873,681	-	983,508
Total Budgeted Reserves	\$ -	\$ -	\$ 899,989	\$ 873,681	\$ -	\$ 983,508

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 61: SELF INSURANCE FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Sources:						
8830 Contract Services	-	1,250,107	166,641	166,641	57,162	-
8860 Interest and Investment Income	-	4,962	3,500	3,500	1,308	1,500
8890 Other Local Revenues	-	282,897	-	-	2,214	-
Total Local Revenues	\$ -	\$ 1,537,966	\$ 170,141	\$ 170,141	\$ 60,684	\$ 1,500
Total Revenues	\$ -	\$ 1,537,966	\$ 170,141	\$ 170,141	\$ 60,684	\$ 1,500
8910 Proceeds of General Fixed Assets	-	-	-	-	52,105	-
8980 Transfers In	-	200,000	160,000	100,000	100,000	100,000
Total Other Financing Sources	\$ -	\$ 200,000	\$ 160,000	\$ 100,000	\$ 152,105	\$ 100,000
Total Revenues and Other Financing Sources	\$ -	\$ 1,737,966	\$ 330,141	\$ 270,141	\$ 212,789	\$ 101,500
Uses:						
2300 Variable Non-Instructional	-	5,784	-	-	1,516	-
Total Classified Salaries	\$ -	\$ 5,784	\$ -	\$ -	\$ 1,516	\$ -
3000 Benefits	-	903	-	-	220	-
Total Salaries and Benefits	\$ -	\$ 6,687	\$ -	\$ -	\$ 1,736	\$ -
5400 Insurance	10,000	1,089,638	176,641	176,641	270,886	5,166
Total Other Operating Expenses	\$ 10,000	\$ 1,089,638	\$ 176,641	\$ 176,641	\$ 270,886	\$ 5,166
6200 Buildings	-	47,149	152,852	152,852	224,614	14,356
Total Capital Outlay	\$ -	\$ 47,149	\$ 152,852	\$ 152,852	\$ 224,614	\$ 14,356

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 61: SELF INSURANCE FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
7300 Interfund Transfers Out	-	33,196	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 33,196	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 10,000	\$ 1,176,670	\$ 329,493	\$ 329,493	\$ 497,236	\$ 19,522
Net Revenues Over (Under) Expenses	\$ (10,000)	\$ 561,296	\$ 648	\$ (59,352)	\$ (284,447)	\$ 81,978
Beginning Fund Balance	169,630	159,630	720,922	720,926	720,926	436,479
Ending Fund Balance	\$ 159,630	\$ 720,926	\$ 721,570	\$ 661,574	\$ 436,479	\$ 518,457
7911 Self-Insurance Claims Reserve	-	-	721,570	661,574	-	518,457
Total Budgeted Reserves	\$ -	\$ -	\$ 721,570	\$ 661,574	\$ -	\$ 518,457

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 69: RETIREE HEALTH BENEFITS FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Sources:						
8860 Interest and Investment Income	2,925,576	2,579,741	2,500,000	2,500,000	2,006,360	750,000
8890 Other Local Revenues	1,000,000	-	-	-	-	-
Total Local Revenues	\$ 3,925,576	\$ 2,579,741	\$ 2,500,000	\$ 2,500,000	\$ 2,006,360	\$ 750,000
Total Revenues	\$ 3,925,576	\$ 2,579,741	\$ 2,500,000	\$ 2,500,000	\$ 2,006,360	\$ 750,000
8980 Transfers In	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Financing Sources	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 3,925,576	\$ 3,579,741	\$ 3,500,000	\$ 3,500,000	\$ 3,006,360	\$ 1,750,000
Uses:						
5100 Consultants	29,899	82,879	40,000	40,000	61,865	40,000
5400 Insurance	-	35,480	49,850	49,850	49,850	49,850
5690 Other Operating Expenses	-	804	-	-	-	-
5800 Other Services and Expenses	8,285	7,490	7,500	7,500	5,641	7,500
Total Other Operating Expenses	\$ 38,184	\$ 126,653	\$ 97,350	\$ 97,350	\$ 117,356	\$ 97,350
7110 Bond Redemption	2,355	1,899	-	-	3,272	3,000
7300 Interfund Transfers Out	-	-	-	-	19,270,452	9,100,000
Total Transfers and Other Outgo	\$ 2,355	\$ 1,899	\$ -	\$ -	\$ 19,273,724	\$ 9,103,000
Total Expenses	\$ 40,539	\$ 128,552	\$ 97,350	\$ 97,350	\$ 19,391,080	\$ 9,200,350
Net Revenues Over (Under) Expenses	\$ 3,885,037	\$ 3,451,189	\$ 3,402,650	\$ 3,402,650	\$ (16,384,720)	\$ (7,450,350)
Beginning Fund Balance	45,540,285	49,425,322	52,877,315	52,876,511	52,876,511	36,491,791
Ending Fund Balance	\$ 49,425,322	\$ 52,876,511	\$ 56,279,965	\$ 56,279,161	\$ 36,491,791	\$ 29,041,441
7998 Restricted Reserve	-	-	56,279,965	56,279,161	-	29,041,441
Total Budgeted Reserves	\$ -	\$ -	\$ 56,279,965	\$ 56,279,161	\$ -	\$ 29,041,441

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 71: STUDENT ORGANIZATION FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Sources:						
8860 Interest and Investment Income	28,641	2,874	-	-	952	-
8890 Other Local Revenues	201,453	207,688	-	-	251,788	72,295
Total Local Revenues	\$ 230,094	\$ 210,562	\$ -	\$ -	\$ 252,740	\$ 72,295
Total Revenues	\$ 230,094	\$ 210,562	\$ -	\$ -	\$ 252,740	\$ 72,295
8990 Subfund Transfers In	-	-	-	-	576	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 576	\$ -
Total Revenues and Other Financing Sources	\$ 230,094	\$ 210,562	\$ -	\$ -	\$ 253,316	\$ 72,295
Uses:						
2300 Variable Non-Instructional	1,766	1,061	-	-	792	4,500
Total Classified Salaries	\$ 1,766	\$ 1,061	\$ -	\$ -	\$ 792	\$ 4,500
Total Salaries and Benefits	\$ 1,766	\$ 1,061	\$ -	\$ -	\$ 792	\$ 4,500
4000 Supplies and Materials	\$ 195,870	\$ 245,845	\$ -	\$ -	\$ 238,508	\$ 52,500
5100 Consultants	2,460	250	-	-	7,063	-
5200 Travel	9,159	12,721	-	-	18,217	11,000
5600 Contract Services	-	1,149	-	-	-	1,000
5800 Other Services and Expenses	80	53	-	-	142	-
Total Other Operating Expenses	\$ 11,699	\$ 14,173	\$ -	\$ -	\$ 25,422	\$ 12,000

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 71: STUDENT ORGANIZATION FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
7300 Interfund Transfers Out	-	-	-	-	-	62,159
7600 Other Student Payments	4,100	-	-	-	4,600	3,000
7800 Subfund Transfers Out	-	-	-	-	576	-
Total Transfers and Other Outgo	\$ 4,100	\$ -	\$ -	\$ -	\$ 5,176	\$ 65,159
Total Expenses	\$ 213,435	\$ 261,079	\$ -	\$ -	\$ 269,898	\$ 134,159
Net Revenues Over (Under) Expenses	\$ 16,659	\$ (50,517)	\$ -	\$ -	\$ (16,582)	\$ (61,864)
Beginning Fund Balance	465,317	481,976	-	-	431,458	414,876
Ending Fund Balance	\$ 481,976	\$ 431,459	\$ -	\$ -	\$ 414,876	\$ 353,012
7999 Undesignated Reserve	-	-	-	-	-	353,012
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353,012

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 73: STUDENT BODY CENTER FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Sources:						
8840 Sales and Commissions	110,424	121,522	122,000	122,000	130,813	131,000
8860 Interest and Investment Income	-	133,011	3,196	3,196	3,882	3,420
8880 Other Student Fees	286,162	319,633	315,000	315,000	326,185	320,000
Total Local Revenues	\$ 396,586	\$ 574,166	\$ 440,196	\$ 440,196	\$ 460,880	\$ 454,420
Total Revenues	\$ 396,586	\$ 574,166	\$ 440,196	\$ 440,196	\$ 460,880	\$ 454,420
8980 Transfers In	4,579	-	-	1,610	2,889	-
8990 Subfund Transfers In	-	-	-	1,279	-	-
Total Other Financing Sources	\$ 4,579	\$ -	\$ -	\$ 2,889	\$ 2,889	\$ -
Total Revenues and Other Financing Sources	\$ 401,165	\$ 574,166	\$ 440,196	\$ 443,085	\$ 463,769	\$ 454,420
Uses:						
1200 Noninstructional Salaries Full Time	9,330	4,693	17,522	25,000	15,750	16,000
1400 Noninstructional Salaries Part Time	-	-	-	4,000	3,389	-
Total Academic Salaries	\$ 9,330	\$ 4,693	\$ 17,522	\$ 29,000	\$ 19,139	\$ 16,000
1100 Noninstructional Salaries Full Time	8,746	-	-	-	-	-
2300 Variable Non-Instructional	35,462	57,084	65,000	82,000	65,994	65,950
Total Classified Salaries	\$ 44,208	\$ 57,084	\$ 65,000	\$ 82,000	\$ 65,994	\$ 65,950
3000 Benefits	9,376	8,897	15,183	12,531	13,799	13,824
Total Salaries and Benefits	\$ 62,914	\$ 70,674	\$ 97,705	\$ 123,531	\$ 98,932	\$ 95,774
4000 Supplies and Materials	\$ (214)	\$ 347	\$ 350	\$ 19,889	\$ 1,770	\$ 1,770

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 73: STUDENT BODY CENTER FUND**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
5500 Utilities and Housekeeping	6	17	20	200	45	45
5600 Contract Services	-	-	-	1,000	-	-
5690 Other Operating Expenses	129,429	3,148	3,500	4,500	5,576	5,654
5800 Other Services and Expenses	1,186	1,100	1,100	2,100	1,119	1,100
Total Other Operating Expenses	\$ 130,621	\$ 4,265	\$ 4,620	\$ 7,800	\$ 6,740	\$ 6,799
6400 Equipment	1,295	1,499	2,000	2,500	14,195	14,000
Total Capital Outlay	\$ 1,295	\$ 1,499	\$ 2,000	\$ 2,500	\$ 14,195	\$ 14,000
7300 Interfund Transfers Out	-	125,747	123,000	123,000	123,000	204,400
7700 Cost of Goods Sold	82,947	52,739	55,000	55,000	74,625	75,000
Total Transfers and Other Outgo	\$ 82,947	\$ 178,486	\$ 178,000	\$ 178,000	\$ 197,625	\$ 279,400
Total Expenses	\$ 277,563	\$ 255,271	\$ 282,675	\$ 331,720	\$ 319,262	\$ 397,743
Net Revenues Over (Under) Expenses	\$ 123,602	\$ 318,895	\$ 157,521	\$ 111,365	\$ 144,507	\$ 56,677
Beginning Fund Balance	712,174	835,776	1,154,672	1,154,671	1,154,671	1,299,178
Ending Fund Balance	\$ 835,776	\$ 1,154,671	\$ 1,312,193	\$ 1,266,036	\$ 1,299,178	\$ 1,355,855
7999 Undesignated Reserve	-	-	1,312,193	1,266,036	-	1,355,855
Total Budgeted Reserves	\$ -	\$ -	\$ 1,312,193	\$ 1,266,036	\$ -	\$ 1,355,855

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 74: FINANCIAL AID FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Sources:						
8150 Student Financial Aid Revenue	11,851,745	16,599,268	16,673,638	24,860,417	26,481,226	25,125,444
Total Federal Revenues	\$ 11,851,745	\$ 16,599,268	\$ 16,673,638	\$ 24,860,417	\$ 26,481,226	\$ 25,125,444
8680 Other State Non-Tax Revenues	1,366,737	1,433,343	1,430,435	1,430,435	1,549,779	1,541,800
Total State Revenues	\$ 1,366,737	\$ 1,433,343	\$ 1,430,435	\$ 1,430,435	\$ 1,549,779	\$ 1,541,800
8860 Interest and Investment Income	-	-	-	-	389	-
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 389	\$ -
Total Revenues	\$ 13,218,482	\$ 18,032,611	\$ 18,104,073	\$ 26,290,852	\$ 28,031,394	\$ 26,667,244
8980 Transfers In	123,097	60,561	6,000	6,000	34,243	-
Total Other Financing Sources	\$ 123,097	\$ 60,561	\$ 6,000	\$ 6,000	\$ 34,243	\$ -
Total Revenues and Other Financing Sources	\$ 13,341,579	\$ 18,093,172	\$ 18,110,073	\$ 26,296,852	\$ 28,065,637	\$ 26,667,244
Uses:						
5800 Other Services and Expenses	-	-	-	-	189	-
Total Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 189	\$ -
7300 Interfund Transfers Out	1,000	-	-	-	-	-
7500 Student Financial Aid	13,291,027	18,093,172	18,110,073	26,296,852	28,136,920	26,667,244
Total Transfers and Other Outgo	\$ 13,292,027	\$ 18,093,172	\$ 18,110,073	\$ 26,296,852	\$ 28,136,920	\$ 26,667,244
Total Expenses	\$ 13,292,027	\$ 18,093,172	\$ 18,110,073	\$ 26,296,852	\$ 28,137,109	\$ 26,667,244
Net Revenues Over (Under) Expenses	\$ 49,552	\$ -	\$ -	\$ -	\$ (71,472)	\$ -
Beginning Fund Balance	(49,552)	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (71,472)	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 75: LOAN & SCHOLARSHIP FUND (Lesher)**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8860 Interest and Investment Income	30,724	12,328	9,562	9,562	3,314	2,650
Total Local Revenues	\$ 30,724	\$ 12,328	\$ 9,562	\$ 9,562	\$ 3,314	\$ 2,650
Total Revenues	\$ 30,724	\$ 12,328	\$ 9,562	\$ 9,562	\$ 3,314	\$ 2,650
8980 Transfers In	5,104	-	-	-	-	-
Total Other Financing Sources	\$ 5,104	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 35,828	\$ 12,328	\$ 9,562	\$ 9,562	\$ 3,314	\$ 2,650
Uses:						
5800 Other Services and Expenses	122	55	55	55	6	55
Total Other Operating Expenses	\$ 123	\$ 55	\$ 55	\$ 55	\$ 6	\$ 55
7300 Interfund Transfers Out	9,578	-	-	-	-	-
7400 Other Transfers/Uses	-	281	57,953	57,953	57,953	2,600
Total Transfers and Other Outgo	\$ 9,578	\$ 281	\$ 57,953	\$ 57,953	\$ 57,953	\$ 2,600
Total Expenses	\$ 9,701	\$ 336	\$ 58,008	\$ 58,008	\$ 57,959	\$ 2,655
Net Revenues Over (Under) Expenses	\$ 26,127	\$ 11,992	\$ (48,446)	\$ (48,446)	\$ (54,645)	\$ (5)
Beginning Fund Balance	510,938	537,065	549,057	549,057	549,057	494,412
Ending Fund Balance	\$ 537,065	\$ 549,057	\$ 500,611	\$ 500,611	\$ 494,412	\$ 494,407
7999 Undesignated Reserve	-	-	500,611	500,611	-	494,407
Total Budgeted Reserves	\$ -	\$ -	\$ 500,611	\$ 500,611	\$ -	\$ 494,407

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 77: OPEB IRREVOCABLE TRUST**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Sources:						
8860 Interest and Investment Income	-	-	-	-	731,126	1,156,000
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 731,126	\$ 1,156,000
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 731,126	\$ 1,156,000
8980 Transfers In	-	-	-	-	18,200,000	9,100,000
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 18,200,000	\$ 9,100,000
Total Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 18,931,126	\$ 10,256,000
Uses:						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ 18,931,126	\$ 10,256,000
Beginning Fund Balance	-	-	-	-	-	18,931,125
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 18,931,126	\$ 29,187,125
7998 Restricted Reserve	-	-	-	-	-	29,187,125
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,187,125

VI. 2010-11 ADOPTION BUDGET

**D. SECTION II – ONGOING GENERAL
UNRESTRICTED FUNDS**

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8610 General Apportionment Revenue	57,492,809	65,754,536	64,569,271	64,569,271	67,449,128	68,436,687
8671 Homeowners Revenue	774,623	763,852	748,575	748,575	764,690	764,690
8672 In Lieu of Taxes (wildlife)	4,536	4,328	4,000	4,000	4,384	4,383
8811 Tax Allocation, Secured Roll Revenue	65,772,551	66,086,922	70,685,544	70,685,544	61,125,007	61,125,007
8812 Tax Allocation, Supplemental Roll Revenue	1,959,282	1,228,770	-	-	344,211	344,211
8813 Tax Allocation, Unsecured Roll Revenue	2,269,424	2,449,671	-	-	2,701,702	2,701,702
8816 Prior Years Taxes Reversed	-	-	-	-	-	(351,025)
8817 Revenue Augmentation Fund	2,792,953	3,436,153	-	-	3,205,417	3,205,417
8818 Redevelopment Agency AB1290 Revenue	-	20,874	-	-	7,317	7,317
8874 98% of Enrollment Fees	8,778,999	8,867,588	11,084,589	11,093,454	11,029,421	10,302,182
Apportionment Revenues	\$ 139,845,177	\$ 148,612,694	\$ 147,091,979	\$ 147,100,844	\$ 146,631,277	\$ 146,540,571
8150 Student Financial Aid Revenue	21,750	27,620	28,000	28,000	38,260	-
8160 Veterans Education	851	845	-	3,091	3,091	-
Total Federal Revenues	\$ 22,601	\$ 28,465	\$ 28,000	\$ 31,091	\$ 41,351	\$ -
8613 Apprenticeship Revenue	415,483	332,074	194,068	194,068	190,764	185,082
8614 Part Time Instructor Pay Increase	1,458,982	1,325,371	-	632,138	649,465	-
8617 Part Time Office Hours	284,361	336,647	202,671	202,671	147,775	30,351
8618 Part Time Health Revenue	88,121	102,058	62,464	62,464	30,351	150,253
8620 General Categorical Programs	16,393	15,560	15,560	15,560	64,473	-
8680 Lottery Revenue	3,959,497	3,278,547	3,605,853	3,605,853	3,755,736	3,486,226
8690 State Tax Subventions	301	15,217	-	-	1	-
Total Other State Revenues	\$ 6,223,138	\$ 5,405,474	\$ 4,080,616	\$ 4,712,754	\$ 4,838,565	\$ 3,851,912

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Ongoing**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
8820 Contributions and Gifts	-	-	-	10,000	10,000	144,417
8840 Sales and Commissions	102,876	81,424	-	145,010	145,010	-
8851 Rentals and Leases	356,494	319,251	102,600	254,021	263,708	177,600
8860 Interest and Investment Income	1,050,390	434,081	200,000	200,000	95,938	100,000
8874 2% of Enrollment Fees	179,163	180,971	226,216	226,397	225,090	210,249
8870 Other Student Fees and Charges	532,695	923,643	551,720	1,210,879	1,217,512	844,531
8880 Nonresident Tuition	6,892,219	8,320,002	854,738	8,553,642	9,269,191	9,002,476
8880 Other Student Fees	604,166	346,150	7,253,670	237,071	251,264	1,375,000
8890 Other Local Revenues	1,097,393	1,792,704	1,325,000	1,038,926	1,094,421	843,879
Total Other Local Revenues	\$ 10,815,396	\$ 12,398,226	\$ 10,513,944	\$ 11,875,946	\$ 12,572,134	\$ 12,698,152
Total Revenues	\$ 156,906,312	\$ 166,444,859	\$ 161,714,539	\$ 163,720,635	\$ 164,083,327	\$ 163,090,635
8900 Other Financing Sources, Miscellaneous	3,560	2,776	-	2,214	2,219	-
8910 Proceeds of General Fixed Assets	-	612	-	2,967	4,043	-
8980 Transfers In	18,435	422,168	-	53,544	53,544	142,159
8992 Subfund Transfers In	393,815	4,328,185	4,416,615	9,053,346	8,584,385	2,982,782
8997 District Subsidy for CCC and LMC	-	-	-	-	-	2,254,280
Total Other Financing Sources	\$ 415,810	\$ 4,753,741	\$ 4,416,615	\$ 9,112,071	\$ 8,644,191	\$ 5,379,221
Total Revenues and Other Financing Sources	\$ 157,322,122	\$ 171,198,600	\$ 166,131,154	\$ 172,832,706	\$ 172,727,518	\$ 168,469,856

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Uses:						
1100 Monthly Instructional Salary	31,390,804	32,549,980	33,112,340	33,377,481	33,240,978	32,852,929
1200 Noninstructional Salaries Full Time	12,178,819	13,508,082	14,656,748	14,171,765	13,781,984	13,584,126
1300 Instructional Salaries Part Time	28,534,222	27,644,559	26,681,841	26,853,426	26,797,481	25,086,766
1400 Noninstructional Salaries Part Time	1,183,275	1,429,658	1,150,091	1,221,600	1,551,014	901,816
Total Academic Salaries	\$ 73,287,120	\$ 75,132,279	\$ 75,601,020	\$ 75,624,272	\$ 75,371,457	\$ 72,425,637
2100 Noninstructional Salaries Full Time	23,081,530	25,194,008	30,250,419	28,866,853	26,658,157	26,790,849
2200 Instructional Aides Full Time	2,954,464	3,241,573	3,575,256	3,560,390	3,282,695	3,195,028
2300 Variable Non-Instructional	3,775,108	3,783,592	2,378,739	2,467,852	3,217,198	1,692,759
2400 Variable Classroom Aide	870,218	946,522	560,390	819,863	807,967	565,707
2500 Variable Manager/Supervisor Short Term Hourly	14,935	-	-	-	-	-
2600 Variable Aide Other	321,362	319,479	308,466	205,408	228,547	186,598
Total Classified Salaries	\$ 31,017,617	\$ 33,485,174	\$ 37,073,270	\$ 35,920,366	\$ 34,194,564	\$ 32,430,941
3000 Benefits	33,204,898	35,608,392	38,558,063	38,128,275	37,960,218	39,842,868
Total Salaries and Benefits	\$ 137,509,635	\$ 144,225,845	\$ 151,232,353	\$ 149,672,913	\$ 147,526,239	\$ 144,699,446
4000 Supplies and Materials	\$ 2,490,977	\$ 3,075,408	\$ 3,620,433	\$ 3,318,482	\$ 2,360,076	\$ 4,164,516
5100 Consultants	981,368	1,218,400	1,099,572	1,298,038	888,825	938,720
5200 Travel	429,959	424,462	557,392	618,241	333,588	542,950
5300 Dues and Memberships	186,855	226,498	216,690	246,539	283,077	178,601
5400 Insurance	1,582,832	1,584,080	1,800,220	2,052,427	2,043,289	1,938,469
5500 Utilities and Housekeeping	4,395,671	5,065,705	4,710,023	4,702,318	4,077,921	4,298,692
5600 Contract Services	5,233,592	4,762,337	3,395,956	3,476,663	3,013,512	2,840,858
5690 Other Operating Expenses	1,188,628	1,570,246	1,383,646	1,430,518	1,262,337	1,315,380
5700 Legal/Elections/Audit Expenses	480,900	766,708	730,600	567,000	525,146	895,100

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Ongoing**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
5800 Other Services and Expenses	1,022,811	858,929	1,322,263	933,841	836,021	780,958
5900 Interprogram Charges (credits)	(5,348)	(3,265)	101,751	12,921	(4,373)	102,751
5999 Budget Adjustments to be determined	-	-	(7,926,807)	-	-	-
Total Other Operating Expenses	\$ 15,497,268	\$ 16,474,100	\$ 7,391,307	\$ 15,338,506	\$ 13,259,343	\$ 13,832,479
6100 Sites and Site Improvements	-	21,447	-	7,188	18,307	3,000
6200 Buildings	154,904	50,965	-	-	4,096	-
6300 Library Books	174,937	105,178	61,658	152,104	118,520	75,824
6400 Equipment	1,082,688	939,852	1,240,323	809,749	726,608	708,474
Total Capital Outlay	\$ 1,412,529	\$ 1,117,442	\$ 1,301,981	\$ 969,041	\$ 867,531	\$ 787,298
7300 Interfund Transfers Out	2,174,326	1,365,469	1,040,591	1,628,732	1,640,568	1,100,000
7400 Other Transfers/Uses	47,573	22,474	-	18,578	18,578	-
7600 Other Student Payments	28,396	27,794	-	-	50	2,097
7820 Subfund Transfers Out	513,870	11,127,314	1,270,981	1,684,950	1,650,481	3,152,861
Total Transfers and Other Outgo	\$ 2,764,165	\$ 12,543,051	\$ 2,311,572	\$ 3,332,260	\$ 3,309,677	\$ 4,254,958
Total Expenses	\$ 159,674,574	\$ 177,435,846	\$ 165,857,646	\$ 172,631,202	\$ 167,322,866	\$ 167,738,697
Net Revenues Over (Under) Expenses	\$ (2,352,452)	\$ (6,237,246)	\$ 273,508	\$ 201,504	\$ 5,404,652	\$ 731,159
Beginning Fund Balance	21,360,554	23,468,921	16,943,612	17,231,676	17,231,676	22,639,791
Ending Fund Balance	\$ 19,008,102	\$ 17,231,675	\$ 17,217,120	\$ 17,433,180	\$ 22,636,328	\$ 23,370,950
7901 5% General Fund Reserve	-	-	8,224,963	8,224,963	-	8,471,394
7902 5% Board Contingency Reserve	-	-	8,268,370	8,268,370	-	8,471,394
7900 Designated Reserve	-	-	510,983	755,612	-	1,923,330
7999 Undesignated District Reserve	-	-	-	-	-	850,066
7999 Undesignated Colleges, DO, and DW Reserves	-	-	212,804	252,166	-	3,654,763
Total Budgeted Reserves	\$ -	\$ -	\$ 17,217,120	\$ 17,501,111	\$ -	\$ 23,370,947

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8610 General Apportionment Revenue	-	-	-	-	-	15,728,683
8671 Homeowners Revenue	-	-	-	-	-	161,910
8672 In Lieu of Taxes (wildlife)	-	-	-	-	-	928
8811 Tax Allocation, Secured Roll Revenue	-	-	-	-	-	12,942,184
8812 Tax Allocation, Supplemental Roll Revenue	-	-	-	-	-	72,881
8813 Tax Allocation, Unsecured Roll Revenue	-	-	-	-	-	572,040
8816 Prior Years Taxes Reversed	-	-	-	-	-	(70,284)
8817 Revenue Augmentation Fund	-	-	-	-	-	678,693
8818 Redevelopment Agency AB1290 Revenue	-	-	-	-	-	1,549
8874 98% of Enrollment Fees	-	-	-	2,784,728	3,123,019	938,898
Apportionment Revenues	\$ -	\$ -	\$ -	\$ 2,784,728	\$ 3,123,019	\$ 31,027,482
8160 Veterans Education	851	-	-	-	-	-
Total Federal Revenues	\$ 851	\$ -	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	-	-	-	-	-	3,639
8614 Part Time Instructor Pay Increase	-	-	-	112,294	118,780	-
8617 Part Time Office Hours	-	-	-	28,769	28,295	6,077
8618 Part Time Health Revenue	-	-	-	6,116	6,130	30,084
8680 Lottery Revenue	-	-	-	-	-	698,025
Total Other State Revenues	\$ -	\$ -	\$ -	\$ 147,179	\$ 153,205	\$ 737,825

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
8840 Sales and Commissions	45	60	-	135	135	-
8851 Rentals and Leases	59,286	87,216	-	26,034	26,034	-
8874 2% of Enrollment Fees	-	-	-	56,831	63,735	19,161
8870 Other Student Fees and Charges	6,497	51,721	-	49,693	55,876	-
8880 Nonresident Tuition	570,598	734,067	106,320	748,691	780,238	776,046
8880 Other Student Fees	95,491	47,693	611,183	28,024	42,508	350,000
8890 Other Local Revenues	340,025	321,989	-	408,877	408,340	308,475
Total Other Local Revenues	\$ 1,071,942	\$ 1,242,746	\$ 717,503	\$ 1,318,285	\$ 1,376,866	\$ 1,453,682
Total Revenues	\$ 1,072,793	\$ 1,242,746	\$ 717,503	\$ 4,250,192	\$ 4,653,090	\$ 33,218,989
8980 Transfers In	-	95,877	-	53,544	53,544	-
8990 Subfund Transfers In	41,257	76,205	78,544	285,842	159,219	182,955
8997 District Subsidy	-	-	-	-	-	1,789,857
Total Other Financing Sources	\$ 41,257	\$ 172,082	\$ 78,544	\$ 339,386	\$ 212,763	\$ 1,972,812
Total Revenues and Other Financing Sources	\$ 1,114,050	\$ 1,414,828	\$ 796,047	\$ 4,589,578	\$ 4,865,853	\$ 35,191,801

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Uses:						
1100 Monthly Instructional Salary	6,551,695	6,889,338	6,866,091	6,889,977	6,815,615	6,198,161
1200 Noninstructional Salaries Full Time	3,201,564	3,540,030	3,593,457	3,430,442	3,343,981	3,280,360
1300 Instructional Salaries Part Time	5,630,807	5,009,081	5,114,538	5,209,704	4,935,879	5,787,977
1400 Noninstructional Salaries Part Time	193,415	283,254	211,501	186,598	283,015	180,091
Total Academic Salaries	\$ 15,577,481	\$ 15,721,703	\$ 15,785,587	\$ 15,716,721	\$ 15,378,490	\$ 15,446,589
2100 Noninstructional Salaries Full Time	4,639,874	4,752,407	5,433,924	5,150,516	4,609,774	4,479,501
2200 Instructional Aides Full Time	809,147	854,360	854,293	862,341	766,611	601,678
2300 Variable Non-Instructional	812,533	828,939	332,220	408,295	747,347	337,485
2400 Variable Classroom Aide	44,141	100,404	42,714	44,714	26,781	82,987
2600 Variable Aide Other	13,309	27,424	1,508	-	5,817	-
Total Classified Salaries	\$ 6,319,004	\$ 6,563,534	\$ 6,664,659	\$ 6,465,866	\$ 6,156,330	\$ 5,501,651
3000 Benefits	5,267,643	5,706,717	6,033,743	5,837,699	5,856,762	5,362,583
Total Salaries and Benefits	\$ 27,164,128	\$ 27,991,954	\$ 28,483,989	\$ 28,020,286	\$ 27,391,582	\$ 26,310,823
4000 Supplies and Materials	\$ 380,808	\$ 537,127	\$ 846,807	\$ 715,570	\$ 285,963	\$ 1,103,547
5100 Consultants	32,184	47,815	17,399	55,164	65,355	13,399
5200 Travel	69,637	67,334	23,027	28,499	52,521	30,910
5300 Dues and Memberships	25,005	23,606	11,525	11,395	28,201	3,560
5500 Utilities and Housekeeping	59,431	65,332	66,610	58,768	57,622	59,112
5600 Contract Services	731,398	392,818	444,472	338,591	257,849	360,836
5690 Other Operating Expenses	279,343	318,772	323,235	295,869	292,983	283,631
5800 Other Services and Expenses	88,287	36,957	5,070	14,299	53,498	22,770
5999 Budget Adjustments to be determined	-	-	(1,124,078)	-	-	-
Total Other Operating Expenses	\$ 1,285,285	\$ 952,634	\$ (232,740)	\$ 802,585	\$ 808,029	\$ 774,218

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, Ongoing**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
6200 Buildings	-	-	-	-	550	-
6300 Library Books	6,853	6,345	10,408	26,172	4,785	7,908
6400 Equipment	163,123	210,475	144,723	132,775	130,513	157,680
Total Capital Outlay	\$ 169,976	\$ 216,820	\$ 155,131	\$ 158,947	\$ 135,848	\$ 165,588
7300 Interfund Transfers Out	2,840	4,476	2,000	2,000	9,846	-
7600 Other Student Payments	396	(206)	-	-	50	-
7820 Subfund Transfers Out	74,149	-	34,469	129,775	95,306	-
7895 District Office Assessment	-	-	-	-	-	1,475,444
7896 Districtwide Assessment	-	-	-	-	-	5,232,429
Total Transfers and Other Outgo	\$ 77,385	\$ 4,270	\$ 36,469	\$ 131,775	\$ 105,202	\$ 6,707,873
Total Expenses	\$ 29,077,582	\$ 29,702,805	\$ 29,289,656	\$ 29,829,163	\$ 28,726,624	\$ 35,062,049
Net Revenues Over (Under) Expenses	\$ (27,963,532)	\$ (28,287,977)	\$ (28,493,609)	\$ (25,239,585)	\$ (23,860,771)	\$ 129,752
Beginning Fund Balance	(213,378)	4,030	9,531	9,531	9,531	1,380,257
Ending Fund Balance	\$ (28,176,910)	\$ (28,283,947)	\$ (28,484,078)	\$ (25,230,054)	\$ (23,851,240)	\$ 1,510,009
7900 College Designated Reserve	-	-	191,881	284,843	-	493,093
7999 Undesignated Reserve	-	-	-	-	-	1,016,916
Total Budgeted Reserves	\$ -	\$ -	\$ 191,881	\$ 284,843	\$ -	\$ 1,510,009

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8610 General Apportionment Revenue	-	-	-	-	-	33,036,389
8671 Homeowners Revenue	-	-	-	-	-	390,436
8672 In Lieu of Taxes (wildlife)	-	-	-	-	-	2,238
8811 Tax Allocation, Secured Roll Revenue	-	-	-	-	-	31,209,233
8812 Tax Allocation, Supplemental Roll Revenue	-	-	-	-	-	175,747
8813 Tax Allocation, Unsecured Roll Revenue	-	-	-	-	-	1,379,436
8816 Prior Years Taxes Reversed	-	-	-	-	-	(188,866)
8817 Revenue Augmentation Fund	-	-	-	-	-	1,636,623
8818 Redevelopment Agency AB1290 Revenue	-	-	-	-	-	3,736
8874 98% of Enrollment Fees	-	-	-	9,873,857	10,478,272	7,175,777
Apportionment Revenues	\$ -	\$ -	\$ -	\$ 9,873,857	\$ 10,478,272	\$ 74,820,749
8160 Veterans Education	-	845	-	3,091	3,091	-
Total Federal Revenues	\$ -	\$ 845	\$ -	\$ 3,091	\$ 3,091	\$ -
8613 Apprenticeship Revenue	-	-	-	-	-	181,443
8614 Part Time Instructor Pay Increase	-	-	-	354,208	355,483	-
8617 Part Time Office Hours	-	-	-	79,439	78,129	16,330
8618 Part Time Health Revenue	-	-	-	15,669	15,704	80,842
8680 Lottery Revenue	-	-	-	-	-	1,875,730
Total Other State Revenues	\$ -	\$ -	\$ -	\$ 449,316	\$ 449,316	\$ 2,154,345

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
8820 Contributions and Gifts	-	-	-	10,000	10,000	144,417
8840 Sales and Commissions	59,851	55,378	-	72,956	72,956	-
8851 Rentals and Leases	67,043	80,666	-	83,624	83,624	75,000
8874 2% of Enrollment Fees	-	-	-	201,507	213,842	146,444
8870 Other Student Fees and Charges	489,797	801,234	551,720	1,103,796	1,103,796	844,531
8880 Nonresident Tuition	6,126,075	7,307,352	642,586	7,478,878	8,038,066	7,902,861
8880 Other Student Fees	463,976	288,975	6,454,262	200,613	200,756	750,000
8890 Other Local Revenues	228,271	250,638	-	219,723	219,615	221,194
Total Other Local Revenues	\$ 7,435,013	\$ 8,784,243	\$ 7,648,568	\$ 9,371,097	\$ 9,942,655	\$ 10,084,447
Total Revenues	\$ 7,435,013	\$ 8,785,088	\$ 7,648,568	\$ 19,697,361	\$ 20,873,334	\$ 87,059,541
8900 Other Financing Sources, Miscellaneous	3,560	2,776	-	2,214	2,219	-
8910 Proceeds of General Fixed Assets	-	-	-	1,776	1,776	-
8980 Transfers In	-	170,655	-	-	-	142,159
8990 Subfund Transfers In	352,558	354,445	97,510	2,529,797	2,358,183	491,903
Total Other Financing Sources	\$ 356,118	\$ 527,876	\$ 97,510	\$ 2,533,787	\$ 2,362,178	\$ 634,062
Total Revenues and Other Financing Sources	\$ 7,791,131	\$ 9,312,964	\$ 7,746,078	\$ 22,231,148	\$ 23,235,512	\$ 87,693,603

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Uses:						
1100 Monthly Instructional Salary	18,058,020	18,367,704	18,900,755	19,098,164	19,055,627	19,597,226
1200 Noninstructional Salaries Full Time	5,411,887	6,081,895	6,487,011	6,607,951	6,361,391	6,107,930
1300 Instructional Salaries Part Time	16,360,126	15,156,967	14,616,229	14,380,712	15,133,182	13,205,889
1400 Noninstructional Salaries Part Time	216,034	270,983	235,058	267,097	247,688	158,302
Total Academic Salaries	\$ 40,046,067	\$ 39,877,549	\$ 40,239,053	\$ 40,353,924	\$ 40,797,888	\$ 39,069,347
2100 Noninstructional Salaries Full Time	8,839,964	9,089,986	10,098,052	10,064,905	9,000,413	8,816,347
2200 Instructional Aides Full Time	1,280,221	1,372,759	1,573,382	1,624,571	1,485,941	1,483,382
2300 Variable Non-Instructional	1,541,504	1,497,197	958,863	1,008,980	1,307,505	646,940
2400 Variable Classroom Aide	490,344	507,232	387,841	487,126	458,573	353,065
2600 Variable Aide Other	231,889	235,768	234,958	135,967	152,709	130,098
Total Classified Salaries	\$ 12,383,922	\$ 12,702,942	\$ 13,253,096	\$ 13,321,549	\$ 12,405,141	\$ 11,429,832
3000 Benefits	11,651,492	12,604,163	13,302,754	13,332,091	13,371,913	13,770,207
Total Salaries and Benefits	\$ 64,081,481	\$ 65,184,654	\$ 66,794,903	\$ 67,007,564	\$ 66,574,942	\$ 64,269,386
4000 Supplies and Materials	\$ 1,083,093	\$ 1,402,194	\$ 1,765,412	\$ 1,405,935	\$ 1,049,153	\$ 1,837,451
5100 Consultants	121,321	158,445	100,636	172,683	165,212	103,685
5200 Travel	113,349	154,838	123,762	136,927	130,094	115,291
5300 Dues and Memberships	52,461	56,481	52,416	61,491	67,118	67,100
5400 Insurance	459,856	547,346	551,720	834,927	829,370	700,000
5500 Utilities and Housekeeping	339,735	254,742	166,418	161,344	193,387	121,712
5600 Contract Services	823,556	661,807	591,376	653,207	613,305	494,589
5690 Other Operating Expenses	407,103	500,125	265,152	338,501	289,646	261,467
5800 Other Services and Expenses	211,254	174,319	119,825	179,648	140,234	130,464
5999 Budget Adjustments to be determined	-	-	(2,887,110)	-	-	-
Total Other Operating Expenses	\$ 2,528,635	\$ 2,508,103	\$ (915,805)	\$ 2,538,728	\$ 2,428,366	\$ 1,994,308

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
6200 Buildings	-	6,017	-	-	-	-
6300 Library Books	131,112	94,264	40,000	84,568	82,958	56,666
6400 Equipment	92,824	153,108	471,027	242,018	152,344	413,833
Total Capital Outlay	\$ 223,936	\$ 253,389	\$ 511,027	\$ 326,586	\$ 235,302	\$ 470,499
7300 Interfund Transfers Out	35,094	165,064	25,420	408,860	408,860	-
7400 Other Transfers/Uses	7,983	-	-	-	-	-
7600 Other Student Payments	-	-	-	-	-	2,097
7820 Subfund Transfers Out	439,721	511,655	1,700	437,018	437,018	49,026
7895 District Office Assessment	-	-	-	-	-	3,964,809
7896 Districtwide Assessment	-	-	-	-	-	14,370,975
Total Transfers and Other Outgo	\$ 482,798	\$ 676,719	\$ 27,120	\$ 845,878	\$ 845,878	\$ 18,386,907
Total Expenses	\$ 68,399,943	\$ 70,025,059	\$ 68,182,657	\$ 72,124,691	\$ 71,133,641	\$ 86,958,551
Net Revenues Over (Under) Expenses	\$ (60,608,812)	\$ (60,712,095)	\$ (60,436,579)	\$ (49,893,543)	\$ (47,898,129)	\$ 735,052
Beginning Fund Balance	(520,580)	15,874	30,235	30,235	30,235	1,194,832
Ending Fund Balance	\$ (61,129,392)	\$ (60,696,221)	\$ (60,406,344)	\$ (49,863,308)	\$ (47,867,894)	\$ 1,929,884
7900 College Designated Reserve	7,983	-	143,054	209,096	-	861,885
7999 Undesignated Reserve	-	-	-	-	-	1,067,999
Total Budgeted Reserves	\$ -	\$ -	\$ 143,054	\$ 209,096	\$ -	\$ 1,929,884

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8610 General Apportionment Revenue	-	-	-	-	-	19,671,616
8671 Homeowners Revenue	-	-	-	-	-	212,344
8672 In Lieu of Taxes (wildlife)	-	-	-	-	-	1,217
8811 Tax Allocation, Secured Roll Revenue	-	-	-	-	-	16,973,590
8812 Tax Allocation, Supplemental Roll Revenue	-	-	-	-	-	95,583
8813 Tax Allocation, Unsecured Roll Revenue	-	-	-	-	-	750,226
8816 Prior Years Taxes Reversed	-	-	-	-	-	(91,876)
8817 Revenue Augmentation Fund	-	-	-	-	-	890,101
8818 Redevelopment Agency AB1290 Revenue	-	-	-	-	-	2,032
8874 98% of Enrollment Fees	-	-	-	4,221,156	4,913,894	2,187,508
Apportionment Revenues	\$ -	\$ -	\$ -	\$ 4,221,156	\$ 4,913,894	\$ 40,692,341
8614 Part Time Instructor Pay Increase	-	-	-	165,636	175,202	-
8617 Part Time Office Hours	-	-	-	42,045	41,352	7,944
8618 Part Time Health Revenue	-	-	-	8,498	8,517	39,327
8680 Lottery Revenue	-	-	-	-	-	912,471
Total Other State Revenues	\$ -	\$ -	\$ -	\$ 216,179	\$ 225,071	\$ 959,742
8840 Sales and Commissions	42,980	25,985	-	71,919	71,919	-
8851 Rentals and Leases	18,656	22,996	-	41,763	41,763	-
8874 2% of Enrollment Fees	-	-	-	86,146	100,284	44,643
8870 Other Student Fees and Charges	10,851	48,901	-	57,391	57,841	-
8880 Nonresident Tuition	195,546	278,583	105,832	326,073	450,887	323,569
8880 Other Student Fees	40,590	9,482	188,225	8,435	8,000	275,000
8890 Other Local Revenues	238,361	300,852	-	302,167	302,167	288,411
Total Other Local Revenues	\$ 546,984	\$ 686,799	\$ 294,057	\$ 893,894	\$ 1,032,861	\$ 931,623
Total Revenues	\$ 546,984	\$ 686,799	\$ 294,057	\$ 5,331,229	\$ 6,171,826	\$ 42,583,706

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
8910 Proceeds of General Fixed Assets	-	362	-	1,191	1,191	-
8980 Transfers In	-	154,817	-	-	-	-
8990 Subfund Transfers In	-	43,620	80,267	475,563	304,839	861,010
8997 District Subsidy	-	-	-	-	-	464,423
Total Other Financing Sources	\$ -	\$ 198,799	\$ 80,267	\$ 476,754	\$ 306,030	\$ 1,325,433
Total Revenues and Other Financing Sources	\$ 546,984	\$ 885,598	\$ 374,324	\$ 5,807,983	\$ 6,477,856	\$ 43,909,139

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	6,781,089	7,292,938	7,345,495	7,389,340	7,369,735	7,057,542
1200 Noninstructional Salaries Full Time	3,057,841	3,328,048	3,994,804	3,545,074	3,475,252	3,625,366
1300 Instructional Salaries Part Time	6,543,288	7,478,512	6,951,074	7,263,009	6,728,420	6,092,900
1400 Noninstructional Salaries Part Time	367,275	446,375	263,529	327,906	441,178	393,423
Total Academic Salaries	\$ 16,749,493	\$ 18,545,873	\$ 18,554,902	\$ 18,525,329	\$ 18,014,585	\$ 17,169,231
2100 Noninstructional Salaries Full Time	4,634,771	5,163,130	6,771,209	5,904,998	5,486,744	6,030,220
2200 Instructional Aides Full Time	859,295	1,010,010	1,143,843	1,069,741	1,025,800	1,106,331
2300 Variable Non-Instructional	715,247	814,088	374,645	433,499	734,182	395,492
2400 Variable Classroom Aide	335,733	338,886	129,835	288,023	322,614	129,655
2500 Variable Manager/Supervisor Short Term Hourly	14,935	-	-	-	-	-
2600 Variable Aide Other	76,165	56,287	72,000	69,441	70,021	56,500
Total Classified Salaries	\$ 6,636,146	\$ 7,382,401	\$ 8,491,532	\$ 7,765,702	\$ 7,639,361	\$ 7,718,198
3000 Benefits	5,364,815	6,352,260	6,811,231	6,613,893	6,798,513	7,520,760
Total Salaries and Benefits	\$ 28,750,454	\$ 32,280,534	\$ 33,857,665	\$ 32,904,924	\$ 32,452,459	\$ 32,408,189
4000 Supplies and Materials	\$ 633,745	\$ 821,303	\$ 933,071	\$ 872,846	\$ 825,524	\$ 907,583
5100 Consultants	108,164	202,262	138,494	66,524	(64,814)	138,494
5200 Travel	92,862	42,988	75,824	75,981	35,530	100,749
5300 Dues and Memberships	38,465	35,930	28,741	28,441	49,434	28,791
5500 Utilities and Housekeeping	84,783	79,238	34,923	60,735	56,271	34,923
5600 Contract Services	1,572,180	1,419,168	1,306,174	1,388,075	1,229,465	757,304
5690 Other Operating Expenses	403,313	521,975	470,358	480,199	585,560	490,962
5800 Other Services and Expenses	27,891	19,466	-	-	18,420	-
5900 Interprogram Charges (credits)	(5,467)	(3,358)	101,751	12,878	(4,416)	102,751
5999 Budget Adjustments to be determined	-	-	(1,954,602)	-	-	-
Total Other Operating Expenses	\$ 2,322,191	\$ 2,317,669	\$ 201,663	\$ 2,112,833	\$ 1,905,450	\$ 1,653,974

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, Ongoing**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
6200 Buildings	154,904	44,948	-	-	3,546	-
6300 Library Books	36,972	4,570	11,250	41,363	30,778	11,250
6400 Equipment	306,626	342,110	30,550	283,797	345,427	30,550
Total Capital Outlay	\$ 498,502	\$ 391,628	\$ 41,800	\$ 325,160	\$ 379,751	\$ 41,800
7300 Interfund Transfers Out	8,435	10,299	2,000	2,000	17,161	-
7400 Other Transfers/Uses	39,410	22,474	-	18,578	18,578	-
7600 Other Student Payments	28,000	28,000	-	-	-	-
7820 Subfund Transfers Out	-	200	-	76,793	76,793	35,000
7895 District Office Assessment	-	-	-	-	-	1,928,727
7896 Districtwide Assessment	-	-	-	-	-	6,790,339
Total Transfers and Other Outgo	\$ 75,845	\$ 60,973	\$ 2,000	\$ 97,371	\$ 112,532	\$ 8,754,066
Total Expenses	\$ 32,280,737	\$ 35,872,107	\$ 35,036,199	\$ 36,313,134	\$ 35,675,716	\$ 43,765,612
Net Revenues Over (Under) Expenses	\$ (31,733,753)	\$ (34,986,509)	\$ (34,661,875)	\$ (30,505,151)	\$ (29,197,860)	\$ 143,527
Beginning Fund Balance	992,389	8,066	20,129	20,129	20,129	863,902
Ending Fund Balance	\$ (30,741,364)	\$ (34,978,443)	\$ (34,641,746)	\$ (30,485,022)	\$ (29,177,731)	\$ 1,007,429
7900 College Designated Reserve	937	-	163,048	251,673	-	213,956
7999 Undesignated Reserve	-	-	-	-	-	793,473
Total Budgeted Reserves	\$ -	\$ -	\$ 163,048	\$ 251,673	\$ -	\$ 1,007,429

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Office, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8874 98% of Enrollment Fees	8,778,999	8,867,588	11,084,589	(5,786,286)	(7,485,763)	-
Apportionment Revenues	\$ 8,778,999	\$ 8,867,588	\$ 11,084,589	\$ (5,786,286)	\$ (7,485,763)	\$ -
8851 Rentals and Leases	-	-	-	-	-	102,600
8860 Interest and Investment Income	-	352,112	200,000	200,000	-	-
8874 2% of Enrollment Fees	179,163	180,971	226,216	(118,087)	(152,771)	-
8880 Other Student Fees	4,108	-	-	-	-	-
8890 Other Local Revenues	260,798	682,103	100,000	100,000	119,634	25,799
Total Other Local Revenues	\$ 444,069	\$ 1,215,186	\$ 526,216	\$ 181,913	\$ (33,137)	\$ 128,399
Total Revenues	\$ 9,223,068	\$ 10,082,774	\$ 11,610,805	\$ (5,604,373)	\$ (7,518,900)	\$ 128,399
8990 Subfund Transfers In	-	38,184	60,000	65,000	65,000	8,640
8995 District Office Assessment	-	-	-	-	-	7,368,980
Total Other Financing Sources	\$ -	\$ 38,184	\$ 60,000	\$ 65,000	\$ 65,000	\$ 7,377,620
Total Revenues and Other Financing Sources	\$ 9,223,068	\$ 10,120,958	\$ 11,670,805	\$ (5,539,373)	\$ (7,453,900)	\$ 7,506,019

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Office, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Uses:						
1200 Noninstructional Salaries Full Time	387,192	428,149	441,713	448,533	461,596	430,706
1400 Noninstructional Salaries Part Time	276,335	276,401	290,000	290,000	418,626	20,000
Total Academic Salaries	\$ 663,527	\$ 704,550	\$ 731,713	\$ 738,533	\$ 880,222	\$ 450,706
2100 Noninstructional Salaries Full Time	3,081,961	3,436,215	3,745,178	3,651,759	3,525,523	3,637,939
2200 Instructional Aides Full Time	4,588	3,737	3,737	3,737	3,636	3,636
2300 Variable Non-Instructional	185,123	120,394	236,711	134,416	108,171	93,616
Total Classified Salaries	\$ 3,271,672	\$ 3,560,346	\$ 3,985,626	\$ 3,789,912	\$ 3,637,330	\$ 3,735,191
3000 Benefits	1,122,288	1,382,586	1,486,499	1,429,805	1,566,488	1,505,109
Total Salaries and Benefits	\$ 5,057,487	\$ 5,647,482	\$ 6,203,838	\$ 5,958,250	\$ 6,084,040	\$ 5,691,006
4000 Supplies and Materials	\$ 194,840	\$ 129,606	\$ 196,620	\$ 134,370	\$ 80,310	\$ 130,516
5100 Consultants	359,451	557,061	398,993	459,358	447,753	304,492
5200 Travel	101,504	103,273	182,557	173,057	66,723	69,200
5300 Dues and Memberships	57,291	97,001	105,800	121,350	117,581	67,350
5400 Insurance	2,102	2,102	-	-	-	-
5500 Utilities and Housekeeping	85,156	76,987	111,600	101,650	68,838	86,650
5600 Contract Services	109,017	74,388	87,300	100,743	55,683	15,800
5690 Other Operating Expenses	16,491	13,984	35,400	32,124	17,988	201,200
5700 Legal/Elections/Audit Expenses	140,539	151,323	380,600	217,000	187,932	545,100
5800 Other Services and Expenses	260,246	210,365	234,187	174,360	89,904	195,532
5999 Budget Adjustments to be determined	-	-	(372,754)	-	-	-
Total Other Operating Expenses	\$ 1,131,797	\$ 1,286,484	\$ 1,163,683	\$ 1,379,642	\$ 1,052,402	\$ 1,485,324

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Office, Ongoing**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
6400 Equipment	19,355	14,207	21,688	45,940	24,359	37,809
Total Capital Outlay	\$ 19,355	\$ 14,207	\$ 21,688	\$ 45,940	\$ 24,359	\$ 37,809
7820 Subfund Transfers Out	-	238,184	260,000	260,000	260,000	-
Total Transfers and Other Outgo	\$ -	\$ 238,184	\$ 260,000	\$ 260,000	\$ 260,000	\$ -
Total Expenses	\$ 6,403,479	\$ 7,315,963	\$ 7,845,829	\$ 7,778,202	\$ 7,501,111	\$ 7,344,655
Net Revenues Over (Under) Expenses	\$ 2,819,589	\$ 2,804,995	\$ 3,824,976	\$ (13,317,575)	\$ (14,955,011)	\$ 161,364
Beginning Fund Balance	864,486	43,991	-	-	-	137,327
Ending Fund Balance	\$ 3,684,075	\$ 2,848,986	\$ 3,824,976	\$ (13,317,575)	\$ (14,955,011)	\$ 298,691
7900 Designated Reserve	-	-	8,000	10,000	-	78,350
7999 Undesignated Reserve	-	-	-	-	-	220,341
Total Budgeted Reserves	\$ -	\$ -	\$ 8,000	\$ 10,000	\$ -	\$ 298,691

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Districtwide, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8610 General Apportionment Revenue	57,492,809	65,754,536	64,569,271	64,569,271	67,449,128	-
8671 Homeowners Revenue	774,623	763,852	748,575	748,575	764,690	-
8672 In Lieu of Taxes (wildlife)	4,536	4,328	4,000	4,000	4,384	-
8811 Tax Allocation, Secured Roll Revenue	65,772,551	66,086,922	70,685,544	70,685,544	61,125,007	-
8812 Tax Allocation, Supplemental Roll Revenue	1,959,282	1,228,770	-	-	344,211	-
8813 Tax Allocation, Unsecured Roll Revenue	2,269,424	2,449,671	-	-	2,701,702	-
8817 Revenue Augmentation Fund	2,792,953	3,436,153	-	-	3,205,417	-
8818 Redevelopment Agency AB1290 Revenue	-	20,874	-	-	7,317	-
Apportionment Revenues	\$ 131,066,178	\$ 139,745,106	\$ 136,007,390	\$ 136,007,390	\$ 135,601,856	\$ -
8150 Student Financial Aid Revenue	21,750	27,620	28,000	28,000	38,260	-
Total Federal Revenues	\$ 21,750	\$ 27,620	\$ 28,000	\$ 28,000	\$ 38,260	\$ -
8613 Apprenticeship Revenue	415,483	332,074	194,068	194,068	190,764	-
8614 Part Time Instructor Pay Increase	1,458,982	1,325,371	-	-	-	-
8617 Part Time Office Hours	284,361	336,647	202,671	52,418	-	-
8618 Part Time Health Revenue	88,121	102,058	62,464	32,181	-	-
8620 General Categorical Programs	16,393	15,560	15,560	15,560	64,473	-
8680 Lottery Revenue	3,959,497	3,278,547	3,605,853	3,605,853	3,755,736	-
8690 State Tax Subventions	301	15,217	-	-	1	-
Total Other State Revenues	\$ 6,223,138	\$ 5,405,474	\$ 4,080,616	\$ 3,900,080	\$ 4,010,974	\$ -
8851 Rentals and Leases	211,509	128,372	102,600	102,600	112,287	-
8860 Interest and Investment Income	1,050,390	81,968	-	-	95,938	100,000
8870 Other Student Fees and Charges	25,550	21,788	-	-	-	-
8890 Other Local Revenues	29,939	237,122	1,225,000	8,159	44,665	-
Total Other Local Revenues	\$ 1,317,388	\$ 469,250	\$ 1,327,600	\$ 110,759	\$ 252,890	\$ 100,000
Total Revenues	\$ 138,628,454	\$ 145,647,450	\$ 141,443,606	\$ 140,046,229	\$ 139,903,980	\$ 100,000

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Districtwide, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
8910 Proceeds of General Fixed Assets	-	250	-	-	1,076	-
8980 Transfers In	18,435	819	-	-	-	-
8990 Subfund Transfers In	-	3,815,732	4,100,294	5,697,144	5,697,144	1,438,274
8996 Districtwide Assessment	-	-	-	-	-	26,393,743
Total Other Financing Sources	\$ 18,435	\$ 3,816,801	\$ 4,100,294	\$ 5,697,144	\$ 5,698,220	\$ 27,832,017
Total Revenues and Other Financing Sources	\$ 138,646,889	\$ 149,464,251	\$ 145,543,900	\$ 145,743,373	\$ 145,602,200	\$ 27,932,017
 Uses:						
1200 Noninstructional Salaries Full Time	120,335	129,960	139,764	139,764	139,764	139,764
1400 Noninstructional Salaries Part Time	130,217	152,644	150,000	150,000	160,507	150,000
Total Academic Salaries	\$ 250,552	\$ 282,604	\$ 289,764	\$ 289,764	\$ 300,271	\$ 289,764
2100 Noninstructional Salaries Full Time	1,884,959	2,752,272	4,202,056	4,094,675	4,035,702	3,826,843
2200 Instructional Aides Full Time	1,212	707	-	-	707	-
2300 Variable Non-Instructional	520,702	522,973	476,300	482,662	319,993	219,227
Total Classified Salaries	\$ 2,406,873	\$ 3,275,952	\$ 4,678,356	\$ 4,577,337	\$ 4,356,402	\$ 4,046,070
3000 Benefits	9,798,659	9,562,668	10,923,837	10,914,787	10,366,542	11,684,210
Total Salaries and Benefits	\$ 12,456,084	\$ 13,121,224	\$ 15,891,957	\$ 15,781,888	\$ 15,023,215	\$ 16,020,044
4000 Supplies and Materials	\$ 198,490	\$ 185,178	\$ (121,477)	\$ 189,761	\$ 119,126	\$ 185,419
5100 Consultants	360,248	252,817	444,050	544,310	275,318	378,650
5200 Travel	52,607	56,030	152,222	203,776	48,720	226,800
5300 Dues and Memberships	13,633	13,480	18,208	23,862	20,743	11,800
5400 Insurance	1,120,874	1,034,632	1,248,500	1,217,500	1,213,919	1,238,469
5500 Utilities and Housekeeping	3,826,567	4,589,406	4,330,472	4,319,821	3,701,802	3,996,295
5600 Contract Services	1,997,442	2,214,155	966,634	996,048	857,210	1,212,329
5690 Other Operating Expenses	82,377	215,390	289,503	283,824	76,161	78,120

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Districtwide, Ongoing**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
5700 Legal/Elections/Audit Expenses	340,361	615,385	350,000	350,000	337,214	350,000
5800 Other Services and Expenses	435,133	417,822	963,181	565,534	533,966	432,192
5900 Interprogram Charges (credits)	119	93	-	43	43	-
5999 Budget Adjustments to be determined	-	-	(1,588,263)	-	-	-
Total Other Operating Expenses	\$ 8,229,361	\$ 9,409,210	\$ 7,174,507	\$ 8,504,718	\$ 7,065,096	\$ 7,924,655
6100 Sites and Site Improvements	-	21,447	-	7,188	18,307	3,000
6400 Equipment	500,759	219,950	572,335	105,220	73,963	68,603
Total Capital Outlay	\$ 500,759	\$ 241,397	\$ 572,335	\$ 112,408	\$ 92,270	\$ 71,603
7300 Interfund Transfers Out	2,127,956	1,185,629	1,011,171	1,215,872	1,204,701	1,100,000
7400 Other Transfers/Uses	180	-	-	-	-	-
7820 Subfund Transfers Out	-	10,377,275	974,812	781,365	781,365	3,068,835
Total Transfers and Other Outgo	\$ 2,128,136	\$ 11,562,904	\$ 1,985,983	\$ 1,997,237	\$ 1,986,066	\$ 4,168,835
Total Expenses	\$ 23,512,830	\$ 34,519,913	\$ 25,503,305	\$ 26,586,012	\$ 24,285,773	\$ 28,370,556
Net Revenues Over (Under) Expenses	\$ 115,134,059	\$ 114,944,338	\$ 120,040,595	\$ 119,157,361	\$ 121,316,427	\$ (438,539)
Beginning Fund Balance	20,237,638	23,396,960	16,883,717	17,171,781	17,171,780	1,270,619
Ending Fund Balance	\$ 135,371,697	\$ 138,341,298	\$ 136,924,312	\$ 136,329,142	\$ 138,488,207	\$ 832,080
7900 Designated Reserve	180	-	5,000	-	-	326,046
7999 Undesignated Reserve	-	-	212,804	252,166	-	506,034
Total Budgeted Reserves	\$ -	\$ -	\$ 217,804	\$ 252,166	\$ -	\$ 832,080

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Office and Districtwide, Ongoing**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>District Office</u>						
Chancellor	669,763	846,051	925,717	892,784	868,105	722,059
Board	150,139	314,296	336,525	170,425	202,055	523,547
Planning and Research	421,080	607,060	689,706	647,613	654,185	330,429
District Office Finance & Accounting	1,662,446	1,778,350	1,738,342	2,130,702	1,920,281	2,225,756
Purchasing	592,242	714,762	909,884	870,261	761,357	741,876
Payroll	703,054	811,828	883,842	794,189	839,176	859,316
District Office Human Resources	2,204,754	2,243,616	2,361,813	2,272,228	2,255,951	1,941,669
District Office Reserves	-	-	8,000	10,000	-	298,691
Total District Office Expenditures	\$ 6,403,478	\$ 7,315,963	\$ 7,853,829	\$ 7,788,202	\$ 7,501,110	\$ 7,643,343
<u>Districtwide Services</u>						
Districtwide Chancellor	6,220	6,549	6,500	13,600	11,548	100,000
Facilities	962,182	1,046,257	1,320,658	1,286,132	1,087,780	952,039
Police Services	2,161,262	2,966,970	3,233,146	3,019,314	2,666,481	2,706,840
Information Tech. Services	2,046,905	2,150,096	3,248,849	2,902,672	2,763,854	3,036,822
Internal Auditing	146,633	130,725	144,174	138,224	32,378	67,861
Marketing	481,866	523,341	550,654	516,901	394,992	408,871
International Education	563,689	498,862	498,574	679,675	632,912	495,428
Districtwide Finance & Accounting	4,050,911	13,479,172	2,593,808	4,029,550	3,781,977	5,429,209
Districtwide Human Resources	400,540	704,377	658,395	753,395	663,919	1,481,057
Utilities	3,810,399	4,557,770	4,213,947	4,211,947	3,641,507	3,890,194
Retiree Health Benefits - current portion	8,873,939	8,447,916	9,025,843	9,025,843	8,600,407	9,793,040
Other	8,285	7,878	8,757	8,757	8,017	9,193
Districtwide Services Reserves	-	-	217,804	252,166	-	832,080
Total Districtwide Expenditures	\$ 23,512,831	\$ 34,519,913	\$ 25,721,109	\$ 26,838,176	\$ 24,285,772	\$ 29,202,634
<u>District Reserves</u>						
5% General Fund Reserve	-	-	8,268,370	8,268,370	-	8,471,394
5% Board Contingency Reserve	-	-	8,268,370	8,268,370	-	8,471,394
Undesignated District Reserve	-	-	-	-	-	850,066
Total District Reserves	\$ -	\$ -	\$ 16,536,740	\$ 16,536,740	\$ -	\$ 17,792,854
Total District Expenditures / Reserves	\$ 29,916,309	\$ 41,835,876	\$ 50,111,678	\$ 51,163,118	\$ 31,786,882	\$ 54,638,831

VI. 2010-11 ADOPTION BUDGET

**E. SECTION III – ONE-TIME GENERAL
UNRESTRICTED FUNDS**

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - One Time**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8610 General Apportionment Revenue	9,347,819	2,713,413	-	352,460	352,460	-
Apportionment Revenues	\$ 9,347,819	\$ 2,713,413	\$ -	\$ 352,460	\$ 352,460	\$ -
8160 Veterans Education	-	-	-	1,673	1,673	-
8190 Other Federal Revenues	-	-	-	900,634	900,634	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ 902,307	\$ 902,307	\$ -
8659 Other Reimbursable Categorical Programs	-	7,324	-	(2,432)	7,673	-
Total Other State Revenues	\$ -	\$ 7,324	\$ -	\$ (2,432)	\$ 7,673	\$ -
8830 Contract Services	213,707	115,392	-	128,759	169,459	100,000
8840 Sales and Commissions	30,495	-	-	-	3,210	-
8851 Rentals and Leases	41,705	181,656	-	62,125	258,395	-
8870 Other Student Fees and Charges	90,861	129,130	-	113,553	116,568	42,000
8880 Other Student Fees	5,614	25,977	-	-	21,266	-
8890 Other Local Revenues	1,895,680	2,293,310	18,334	1,364,629	1,946,847	1,246,102
Total Other Local Revenues	\$ 2,278,062	\$ 2,745,465	\$ 18,334	\$ 1,669,066	\$ 2,515,745	\$ 1,388,102
Total Revenues	\$ 11,625,881	\$ 5,466,202	\$ 18,334	\$ 2,921,401	\$ 3,778,185	\$ 1,388,102
8980 Transfers In	-	33,196	-	74,299	74,299	-
8992 Subfund Transfers In	513,870	10,804,130	929,812	1,250,646	1,397,260	-
Total Other Financing Sources	\$ 513,870	\$ 10,837,326	\$ 929,812	\$ 1,324,945	\$ 1,471,559	\$ -
Total Revenues and Other Financing Sources	\$ 12,139,751	\$ 16,303,528	\$ 948,146	\$ 4,246,346	\$ 5,249,744	\$ 1,388,102

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - One Time**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Uses:						
1100 Monthly Instructional Salary	(1,104,854)	-	-	43,400	43,400	-
1200 Noninstructional Salaries Full Time	-	-	-	195,185	195,185	-
1300 Instructional Salaries Part Time	117,170	69,168	-	105,533	104,460	25,624
1400 Noninstructional Salaries Part Time	84,751	81,370	-	209,886	195,249	85,000
Total Academic Salaries	\$ (902,933)	\$ 150,538	\$ -	\$ 554,004	\$ 538,294	\$ 110,624
2100 Noninstructional Salaries Full Time	30,260	17,360	42,311	304,006	309,153	14,125
2300 Variable Non-Instructional	802,734	820,252	-	762,106	846,908	720,191
2400 Variable Classroom Aide	30,921	24,565	-	5,151	25,954	-
2600 Variable Aide Other	19,400	5,169	-	12,325	5,726	-
Total Classified Salaries	\$ 883,315	\$ 867,346	\$ 42,311	\$ 1,083,588	\$ 1,187,741	\$ 734,316
3000 Benefits	444,721	141,104	17,514	239,603	254,252	116,050
Total Salaries and Benefits	\$ 425,103	\$ 1,158,988	\$ 59,825	\$ 1,877,195	\$ 1,980,287	\$ 960,990
4000 Supplies and Materials	\$ 341,497	\$ 233,662	\$ -	\$ 2,144,637	\$ 266,547	\$ 2,419,976
5100 Consultants	109,254	96,420	139,917	165,478	99,114	127,942
5200 Travel	26,290	22,541	99,905	30,092	12,739	1,300
5300 Dues and Memberships	350	-	-	-	2,633	-
5500 Utilities and Housekeeping	3,300	3,208	-	3,331	2,696	1,500
5600 Contract Services	13,606	7,811	-	378,608	71,399	471,266
5690 Other Operating Expenses	95,922	46,665	-	444,390	272,473	177,430
5800 Other Services and Expenses	105,963	105,328	-	47,289	10,439	73,522
5900 Interprogram Charges (credits)	(57,912)	(81,742)	-	2,600	(66,742)	-
5910 Indirect Costs	(38,420)	-	-	(76,840)	(76,840)	-
Total Other Operating Expenses	\$ 258,353	\$ 200,231	\$ 239,822	\$ 994,948	\$ 327,911	\$ 852,960

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - One Time**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
6200 Buildings	137,503	401,134	-	336,467	32,667	259,097
6400 Equipment	472,428	894,124	375,958	1,096,180	284,248	349,028
Total Capital Outlay	\$ 609,931	\$ 1,295,258	\$ 375,958	\$ 1,432,647	\$ 316,915	\$ 608,125
7300 Interfund Transfers Out	950,829	1,161,398	116,307	170,234	170,234	-
7600 Other Student Payments	1,728	970	-	75,070	63,358	-
7820 Subfund Transfers Out	393,815	4,005,001	4,075,446	8,327,641	8,226,463	2,084,201
Total Transfers and Other Outgo	\$ 1,346,372	\$ 5,167,369	\$ 4,191,753	\$ 8,572,945	\$ 8,460,055	\$ 2,084,201
Total Expenses	\$ 2,981,256	\$ 8,055,508	\$ 4,867,358	\$ 15,022,372	\$ 11,351,715	\$ 6,926,252
Net Revenues Over (Under) Expenses	\$ 9,158,495	\$ 8,248,020	\$ (3,919,212)	\$ (10,776,026)	\$ (6,101,971)	\$ (5,538,150)
Beginning Fund Balance	(745,321)	3,952,352	12,432,657	12,200,372	12,200,371	6,094,936
Ending Fund Balance	\$ 8,413,174	\$ 12,200,372	\$ 8,513,445	\$ 1,424,346	\$ 6,098,400	\$ 556,786
7901 5% General Fund Reserve	-	-	43,407	43,407	-	-
7921 Reserve for Encumbrances	-	-	202,674	-	-	-
7900 College and District Office / Wide Reserve	-	-	4,834,463	259,081	-	506,449
7997 Designated Reserve	-	-	-	47,462	-	49,962
7999 Undesignated Reserve	-	-	3,432,900	1,006,467	-	373
Total Budgeted Reserves	\$ -	\$ -	\$ 8,513,444	\$ 1,356,417	\$ -	\$ 556,784

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, One Time**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>Sources:</u>						
8190 Other Federal Revenues	-	-	-	206,634	206,634	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ 206,634	\$ 206,634	\$ -
8659 Other Reimbursable Categorical Programs	-	1,040	-	-	1,224	-
Total Other State Revenues	\$ -	\$ 1,040	\$ -	\$ -	\$ 1,224	\$ -
8830 Contract Services	4,871	11,103	-	-	16,680	-
8840 Sales and Commissions	30,495	-	-	-	-	-
8851 Rentals and Leases	26,415	112,160	-	-	153,092	-
8870 Other Student Fees and Charges	8,860	6,227	-	-	3,015	-
8890 Other Local Revenues	298,702	308,724	-	85,181	342,273	-
Total Other Local Revenues	\$ 369,343	\$ 438,214	\$ -	\$ 85,181	\$ 515,060	\$ -
Total Revenues	\$ 369,343	\$ 439,254	\$ -	\$ 291,815	\$ 722,918	\$ -
8990 Subfund Transfers In	74,149	-	25,000	54,169	54,169	-
Total Other Financing Sources	\$ 74,149	\$ -	\$ 25,000	\$ 54,169	\$ 54,169	\$ -
Total Revenues and Other Financing Sources	\$ 443,492	\$ 439,254	\$ 25,000	\$ 345,984	\$ 777,087	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, One Time**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Uses:						
1100 Monthly Instructional Salary	-	-	-	43,400	43,400	-
1200 Noninstructional Salaries Full Time	-	-	-	105,768	105,768	-
1300 Instructional Salaries Part Time	17,836	8,141	-	25,875	5,169	-
1400 Noninstructional Salaries Part Time	9,200	8,237	-	15,000	8,103	-
Total Academic Salaries	\$ 27,036	\$ 16,378	\$ -	\$ 190,043	\$ 162,440	\$ -
2100 Noninstructional Salaries Full Time	29,266	6,076	30,540	80,549	85,696	-
2300 Variable Non-Instructional	116,902	103,149	-	11,200	82,740	27,191
Total Classified Salaries	\$ 146,168	\$ 109,225	\$ 30,540	\$ 91,749	\$ 168,436	\$ 27,191
3000 Benefits	26,356	13,689	13,490	11,925	22,825	2,832
Total Salaries and Benefits	\$ 199,560	\$ 139,292	\$ 44,030	\$ 293,717	\$ 353,701	\$ 30,023
4000 Supplies and Materials	\$ 22,492	\$ 27,047	\$ -	\$ 782,379	\$ 22,330	\$ 817,996
5100 Consultants	5,315	9,337	-	-	15,512	-
5200 Travel	9,854	(341)	-	-	1,403	-
5300 Dues and Memberships	350	-	-	-	2,633	-
5500 Utilities and Housekeeping	678	687	-	-	810	-
5600 Contract Services	10,728	5,226	-	279,266	491	432,358
5690 Other Operating Expenses	5,447	21,766	-	-	20,774	-
5800 Other Services and Expenses	17,696	19,591	-	7,181	1,065	48,496
5900 Interprogram Charges (credits)	(61,061)	(82,666)	-	-	(67,710)	-
Total Other Operating Expenses	\$ (10,993)	\$ (26,400)	\$ -	\$ 286,447	\$ (25,022)	\$ 480,854
6400 Equipment	1,277	34,033	-	57,060	23,670	107,890
Total Capital Outlay	\$ 1,277	\$ 34,033	\$ -	\$ 57,060	\$ 23,670	\$ 107,890

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Contra Costa College, One Time**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
7600 Other Student Payments	1,280	970	-	-	3,580	-
7820 Subfund Transfers Out	41,257	34,325	-	4,081	4,081	-
Total Transfers and Other Outgo	\$ 42,537	\$ 35,295	\$ -	\$ 4,081	\$ 7,661	\$ -
Total Expenses	\$ 254,873	\$ 209,267	\$ 44,030	\$ 1,423,684	\$ 382,340	\$ 1,436,763
Net Revenues Over (Under) Expenses	\$ 188,619	\$ 229,987	\$ (19,030)	\$ (1,077,700)	\$ 394,747	\$ (1,436,763)
Beginning Fund Balance	743,054	920,094	1,096,036	1,253,531	1,253,532	1,648,278
Ending Fund Balance	\$ 931,673	\$ 1,150,081	\$ 1,077,006	\$ 175,831	\$ 1,648,279	\$ 211,515
7900 College and District Office / Wide Reserve	-	-	1,199,806	175,830	-	211,515
Total Budgeted Reserves	\$ -	\$ -	\$ 1,199,806	\$ 175,830	\$ -	\$ 211,515

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, One Time**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Sources:						
8160 Veterans Education	-	-	-	1,673	1,673	-
8190 Other Federal Revenues	-	-	-	445,750	513,532	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ 447,423	\$ 515,205	\$ -
8659 Other Reimbursable Categorical Programs	-	3,852	-	-	2,113	-
Total Other State Revenues	\$ -	\$ 3,852	\$ -	\$ -	\$ 2,113	\$ -
8830 Contract Services	83,356	104,289	-	128,759	128,759	100,000
8851 Rentals and Leases	-	32,170	-	35,410	35,410	-
8870 Other Student Fees and Charges	80,376	122,903	-	113,553	113,553	42,000
8880 Other Student Fees	-	25,466	-	-	-	-
8890 Other Local Revenues	1,103,457	1,169,302	-	1,238,345	1,238,345	1,224,000
Total Other Local Revenues	\$ 1,267,189	\$ 1,454,130	\$ -	\$ 1,516,067	\$ 1,516,067	\$ 1,366,000
Total Revenues	\$ 1,267,189	\$ 1,457,982	\$ -	\$ 1,963,490	\$ 2,033,385	\$ 1,366,000
8980 Transfers In	-	33,196	-	74,299	74,299	-
8990 Subfund Transfers In	439,721	512,833	50,000	235,724	407,338	-
Total Other Financing Sources	\$ 439,721	\$ 546,029	\$ 50,000	\$ 310,023	\$ 481,637	\$ -
Total Revenues and Other Financing Sources	\$ 1,706,910	\$ 2,004,011	\$ 50,000	\$ 2,273,513	\$ 2,515,022	\$ 1,366,000

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, One Time**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	36,631	36,631	-
1300 Instructional Salaries Part Time	43,680	42,398	-	79,658	83,934	-
1400 Noninstructional Salaries Part Time	53,066	54,449	-	58,922	72,061	85,000
Total Academic Salaries	\$ 96,746	\$ 96,847	\$ -	\$ 175,211	\$ 192,626	\$ 85,000
2100 Noninstructional Salaries Full Time	3,382	3,868	3,980	183,488	183,488	5,940
2300 Variable Non-Instructional	647,458	711,990	-	717,615	748,554	693,000
2400 Variable Classroom Aide	6,954	795	-	1,870	2,270	-
2600 Variable Aide Other	19,400	5,169	-	3,300	5,726	-
Total Classified Salaries	\$ 677,194	\$ 721,822	\$ 3,980	\$ 906,273	\$ 940,038	\$ 698,940
3000 Benefits	94,936	119,055	1,834	215,801	223,455	108,160
Total Salaries and Benefits	\$ 868,876	\$ 937,724	\$ 5,814	\$ 1,297,285	\$ 1,356,119	\$ 892,100
4000 Supplies and Materials	\$ 204,103	\$ 185,566	\$ -	\$ 755,601	\$ 221,540	\$ 942,128
5100 Consultants	54,626	49,793	-	22,561	44,878	40,942
5200 Travel	6,077	13,724	-	21,887	7,369	1,300
5500 Utilities and Housekeeping	2,622	2,521	-	3,331	1,887	1,500
5600 Contract Services	-	2,250	-	99,342	64,861	38,908
5690 Other Operating Expenses	120,974	24,899	-	334,661	141,970	177,430
5800 Other Services and Expenses	63,266	38,461	-	40,108	8,293	25,026
5910 Indirect Costs	(38,420)	-	-	(76,840)	(76,840)	-
Total Other Operating Expenses	\$ 209,145	\$ 131,648	\$ -	\$ 445,050	\$ 192,418	\$ 285,106
6200 Buildings	12,690	29,787	-	336,467	32,667	259,097
6400 Equipment	172,054	66,746	-	246,964	53,338	241,138
Total Capital Outlay	\$ 184,744	\$ 96,533	\$ -	\$ 583,431	\$ 86,005	\$ 500,235

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Diablo Valley College, One Time**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
7300 Interfund Transfers Out	-	155,295	-	2,889	2,889	-
7600 Other Student Payments	-	-	-	59,778	59,778	-
7820 Subfund Transfers Out	352,558	268,585	-	1,566,019	1,566,019	20,000
Total Transfers and Other Outgo	\$ 352,558	\$ 423,880	\$ -	\$ 1,628,686	\$ 1,628,686	\$ 20,000
Total Expenses	\$ 1,819,426	\$ 1,775,351	\$ 5,814	\$ 4,710,053	\$ 3,484,768	\$ 2,639,569
Net Revenues Over (Under) Expenses	\$ (112,516)	\$ 228,660	\$ 44,186	\$ (2,436,540)	\$ (969,746)	\$ (1,273,569)
Beginning Fund Balance	2,181,281	2,018,419	2,208,836	2,247,069	2,247,067	1,273,858
Ending Fund Balance	\$ 2,068,765	\$ 2,247,079	\$ 2,253,022	\$ (189,471)	\$ 1,277,321	\$ 289
7900 College and District Office / Wide Reserve	-	-	2,265,970	42,605	-	-
7999 Undesignated Reserve	-	-	-	-	-	289
Total Budgeted Reserves	\$ -	\$ -	\$ 2,265,970	\$ 42,605	\$ -	\$ 289

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, One Time**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Sources:						
8190 Other Federal Revenues	-	-	-	180,468	180,468	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ 180,468	\$ 180,468	\$ -
8659 Other Reimbursable Categorical Programs	-	2,432	-	(2,432)	4,336	-
Total Other State Revenues	\$ -	\$ 2,432	\$ -	\$ (2,432)	\$ 4,336	\$ -
8830 Contract Services	125,480	-	-	-	24,020	-
8851 Rentals and Leases	1,290	13,715	-	(16,751)	23,927	-
8870 Other Student Fees and Charges	1,625	-	-	-	-	-
8880 Other Student Fees	5,614	511	-	-	21,266	-
8890 Other Local Revenues	493,521	771,794	-	18,773	343,899	-
Total Other Local Revenues	\$ 627,530	\$ 786,020	\$ -	\$ 2,022	\$ 413,112	\$ -
Total Revenues	\$ 627,530	\$ 788,452	\$ -	\$ 180,058	\$ 597,916	\$ -
8990 Subfund Transfers In	-	200	25,000	-	-	-
Total Other Financing Sources	\$ -	\$ 200	\$ 25,000	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 627,530	\$ 788,652	\$ 25,000	\$ 180,058	\$ 597,916	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, One Time**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	52,787	52,787	-
1300 Instructional Salaries Part Time	55,654	18,630	-	-	15,357	25,624
1400 Noninstructional Salaries Part Time	22,485	18,683	-	135,962	115,085	-
Total Academic Salaries	\$ 78,139	\$ 37,313	\$ -	\$ 188,749	\$ 183,229	\$ 25,624
2100 Noninstructional Salaries Full Time	(2,388)	7,417	7,792	39,969	39,969	8,185
2300 Variable Non-Instructional	38,375	5,113	-	33,291	15,614	-
2400 Variable Classroom Aide	23,967	23,770	-	3,281	23,684	-
2600 Variable Aide Other	-	-	-	9,025	-	-
Total Classified Salaries	\$ 59,954	\$ 36,300	\$ 7,792	\$ 85,566	\$ 79,267	\$ 8,185
3000 Benefits	11,062	8,360	2,191	11,876	7,971	5,058
Total Salaries and Benefits	\$ 149,155	\$ 81,973	\$ 9,983	\$ 286,191	\$ 270,467	\$ 38,867
4000 Supplies and Materials	\$ 104,758	\$ 19,527	\$ -	\$ 606,657	\$ 22,677	\$ 659,853
5100 Consultants	5,719	3,150	-	3,000	20,800	-
5200 Travel	10,359	3,824	-	3,300	3,966	-
5600 Contract Services	-	335	-	-	1,716	-
5690 Other Operating Expenses	4,855	-	-	-	1	-
5800 Other Services and Expenses	25,000	33,300	-	-	-	-
5900 Interprogram Charges (credits)	3,149	924	-	2,600	968	-
Total Other Operating Expenses	\$ 49,082	\$ 41,533	\$ -	\$ 8,900	\$ 27,451	\$ -
6200 Buildings	59,004	310,719	-	-	-	-
6400 Equipment	89,094	43,622	-	391,198	1,332	-
Total Capital Outlay	\$ 148,098	\$ 354,341	\$ -	\$ 391,198	\$ 1,332	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Los Medanos College, One Time**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
7600 Other Student Payments	448	-	-	15,292	-	-
7820 Subfund Transfers Out	-	-	-	182,751	182,751	705,927
Total Transfers and Other Outgo	\$ 448	\$ -	\$ -	\$ 198,043	\$ 182,751	\$ 705,927
Total Expenses	\$ 451,541	\$ 497,374	\$ 9,983	\$ 1,490,989	\$ 504,678	\$ 1,404,647
Net Revenues Over (Under) Expenses	\$ 175,989	\$ 291,278	\$ 15,017	\$ (1,310,931)	\$ 93,238	\$ (1,404,647)
Beginning Fund Balance	823,154	986,864	1,275,710	1,311,408	1,311,408	1,404,647
Ending Fund Balance	\$ 999,143	\$ 1,278,142	\$ 1,290,727	\$ 477	\$ 1,404,646	\$ -
7900 College and District Office / Wide Reserve	-	-	1,323,517	476	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 1,323,517	\$ 476	\$ -	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Office, One Time**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>Sources:</u>						
8190 Other Federal Revenues	-	-	-	67,782	-	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ 67,782	\$ -	\$ -
8890 Other Local Revenues	-	43,490	18,334	18,334	18,335	22,102
Total Other Local Revenues	\$ -	\$ 43,490	\$ 18,334	\$ 18,334	\$ 18,335	\$ 22,102
Total Revenues	\$ -	\$ 43,490	\$ 18,334	\$ 86,116	\$ 18,335	\$ 22,102
8990 Subfund Transfers In	-	-	5,000	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ -	\$ 43,490	\$ 23,334	\$ 86,116	\$ 18,335	\$ 22,102

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Office, One Time**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
Uses:						
4000 Supplies and Materials	\$ 10,145	\$ 1,474	\$ -	\$ -	\$ -	\$ -
5100 Consultants	-	180	87,000	87,000	-	87,000
Total Other Operating Expenses	\$ -	\$ 180	\$ 87,000	\$ 87,000	\$ -	\$ 87,000
6400 Equipment	7,617	-	-	-	5,546	-
Total Capital Outlay	\$ 7,617	\$ -	\$ -	\$ -	\$ 5,546	\$ -
7300 Interfund Transfers Out	225,574	-	-	-	-	-
Total Transfers and Other Outgo	\$ 225,574	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 243,336	\$ 1,654	\$ 87,000	\$ 87,000	\$ 5,546	\$ 87,000
Net Revenues Over (Under) Expenses	\$ (243,336)	\$ 41,836	\$ (63,666)	\$ (884)	\$ 12,789	\$ (64,898)
Beginning Fund Balance	(863,352)	-	33,196	-	-	409,878
Ending Fund Balance	\$ (1,106,688)	\$ 41,836	\$ (30,470)	\$ (884)	\$ 12,789	\$ 344,980
7900 College and District Office / Wide Reserve	-	-	45,170	40,170	-	294,909
7997 Designated Reserve	-	-	-	-	-	49,962
7999 Undesignated Reserve	-	-	-	-	-	109
Total Budgeted Reserves	\$ -	\$ -	\$ 45,170	\$ 40,170	\$ -	\$ 344,980

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Districtwide, One Time**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adopted Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>Sources:</u>						
8610 General Apportionment Revenue	9,347,819	2,713,413	-	352,460	352,460	-
Apportionment Revenues	\$ 9,347,819	\$ 2,713,413	\$ -	\$ 352,460	\$ 352,460	\$ -
8840 Sales and Commissions	-	-	-	-	3,210	-
8851 Rentals and Leases	14,000	23,611	-	43,466	45,966	-
8890 Other Local Revenues	-	-	-	3,996	3,996	-
Total Other Local Revenues	\$ 14,000	\$ 23,611	\$ -	\$ 47,462	\$ 53,172	\$ -
Total Revenues	\$ 9,361,819	\$ 2,737,024	\$ -	\$ 399,922	\$ 405,632	\$ -
8990 Subfund Transfers In	-	10,291,097	824,812	960,753	935,753	-
Total Other Financing Sources	\$ -	\$ 10,291,097	\$ 824,812	\$ 960,753	\$ 935,753	\$ -
Total Revenues and Other Financing Sources	\$ 9,361,819	\$ 13,028,121	\$ 824,812	\$ 1,360,675	\$ 1,341,385	\$ -
<u>Uses:</u>						
1100 Monthly Instructional Salary	(1,104,854)	-	-	-	-	-
Total Academic Salaries	\$ (1,104,854)	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	312,366	-	-	-	-	-
Total Salaries and Benefits	\$ (792,488)	\$ -	\$ -	\$ -	\$ -	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - Districtwide, One Time**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Adoption Budget 2010-2011
4000 Supplies and Materials	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -
5100 Consultants	43,593	33,960	52,917	52,917	17,924	-
5200 Travel	-	5,334	99,905	4,905	-	-
5600 Contract Services	2,879	-	-	-	4,332	-
5690 Other Operating Expenses	(35,352)	-	-	109,728	109,727	-
5800 Other Services and Expenses	-	13,976	-	-	1,081	-
Total Other Operating Expenses	\$ 11,120	\$ 53,270	\$ 152,822	\$ 167,550	\$ 133,064	\$ -
6200 Buildings	65,809	60,628	-	-	-	-
6400 Equipment	202,386	749,724	375,958	400,958	200,362	-
Total Capital Outlay	\$ 268,195	\$ 810,352	\$ 375,958	\$ 400,958	\$ 200,362	\$ -
7300 Interfund Transfers Out	725,256	1,006,103	116,307	167,346	167,346	-
7820 Subfund Transfers Out	-	3,702,092	4,075,446	6,574,790	6,473,612	1,358,274
Total Transfers and Other Outgo	\$ 725,256	\$ 4,708,195	\$ 4,191,753	\$ 6,742,136	\$ 6,640,958	\$ 1,358,274
Total Expenses	\$ 212,083	\$ 5,571,865	\$ 4,720,533	\$ 7,310,644	\$ 6,974,384	\$ 1,358,274
Net Revenues Over (Under) Expenses	\$ 9,149,736	\$ 7,456,256	\$ (3,895,721)	\$ (5,949,969)	\$ (5,632,999)	\$ (1,358,274)
Beginning Fund Balance	(3,629,449)	26,975	7,818,879	7,388,364	7,388,364	1,358,274
Ending Fund Balance	\$ 5,520,287	\$ 7,483,231	\$ 3,923,158	\$ 1,438,395	\$ 1,755,365	\$ -
7921 Reserve for Encumbrances	-	-	202,674	-	-	-
7997 Designated Reserve	-	-	-	47,462	-	-
7999 Undesignated Reserve	-	-	3,432,900	1,006,467	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 3,635,574	\$ 1,053,929	\$ -	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget
FUND 11: GENERAL FUND - UNRESTRICTED - District Office and Districtwide, One Time**

<u>Description</u>	<u>Final Actuals 2007-2008</u>	<u>Final Actuals 2008-2009</u>	<u>Adoption Budget 2009-2010</u>	<u>Adjusted Budget 2009-2010</u>	<u>YTD Actuals 2009-2010</u>	<u>Adoption Budget 2010-2011</u>
<u>District Office</u>						
District Office Finance & Accounting	225,574	-	-	-	-	-
Purchasing	10,145	-	-	-	-	-
District Office Human Resources	7,617	1,654	87,000	87,000	5,546	87,000
District Office Reserves	-	-	45,170	40,170	-	344,980
Total District Office Expenditures	\$ 243,336	\$ 1,654	\$ 132,170	\$ 127,170	\$ 5,546	\$ 431,980
<u>District Wide</u>						
Facilities	166,538	200,000	116,307	116,307	116,307	-
Information Tech. Services	-	648,442	375,958	400,958	213,257	-
Internal Auditing	46,472	28,891	36,000	36,000	-	-
Marketing	-	10,000	21,822	21,822	10,441	-
Districtwide Finance & Accounting	(926)	4,623,856	4,075,446	6,735,557	6,634,379	1,358,274
Districtwide Reserves	-	-	3,635,574	1,053,929	-	-
Total Districtwide Expenditures	\$ 212,084	\$ 5,571,865	\$ 8,356,107	\$ 8,364,573	\$ 6,974,384	\$ 1,358,274
Total District Expenditures	\$ 455,420	\$ 5,573,519	\$ 8,488,277	\$ 8,491,743	\$ 6,979,930	\$ 1,790,254

APPENDICES

Appendix A: 2010-11 Budget Development Assumptions

Appendix B: Analysis of Compliance with the 50 Percent Law

Appendix C: Project Budgets for Measure A Bonds

APPENDIX A
2010-11 Budget Development Assumptions

2010-11 ADOPTION BUDGET

ASSUMPTIONS

	FY 2009-2010 ACTUALS	FY 2010-11 TENTATIVE BUDGET ASSUMPTIONS	FY 2010-11 ADOPTION BUDGET ASSUMPTIONS
HEALTH AND WELFARE PREMIUMS (Percent change from prior year)			
KAISER	6.70%	0.16%	0.16%
HEALTH NET (HMO)	7.44%	17.87%	17.87%
HEALTH NET (Elect)	7.22%	8.77%	8.77%
CC HEALTH PLAN	9.81%	9.78%	9.78%
DENTAL	.70%	2.26%	2.26%
VISION	-2.64%	-7.61%	-7.61%
EMPLOYEE ASSISTANCE PROGRAM	0.00%	0.00%	0.00%
SUN LIFE INSURANCE	0.00%	0.00%	0.00%
SALARY CONTINUANCE	0.00%	0.00%	0.00%
STATUTORY EMPLOYEE BENEFITS (Actual Rates)			
STRS	8.25%	8.25%	8.25%
CASH BALANCE STRS	4.00%	4.00%	4.00%
PERS	9.79%	10.20%	10.70%
PERS SAFETY	18.73%	18.93%	18.93%
SOCIAL SECURITY	6.20%	6.20%	6.20%
MEDICARE	1.45%	1.45%	1.45%
UNEMPLOYMENT INSURANCE	0.30%	0.72%	0.72%
WORKERS' COMPENSATION	1.80%	1.80%	2.05%
STATE APPORTIONMENT			
COLA	0.00%	-0.38%	0.00%
GROWTH	0.00%	0.00%	0.00%
DEFICIT FACTOR	0.11%	0.00%	0.0%
WORK LOAD REDUCTION	3.38%	3.38%	3.38%
LOTTERY INCOME PER FTES	125	125	126
ENROLLMENT FEES			
RESIDENT FEES	\$26 Per Unit	\$26 Per Unit	\$26 Per Unit
NON RESIDENT	\$210 Per Unit	\$211 Per Unit	\$216 Per Unit
INTERNATIONAL	\$214 Per Unit	\$216 Per Unit	\$216 Per Unit
OTHER FEES			
PARKING FEES	\$35 Per Sem.	\$40 Per Sem.	\$40.00 Per Sem.

APPENDIX B

Analysis of Compliance with the 50 Percent Law

2010-11 ADOPTION BUDGET

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law
(ECS 84362)

Budget Year: 2010-11

Fund 11 - Adoption Budget ALL LOCATIONS

Object Category	State Use Only (EDP)	Expenditures Before Allocation of District Expense		All Locations Expenditures			
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	57,775,682	57,906,155	0	0	57,775,682	57,906,155
Noninstructional Salaries (CA 1200 and 1400)	408		13,439,455		0		13,439,455
Subtotal Academic Salaries	409	57,775,682	71,345,610	0	0	57,775,682	71,345,610
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		26,990,905		0		26,990,905
Noninstructional Aides (CA 2200 and 2400)	416	3,317,439	3,656,582	0	0	3,317,439	3,656,582
Subtotal Classified Salaries	419	3,317,439	30,647,487	0	0	3,317,439	30,647,487
Employee Benefits (CA 3000)	429	19,236,936	38,761,457	0	0	19,236,936	38,761,457
Supplies and Materials (CA 4000)	435		5,495,723		0		5,495,723
Other Operating Expenses and Services (CA 5000)	449	567,525	13,536,411	0	0	567,525	13,536,411
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		81,403		0		81,403
Total (409 + 419 + 429) and (435 + 449 + 451)	459	80,897,582	159,868,091	0	0	80,897,582	159,868,091
Less Exclusions for Current Expenses of Education	469	5,472,440	13,574,912	0	0	5,472,440	13,574,912
Totals for ESC 84362, 50 percent law (459 - 469)	470	75,425,142	146,293,179	0	0	75,425,142	146,293,179
Percentage of CEE (470, col. 1 / 470, col.2)	471	51.56%	100.00%	0.00%	100.00%	51.56%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		73,146,589		0		73,146,589
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		73,146,589		0		73,146,589

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law
(ECS 84362)

Budget Year: 2010-11

Fund 11 - Adoption Budget CONTRA COSTA COLLEGE

Object Category	State Use Only (EDP)	Expenditures Before Allocation of District Expense		Share of District Expenses		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	11,985,675	11,986,138	0	0	11,985,675	11,986,138
Noninstructional Salaries (CA 1200 and 1400)	408		3,335,158		148,260		3,483,418
Subtotal Academic Salaires	409	11,985,675	15,321,296	0	148,260	11,985,675	15,469,556
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,673,205		1,476,951		6,150,156
Noninstructional Aides (CA 2200 and 2400)	416	590,902	591,322	0	0	590,902	591,322
Subtotal Classified Salaries	419	590,902	5,264,527	0	1,476,951	590,902	6,741,478
Employee Benefits (CA 3000)	429	2,275,313	5,242,175	1,096,037	2,610,423	3,371,350	7,852,598
Supplies and Materials (CA 4000)	435		1,372,265		61,901		1,434,166
Other Operating Expenses and Services (CA 5000)	449	101,083	807,994	0	1,833,824	101,083	2,641,818
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		3,000		3,887		6,887
Total (409 + 419 + 429) and (435 + 449 + 451)	459	14,952,973	28,011,257	1,096,037	6,135,246	16,049,010	34,146,503
Less Exclusions for Current Expenses of Education	469	0	698,025	1,095,712	1,905,224	1,095,712	2,603,249
Totals for ESC 84362, 50 percent law (459 - 469)	470	14,952,973	27,313,232	325	4,230,022	14,953,298	31,543,254
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.75%	100.00%	0.01%	100.00%	47.41%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		13,656,616		2,115,011		15,771,627
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		13,656,616		2,115,011		15,771,627

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law
(ECS 84362)

Budget Year: 2010-11

Fund 11 - Adoption Budget DIABLO VALLEY COLLEGE

Object Category	State Use Only (EDP)	Expenditures Before Allocation of District Expense		Share of District Expenses		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	32,673,105	32,803,115	0	0	32,673,105	32,803,115
Noninstructional Salaries (CA 1200 and 1400)	408		5,894,212		398,403		6,292,615
Subtotal Academic Salaires	409	32,673,105	38,697,327	0	398,403	32,673,105	39,095,730
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		9,182,562		3,968,857		13,151,419
Noninstructional Aides (CA 2200 and 2400)	416	1,506,208	1,836,447	0	0	1,506,208	1,836,447
Subtotal Classified Salaries	419	1,506,208	11,019,009	0	3,968,857	1,506,208	14,987,866
Employee Benefits (CA 3000)	429	7,780,431	13,384,421	2,945,268	7,014,721	10,725,699	20,399,142
Supplies and Materials (CA 4000)	435		2,366,654		166,340		2,532,994
Other Operating Expenses and Services (CA 5000)	449	0	1,963,728	0	4,927,846	0	6,891,574
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		43,990		10,445		54,435
Total (409 + 419 + 429) and (435 + 449 + 451)	459	41,959,744	67,475,129	2,945,268	16,486,612	44,905,012	83,961,741
Less Exclusions for Current Expenses of Education	469	0	2,154,730	2,944,393	5,119,713	2,944,393	7,274,443
Totals for ESC 84362, 50 percent law (459 - 469)	470	41,959,744	65,320,399	875	11,366,899	41,960,619	76,687,298
Percentage of CEE (470, col. 1 / 470, col.2)	471	64.24%	100.00%	0.01%	100.00%	54.72%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		32,660,199		5,683,449		38,343,649
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		32,660,199		5,683,449		38,343,649

Contra Costa Community College District

Analysis of Compliance with the 50 Percent Law
(ECS 84362)

Budget Year: 2010-11

Fund 11 - Adoption Budget LOS MEDANOS COLLEGE

Object Category	State Use Only (EDP)	Expenditures Before Allocation of District Expense		Share of District Expenses		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	13,116,902	13,116,902	0	0	13,116,902	13,116,902
Noninstructional Salaries (CA 1200 and 1400)	408		3,469,615		193,808		3,663,423
Subtotal Academic Salaires	409	13,116,902	16,586,517	0	193,808	13,116,902	16,780,325
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,758,632		1,930,697		7,689,329
Noninstructional Aides (CA 2200 and 2400)	416	1,220,328	1,225,176	0	0	1,220,328	1,225,176
Subtotal Classified Salaries	419	1,220,328	6,983,808	0	1,930,697	1,220,328	8,914,505
Employee Benefits (CA 3000)	429	3,707,127	7,097,323	1,432,760	3,412,394	5,139,887	10,509,717
Supplies and Materials (CA 4000)	435		1,447,644		80,918		1,528,562
Other Operating Expenses and Services (CA 5000)	449	466,442	1,605,810	0	2,397,209	466,442	4,003,019
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		15,000		5,081		20,081
Total (409 + 419 + 429) and (435 + 449 + 451)	459	18,510,799	33,736,102	1,432,760	8,020,107	19,943,559	41,756,209
Less Exclusions for Current Expenses of Education	469	0	1,206,675	1,432,335	2,490,545	1,432,335	3,697,220
Totals for ESC 84362, 50 percent law (459 - 469)	470	18,510,799	32,529,427	425	5,529,562	18,511,224	38,058,989
Percentage of CEE (470, col. 1 / 470, col.2)	471	56.90%	100.00%	0.01%	100.00%	48.64%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		16,264,713		2,764,781		19,029,494
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		16,264,713		2,764,781		19,029,494

APPENDIX C
Project Budgets for Measure A Bonds

2010-11 ADOPTION BUDGET

Contra Costa Community College District
2002 Measure A Bond Project Budget for the 2010-2011 Adopted Budget - SUMMARY

Location and Project	Project Number	Total Project Funding*	Total Bond and Interest Expenditures thru 6/30/10	Fund 42 2010-11 Budget
LOCATION 2: DIABLO VALLEY				
Planetarium	D-570-A	\$ 2,592,036	\$ 2,580,960	\$ 11,076
Parking Island Landscaping	D-589	493,359	488,234	5,125
LHS Ceiling Replacement	D-590	149,500	139,856	9,644
Campus Project Admin/CM	D-599-A	350,000	291,305	58,696
Contingency Left From Closed Projects	D-999	561,969	-	-
DVC TOTALS		\$ 4,146,864	\$ 3,500,355	\$ 84,541
LOCATION 3: LOS MEDANOS				
Brentwood Center	L-567-A/ L05	\$ 107,800	\$ 86,645	\$ 21,155
Learning Resource Center (Closed)	L-274-A	13,569,000	3,994,216	29,783
Combine Projects 569-565-566-565		-	-	-
Core Building Remodel	L-571-A	4,513,000	254,138	280,898
Art Area Remodel	L-573	3,437,000	300,287	666,713
Campus Project Admin/CM	L-599-A	100,000	37,864	62,136
Contingency Left From Closed Projects	L-999	259,109	-	-
LMC TOTALS		\$ 21,985,909	\$ 4,673,149	\$ 1,060,686
LOCATION 7: CONTRA COSTA				
Remodel Applied Arts Bldg	C-577-A	\$ 1,655,000	\$ 432,690	\$ 1,222,310
New Student Services	C-572-A	9,094,000	8,942,021	104,023
VA Bldg Renovation	C-585	609,000	499,964	109,036
Smart Classrooms (Closed)	C-517-B	365,000	264,287	100,713
BioScience HVAC	C-610	750,000	510,967	239,032
Contingency Projects				
Paving Rehabilitation	C-588	250,000	162,450	87,550
Utility Upgrade - 12 kV	C-587	700,000	173,995	526,005
College Center	C-617	966,000	565,155	400,845
Baseball Dugout	C-591	62,918	-	43,200
Card Access	C-523	205,000	14,559	190,441
AA Roofing M/A = \$296,075	C-522	335,000	325,903	9,098
Parking Lot 16 Repair	C-524	149,380	15,932	119,868
Remaining Contingency		78,368	-	-
Interest Projects				
Gym Annex Elevator	C-608	250,000	-	50,000
Remodel Music Bldg	C-581	4,675,566	181,630	1,854,500
College Center Design	C-617	3,000,000	-	2,000,000
Remaining Interest, TBD		459,701	-	200,000
CCC TOTALS		\$ 23,604,933	\$ 12,089,554	\$ 7,256,621
Other Related Costs (710599)		1,443,028	1,392,660	50,368
ALL LOCATIONS TOTAL		\$ 49,737,706	\$ 20,263,058	\$ 8,452,215

*Project Funding includes proceeds of the 2002 Bond, bond interest, and State funding where applicable

Contra Costa Community College District
2002 Measure A Bond Project Budget for the 2010-2011 Adopted Budget

Location and Project	Project Number	Total Project Funding*	Total Bond and Interest Expenditures thru 6/30/10	Fund 42 2010-11 Budget
LOCATION 2: DIABLO VALLEY				
Planetarium	D-570-A	\$ 2,592,036	\$ 2,580,960	\$ 11,076
Design		-	-	6,076
Other		-	-	5,000
Parking Island Landscaping	D-589	493,359	488,234	5,125
Construction		-	-	4,150
Testing/Inspection		-	-	975
LHS Ceiling Replacement	D-590	149,500	139,856	9,644
Design		-	-	5,375
Inspection		-	-	2,160
Other		-	-	2,109
Campus Project Admin/CM	D-599-A	350,000	291,305	58,696
Contingency Left From Closed Projects	D-999	561,969	-	-
DVC TOTALS →		\$ 4,146,864	\$ 3,500,355	\$ 84,541

*Project Funding includes proceeds of the 2002 Bond, bond interest, and State funding where applicable

Contra Costa Community College District
2002 Measure A Bond Project Budget for the 2010-2011 Adopted Budget

Location and Project	Project Number	Total Project Funding*	Total Bond and Interest Expenditures thru 6/30/10	Fund 42 2010-11 Budget
LOCATION 3: LOS MEDANOS				
Brentwood Center	L-567-A/ L05	\$ 107,800	\$ 86,645	\$ 21,155
FF&E		-		11,355
Other		-		9,800
Learning Resource Center (Closed)	L-274-A	13,569,000	3,994,216	29,783
Design		692,000	45,394	3,606
Construction		11,664,000	3,583,710	16,290
FF&E		1,025,508	187,508	-
CM/Inspection		32,700	22,813	9,887
Contingency		-	-	-
Other		154,792	154,792	(0)
Core Building Remodel	L-571-A	4,513,000	254,138	280,898
Design		397,082	184,184	30,898
Construction		3,314,438	34,473	250,000
FF&E		428,723	30,723	(0)
CM/Inspection		203,000	-	-
Contingency		165,000	-	-
Other		4,757	4,757	(0)
Art Area Remodel	L-573	3,437,000	300,287	666,713
Design		314,231	91,849	13,382
Construction		2,785,847	169,027	453,820
FF&E		200,000	4,621	195,379
CM/Inspection		127,153	29,153	(0)
Contingency		-	-	-
Other		9,769	5,637	4,132
Campus Project Admin/CM	L-599-A	100,000	37,864	62,136
Contingency Left From Closed Projects	L-999	259,109	-	-
LMC TOTALS →		\$ 21,985,909	\$ 4,673,149	\$ 1,060,686

*Project Funding includes proceeds of the 2002 Bond, bond interest, and State funding where applicable

Contra Costa Community College District
2002 Measure A Bond Project Budget for the 2010-2011 Adopted Budget

Location and Project	Project Number	Total Project Funding*	Total Bond and Interest Expenditures thru 6/30/10	Fund 42 2010-11 Budget
LOCATION 7: CONTRA COSTA				
Remodel Applied Arts Bldg	C-577-A	\$ 1,655,000	\$ 432,690	\$ 1,222,310
Design		371,197	228,032	143,165
Construction		1,240,971	167,759	1,073,212
FF&E		-	-	-
CM/Inspection		31,990	26,058	5,933
Contingency		-	-	-
Other		10,842	10,842	0
New Student Services	C-572-A	9,094,000	8,942,021	104,023
Design		543,000	502,679	40,321
Construction		7,737,278	7,737,278	(0)
FF&E		374,000	352,523	21,477
CM/Inspection		328,740	328,740	0
Contingency		47,956	-	-
Other		63,026	20,801	42,225
VA Bldg Renovation	C-585	609,000	499,964	109,036
Design		65,000	61,455	3,545
Construction		500,000	396,261	103,739
FF&E		-	-	-
CM/Inspection		36,059	36,059	-
Contingency		-	-	-
Other		7,941	6,189	1,752
Smart Classrooms (Closed)	C-517-B	365,000	264,287	100,713
BioScience HVAC	C-610	750,000	510,967	239,032
Design		103,664	103,664	0
Construction		593,842	388,129	205,713
FF&E		-	-	-
CM/Inspection		19,175	19,175	-
Contingency		-	-	-
Other		33,319	-	33,319
Contingency Projects		-	-	-
Paving Rehabilitation	C-588	250,000	162,450	87,550
Design		39,575	39,575	-
Construction		203,425	115,875	87,550
FF&E		-	-	-
CM/Inspection		7,000	7,000	-
Contingency		-	-	-
Other		-	-	-
Utility Upgrade - 12 kV	C-587	700,000	173,995	526,006
Design		71,343	71,343	(0)
Construction		628,657	102,651	526,006
FF&E		-	-	-
CM/Inspection		-	-	-
Contingency		-	-	-
Other		-	-	-
College Center	C-617	966,000	565,155	400,845
Design		966,000	565,155	400,845
Baseball Dugout	C-591	62,918	-	43,200
Design		1,600	-	1,600
Construction		40,000	-	40,000
FF&E		-	-	-
CM/Inspection		1,600	-	1,600
Contingency		19,718	-	-
Other		-	-	-

*Project Funding includes proceeds of the 2002 Bond, bond interest, and State funding where applicable

Contra Costa Community College District
2002 Measure A Bond Project Budget for the 2010-2011 Adopted Budget

Location and Project	Project Number	Total Project Funding*	Total Bond and Interest Expenditures thru 6/30/10	Fund 42 2010-11 Budget
LOCATION 7: CONTRA COSTA, Continued				
Card Access	C-523	205,000	14,559	190,441
Design		35,000	14,513	20,487
Construction		169,954	-	169,954
FF&E		-	-	-
CM/Inspection		-	-	-
Contingency		-	-	-
Other		46	46	(0)
AA Roofing M/A = \$296,075	C-522	335,000	325,903	9,097
Design		833	-	833
Construction		324,167	324,167	(0)
CM/Inspection		5,000	-	5,000
Contingency		-	-	-
Other		5,000	1,735	3,265
Parking Lot 16 Repair	C-524	149,380	15,932	119,868
Design		22,500	15,878	6,622
Construction		113,246	-	113,246
FF&E		-	-	-
CM/Inspection		-	-	-
Contingency		13,580	-	-
Other		54	54	(0)
Remaining Contingency		78,368	-	-
Interest Projects		-	-	-
Gym Annex Elevator	C-608	250,000	-	50,000
Remodel Music Bldg	C-581	4,675,566	181,630	1,854,500
Design		355,066	181,630	130,000
Construction		3,596,000	-	1,000,000
FF&E		213,300	-	213,300
CM/Inspection		96,000	-	96,000
Contingency		315,200	-	315,200
Other		100,000	-	100,000
College Center Design	C-617	3,000,000	-	2,000,000
Design		3,000,000	-	2,000,000
Remaining Interest, TBD		459,701	-	200,000
CCC TOTALS →		\$ 23,604,933	\$ 12,089,554	\$ 7,256,621

*Project Funding includes proceeds of the 2002 Bond, bond interest, and State funding where applicable

Contra Costa Community College District
2006 Measure A+ Bond Project Budget for the 2010-2011 Adopted Budget - SUMMARY

Location and Project	Project Number	Current Project Funding*	Total Bond Expenditures through 6/30/10	Fund 43 2010-11 Budget
LOCATION 2: DIABLO VALLEY				
Commons Area	D-611	\$ 16,608,407	\$ 2,996,761	\$ 6,758,956
Parking Lot Repaving	D-621	1,404,000	1,175,031	161,571
Soccer Field	D-627	530,800	53,910	437,600
Engineering Technology *	D-628	10,557,400	-	-
Campus Project Admin/CM	D-599	1,200,000	258,133	245,000
DVC Unallocated		7,039,524	-	-
DVC TOTALS		\$ 37,340,131	\$ 7,255,403	\$ 7,603,127
LOCATION 3: LOS MEDANOS				
Athletic Fields	L-605	\$ 3,332,946	\$ 2,950,743	\$ 137,866
Student Service	L-612	3,609,363	613,585	1,045,000
Nursing	L-614	7,873,863	511,438	5,950,000
Athletic Area Plan	L-624	50,000	-	50,000
Parking Lot B Ext	L-626	1,996,873	79,614	1,762,965
Physical Education*	L-629	10,977,666	-	-
New Brentwood Campus*	L-630	33,292,800	434,616	4,458,434
Campus Project Admin/CM	L-599	1,400,000	201,144	245,000
LMC Unallocated		15,563,409	-	-
LMC TOTALS		\$ 78,225,858	\$ 4,791,139	\$ 13,649,265
LOCATION 7: CONTRA COSTA				
Athletic Field	C-605	\$ 3,305,950	\$ 2,878,060	\$ 221,606
PE Annex Reno*	C-608	5,235,000	45,118	20,000
New Science Bldg*	C-631	18,320,855	91,212	50,000
College Center Design	C-617	6,844,655	376,394	561,640
Campus Project Admin/CM	C-599	1,700,000	193,999	245,000
CCC Unallocated		3,128,090	-	-
CCC TOTALS		\$ 38,534,550	\$ 3,584,782	\$ 1,098,246
LOCATION 0- DISTRICT				
Energy Projects Incl Parking Lot	P-415	\$ 35,289,223	\$ 35,287,223	\$ 2,000
Parking Lot	D-607	231,466	231,466	-
Parking Lot	L-607	215,575	215,575	-
Proj Admin/CM	599-A	3,410,000	1,761,520	1,234,717
Other Related cost	599-B	1,700,000	97,586	200,000
Program Studies (\$3M total)	P-901	1,122,092	153,168	48,147
Master Plan	C-901	977,000	891,166	85,834
Master Plan	L-901	357,425	322,897	34,528
Master Plan	D-901	370,885	253,069	117,816
ADA Transition Plan	P-902	172,598	172,598	-
IT Infrastructure	P-609	9,400,000	248,696	5,086,804
Financing Fees	P-925	1,100,000	-	-
Over/Under Budget		1,763,736	-	-
Contingency	P-999	2,390,000	-	-
DISTRICT TOTAL		\$ 58,500,000	\$ 39,634,964	\$ 6,809,846
ALL LOCATIONS TOTAL		\$ 212,600,539	\$ 55,266,288	\$ 29,160,484

* Current Project Funding reflects only the \$146M of bond funds that have been sold and State funding that has been approved but is pending a State general obligation bond.

Contra Costa Community College District
2006 Measure A+ Bond Project Budget for the 2010-2011 Adopted Budget

Location and Project	Project Number	Current Project Funding*	Total Bond Expenditures through 6/30/10	Fund 43 2010-11 Budget
LOCATION 2: DIABLO VALLEY				
Commons Area	D-611	\$ 16,608,407	\$ 2,996,761	\$ 6,758,956
Design		3,489,880	2,764,625	500,000
Construction		5,158,956	-	5,158,956
Inspect/CM		1,244,489	2,950	500,000
FF&E		2,936,862	-	200,000
Other		879,000	229,186	40,000
Contingency		2,899,220	-	-
Parking Lot Repaving	D-621	1,404,000	1,175,031	161,571
Design		111,783	111,783	-
Construction		1,200,000	1,062,429	137,571
Inspect/CM		24,000	-	24,000
FF&E		-	-	-
Other		819	819	-
Contingency		67,398	-	-
Soccer Field	D-627	530,800	53,910	437,600
Design		45,195	45,195	-
Construction		430,000	-	430,000
Inspect/CM		12,900	5,300	7,600
FF&E		-	-	-
Other		3,415	3,415	-
Contingency		39,290	-	-
Engineering Technology *	D-628	10,557,400	-	-
Contingency		1,778,700	-	-
Campus Project Admin/CM	D-599	1,200,000	258,133	245,000
		1,200,000	258,134	245,000
DVC Unallocated		7,039,524	-	-
Contingency	D-999	7,039,524	-	-
DVC TOTALS	→	\$ 37,340,131	\$ 7,255,403	\$ 7,603,127

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Contra Costa Community College District
2006 Measure A+ Bond Project Budget for the 2010-2011 Adopted Budget

Location and Project	Project Number	Current Project Funding*	Total Bond Expenditures through 6/30/10	Fund 43 2010-11 Budget
LOCATION 3: LOS MEDANOS				
Athletic Fields	L-605	\$ 3,332,946	\$ 2,950,743	\$ 137,866
Design		326,382	326,382	-
Construction		2,600,000	2,570,226	29,774
Inspect/CM		51,190	49,414	1,776
FF&E		4,437	4,437	-
Other		106,600	284	106,316
Contingency		244,337	-	-
Student Service	L-612	3,609,363	613,585	1,045,000
Design		283,735	283,735	-
Workings Drawings		1,432,400	326,233	700,000
Construction		667,229	-	200,000
Inspect/CM		388,800	-	50,000
FF&E		128,400	-	20,000
Other		708,800	3,617	75,000
Nursing	L-614	7,873,863	511,438	5,950,000
Design		508,559	508,559	-
Workings Drawings		275,639	-	175,000
Construction		5,911,410	-	5,000,000
Inspect/CM		510,000	2,759	450,000
FF&E		195,342	-	125,000
Other		295,571	120	200,000
Contingency		177,342	-	-
Athletic Area Plan	L-624	50,000	-	50,000
		50,000	-	50,000
Parking Lot B Ext	L-626	1,996,873	79,614	1,762,965
Design		69,824	15,359	54,465
Workings Drawings		127,000	59,252	67,748
Construction		1,592,964	-	1,592,964
Inspect/CM		47,789	-	47,789
Other		5,002	5,002	-
Contingency		154,294	-	-
Physical Education*	L-629	10,977,666	-	-
		5,488,833	-	-
New Brentwood Campus*	L-630	33,292,800	434,616	4,458,434
Design		3,120,550	405,626	2,714,924
Workings Drawings		812,100	28,812	783,288
Construction		2,800	-	2,800
Inspect/CM		273,600	-	273,600
FF&E		526,680	-	526,680
Other		157,320	178	157,142
Contingency		995,725	-	-
Campus Project Admin/CM	L-599	1,400,000	201,144	245,000
		1,400,000	201,145	245,000
LMC Unallocated		15,563,409	-	-
Contingency		15,563,409	-	-
LMC TOTALS	→	\$ 78,225,858	\$ 4,791,139	\$ 13,649,265

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Contra Costa Community College District
2006 Measure A+ Bond Project Budget for the 2010-2011 Adopted Budget

Location and Project	Project Number	Current Project Funding*	Total Bond Expenditures through 6/30/10	Fund 43 2010-11 Budget
LOCATION 7: CONTRA COSTA				
Athletic Field	C-605	\$ 3,305,950	\$ 2,878,060	\$ 221,606
Design		417,335	417,335	-
Workings Drawings		4,615	2,302	2,313
Construction		2,572,000	2,381,564	190,436
Inspect/CM		90,000	61,143	28,857
FF&E		-	-	-
Other		15,716	15,716	-
Contingency		206,284	-	-
PE Annex Reno*	C-608	5,235,000	45,118	20,000
Design		390,000	7,317	-
Workings Drawings		418,000	37,801	20,000
Construction		9,000	-	-
Inspect/CM		110,000	-	-
FF&E		100,000	-	-
Other		25,000	-	-
Contingency		391,000	-	-
New Science Bldg*	C-631	18,320,855	91,212	50,000
Design		91,212	91,212	-
Workings Drawings		549,508	-	50,000
Construction		-	-	-
Inspect/CM		221,585	-	-
FF&E		-	-	-
Other		50,000	-	-
Contingency		-	-	-
College Center Design	C-617	6,844,655	376,394	561,640
Design		125,000	63,360	61,640
Workings Drawings		76,800	76,800	-
Construction		-	-	-
Inspect/CM		704,912	6,034	-
FF&E		2,727,580	-	-
Other		770,000	230,200	500,000
Contingency		2,440,363	-	-
Campus Project Admin/CM	C-599	1,700,000	193,999	245,000
		1,700,000	193,999	245,000
CCC Unallocated		3,128,090	-	-
Contingency		3,128,090	-	-
CCC TOTALS	→	\$ 38,534,550	\$ 3,584,782	\$ 1,098,246

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Contra Costa Community College District
2006 Measure A+ Bond Project Budget for the 2010-2011 Adopted Budget

Location and Project	Project Number	Current Project Funding*	Total Bond Expenditures through 6/30/10	Fund 43 2010-11 Budget
LOCATION 0- DISTRICT				
Energy Projects Incl Parking Lot	P-415	\$ 35,289,223	\$ 35,287,223	\$ 2,000
Parking Lot	D-607	231,466	231,466	-
Parking Lot	L-607	215,575	215,575	-
Proj Admin/CM	599-A	3,410,000	1,761,520	1,234,717
		3,410,000	1,761,520	1,234,717
Other Related cost	599-B	1,700,000	97,586	200,000
Construction		1,673,758	71,344	200,000
FF&E		6,555	6,555	-
Other		19,688	19,688	-
Program Studies (\$3M total)	P-901	1,122,092	153,168	48,147
Design		201,315	153,168	48,147
Contingency		920,777		-
Master Plan	C-901	977,000	891,166	85,834
Design		854,318	768,484	85,834
Workings Drawings		122,682	122,682	-
Master Plan	L-901	357,425	322,897	34,528
Design		356,925	322,897	34,028
Other		500		500
Master Plan	D-901	370,885	253,069	117,816
Design		361,885	252,887	108,998
Other		9,000	182	8,818
ADA Transition Plan	P-902	172,598	172,598	-
IT Infrastructure	P-609	9,400,000	248,696	5,086,804
Design		305,000	248,696	56,304
Construction		9,064,500		5,000,000
Contingency		30,500		30,500
Financing Fees	P-925	1,100,000	-	-
Over/Under Budget		1,763,736	-	-
Contingency	P-999	2,390,000	-	-
DISTRICT TOTAL	→	\$ 58,500,000	\$ 39,634,964	\$ 6,809,846
ALL LOCATIONS TOTAL	→	\$ 212,600,539	\$ 55,266,288	\$ 29,160,484

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