



# **2011-12 ADOPTION BUDGET REPORT**

**Presented to the Governing Board**

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# 2011-2012 ADOPTION BUDGET

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**Contra Costa Community College District**

**2011-2012**

**Adoption Budget**

# CONTRA COSTA COMMUNITY COLLEGE DISTRICT

## 2011-12 Adoption Budget

### **State Budget:**

For the first time in many years, the state has actually approved a budget on time and ahead of the date by which community colleges must submit their budgets. While the state action is helpful, the structural flaws in the budget are problematic. The state merely increased its revenue estimates by \$4 billion in an effort to get the budget done by the constitutional deadline. Recognizing that this was a last minute action lacking substantiation, the legislature incorporated triggers to make mid-year budget cuts should the additional revenue not materialize.

The triggers are as follows:

#### Tier 0

If between \$3 and \$4 billion of the added revenue is received, then no further reductions of funding will occur in 2011-12 beyond what was already removed in March of this year.

#### Tier 1

If the new revenue comes in between \$2 and \$3 billion, then the system will lose \$30 million and student fees will increase from \$36 to \$46 per unit.

#### Tier 2

If less than \$2 billion of the added revenue materializes, then the system will lose \$72 million in addition to the Tier 1 adjustments.

Any decision to apply the Tier 1 and/or Tier 2 triggers must be made by December 15 of this year. Clearly, this means we have to wait to see what the actual budget will be until this trigger date.

In addition to the triggers, the state Chancellor's Office has indicated that the Department of Finance has over-estimated the amount of student fees that will be collected in 2011-12 and that the system may encounter a \$25 million shortfall as a result. This could mean a year-end deficit in the range of .45 to .50%.

### **District Response:**

The District has taken the position that it will budget revenue assuming Tier 2 reductions and at the same time build a class schedule to generate FTES at levels closer to Tier 0. The FTES targets could be amended for spring if timely information is received from the state that the Tier 2 trigger has been applied.

In response to the potential year-end deficit for student fees, the District Office has informed each of the colleges to anticipate and set aside funds to address this shortfall should it occur.

The District has recognized that the scale of the budget reductions needed is too large to resolve in one budget cycle and will be addressed in a multi-year plan.

**Major Budget Assumptions:**

- The State will defund the community college system by \$517 million. This represents the “Tier 2” scenario. Impact on the District – a loss of \$11.3 million, which equals an estimated 2,300 FTES reduction.
- The District will develop an FTES target for 2011-12 closer to the “Best Case” to protect potential revenue enhancement. The target will be 28,200 funded FTES.
- A one-time deficit of 0.4% of \$550 thousand has been noted, but not included, in anticipation of a possible system shortfall in student fees of \$25 million.

**Impact of State Triggers on District:**

**Exhibit 1**

	<b>FTES</b>	<b>Revenues</b>
2011-12 Base	30,047	\$ 148,559,651
Funding Reductions enacted March 2011	<u>(1,866)</u>	<u>(8,503,623)</u>
Best Case Funding Level for 2011-12	28,181	\$ 140,056,028
Tier 1 Impact - \$30 million system loss*	-	(815,044)
Tier 2 Impact - \$72 million system loss	<u>(429)</u>	<u>(1,956,105)</u>
District’s Funding at the Tier 2 Level	<u><u>27,752</u></u>	\$ 137,284,879
One-time student fee deficit 0.4%		<u>(549,143)</u>
2011-12 Apportionment Funding if Deficit Applied		<u><u>\$ 136,735,736</u></u>

\*The state Chancellor’s Office has indicated that Tier 1 reductions will be treated through the deficit mechanism since it is one-time. This will not reduce the required level of FTES the District must generate. It is expected that this will be made up through the increase of student fees from \$36 to \$46 per unit in 2012-13.

**Internal Allocation Model:**

Fiscal year 2010-11 was the first full year of the implementation of the new allocation model based on SB 361. In working with the model, several issues have been identified by the colleges and the District Office. When the District implemented the new allocation model, it was agreed that after the first year an assessment would be made to determine how well it worked and what changes might be necessary. The assessment of the model began in January 2011

and continued through June 2011. Several adjustments were made that were supported by the college business officers, Chancellor's Cabinet and District Office staff. Care was taken to protect the integrity of the model and to not cause material harm to any one of the colleges or District Office operations. These changes are reflected in the Adoption Budget for 2011-12. The District business procedures will be updated to reflect the adjustments to the model.

### **Fiscal Year 2010-11:**

The District faced not only a difficult state budget, but also had to contend with de-funding of FTES related to instructional service agreements and out-of-state athletes. The timing of this action created even more financial pressure on the District. Even so, we have been resilient and taken the necessary steps to address the situation.

Knowing that the tough times were still before us, the entire District community worked together to find ways to conserve resources, increase productivity and exercise prudence in making spending decisions. As a result, our actual general fund ending fund balance is \$37,667,442, which is significantly better than what was expected when the 2010-11 year began.

Ending the year with a better-than-expected ending balance adds to our ability to prepare for and respond to the financial trouble still ahead. It provides more options in terms of crafting solution strategies. Even so, District staff will be evaluating ways to better monitor budget performance throughout the fiscal year to have a more accurate assessment of the potential ending balance.

### **Impact on Fund Balance:**

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. To the degree that expenses exceed revenue, the fund balance is impacted. In difficult fiscal times, the strength of the fund balance is vital to the District's ability to weather the financial storms hitting one after another.

**Exhibit 2 - Unrestricted General Fund  
Current Income vs. Current Expenses**

	<u><b>2011-12 Adoption Budget</b></u>
Income	\$ 154,182,541
Expenses	<u>(160,571,557)</u>
<b>Net Income Over Expenses*</b>	<b><u>\$ (6,389,016)</u></b>

\* ( ) denotes an operating deficit

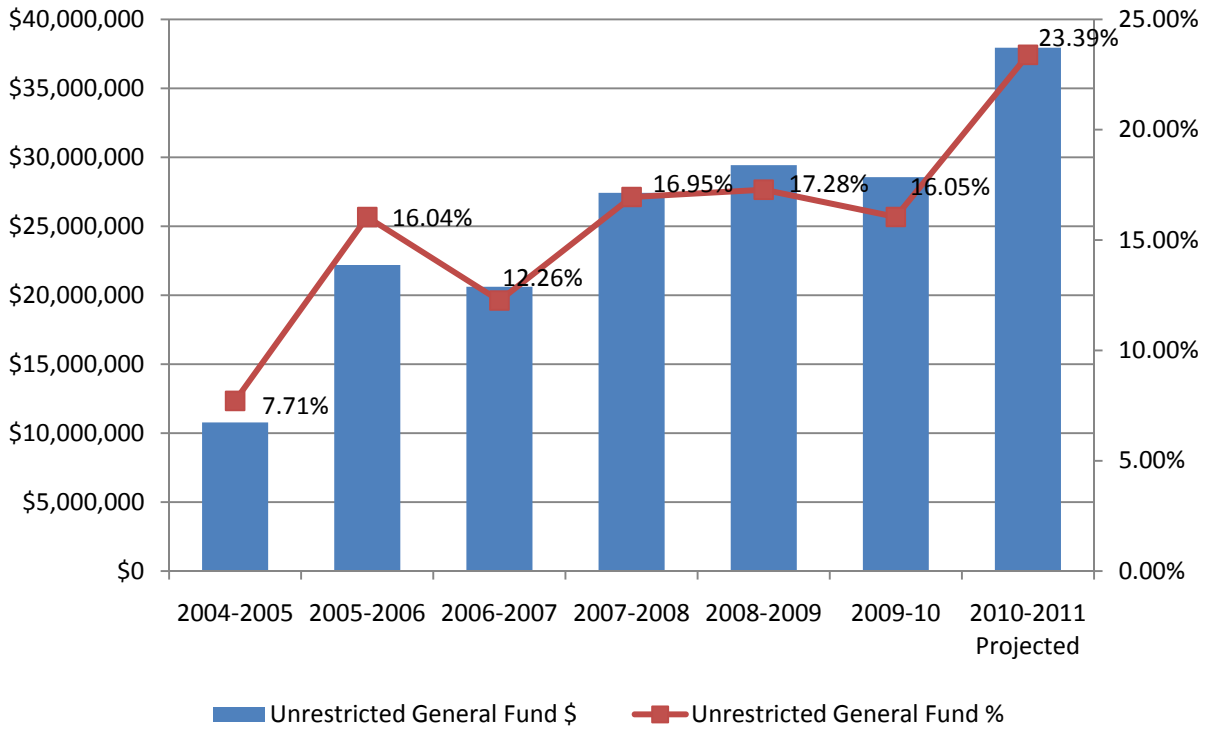
Beginning fund balance at July 1, 2011	\$ 37,945,976
Anticipated operating deficit for 2011-12	<u>(6,389,016)</u>
Projected ending balance at June 30, 2012	<b><u>\$ 31,556,957</u></b>

**Exhibit 3 - Districtwide Unrestricted General Fund  
Estimated Ending Balance (Reserves)**

	<u><b>2011-12 Adoption Budget</b></u>
Board 5% Reserve	\$ 7,745,437
Board Additional 5% Reserve	7,745,437
Undesignated District Reserve	27,957
Site Reserve (minimum 1%)	2,821,244
Site-designated Reserves	9,432,003
Undesignated Reserve, Sites	<u>3,784,880</u>
<b>Ending Fund Balance</b>	<b><u>\$ 31,556,958</u></b>



### Graph 1 - Unrestricted General Fund 11 Ending Fund Balance (Reserves)



**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:

**Exhibit 4 – All Funds Recap**

<b>Fund</b>	<b>Beginning Balance</b>	<b>Total Revenues</b>	<b>Total Expenses</b>	<b>Projected Ending Balance</b>
F11 Unrestricted GF	\$ 37,945,973	\$ 154,182,541	\$ 160,571,556	\$ 31,556,958
F12 Restricted GF	606,159	12,285,882	12,892,041	0
F21 2002 Bond Redemption Fund	4,911,052	7,266,851	7,257,031	4,920,872
F22 2006 Bond Redemption Fund	10,529,963	13,342,052	13,517,952	10,354,063
F29 Long term Debt Fund (Load Banking/Vacation Accrual)	1,674,980	11,000	0	1,685,980
F39 Special Revenue Fund (DVC Student Center Financing)	205,880	125,600	125,500	205,980
F41 Capital Projects	8,437,914	1,106,000	304,662	9,239,252
F42 Measure A 2002 Bond Construction	9,433,693	0	7,444,539	1,989,154
F43 Measure A+ 2006 Bond Construction	89,065,052	0	31,896,289	57,168,763
F51 Bookstore	1,043,797	11,963,650	11,609,280	1,398,167
F52 Cafeteria	228,327	1,179,217	1,051,607	355,937
F59 Data Center Fund	987,645	1,167,948	975,752	1,179,841
F61 Self Insurance	412,061	101,050	0	513,111
F69 Retiree Benefits Fund	29,666,674	1,600,000	8,916,350	22,350,324
F71 Student Organization Fund	23,775	88,356	87,000	25,131
F73 Student Center	1,369,273	415,680	420,142	1,364,811
F74 Financial Aid	0	33,838,312	33,838,312	0
F75 Scholarship Trust Fund	495,726	4,570	5,156	495,140
F77 OPEB Irrevocable Trust	30,738,171	12,100,000	0	42,838,171
<b>Total</b>	<b>\$ 227,776,115</b>	<b>\$ 250,778,709</b>	<b>\$ 290,913,169</b>	<b>\$ 187,641,655</b>

### **Beyond 2011-12:**

In building the 2011-12 budget, the District developed a budget reduction target of \$21 million. This was a very major downward adjustment and had to be accomplished in just a few months. In reaching the goal, a sizable portion of the reductions were accomplished through use of the fund balance or took the form of one-time cuts. This worked for the budget year, but means that for 2012-13 about \$8 million of the \$21 million will have to be found again and will most likely have to come from on-going sources. That is in addition to other anticipated reductions, since the 2011-12 budget did not fully address the deficit and added costs in the form of step/column movement and health benefit cost increases are expected in 2012-13.

Depending upon the size of the anticipated deficit, value of added operational costs, and further loss of revenue, the District may need to view its approach to balancing the budget over two more years 2012-13 and 2013-14. This is illustrated on the multi-year analysis included with this document and warrants careful review.

### **Future Impacts for Financial Consideration:**

In addition to the state funding shortfall, the District has other issues to evaluate and determine how it will address them. They may not be as immediate as the state financial crisis, but will none-the-less affect the District incrementally over time.

- Funding of long-term liabilities (banked load, vacation accrual, and retiree health benefits)
- Continued impact of increased retiree health benefit costs, and total compensation on operating funds
- Significant lawsuit with financial implications
- Loss of categorical program dollars (instructional equipment, schedule maintenance and other etc.) requiring matching funds
- Possible increase in the employer contribution to STRS

**Exhibit 5 - Multiyear Model Analysis**

	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
Budgeted Revenue	\$ 154,182,541	\$ 154,182,541	\$ 154,998,541	\$ 154,998,541
Adjustments	0	0	0	0
Remove one-time revenues	0	0	0	0
Restore Tier 1	0	816,000	0	0
<b>Revised Revenue</b>	<b>154,182,541</b>	<b>\$ 154,998,541</b>	<b>\$ 154,998,541</b>	<b>\$ 154,998,541</b>
Budgeted On-going Expenses	160,571,556	160,571,556	161,615,604	\$ 155,616,478
Step/Column Increases	0	1,167,197	1,181,203	1,195,377
Health Benefits Cost Increases	0	5,173,041	5,819,671	6,547,130
Remove one-time costs	0	0	0	0
Add back one-time cost savings	0	4,703,810	0	0
<b>Revised expenditures</b>	<b>\$ 160,571,556</b>	<b>\$ 171,615,604</b>	<b>\$ 168,616,478</b>	<b>\$ 163,358,985</b>
<b>Revenue less Expense</b>	<b>\$ (6,389,015)</b>	<b>\$ (16,617,063)</b>	<b>\$ (13,617,937)</b>	<b>\$ (8,360,444)</b>
One-time Employee Concessions	0	625,964	485,964	0
<i>Anticipated deficit in 11-12 .4%</i>	<i>(549,143)</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Potential Expenditure Reductions*</b>	0	10,000,000	13,000,000	0
Beginning fund balance	37,652,046	31,263,031	25,271,932	25,279,960
<b>Estimated Ending Balance</b>	<b>\$ 31,263,031</b>	<b>\$ 25,271,932</b>	<b>\$ 25,279,960</b>	<b>\$ 16,919,515</b>
Amount of Fund Balance Spent	<b>\$ (6,389,015)</b>	<b>\$ (5,991,099)</b>	<b>\$ 8,027</b>	<b>\$ (8,360,444)</b>

\*Will change as better data obtained

Please note the numbers used here are estimates based on current information and subject to change

### **The Half-Full Perspective:**

The District has had to deal with the most challenging times in California community college history. Difficult decisions had to be made at a time of uncertainty and some confusion at the state government level. In the midst of that, the District acted in a measured, steady fashion to maintain as much control over its fate as possible. The colleges, District Office, leaders throughout the District and Governing Board together exhibited the leadership necessary to minimize the anxiety staff, students and the community might have experienced during this time. The way in which the District responded could have instilled greater confidence in the District or made folks more uneasy. Based on all that has occurred to date, all those charged with managing the District have guided the organization to make it stronger and generate that confidence.

## Summary Overview: 2011-2012 ADOPTION BUDGET - Unrestricted General Fund

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
<b>BUDGET RESOURCES</b>							
<b>BEGINNING FUND BALANCE, July, 01, 2011</b>							
5% Districtwide Reserve	-	-	-	-	-	7,745,437	7,745,437
5% Board Contingency Reserve	-	-	-	-	-	7,745,437	7,745,437
Minimum Reserve Per Business Procedure 18.01 (1%)	487,197	707,348	703,149	1,897,694	923,550	-	2,821,244
Sub-Fund Carryover and Designated Reserves	3,111,209	1,373,354	808,542	5,293,105	341,806	408,512	6,043,423
Reserve for Encumbrances	1,767	26,520	-	28,287	250,244	-	278,531
Unreserved, Undesignated Fund Balance	2,462,729	5,058,302	1,772,392	9,293,423	2,069,492	1,948,986	13,311,901
<b>Total Beginning Fund Balance</b>	<b>6,062,902</b>	<b>7,165,524</b>	<b>3,284,083</b>	<b>16,512,509</b>	<b>3,585,092</b>	<b>17,848,372</b>	<b>37,945,973</b>
<b>REVENUES</b>							
Apportionment Revenue							
State Funding	-	-	-	-	-	64,442,009	64,442,009
Property Taxes	-	-	-	-	-	57,972,261	57,972,261
Local Funding	-	-	-	-	-	3,481,246	3,481,246
Student Enrollment Fees, 98%	-	-	-	-	-	11,390,265	11,390,265
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>137,285,781</b>	<b>137,285,781</b>
Less Property Tax Adjustment (Chevron)	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-
State Revenues ( <i>exclusive of Apportionment revenue</i> )	3,695	181,064	-	184,759	-	3,503,334	3,688,093
Local Revenues, SB 361 Revenue Allocation	371,146	1,809,064	316,927	2,497,137	-	9,814,803	12,311,940
Local Revenues beyond SB 361 Revenue Allocation	(159,917)	1,768,063	(35,706)	1,572,440	(871,786)	-	700,654
Interfund Transfers in	-	126,321	69,752	196,073	-	-	196,073
Intrafund and Subfund Transfers In	181,417	104,520	587,045	872,982	1,114,967	20,956,923	22,944,872
District and Inter-campus Subsidy	1,342,393	438,114	386,516	2,167,023	-	-	2,167,023
<b>Total Current Revenue</b>	<b>1,738,734</b>	<b>4,427,146</b>	<b>1,324,534</b>	<b>7,490,414</b>	<b>243,181</b>	<b>171,560,841</b>	<b>179,294,436</b>
Operating Allocation	23,976,186	63,664,235	30,607,220	118,247,641	13,922,796	(132,170,437)	-
<b>TOTAL RESOURCES</b>	<b>31,777,822</b>	<b>75,256,905</b>	<b>35,215,837</b>	<b>142,250,564</b>	<b>17,751,069</b>	<b>57,238,776</b>	<b>217,240,409</b>

## Summary Overview: 2011-2012 ADOPTION BUDGET - Unrestricted General Fund

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
<b>BUDGET USES</b>							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,616,396	21,746,602	8,984,554	38,347,552	-	-	38,347,552
Part-time Faculty, Instructional & Non-Instructional	4,976,902	13,537,973	5,868,089	24,382,964	-	170,000	24,552,964
Academic Managers	1,159,339	2,725,208	1,386,157	5,270,704	789,218	-	6,059,922
Classified Managers	695,700	806,476	906,815	2,408,991	1,950,917	-	4,359,908
Full-time Classified	3,246,736	8,399,408	4,854,694	16,500,838	4,399,657	58,546	20,959,041
Hourly classified, students, other	383,630	1,774,739	536,986	2,695,355	291,633	-	2,986,988
<b>Total Salaries</b>	<b>18,078,703</b>	<b>48,990,406</b>	<b>22,537,295</b>	<b>89,606,404</b>	<b>7,431,425</b>	<b>228,546</b>	<b>97,266,375</b>
Employee Benefits	5,379,283	14,492,255	7,118,664	26,990,202	3,153,167	11,240,960	41,384,329
<b>Total Salaries and Benefits</b>	<b>23,457,986</b>	<b>63,482,661</b>	<b>29,655,959</b>	<b>116,596,606</b>	<b>10,584,592</b>	<b>11,469,506</b>	<b>138,650,704</b>
Supplies	1,915,686	2,588,833	884,433	5,388,952	237,266	-	5,626,218
Operating expenses	1,386,767	2,262,124	1,416,770	5,065,661	2,302,807	6,687,231	14,055,699
Equipment and Capital Outlay	411,243	616,887	37,800	1,065,930	68,908	-	1,134,838
Other Outgo	2,000	2,097	-	4,097	-	1,100,000	1,104,097
Intrafund and Subfund Transfers Out	474,932	61,520	565,545	1,101,997	1,955,202	22,054,696	25,111,895
<b>TOTAL USES</b>	<b>27,648,614</b>	<b>69,014,122</b>	<b>32,560,507</b>	<b>129,223,243</b>	<b>15,148,775</b>	<b>41,311,433</b>	<b>185,683,451</b>
Net Revenues over/(under) Expenditures	(1,933,694)	(922,741)	(628,753)	(3,485,188)	(982,798)	(1,921,029)	(6,389,015)
<b>ENDING FUND BALANCE, June, 30, 2012</b>	<b>4,129,208</b>	<b>6,242,783</b>	<b>2,655,330</b>	<b>13,027,321</b>	<b>2,602,294</b>	<b>15,927,343</b>	<b>31,556,958</b>
<b>Components of Ending Fund Balance (Reserves)</b>							
Minimum Reserve - 5% Districtwide	-	-	-	-	-	7,745,437	7,745,437
5% Board Contingency Reserve	-	-	-	-	-	7,745,437	7,745,437
Deficit Funding Reserve	126,682	289,479	148,955	565,116	57,847	-	622,963
College/DO Local Reserves (1% minimum)	487,197	707,348	703,149	1,897,694	923,550	-	2,821,244
Load Bank Liability Reserve	330,491	438,179	244,000	1,012,670	-	-	1,012,670
Vacation Liability Reserve	110,164	161,827	194,732	466,723	-	-	466,723
Reserve for ISA Payback	1,046,198	-	963,194	2,009,392	-	-	2,009,392
Reserve for HBA/TBA Payback	582,738	2,022,980	-	2,605,718	-	-	2,605,718
Designated Reserves	1,445,738	103,000	401,300	1,950,038	355,987	408,512	2,714,537
Undesignated District Reserves	-	-	-	-	-	27,957	27,957
Undesignated College and DO Reserves	-	2,519,970	-	2,519,970	1,264,910	-	3,784,880
	<b>4,129,208</b>	<b>6,242,783</b>	<b>2,655,330</b>	<b>13,027,321</b>	<b>2,602,294</b>	<b>15,927,343</b>	<b>31,556,958</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET**

**SECTION - I  
For ALL FUNDS**



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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8610 General Apportionment Revenue	68,467,949	67,773,013	68,436,688	71,584,885	70,466,674	64,442,009
8671 Homeowners Revenue	763,852	764,690	764,690	764,690	747,188	683,306
8672 In Lieu of Taxes (wildlife)	4,328	4,384	4,383	4,383	3,582	3,276
8811 Tax Allocation, Secured Roll Revenue	66,086,922	61,125,007	61,125,007	61,125,007	59,476,352	54,391,321
8812 Tax Allocation, Supplemental Roll Revenue	1,228,770	344,211	344,211	344,211	714,589	653,495
8813 Tax Allocation, Unsecured Roll Revenue	2,449,671	2,701,702	2,701,702	2,701,702	2,450,361	2,240,863
8816 Prior Years Taxes Reversed	-	-	(351,026)	(351,026)	-	-
8815 Revenue Augmentation Fund	3,436,153	3,205,417	3,205,417	3,205,417	3,710,577	3,393,335
8818 Redevelopment Agency AB1290 Revenue	20,874	7,317	7,317	7,317	96,130	87,911
8874 98% of Enrollment Fees	8,867,588	11,029,422	10,302,183	10,302,183	10,402,985	11,390,265
<b>Apportionment Revenues</b>	<b>\$ 151,326,107</b>	<b>\$ 146,955,163</b>	<b>\$ 146,540,572</b>	<b>\$ 149,688,769</b>	<b>\$ 148,068,438</b>	<b>\$ 137,285,781</b>
8150 Student Financial Aid Revenue	27,620	38,260	-	26,260	38,945	-
8160 Veterans Education	845	4,764	-	2,135	2,135	-
<b>Total Federal Revenues</b>	<b>\$ 28,465</b>	<b>\$ 43,024</b>	<b>\$ -</b>	<b>\$ 28,395</b>	<b>\$ 41,080</b>	<b>\$ -</b>
8613 Apprenticeship Revenue	332,074	190,764	185,082	185,082	184,759	184,759
8614 Part Time Instructor Pay Increase	1,325,371	649,465	-	649,465	649,465	-
8617 Part Time Office Hours	336,647	147,776	30,351	30,351	151,767	147,775
8618 Part Time Health Revenue	102,058	30,351	150,253	150,253	33,015	33,015
8620 General Categorical Programs	15,560	64,473	-	-	127,120	-
8659 Other Reimbursable Categorical Programs	7,324	7,673	-	1,397	8,195	-
8680 Lottery Revenue	3,278,547	3,755,736	3,486,226	3,486,226	3,700,098	3,322,544
8690 State Tax Subventions	15,217	1	-	-	576,857	-
<b>Total Other State Revenues</b>	<b>\$ 5,412,798</b>	<b>\$ 4,846,239</b>	<b>\$ 3,851,912</b>	<b>\$ 4,502,774</b>	<b>\$ 5,431,276</b>	<b>\$ 3,688,093</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
8820 Contributions and Gifts	-	10,000	144,417	146,042	146,042	197,639
8830 Contract Services	115,392	169,459	100,000	170,850	186,791	100,000
8840 Sales and Commissions	81,423	148,220	-	123,344	123,344	-
8851 Rentals and Leases	500,906	522,103	177,600	312,832	530,088	175,000
8860 Interest and Investment Income	434,081	95,938	100,000	100,000	77,768	-
8868 Reduction of Grant/Apportionment	-	-	-	-	-	(1,499,328)
8874 2% of Enrollment Fees	180,971	225,090	210,248	210,248	212,306	232,454
8870 Other Student Fees and Charges	1,052,774	1,334,081	886,531	1,448,189	1,461,336	889,683
8880 Nonresident Tuition	8,320,002	9,269,191	9,002,476	9,598,846	9,612,251	9,814,803
8880 Other Student Fees	372,127	272,530	1,375,000	281,638	365,325	1,375,000
8890 Other Local Revenues	4,086,014	3,088,726	2,089,981	3,101,289	3,937,786	1,727,343
<b>Total Other Local Revenues</b>	<b>\$ 15,143,690</b>	<b>\$ 15,135,338</b>	<b>\$ 14,086,253</b>	<b>\$ 15,493,278</b>	<b>\$ 16,653,037</b>	<b>\$ 13,012,594</b>
<b>Total Revenues</b>	<b>\$ 171,911,060</b>	<b>\$ 166,979,764</b>	<b>\$ 164,478,737</b>	<b>\$ 169,713,216</b>	<b>\$ 170,193,831</b>	<b>\$ 153,986,468</b>
8900 Other Financing Sources, Miscellaneous	2,776	2,219	-	1,073	1,073	-
8910 Proceeds of General Fixed Assets	612	4,043	-	19,100	19,100	-
8980 Interfund Transfers In	455,364	133,710	142,159	1,288,071	1,288,071	196,073
<b>Total Other Financing Sources</b>	<b>\$ 458,752</b>	<b>\$ 139,972</b>	<b>\$ 142,159</b>	<b>\$ 1,308,244</b>	<b>\$ 1,308,244</b>	<b>\$ 196,073</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 172,369,812</b>	<b>\$ 167,119,736</b>	<b>\$ 164,620,896</b>	<b>\$ 171,021,460</b>	<b>\$ 171,502,075</b>	<b>\$ 154,182,541</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Uses:</b>						
1100 Monthly Instructional Salary	32,549,980	33,240,977	32,852,929	32,470,681	31,904,288	31,791,905
1200 Noninstructional Salaries Full Time	13,508,082	13,808,984	13,584,127	13,438,925	13,185,464	12,615,569
1300 Instructional Salaries Part Time	27,713,729	26,878,830	25,112,390	26,911,427	26,150,391	23,618,522
1400 Noninstructional Salaries Part Time	1,511,026	1,630,108	986,815	1,416,170	1,260,504	934,442
<b>Total Academic Salaries</b>	<b>\$ 75,282,816</b>	<b>\$ 75,558,900</b>	<b>\$ 72,536,261</b>	<b>\$ 74,237,202</b>	<b>\$ 72,500,647</b>	<b>\$ 68,960,438</b>
2100 Noninstructional Salaries Full Time	25,211,371	26,699,031	26,804,974	27,095,116	25,785,686	22,562,505
2200 Instructional Aides Full Time	3,241,573	3,282,695	3,195,028	3,249,346	3,032,183	2,756,444
2300 Variable Non-Instructional	4,603,843	4,040,607	2,412,951	2,642,460	3,173,180	2,237,119
2400 Variable Classroom Aide	971,087	830,641	565,707	814,914	856,133	554,190
2600 Variable Aide Other	324,648	230,973	186,598	254,716	224,974	195,679
<b>Total Classified Salaries</b>	<b>\$ 34,352,520</b>	<b>\$ 35,083,947</b>	<b>\$ 33,165,258</b>	<b>\$ 34,056,553</b>	<b>\$ 33,072,155</b>	<b>\$ 28,305,937</b>
3000 Benefits	35,749,497	38,136,010	39,958,919	40,139,750	38,823,056	41,384,329
<b>Total Salaries and Benefits</b>	<b>\$ 145,384,833</b>	<b>\$ 148,778,857</b>	<b>\$ 145,660,438</b>	<b>\$ 148,433,505</b>	<b>\$ 144,395,858</b>	<b>\$ 138,650,704</b>
4000 Supplies and Materials	\$ 3,309,070	\$ 2,599,732	\$ 6,584,493	\$ 5,642,850	\$ 2,457,243	\$ 5,626,218
5100 Consultants	1,314,820	985,340	1,066,662	1,218,480	974,629	1,027,956
5200 Travel	447,003	346,326	544,250	621,408	441,666	396,327
5300 Dues and Memberships	226,498	285,711	178,601	187,558	247,721	213,473
5400 Insurance	1,584,080	2,043,289	1,938,469	2,151,645	2,196,523	2,151,821
5500 Utilities and Housekeeping	5,068,913	4,080,617	4,300,192	4,234,221	3,732,487	4,164,378
5600 Contract Services	4,770,146	3,068,466	3,312,124	3,408,175	2,716,042	3,139,818
5690 Other Operating Expenses	1,616,913	1,404,963	1,492,810	1,553,263	1,294,827	1,538,621
5700 Legal/Elections/Audit Expenses	766,708	525,146	895,100	895,100	807,184	676,160
5800 Other Services and Expenses	964,257	847,335	854,480	842,017	597,172	675,355
5900 Interprogram Charges (credits)	(85,007)	(71,115)	102,751	105,299	(71,365)	71,790
5910 Indirect Costs	-	(76,840)	-	(38,420)	(13,062)	-
<b>Total Other Operating Expenses</b>	<b>\$ 16,674,331</b>	<b>\$ 13,439,238</b>	<b>\$ 14,685,439</b>	<b>\$ 15,178,746</b>	<b>\$ 12,923,824</b>	<b>\$ 14,055,699</b>
6100 Sites and Site Improvements	21,447	18,307	3,000	3,000	2,880	1,500

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
6200 Buildings	452,099	36,763	259,097	498,314	71,753	407,772
6300 Library Books	105,179	118,521	75,824	131,933	122,053	75,824
6400 Equipment	1,833,975	1,010,855	1,057,503	697,973	756,337	649,742
<b>Total Capital Outlay</b>	<b>\$ 2,412,700</b>	<b>\$ 1,184,446</b>	<b>\$ 1,395,424</b>	<b>\$ 1,331,220</b>	<b>\$ 953,023</b>	<b>\$ 1,134,838</b>
7300 Interfund Transfers Out	2,526,866	1,918,918	1,100,000	1,358,108	1,446,117	1,100,000
7400 Other Transfers/Uses	22,474	18,578	-	54,890	28,920	-
7600 Other Student Payments	28,764	55,130	2,097	6,597	8,600	4,097
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,578,104</b>	<b>\$ 1,992,626</b>	<b>\$ 1,102,097</b>	<b>\$ 1,419,595</b>	<b>\$ 1,483,637</b>	<b>\$ 1,104,097</b>
<b>Total Expenses</b>	<b>\$ 170,359,038</b>	<b>\$ 167,994,899</b>	<b>\$ 169,427,891</b>	<b>\$ 172,005,916</b>	<b>\$ 162,213,585</b>	<b>\$ 160,571,556</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 2,010,774</b>	<b>\$ (875,163)</b>	<b>\$ (4,806,995)</b>	<b>\$ (984,456)</b>	<b>\$ 9,288,490</b>	<b>\$ (6,389,015)</b>
<b>Beginning Fund Balance</b>	27,421,274	29,432,047	28,734,726	28,560,720	28,556,883	37,945,973
<b>Ending Fund Balance</b>	<b>\$ 29,432,048</b>	<b>\$ 28,556,884</b>	<b>\$ 23,927,731</b>	<b>\$ 27,576,264</b>	<b>\$ 37,845,373</b>	<b>\$ 31,556,958</b>
7901 5% General Fund Reserve	-	-	8,471,394	8,471,394	-	7,745,437
7902 5% Board Contingency Reserve	-	-	8,471,394	8,471,394	-	7,745,437
7903 Deficit Funding Reserve	-	-	-	163,137	-	622,963
7904 College/DO Local Reserves (1% minimum)	-	-	-	748,227	-	2,821,244
7906 Load Bank Liability Reserve	-	-	-	1,000,834	-	1,012,670
7907 Vacation Liability Reserve	-	-	-	259,193	-	466,723
7908 Reserve for ISA Payback	-	-	-	-	-	2,009,392
7909 Reserve for HBA/TBA Payback	-	-	-	-	-	2,605,718
7900 Designated Reserves	-	-	2,479,754	1,828,771	-	2,714,537
7997 Undesignated District Reserves	-	-	900,028	210,007	-	27,957
7999 Undesignated College and DO Reserves	-	-	3,605,161	6,423,307	-	3,784,880
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,927,731</b>	<b>\$ 27,576,264</b>	<b>\$ -</b>	<b>\$ 31,556,958</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8120 Higher Education Act	944,765	1,014,651	102,283	1,084,640	682,778	69,752
8150 Student Financial Aid Revenue	296,651	490,698	256,476	370,388	277,484	283,854
8170 Vocational & Technical Education Act (VTEA)	1,262,946	1,513,827	932,259	1,541,228	795,238	1,400,251
8190 Other Federal Revenues	869,165	2,289,699	-	1,409,281	801,947	-
<b>Total Federal Revenues</b>	<b>\$ 3,373,527</b>	<b>\$ 5,308,875</b>	<b>\$ 1,291,018</b>	<b>\$ 4,405,537</b>	<b>\$ 2,557,447</b>	<b>\$ 1,753,857</b>
8610 General Apportionments	137,763	282,002	103,289	153,920	153,919	141,371
8620 General Categorical Programs	11,147,732	6,977,100	5,675,785	7,469,700	7,163,424	5,651,047
8659 Other Reimbursable Categorical Programs	4,898,506	4,254,995	1,388,070	5,643,653	4,396,898	1,955,273
8680 Other State Non-Tax Revenues	561,211	3,087,180	124,038	1,408,804	1,385,646	167,853
8680 Lottery Revenue	361,518	618,580	507,087	507,087	595,539	499,351
8690 Other State Revenues	121,846	99,527	-	649,882	706,048	239,641
<b>Total State Revenues</b>	<b>\$ 17,228,576</b>	<b>\$ 15,319,384</b>	<b>\$ 7,798,269</b>	<b>\$ 15,833,046</b>	<b>\$ 14,401,474</b>	<b>\$ 8,654,536</b>
8820 Contributions and Gifts	-	-	-	40,214	-	-
8830 Contract Services	53,850	62,037	-	79,727	45,877	-
8880 Nonresident Tuition and Other Student Fees	1,401,103	1,631,533	1,340,000	1,547,194	1,678,422	1,452,500
8890 Other Local Revenues	1,599,030	1,827,477	395,364	2,043,102	1,467,830	424,989
<b>Total Local Revenues</b>	<b>\$ 3,053,983</b>	<b>\$ 3,521,047</b>	<b>\$ 1,735,364</b>	<b>\$ 3,710,237</b>	<b>\$ 3,192,129</b>	<b>\$ 1,877,489</b>
<b>Total Revenues</b>	<b>\$ 23,656,086</b>	<b>\$ 24,149,306</b>	<b>\$ 10,824,651</b>	<b>\$ 23,948,820</b>	<b>\$ 20,151,050</b>	<b>\$ 12,285,882</b>
8980 Interfund Transfers In	145,310	-	-	38,000	38,000	-
8990 Intrafund and Subfund Transfers In	-	361,227	-	340,314	340,314	-
<b>Total Other Financing Sources</b>	<b>\$ 145,310</b>	<b>\$ 361,227</b>	<b>\$ -</b>	<b>\$ 378,314</b>	<b>\$ 378,314</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 23,801,396</b>	<b>\$ 24,510,533</b>	<b>\$ 10,824,651</b>	<b>\$ 24,327,134</b>	<b>\$ 20,529,364</b>	<b>\$ 12,285,882</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Uses:</b>						
1100 Monthly Instructional Salary	99,861	125,530	68,187	262,530	284,786	11,655
1200 Noninstructional Salaries Full Time	1,462,624	1,656,523	1,016,843	1,339,093	1,186,046	998,929
1300 Instructional Salaries Part Time	475,764	763,263	87,896	858,046	612,423	158,685
1400 Noninstructional Salaries Part Time	2,215,740	1,533,328	208,168	1,433,533	1,366,325	350,669
<b>Total Academic Salaries</b>	<b>\$ 4,253,989</b>	<b>\$ 4,078,644</b>	<b>\$ 1,381,094</b>	<b>\$ 3,893,202</b>	<b>\$ 3,449,580</b>	<b>\$ 1,519,938</b>
2100 Noninstructional Salaries Full Time	3,700,840	3,636,423	2,920,406	3,754,582	3,655,243	3,123,025
2200 Instructional Aides Full Time	44,410	46,934	36,706	37,950	43,161	35,621
2300 Variable Non-Instructional	2,489,226	2,123,394	595,131	1,711,227	1,645,398	709,899
2400 Variable Classroom Aide	244,312	324,266	-	104,425	206,247	11,950
2600 Variable Aide Other	254,190	184,087	42,889	67,221	78,727	9,643
<b>Total Classified Salaries</b>	<b>\$ 6,732,978</b>	<b>\$ 6,315,104</b>	<b>\$ 3,595,132</b>	<b>\$ 5,675,405</b>	<b>\$ 5,628,776</b>	<b>\$ 3,890,138</b>
3000 Benefits	2,463,015	2,424,583	1,688,920	2,525,467	2,308,439	1,962,870
<b>Total Salaries and Benefits</b>	<b>\$ 13,449,982</b>	<b>\$ 12,818,331</b>	<b>\$ 6,665,146</b>	<b>\$ 12,094,074</b>	<b>\$ 11,386,795</b>	<b>\$ 7,372,946</b>
4000 Supplies and Materials	\$ 2,284,225	\$ 1,728,411	\$ 853,622	\$ 1,788,481	\$ 1,618,375	\$ 1,084,474
5100 Consultants	1,042,006	668,873	36,929	997,737	858,087	64,000
5200 Travel	366,953	199,992	64,271	284,687	199,774	80,141
5300 Dues and Memberships	25,095	8,759	2,000	15,865	18,269	4,700
5500 Utilities and Housekeeping	36,734	20,071	7,020	14,499	6,907	4,400
5600 Contract Services	445,782	304,509	517,192	615,370	115,839	85,117
5690 Other Operating Expenses	2,558,978	5,037,627	183,913	3,566,208	3,248,901	269,489
5800 Other Services and Expenses	67,370	55,425	-	34,784	36,696	10,000
5900 Interprogram Charges (credits)	12,752	12,553	4,100	14,490	7,442	7,103
5910 Indirect Costs	258,812	310,891	18,365	439,203	327,363	22,338
<b>Total Other Operating Expenses</b>	<b>\$ 4,814,482</b>	<b>\$ 6,618,700</b>	<b>\$ 833,790</b>	<b>\$ 5,982,843</b>	<b>\$ 4,819,278</b>	<b>\$ 547,288</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
6100 Sites and Site Improvements	-	-	-	110,110	12,814	104,315
6200 Buildings	46,438	1,240	-	-	-	-
6300 Library Books	40,440	43	41,100	49,100	21,556	35,739
6400 Equipment	1,086,527	1,376,313	348,403	843,523	844,254	531,704
<b>Total Capital Outlay</b>	<b>\$ 1,173,405</b>	<b>\$ 1,377,596</b>	<b>\$ 389,503</b>	<b>\$ 1,002,733</b>	<b>\$ 878,624</b>	<b>\$ 671,758</b>
7300 Interfund Transfers Out	20,357	50,458	-	39,114	39,114	69,752
7500 Student Financial Aid	5,873	13,519	-	7,683	9,022	-
7600 Other Student Payments	2,039,786	1,210,344	423,034	1,607,301	1,302,461	486,485
7700 Cost of Goods Sold	13,286	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	361,227	-	340,314	340,314	-
7900 Reserves	-	-	1,991,503	1,796,538	-	2,659,338
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,079,302</b>	<b>\$ 1,635,548</b>	<b>\$ 2,414,537</b>	<b>\$ 3,790,950</b>	<b>\$ 1,690,911</b>	<b>\$ 3,215,575</b>
<b>Total Expenses</b>	<b>\$ 23,801,396</b>	<b>\$ 24,178,586</b>	<b>\$ 11,156,598</b>	<b>\$ 24,659,081</b>	<b>\$ 20,393,983</b>	<b>\$ 12,892,041</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ 331,947</b>	<b>\$ (331,947)</b>	<b>\$ (331,947)</b>	<b>\$ 135,381</b>	<b>\$ (606,159)</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>331,947</b>	<b>331,947</b>	<b>331,947</b>	<b>606,159</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 331,947</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 467,328</b>	<b>\$ -</b>
7998 Restricted Reserve	-	-	-	229,314	-	606,713
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8670 State Tax Subventions	62,468	71,742	-	-	74,767	-
<b>Total State Revenues</b>	<b>\$ 62,468</b>	<b>\$ 71,742</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,767</b>	<b>\$ -</b>
8810 Property Taxes	6,609,660	6,958,544	7,109,031	7,109,031	7,366,006	7,257,031
8860 Interest and Investment Income	26,551	8,305	8,100	8,100	9,822	9,820
<b>Total Local Revenues</b>	<b>\$ 6,636,211</b>	<b>\$ 6,966,849</b>	<b>\$ 7,117,131</b>	<b>\$ 7,117,131</b>	<b>\$ 7,375,828</b>	<b>\$ 7,266,851</b>
<b>Total Revenues</b>	<b>\$ 6,698,679</b>	<b>\$ 7,038,591</b>	<b>\$ 7,117,131</b>	<b>\$ 7,117,131</b>	<b>\$ 7,450,595</b>	<b>\$ 7,266,851</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 6,698,679</b>	<b>\$ 7,038,591</b>	<b>\$ 7,117,131</b>	<b>\$ 7,117,131</b>	<b>\$ 7,450,595</b>	<b>\$ 7,266,851</b>
<b>Uses:</b>						
7110 Bond Redemption	1,440,000	1,625,000	1,845,000	1,845,000	1,845,000	2,091,850
7120 Bond Interest and Other Charges	5,403,590	3,107,984	5,264,031	5,264,031	5,265,381	5,165,181
<b>Total Transfers and Other Outgo</b>	<b>\$ 6,843,590</b>	<b>\$ 4,732,984</b>	<b>\$ 7,109,031</b>	<b>\$ 7,109,031</b>	<b>\$ 7,110,381</b>	<b>\$ 7,257,031</b>
<b>Total Expenses</b>	<b>\$ 6,843,590</b>	<b>\$ 4,732,984</b>	<b>\$ 7,109,031</b>	<b>\$ 7,109,031</b>	<b>\$ 7,110,381</b>	<b>\$ 7,257,031</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (144,911)</b>	<b>\$ 2,305,607</b>	<b>\$ 8,100</b>	<b>\$ 8,100</b>	<b>\$ 340,214</b>	<b>\$ 9,820</b>
<b>Beginning Fund Balance</b>	2,410,142	2,265,232	4,570,839	4,570,839	4,570,839	4,911,052
<b>Ending Fund Balance</b>	<b>\$ 2,265,231</b>	<b>\$ 4,570,839</b>	<b>\$ 4,578,939</b>	<b>\$ 4,578,939</b>	<b>\$ 4,911,053</b>	<b>\$ 4,920,872</b>
7912 Restricted Debt Reserve	-	-	4,578,939	4,578,939	-	4,920,872
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,578,939</b>	<b>\$ 4,578,939</b>	<b>\$ -</b>	<b>\$ 4,920,872</b>



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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8670 State Tax Subventions	40,926	124,055	-	-	128,097	-
<b>Total State Revenues</b>	<b>\$ 40,926</b>	<b>\$ 124,055</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,097</b>	<b>\$ -</b>
8810 Property Taxes	4,472,640	11,431,817	12,847,576	12,847,576	12,064,372	13,317,952
8860 Interest and Investment Income	26,359	16,780	16,200	16,200	24,114	24,100
<b>Total Local Revenues</b>	<b>\$ 4,498,999</b>	<b>\$ 11,448,597</b>	<b>\$ 12,863,776</b>	<b>\$ 12,863,776</b>	<b>\$ 12,088,486</b>	<b>\$ 13,342,052</b>
<b>Total Revenues</b>	<b>\$ 4,539,925</b>	<b>\$ 11,572,652</b>	<b>\$ 12,863,776</b>	<b>\$ 12,863,776</b>	<b>\$ 12,216,583</b>	<b>\$ 13,342,052</b>
8940 Proceeds of General Long-Term Debt	-	385,928	-	-	380,377	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 385,928</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,377</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,539,925</b>	<b>\$ 11,958,580</b>	<b>\$ 12,863,776</b>	<b>\$ 12,863,776</b>	<b>\$ 12,596,960</b>	<b>\$ 13,342,052</b>
<b>Uses:</b>						
7110 Bond Redemption	7,400,000	1,630,000	6,855,000	6,855,000	6,855,000	7,065,000
7120 Bond Interest and Other Charges	3,066,407	1,730,210	5,992,576	5,992,576	5,992,594	6,452,952
<b>Total Transfers and Other Outgo</b>	<b>\$ 10,466,407</b>	<b>\$ 3,360,210</b>	<b>\$ 12,847,576</b>	<b>\$ 12,847,576</b>	<b>\$ 12,847,594</b>	<b>\$ 13,517,952</b>
<b>Total Expenses</b>	<b>\$ 10,466,407</b>	<b>\$ 3,360,210</b>	<b>\$ 12,847,576</b>	<b>\$ 12,847,576</b>	<b>\$ 12,847,594</b>	<b>\$ 13,517,952</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (5,926,482)</b>	<b>\$ 8,598,370</b>	<b>\$ 16,200</b>	<b>\$ 16,200</b>	<b>\$ (250,634)</b>	<b>\$ (175,900)</b>
<b>Beginning Fund Balance</b>	<b>8,108,709</b>	<b>2,182,228</b>	<b>10,780,598</b>	<b>10,780,598</b>	<b>10,780,598</b>	<b>10,529,963</b>
<b>Ending Fund Balance</b>	<b>\$ 2,182,227</b>	<b>\$ 10,780,598</b>	<b>\$ 10,796,798</b>	<b>\$ 10,796,798</b>	<b>\$ 10,529,964</b>	<b>\$ 10,354,063</b>
7912 Restricted Debt Reserve	-	-	10,796,798	10,796,798	-	10,354,063
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,796,798</b>	<b>\$ 10,796,798</b>	<b>\$ -</b>	<b>\$ 10,354,063</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8860 Interest and Investment Income	-	-	9,625	9,625	11,070	11,000
<b>Total Local Revenues</b>	\$ -	\$ -	\$ 9,625	\$ 9,625	\$ 11,070	\$ 11,000
<b>Total Revenues</b>	\$ -	\$ -	\$ 9,625	\$ 9,625	\$ 11,070	\$ 11,000
<b>Total Revenues and Other Financing Sources</b>	\$ -	\$ -	\$ 9,625	\$ 9,625	\$ 11,070	\$ 11,000
<b>Uses:</b>						
7300 Interfund Transfers Out	-	-	-	1,086,091	1,086,090	-
<b>Total Transfers and Other Outgo</b>	\$ -	\$ -	\$ -	\$ 1,086,091	\$ 1,086,090	\$ -
<b>Total Expenses</b>	\$ -	\$ -	\$ -	\$ 1,086,091	\$ 1,086,090	\$ -
<b>Net Revenues Over (Under) Expenses</b>	\$ -	\$ -	\$ 9,625	\$ (1,076,466)	\$ (1,075,020)	\$ 11,000
<b>Beginning Fund Balance</b>	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	1,674,980
<b>Ending Fund Balance</b>	\$ 2,750,000	\$ 2,750,000	\$ 2,759,625	\$ 1,673,534	\$ 1,674,980	\$ 1,685,980
7912 Restricted Debt Reserve	-	-	2,759,625	1,673,534	-	1,685,980
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ 2,759,625	\$ 1,673,534	\$ -	\$ 1,685,980

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8860 Interest and Investment Income	655	1	-	-	-	-
<b>Total Local Revenues</b>	<b>\$ 655</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 655</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8980 Interfund Transfers In	125,747	123,000	124,400	124,400	124,400	125,600
<b>Total Other Financing Sources</b>	<b>\$ 125,747</b>	<b>\$ 123,000</b>	<b>\$ 124,400</b>	<b>\$ 124,400</b>	<b>\$ 124,400</b>	<b>\$ 125,600</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 126,402</b>	<b>\$ 123,001</b>	<b>\$ 124,400</b>	<b>\$ 124,400</b>	<b>\$ 124,400</b>	<b>\$ 125,600</b>
<b>Uses:</b>						
7110 Bond Redemption	60,000	60,000	65,000	65,000	65,000	70,000
7120 Bond Interest and Other Charges	73,797	70,197	59,400	59,400	66,597	55,500
<b>Total Transfers and Other Outgo</b>	<b>\$ 133,797</b>	<b>\$ 130,197</b>	<b>\$ 124,400</b>	<b>\$ 124,400</b>	<b>\$ 131,597</b>	<b>\$ 125,500</b>
<b>Total Expenses</b>	<b>\$ 133,797</b>	<b>\$ 130,197</b>	<b>\$ 124,400</b>	<b>\$ 124,400</b>	<b>\$ 131,597</b>	<b>\$ 125,500</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (7,395)</b>	<b>\$ (7,196)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,197)</b>	<b>\$ 100</b>
<b>Beginning Fund Balance</b>	227,670	220,274	213,078	213,078	213,078	205,880
<b>Ending Fund Balance</b>	<b>\$ 220,275</b>	<b>\$ 213,078</b>	<b>\$ 213,078</b>	<b>\$ 213,078</b>	<b>\$ 205,881</b>	<b>\$ 205,980</b>
7998 Restricted Reserve	-	-	213,078	-	-	205,980
7900 Designated Reserves	-	-	-	213,078	-	-
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 213,078</b>	<b>\$ 213,078</b>	<b>\$ -</b>	<b>\$ 205,980</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8651 Community College Construction	2,932,532	2,819,833	243,386	243,386	240,747	-
8652 Deferred Maintenance	326,304	-	-	-	-	-
<b>Total State Revenues</b>	<b>\$ 3,258,836</b>	<b>\$ 2,819,833</b>	<b>\$ 243,386</b>	<b>\$ 243,386</b>	<b>\$ 240,747</b>	<b>\$ -</b>
8890 Other Local Revenues	1,550,689	662,279	1,435,812	1,435,812	1,106,715	1,106,000
<b>Total Local Revenues</b>	<b>\$ 1,550,689</b>	<b>\$ 662,279</b>	<b>\$ 1,435,812</b>	<b>\$ 1,435,812</b>	<b>\$ 1,106,715</b>	<b>\$ 1,106,000</b>
<b>Total Revenues</b>	<b>\$ 4,809,525</b>	<b>\$ 3,482,112</b>	<b>\$ 1,679,198</b>	<b>\$ 1,679,198</b>	<b>\$ 1,347,462</b>	<b>\$ 1,106,000</b>
8980 Interfund Transfers In	991,599	325,132	-	122,160	122,160	-
8990 Intrafund and Subfund Transfers In	-	-	-	28,197	28,197	-
<b>Total Other Financing Sources</b>	<b>\$ 991,599</b>	<b>\$ 325,132</b>	<b>\$ -</b>	<b>\$ 150,357</b>	<b>\$ 150,357</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 5,801,124</b>	<b>\$ 3,807,244</b>	<b>\$ 1,679,198</b>	<b>\$ 1,829,555</b>	<b>\$ 1,497,819</b>	<b>\$ 1,106,000</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	-	16,834	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ -</b>	<b>\$ 16,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Salaries and Benefits</b>	<b>\$ -</b>	<b>\$ 16,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5100 Consultants	-	104,775	-	-	-	-
5600 Contract Services	-	37,874	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ -</b>	<b>\$ 142,649</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
6100 Sites and Site Improvements	25,421	196,927	6,796	253,322	249,560	46,110
6200 Buildings	3,328,876	3,958,587	243,386	624,022	125,649	213,297
6400 Equipment	564,507	227,676	-	-	(2,639)	45,255
<b>Total Capital Outlay</b>	<b>\$ 3,918,804</b>	<b>\$ 4,383,190</b>	<b>\$ 250,182</b>	<b>\$ 877,344</b>	<b>\$ 372,570</b>	<b>\$ 304,662</b>
7300 Interfund Transfers Out	-	74,299	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	-	-	28,197	28,197	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 74,299</b>	<b>\$ -</b>	<b>\$ 28,197</b>	<b>\$ 28,197</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 3,918,804</b>	<b>\$ 4,616,972</b>	<b>\$ 250,182</b>	<b>\$ 905,541</b>	<b>\$ 400,767</b>	<b>\$ 304,662</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,882,320</b>	<b>\$ (809,728)</b>	<b>\$ 1,429,016</b>	<b>\$ 924,014</b>	<b>\$ 1,097,052</b>	<b>\$ 801,338</b>
<b>Beginning Fund Balance</b>	6,005,607	7,887,926	6,840,798	7,078,199	7,078,199	8,437,914
<b>Ending Fund Balance</b>	<b>\$ 7,887,927</b>	<b>\$ 7,078,198</b>	<b>\$ 8,269,814</b>	<b>\$ 8,002,213</b>	<b>\$ 8,175,251</b>	<b>\$ 9,239,252</b>
7913 Restricted Capital Reserve	-	-	6,834,002	6,529,146	-	8,098,135
7900 Designated Reserves	-	-	1,435,812	1,473,067	-	1,141,117
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,269,814</b>	<b>\$ 8,002,213</b>	<b>\$ -</b>	<b>\$ 9,239,252</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8860 Interest and Investment Income	152,190	59,448	58,000	58,000	(5,186)	-
8890 Other Local Revenues	-	-	-	-	(3,600)	-
<b>Total Local Revenues</b>	<b>\$ 152,190</b>	<b>\$ 59,448</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ (8,786)</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 152,190</b>	<b>\$ 59,448</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ (8,786)</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 152,190</b>	<b>\$ 59,448</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ (8,786)</b>	<b>\$ -</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	12,528	310,363	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ 12,528</b>	<b>\$ 310,363</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3000 Benefits	4,901	105,012	-	-	-	-
<b>Total Salaries and Benefits</b>	<b>\$ 17,429</b>	<b>\$ 415,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5100 Consultants	294,106	74,910	120,832	120,832	120,763	-
5200 Travel	1,665	1,045	16,789	16,789	5,527	-
5500 Utilities and Housekeeping	-	-	-	-	250	-
5700 Legal/Elections/Audit Expenses	-	-	-	-	(648,987)	-
5800 Other Services and Expenses	-	667	-	-	638	-
<b>Total Other Operating Expenses</b>	<b>\$ 295,771</b>	<b>\$ 76,622</b>	<b>\$ 137,621</b>	<b>\$ 137,621</b>	<b>\$ (521,809)</b>	<b>\$ -</b>
6200 Buildings	2,004,479	3,863,520	7,207,171	6,926,458	5,242,021	7,068,526
6400 Equipment	507,891	110,326	542,224	530,869	158,347	376,013
<b>Total Capital Outlay</b>	<b>\$ 2,512,370</b>	<b>\$ 3,973,846</b>	<b>\$ 7,749,395</b>	<b>\$ 7,457,327</b>	<b>\$ 5,400,368</b>	<b>\$ 7,444,539</b>
<b>Total Expenses</b>	<b>\$ 2,825,570</b>	<b>\$ 4,465,843</b>	<b>\$ 7,887,016</b>	<b>\$ 7,594,948</b>	<b>\$ 4,878,559</b>	<b>\$ 7,444,539</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (2,673,380)</b>	<b>\$ (4,406,395)</b>	<b>\$ (7,829,016)</b>	<b>\$ (7,536,948)</b>	<b>\$ (4,887,345)</b>	<b>\$ (7,444,539)</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Beginning Fund Balance</b>	21,400,812	18,727,432	14,395,204	14,321,038	14,321,038	9,433,693
<b>Ending Fund Balance</b>	<b>\$ 18,727,432</b>	<b>\$ 14,321,037</b>	<b>\$ 6,566,188</b>	<b>\$ 6,784,090</b>	<b>\$ 9,433,693</b>	<b>\$ 1,989,154</b>
7913 Restricted Capital Reserve	-	-	6,566,188	6,784,090	-	1,989,154
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,566,188</b>	<b>\$ 6,784,090</b>	<b>\$ -</b>	<b>\$ 1,989,154</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8860 Interest and Investment Income	1,092,572	318,547	605,000	604,999	470,715	-
8890 Other Local Revenues	-	248,657	-	-	7,390,854	-
<b>Total Local Revenues</b>	<b>\$ 1,092,572</b>	<b>\$ 567,204</b>	<b>\$ 605,000</b>	<b>\$ 604,999</b>	<b>\$ 7,861,569</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 1,092,572</b>	<b>\$ 567,204</b>	<b>\$ 605,000</b>	<b>\$ 604,999</b>	<b>\$ 7,861,569</b>	<b>\$ -</b>
8940 Proceeds of General Long-Term Debt	-	73,000,000	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 73,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,092,572</b>	<b>\$ 73,567,204</b>	<b>\$ 605,000</b>	<b>\$ 604,999</b>	<b>\$ 7,861,569</b>	<b>\$ -</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	285,873	310,363	826,224	826,224	886,251	917,907
2300 Variable Non-Instructional	-	-	-	-	2,496	-
<b>Total Classified Salaries</b>	<b>\$ 285,873</b>	<b>\$ 310,363</b>	<b>\$ 826,224</b>	<b>\$ 826,224</b>	<b>\$ 888,747</b>	<b>\$ 917,907</b>
3000 Benefits	90,273	103,401	307,504	307,504	334,315	390,206
<b>Total Salaries and Benefits</b>	<b>\$ 376,146</b>	<b>\$ 413,764</b>	<b>\$ 1,133,728</b>	<b>\$ 1,133,728</b>	<b>\$ 1,223,062</b>	<b>\$ 1,308,113</b>
4000 Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ 80	\$ 10,000
5100 Consultants	586,560	706,288	835,988	835,988	561,000	813,149
5700 Legal/Elections/Audit Expenses	-	-	-	-	648,987	-
5800 Other Services and Expenses	3,358	963	-	-	(143)	-
<b>Total Other Operating Expenses</b>	<b>\$ 589,918</b>	<b>\$ 707,251</b>	<b>\$ 835,988</b>	<b>\$ 835,988</b>	<b>\$ 1,209,844</b>	<b>\$ 813,149</b>



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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
6100 Sites and Site Improvements	4,900	-	-	-	-	-
6200 Buildings	11,966,690	5,128,382	26,238,588	26,238,588	17,249,712	29,263,000
6400 Equipment	-	10,991	871,680	871,680	1,443	502,027
<b>Total Capital Outlay</b>	<b>\$ 11,971,590</b>	<b>\$ 5,139,373</b>	<b>\$ 27,110,268</b>	<b>\$ 27,110,268</b>	<b>\$ 17,251,155</b>	<b>\$ 29,765,027</b>
<b>Total Expenses</b>	<b>\$ 12,937,654</b>	<b>\$ 6,260,388</b>	<b>\$ 29,079,984</b>	<b>\$ 29,079,984</b>	<b>\$ 19,684,141</b>	<b>\$ 31,896,289</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (11,845,082)</b>	<b>\$ 67,306,816</b>	<b>\$ (28,474,984)</b>	<b>\$ (28,474,985)</b>	<b>\$ (11,822,572)</b>	<b>\$ (31,896,289)</b>
<b>Beginning Fund Balance</b>	45,425,890	33,580,808	99,570,881	100,887,624	100,887,624	89,065,052
<b>Ending Fund Balance</b>	<b>\$ 33,580,808</b>	<b>\$ 100,887,624</b>	<b>\$ 71,095,897</b>	<b>\$ 72,412,639</b>	<b>\$ 89,065,052</b>	<b>\$ 57,168,763</b>
7913 Restricted Capital Reserve	-	-	71,095,897	72,412,639	-	57,168,763
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,095,897</b>	<b>\$ 72,412,639</b>	<b>\$ -</b>	<b>\$ 57,168,763</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8840 Sales and Commissions	8,934,279	8,589,574	8,710,700	8,710,700	7,767,962	8,008,650
8850 Other Sales Revenue	4,030,843	3,673,060	3,845,355	3,845,355	3,519,582	3,905,000
8851 Rentals and Leases	-	-	-	-	2,095	-
8880 Nonresident Tuition and Other Student Fees	-	(1,150)	-	-	(1,500)	-
8890 Other Local Revenues	609	(412)	600	600	-	-
<b>Total Local Revenues</b>	<b>\$ 12,965,731</b>	<b>\$ 12,261,072</b>	<b>\$ 12,556,655</b>	<b>\$ 12,556,655</b>	<b>\$ 11,288,139</b>	<b>\$ 11,913,650</b>
<b>Total Revenues</b>	<b>\$ 12,965,731</b>	<b>\$ 12,261,072</b>	<b>\$ 12,556,655</b>	<b>\$ 12,556,655</b>	<b>\$ 11,288,139</b>	<b>\$ 11,913,650</b>
8910 Proceeds of General Fixed Assets	-	-	-	-	233,420	50,000
8980 Interfund Transfers In	-	389,752	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 389,752</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 233,420</b>	<b>\$ 50,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 12,965,731</b>	<b>\$ 12,650,824</b>	<b>\$ 12,556,655</b>	<b>\$ 12,556,655</b>	<b>\$ 11,521,559</b>	<b>\$ 11,963,650</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	1,449,846	1,524,863	1,411,742	1,411,742	1,416,947	1,183,009
2200 Instructional Aides Full Time	1,212	1,010	1,212	1,212	-	-
2300 Variable Non-Instructional	636,568	370,071	364,600	364,600	363,917	369,353
<b>Total Classified Salaries</b>	<b>\$ 2,087,626</b>	<b>\$ 1,895,944</b>	<b>\$ 1,777,554</b>	<b>\$ 1,777,554</b>	<b>\$ 1,780,864</b>	<b>\$ 1,552,362</b>
3000 Benefits	617,272	658,620	710,943	710,943	617,052	645,009
<b>Total Salaries and Benefits</b>	<b>\$ 2,704,898</b>	<b>\$ 2,554,564</b>	<b>\$ 2,488,497</b>	<b>\$ 2,488,497</b>	<b>\$ 2,397,916</b>	<b>\$ 2,197,371</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
4000 Supplies and Materials	\$ 58,532	\$ 41,733	\$ 42,950	\$ 42,950	\$ 30,015	\$ 31,050
5200 Travel	7,890	-	4,000	4,000	2,988	3,600
5500 Utilities and Housekeeping	82,132	32,815	33,200	33,200	65,463	63,800
5600 Contract Services	118,649	27,053	27,300	27,300	34,683	34,800
5690 Other Operating Expenses	23,457	36,204	36,500	36,500	41,734	42,600
5800 Other Services and Expenses	353,314	859,827	248,950	248,950	239,175	228,100
5930 Depreciation	249,198	230,278	229,906	229,906	209,837	121,000
<b>Total Other Operating Expenses</b>	<b>\$ 834,640</b>	<b>\$ 1,186,177</b>	<b>\$ 579,856</b>	<b>\$ 579,856</b>	<b>\$ 593,880</b>	<b>\$ 493,900</b>
6400 Equipment	13,029	1,793	3,500	3,500	7,734	8,000
<b>Total Capital Outlay</b>	<b>\$ 13,029</b>	<b>\$ 1,793</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 7,734</b>	<b>\$ 8,000</b>
7300 Interfund Transfers Out	421,340	53,544	-	5,000	5,000	-
7700 Cost of Goods Sold	9,531,103	8,892,883	9,341,538	9,341,538	8,330,887	8,878,959
<b>Total Transfers and Other Outgo</b>	<b>\$ 9,952,443</b>	<b>\$ 8,946,427</b>	<b>\$ 9,341,538</b>	<b>\$ 9,346,538</b>	<b>\$ 8,335,887</b>	<b>\$ 8,878,959</b>
<b>Total Expenses</b>	<b>\$ 13,563,542</b>	<b>\$ 12,730,694</b>	<b>\$ 12,456,341</b>	<b>\$ 12,461,341</b>	<b>\$ 11,365,432</b>	<b>\$ 11,609,280</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (597,811)</b>	<b>\$ (79,870)</b>	<b>\$ 100,314</b>	<b>\$ 95,314</b>	<b>\$ 156,127</b>	<b>\$ 354,370</b>
<b>Beginning Fund Balance</b>	1,574,294	967,537	887,667	887,383	887,670	1,043,797
<b>Ending Fund Balance</b>	<b>\$ 976,483</b>	<b>\$ 887,667</b>	<b>\$ 987,981</b>	<b>\$ 982,697</b>	<b>\$ 1,043,797</b>	<b>\$ 1,398,167</b>
7999 Undesignated Reserve	-	-	987,981	982,697	-	1,398,167
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 987,981</b>	<b>\$ 982,697</b>	<b>\$ -</b>	<b>\$ 1,398,167</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8840 Sales and Commissions	1,015,198	968,907	998,252	998,252	954,493	995,600
8850 Other Sales Revenue	425	3,132	3,062	3,062	596	-
8890 Other Local Revenues	78,561	76,680	85,340	85,340	99,149	102,375
<b>Total Local Revenues</b>	<b>\$ 1,094,184</b>	<b>\$ 1,048,719</b>	<b>\$ 1,086,654</b>	<b>\$ 1,086,654</b>	<b>\$ 1,054,238</b>	<b>\$ 1,097,975</b>
<b>Total Revenues</b>	<b>\$ 1,094,184</b>	<b>\$ 1,048,719</b>	<b>\$ 1,086,654</b>	<b>\$ 1,086,654</b>	<b>\$ 1,054,238</b>	<b>\$ 1,097,975</b>
8980 Interfund Transfers In	103,084	62,911	-	97,185	97,185	81,242
<b>Total Other Financing Sources</b>	<b>\$ 103,084</b>	<b>\$ 62,911</b>	<b>\$ -</b>	<b>\$ 97,185</b>	<b>\$ 97,185</b>	<b>\$ 81,242</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,197,268</b>	<b>\$ 1,111,630</b>	<b>\$ 1,086,654</b>	<b>\$ 1,183,839</b>	<b>\$ 1,151,423</b>	<b>\$ 1,179,217</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	183,860	192,024	197,592	197,592	197,592	189,985
2300 Variable Non-Instructional	155,005	150,820	149,400	149,400	147,858	149,000
2400 Variable Classroom Aide	-	-	-	-	2,477	-
<b>Total Classified Salaries</b>	<b>\$ 338,865</b>	<b>\$ 342,844</b>	<b>\$ 346,992</b>	<b>\$ 346,992</b>	<b>\$ 347,927</b>	<b>\$ 338,985</b>
3000 Benefits	97,564	101,191	99,959	99,959	108,202	99,639
<b>Total Salaries and Benefits</b>	<b>\$ 436,429</b>	<b>\$ 444,035</b>	<b>\$ 446,951</b>	<b>\$ 446,951</b>	<b>\$ 456,129</b>	<b>\$ 438,624</b>
4000 Supplies and Materials	\$ 32,918	\$ 35,470	\$ 34,380	\$ 34,380	\$ 34,383	\$ 34,900

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
5200 Travel	260	-	-	-	-	-
5500 Utilities and Housekeeping	3,527	3,047	3,600	3,600	6,188	3,600
5600 Contract Services	23,241	19,270	19,470	20,470	22,958	33,400
5690 Other Operating Expenses	8,192	14,838	17,629	16,629	9,039	13,000
5800 Other Services and Expenses	19,109	6,962	17,400	17,400	20,746	12,500
5930 Depreciation	4,148	5,111	5,111	5,111	5,066	1,083
<b>Total Other Operating Expenses</b>	<b>\$ 58,477</b>	<b>\$ 49,228</b>	<b>\$ 63,210</b>	<b>\$ 63,210</b>	<b>\$ 63,997</b>	<b>\$ 63,583</b>
6400 Equipment	541	594	500	500	2,257	10,500
<b>Total Capital Outlay</b>	<b>\$ 541</b>	<b>\$ 594</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 2,257</b>	<b>\$ 10,500</b>
7700 Cost of Goods Sold	569,832	534,625	495,000	495,000	527,973	504,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 569,832</b>	<b>\$ 534,625</b>	<b>\$ 495,000</b>	<b>\$ 495,000</b>	<b>\$ 527,973</b>	<b>\$ 504,000</b>
<b>Total Expenses</b>	<b>\$ 1,098,197</b>	<b>\$ 1,063,952</b>	<b>\$ 1,040,041</b>	<b>\$ 1,040,041</b>	<b>\$ 1,084,739</b>	<b>\$ 1,051,607</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 99,071</b>	<b>\$ 47,678</b>	<b>\$ 46,613</b>	<b>\$ 143,798</b>	<b>\$ 66,684</b>	<b>\$ 127,610</b>
<b>Beginning Fund Balance</b>	16,099	115,169	162,847	162,847	162,847	228,327
<b>Ending Fund Balance</b>	<b>\$ 115,170</b>	<b>\$ 162,847</b>	<b>\$ 209,460</b>	<b>\$ 306,645</b>	<b>\$ 229,531</b>	<b>\$ 355,937</b>
7999 Undesignated Reserve	-	-	209,460	306,645	-	355,937
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,460</b>	<b>\$ 306,645</b>	<b>\$ -</b>	<b>\$ 355,937</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8833 Contract Services, County	1,173,948	1,168,875	1,167,948	1,167,948	1,199,340	1,167,948
8839 Other Contract Services	1,600,119	-	-	-	-	-
8840 Sales and Commissions	3,759	11,854	-	-	-	-
<b>Total Local Revenues</b>	<b>\$ 2,777,826</b>	<b>\$ 1,180,729</b>	<b>\$ 1,167,948</b>	<b>\$ 1,167,948</b>	<b>\$ 1,199,340</b>	<b>\$ 1,167,948</b>
<b>Total Revenues</b>	<b>\$ 2,777,826</b>	<b>\$ 1,180,729</b>	<b>\$ 1,167,948</b>	<b>\$ 1,167,948</b>	<b>\$ 1,199,340</b>	<b>\$ 1,167,948</b>
8980 Interfund Transfers In	46,670	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 46,670</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,824,496</b>	<b>\$ 1,180,729</b>	<b>\$ 1,167,948</b>	<b>\$ 1,167,948</b>	<b>\$ 1,199,340</b>	<b>\$ 1,167,948</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	1,631,380	535,602	538,243	538,243	564,323	501,609
2200 Instructional Aides Full Time	1,212	-	-	-	-	-
2300 Variable Non-Instructional	64,249	12,866	-	-	4,687	-
<b>Total Classified Salaries</b>	<b>\$ 1,696,841</b>	<b>\$ 548,468</b>	<b>\$ 538,243</b>	<b>\$ 538,243</b>	<b>\$ 569,010</b>	<b>\$ 501,609</b>
3000 Benefits	537,592	185,764	190,815	190,815	191,287	204,143
<b>Total Salaries and Benefits</b>	<b>\$ 2,234,433</b>	<b>\$ 734,232</b>	<b>\$ 729,058</b>	<b>\$ 729,058</b>	<b>\$ 760,297</b>	<b>\$ 705,752</b>
4000 Supplies and Materials	\$ 35,367	\$ 68,451	\$ 40,000	\$ 195,000	\$ 86,113	\$ 150,000
5100 Consultants	2,650	-	-	-	-	-
5200 Travel	9,785	632	5,000	5,000	-	5,000
5500 Utilities and Housekeeping	8,366	5,158	5,000	5,000	4,639	5,000
5600 Contract Services	208,424	79,717	110,000	110,000	52,083	110,000
5690 Other Operating Expenses	(45,011)	-	-	-	-	-
5800 Other Services and Expenses	80	-	-	-	-	-
5930 Depreciation	79,317	-	-	-	8,168	-

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Total Other Operating Expenses</b>	<b>\$ 263,611</b>	<b>\$ 85,507</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 64,890</b>	<b>\$ 120,000</b>
6400 Equipment	8,465	-	-	30,000	5,014	-
<b>Total Capital Outlay</b>	<b>\$ 8,465</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 5,014</b>	<b>\$ -</b>
7400 Other Transfers/Uses	-	160,950	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 160,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 2,541,876</b>	<b>\$ 1,049,140</b>	<b>\$ 889,058</b>	<b>\$ 1,074,058</b>	<b>\$ 916,314</b>	<b>\$ 975,752</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 282,620</b>	<b>\$ 131,589</b>	<b>\$ 278,890</b>	<b>\$ 93,890</b>	<b>\$ 283,026</b>	<b>\$ 192,196</b>
<b>Beginning Fund Balance</b>	290,409	573,029	704,618	704,618	704,618	987,645
<b>Ending Fund Balance</b>	<b>\$ 573,029</b>	<b>\$ 704,618</b>	<b>\$ 983,508</b>	<b>\$ 798,508</b>	<b>\$ 987,644</b>	<b>\$ 1,179,841</b>
7999 Undesignated Reserve	-	-	983,508	798,508	-	1,179,841
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 983,508</b>	<b>\$ 798,508</b>	<b>\$ -</b>	<b>\$ 1,179,841</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8830 Contract Services	1,250,107	57,162	-	-	-	-
8860 Interest and Investment Income	4,962	1,308	1,500	1,500	1,459	1,050
8890 Other Local Revenues	282,897	2,214	-	-	98,499	-
<b>Total Local Revenues</b>	<b>\$ 1,537,966</b>	<b>\$ 60,684</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 99,958</b>	<b>\$ 1,050</b>
<b>Total Revenues</b>	<b>\$ 1,537,966</b>	<b>\$ 60,684</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 99,958</b>	<b>\$ 1,050</b>
8911 Insurance Reimbursement	-	52,105	-	-	305,804	-
8980 Interfund Transfers In	200,000	100,000	100,000	100,000	100,000	100,000
<b>Total Other Financing Sources</b>	<b>\$ 200,000</b>	<b>\$ 152,105</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 405,804</b>	<b>\$ 100,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,737,966</b>	<b>\$ 212,789</b>	<b>\$ 101,500</b>	<b>\$ 101,500</b>	<b>\$ 505,762</b>	<b>\$ 101,050</b>
<b>Uses:</b>						
2300 Variable Non-Instructional	5,784	1,516	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ 5,784</b>	<b>\$ 1,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3000 Benefits	903	220	-	-	-	-
<b>Total Salaries and Benefits</b>	<b>\$ 6,687</b>	<b>\$ 1,736</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5400 Insurance	1,089,638	307,266	5,166	5,166	493,443	-
<b>Total Other Operating Expenses</b>	<b>\$ 1,089,638</b>	<b>\$ 307,266</b>	<b>\$ 5,166</b>	<b>\$ 5,166</b>	<b>\$ 493,443</b>	<b>\$ -</b>
6200 Buildings	47,149	224,615	14,356	14,356	10,355	-
<b>Total Capital Outlay</b>	<b>\$ 47,149</b>	<b>\$ 224,615</b>	<b>\$ 14,356</b>	<b>\$ 14,356</b>	<b>\$ 10,355</b>	<b>\$ -</b>



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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
7300 Interfund Transfers Out	33,196	-	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 33,196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 1,176,670</b>	<b>\$ 533,617</b>	<b>\$ 19,522</b>	<b>\$ 19,522</b>	<b>\$ 503,798</b>	<b>\$ -</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 561,296</b>	<b>\$ (320,828)</b>	<b>\$ 81,978</b>	<b>\$ 81,978</b>	<b>\$ 1,964</b>	<b>\$ 101,050</b>
<b>Beginning Fund Balance</b>	159,630	720,926	436,479	400,098	400,098	412,061
<b>Ending Fund Balance</b>	<b>\$ 720,926</b>	<b>\$ 400,098</b>	<b>\$ 518,457</b>	<b>\$ 482,076</b>	<b>\$ 402,062</b>	<b>\$ 513,111</b>
7911 Self-Insurance Claims Reserve	-	-	518,457	482,076	-	513,111
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 518,457</b>	<b>\$ 482,076</b>	<b>\$ -</b>	<b>\$ 513,111</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8860 Interest and Investment Income	2,579,741	2,001,668	750,000	750,000	998,127	600,000
8890 Other Local Revenues	-	-	-	-	(2,700)	-
<b>Total Local Revenues</b>	<b>\$ 2,579,741</b>	<b>\$ 2,001,668</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 995,427</b>	<b>\$ 600,000</b>
<b>Total Revenues</b>	<b>\$ 2,579,741</b>	<b>\$ 2,001,668</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 995,427</b>	<b>\$ 600,000</b>
8980 Interfund Transfers In	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Other Financing Sources</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 3,579,741</b>	<b>\$ 3,001,668</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,995,427</b>	<b>\$ 1,600,000</b>
<b>Uses:</b>						
5100 Consultants	82,879	61,865	40,000	40,000	67,046	56,000
5400 Insurance	35,480	49,850	49,850	49,850	49,850	49,850
5690 Other Operating Expenses	804	-	-	-	-	-
5800 Other Services and Expenses	7,490	5,641	7,500	7,500	5,277	7,500
<b>Total Other Operating Expenses</b>	<b>\$ 126,653</b>	<b>\$ 117,356</b>	<b>\$ 97,350</b>	<b>\$ 97,350</b>	<b>\$ 122,173</b>	<b>\$ 113,350</b>
7110 Bond Redemption	1,899	3,272	3,000	3,000	4,331	3,000
7300 Interfund Transfers Out	-	19,270,452	9,100,000	9,100,000	9,100,000	8,800,000
7400 Other Transfers/Uses	-	(410,652)	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,899</b>	<b>\$ 18,863,072</b>	<b>\$ 9,103,000</b>	<b>\$ 9,103,000</b>	<b>\$ 9,104,331</b>	<b>\$ 8,803,000</b>
<b>Total Expenses</b>	<b>\$ 128,552</b>	<b>\$ 18,980,428</b>	<b>\$ 9,200,350</b>	<b>\$ 9,200,350</b>	<b>\$ 9,226,504</b>	<b>\$ 8,916,350</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 3,451,189</b>	<b>\$ (15,978,760)</b>	<b>\$ (7,450,350)</b>	<b>\$ (7,450,350)</b>	<b>\$ (7,231,077)</b>	<b>\$ (7,316,350)</b>
<b>Beginning Fund Balance</b>	49,425,322	52,876,511	36,491,791	36,897,752	36,897,752	29,666,674
<b>Ending Fund Balance</b>	<b>\$ 52,876,511</b>	<b>\$ 36,897,751</b>	<b>\$ 29,041,441</b>	<b>\$ 29,447,402</b>	<b>\$ 29,666,675</b>	<b>\$ 22,350,324</b>
7998 Restricted Reserve	-	-	29,041,441	29,447,402	-	22,350,324
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,041,441</b>	<b>\$ 29,447,402</b>	<b>\$ -</b>	<b>\$ 22,350,324</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8860 Interest and Investment Income	2,874	952	-	-	1,095	-
8890 Other Local Revenues	207,688	251,788	72,295	72,295	192,094	88,356
<b>Total Local Revenues</b>	<b>\$ 210,562</b>	<b>\$ 252,740</b>	<b>\$ 72,295</b>	<b>\$ 72,295</b>	<b>\$ 193,189</b>	<b>\$ 88,356</b>
<b>Total Revenues</b>	<b>\$ 210,562</b>	<b>\$ 252,740</b>	<b>\$ 72,295</b>	<b>\$ 72,295</b>	<b>\$ 193,189</b>	<b>\$ 88,356</b>
8990 Intrafund and Subfund Transfers In	-	576	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 576</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 210,562</b>	<b>\$ 253,316</b>	<b>\$ 72,295</b>	<b>\$ 72,295</b>	<b>\$ 193,189</b>	<b>\$ 88,356</b>
<b>Uses:</b>						
2300 Variable Non-Instructional	1,061	792	4,500	4,500	633	-
<b>Total Classified Salaries</b>	<b>\$ 1,061</b>	<b>\$ 792</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 633</b>	<b>\$ -</b>
<b>Total Salaries and Benefits</b>	<b>\$ 1,061</b>	<b>\$ 792</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 633</b>	<b>\$ -</b>
4000 Supplies and Materials	\$ 245,845	\$ 240,061	\$ 52,500	\$ 52,500	\$ 155,733	\$ 75,840
5100 Consultants	250	7,063	-	-	-	-
5200 Travel	12,721	18,217	11,000	11,000	7,934	7,600
5600 Contract Services	1,149	-	1,000	1,000	-	500
5800 Other Services and Expenses	53	142	-	-	220	60
<b>Total Other Operating Expenses</b>	<b>\$ 14,173</b>	<b>\$ 25,422</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 8,154</b>	<b>\$ 8,160</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
7300 Interfund Transfers Out	-	-	62,159	62,159	62,159	-
7600 Other Student Payments	-	4,600	3,000	3,000	-	3,000
7800 Intrafund and Subfund Transfers Out	-	576	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 5,176</b>	<b>\$ 65,159</b>	<b>\$ 65,159</b>	<b>\$ 62,159</b>	<b>\$ 3,000</b>
<b>Total Expenses</b>	<b>\$ 261,079</b>	<b>\$ 271,451</b>	<b>\$ 134,159</b>	<b>\$ 134,159</b>	<b>\$ 226,679</b>	<b>\$ 87,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (50,517)</b>	<b>\$ (18,135)</b>	<b>\$ (61,864)</b>	<b>\$ (61,864)</b>	<b>\$ (33,490)</b>	<b>\$ 1,356</b>
<b>Beginning Fund Balance</b>	481,976	431,458	414,876	387,621	413,324	23,775
<b>Ending Fund Balance</b>	<b>\$ 431,459</b>	<b>\$ 413,323</b>	<b>\$ 353,012</b>	<b>\$ 325,757</b>	<b>\$ 379,834</b>	<b>\$ 25,131</b>
7999 Undesignated Reserve	-	-	353,012	325,757	-	25,131
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 353,012</b>	<b>\$ 325,757</b>	<b>\$ -</b>	<b>\$ 25,131</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8840 Sales and Commissions	121,523	130,813	131,000	131,000	129,658	130,000
8860 Interest and Investment Income	133,011	3,882	3,420	3,420	5,387	5,680
8880 Nonresident Tuition and Other Student Fees	319,633	326,185	320,000	320,000	295,575	280,000
<b>Total Local Revenues</b>	<b>\$ 574,167</b>	<b>\$ 460,880</b>	<b>\$ 454,420</b>	<b>\$ 454,420</b>	<b>\$ 430,620</b>	<b>\$ 415,680</b>
<b>Total Revenues</b>	<b>\$ 574,167</b>	<b>\$ 460,880</b>	<b>\$ 454,420</b>	<b>\$ 454,420</b>	<b>\$ 430,620</b>	<b>\$ 415,680</b>
8980 Interfund Transfers In	-	2,889	-	763	763	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 2,889</b>	<b>\$ -</b>	<b>\$ 763</b>	<b>\$ 763</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 574,167</b>	<b>\$ 463,769</b>	<b>\$ 454,420</b>	<b>\$ 455,183</b>	<b>\$ 431,383</b>	<b>\$ 415,680</b>
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	4,693	15,750	16,000	16,000	-	-
1400 Noninstructional Salaries Part Time	-	3,389	-	4,000	3,103	4,000
<b>Total Academic Salaries</b>	<b>\$ 4,693</b>	<b>\$ 19,139</b>	<b>\$ 16,000</b>	<b>\$ 20,000</b>	<b>\$ 3,103</b>	<b>\$ 4,000</b>
2300 Variable Non-Instructional	57,084	65,994	65,950	70,000	62,610	66,000
<b>Total Classified Salaries</b>	<b>\$ 57,084</b>	<b>\$ 65,994</b>	<b>\$ 65,950</b>	<b>\$ 70,000</b>	<b>\$ 62,610</b>	<b>\$ 66,000</b>
3000 Benefits	8,897	13,799	13,824	13,824	9,575	10,321
<b>Total Salaries and Benefits</b>	<b>\$ 70,674</b>	<b>\$ 98,932</b>	<b>\$ 95,774</b>	<b>\$ 103,824</b>	<b>\$ 75,288</b>	<b>\$ 80,321</b>
4000 Supplies and Materials	\$ 347	\$ 1,770	\$ 1,770	\$ 12,463	\$ 2,095	\$ 3,000

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
5200 Travel	-	-	-	-	374	-
5500 Utilities and Housekeeping	17	45	45	400	609	700
5600 Contract Services	-	-	-	500	924	1,000
5690 Other Operating Expenses	3,148	5,576	5,654	5,154	5,453	5,600
5800 Other Services and Expenses	1,100	1,120	1,100	2,400	1,600	1,100
<b>Total Other Operating Expenses</b>	<b>\$ 4,265</b>	<b>\$ 6,741</b>	<b>\$ 6,799</b>	<b>\$ 8,454</b>	<b>\$ 8,960</b>	<b>\$ 8,400</b>
6400 Equipment	1,499	14,195	14,000	3,600	8,180	13,500
<b>Total Capital Outlay</b>	<b>\$ 1,499</b>	<b>\$ 14,195</b>	<b>\$ 14,000</b>	<b>\$ 3,600</b>	<b>\$ 8,180</b>	<b>\$ 13,500</b>
7300 Interfund Transfers Out	125,747	123,000	204,400	204,400	204,400	251,921
7700 Cost of Goods Sold	52,739	74,625	75,000	75,000	62,364	63,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 178,486</b>	<b>\$ 197,625</b>	<b>\$ 279,400</b>	<b>\$ 279,400</b>	<b>\$ 266,764</b>	<b>\$ 314,921</b>
<b>Total Expenses</b>	<b>\$ 255,271</b>	<b>\$ 319,263</b>	<b>\$ 397,743</b>	<b>\$ 407,741</b>	<b>\$ 361,287</b>	<b>\$ 420,142</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 318,896</b>	<b>\$ 144,506</b>	<b>\$ 56,677</b>	<b>\$ 47,442</b>	<b>\$ 70,096</b>	<b>\$ (4,462)</b>
<b>Beginning Fund Balance</b>	835,776	1,154,671	1,299,178	1,299,178	1,299,178	1,369,273
<b>Ending Fund Balance</b>	<b>\$ 1,154,672</b>	<b>\$ 1,299,177</b>	<b>\$ 1,355,855</b>	<b>\$ 1,346,620</b>	<b>\$ 1,369,274</b>	<b>\$ 1,364,811</b>
7998 Restricted Reserve	-	-	1,355,855	-	-	419,159
7999 Undesignated Reserve	-	-	-	1,346,620	-	945,652
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,355,855</b>	<b>\$ 1,346,620</b>	<b>\$ -</b>	<b>\$ 1,364,811</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8150 Student Financial Aid Revenue	16,599,268	26,547,393	25,125,444	25,106,502	30,390,890	32,428,312
<b>Total Federal Revenues</b>	<b>\$ 16,599,268</b>	<b>\$ 26,547,393</b>	<b>\$ 25,125,444</b>	<b>\$ 25,106,502</b>	<b>\$ 30,390,890</b>	<b>\$ 32,428,312</b>
8680 Other State Non-Tax Revenues	1,433,343	1,559,086	1,541,800	1,541,800	1,412,679	1,410,000
<b>Total State Revenues</b>	<b>\$ 1,433,343</b>	<b>\$ 1,559,086</b>	<b>\$ 1,541,800</b>	<b>\$ 1,541,800</b>	<b>\$ 1,412,679</b>	<b>\$ 1,410,000</b>
8860 Interest and Investment Income	-	-	-	-	222	-
<b>Total Local Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 222</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 18,032,611</b>	<b>\$ 28,106,479</b>	<b>\$ 26,667,244</b>	<b>\$ 26,648,302</b>	<b>\$ 31,803,791</b>	<b>\$ 33,838,312</b>
8980 Interfund Transfers In	60,561	82,826	-	-	88,009	-
<b>Total Other Financing Sources</b>	<b>\$ 60,561</b>	<b>\$ 82,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88,009</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 18,093,172</b>	<b>\$ 28,189,305</b>	<b>\$ 26,667,244</b>	<b>\$ 26,648,302</b>	<b>\$ 31,891,800</b>	<b>\$ 33,838,312</b>
<b>Uses:</b>						
7300 Interfund Transfers Out	-	-	-	15,707	15,707	-
7500 Student Financial Aid	18,093,172	28,189,305	26,667,244	26,632,595	33,814,429	33,838,312
<b>Total Transfers and Other Outgo</b>	<b>\$ 18,093,172</b>	<b>\$ 28,189,305</b>	<b>\$ 26,667,244</b>	<b>\$ 26,648,302</b>	<b>\$ 33,830,136</b>	<b>\$ 33,838,312</b>
<b>Total Expenses</b>	<b>\$ 18,093,172</b>	<b>\$ 28,189,305</b>	<b>\$ 26,667,244</b>	<b>\$ 26,648,302</b>	<b>\$ 33,830,136</b>	<b>\$ 33,838,312</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,938,336)</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,938,336)</b>	<b>\$ -</b>



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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8860 Interest and Investment Income	12,328	3,314	2,650	3,282	4,577	4,570
<b>Total Local Revenues</b>	\$ 12,328	\$ 3,314	\$ 2,650	\$ 3,282	\$ 4,577	\$ 4,570
<b>Total Revenues</b>	\$ 12,328	\$ 3,314	\$ 2,650	\$ 3,282	\$ 4,577	\$ 4,570
<b>Total Revenues and Other Financing Sources</b>	\$ 12,328	\$ 3,314	\$ 2,650	\$ 3,282	\$ 4,577	\$ 4,570
<b>Uses:</b>						
5800 Other Services and Expenses	55	6	55	79	28	56
<b>Total Other Operating Expenses</b>	\$ 55	\$ 6	\$ 55	\$ 79	\$ 28	\$ 56
7400 Other Transfers/Uses	281	57,953	2,600	2,600	6,000	5,100
<b>Total Transfers and Other Outgo</b>	\$ 281	\$ 57,953	\$ 2,600	\$ 2,600	\$ 6,000	\$ 5,100
<b>Total Expenses</b>	\$ 336	\$ 57,959	\$ 2,655	\$ 2,679	\$ 6,028	\$ 5,156
<b>Net Revenues Over (Under) Expenses</b>	\$ 11,992	\$ (54,645)	\$ (5)	\$ 603	\$ (1,451)	\$ (586)
<b>Beginning Fund Balance</b>	537,065	549,057	494,412	497,178	497,178	495,726
<b>Ending Fund Balance</b>	\$ 549,057	\$ 494,412	\$ 494,407	\$ 497,781	\$ 495,727	\$ 495,140
7998 Restricted Reserve	-	-	-	497,781	-	495,140
7999 Undesignated Reserve	-	-	494,407	-	-	-
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ 494,407	\$ 497,781	\$ -	\$ 495,140

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8860 Interest and Investment Income	-	(406,009)	1,156,000	1,156,000	2,773,729	3,300,000
<b>Total Local Revenues</b>	<b>\$ -</b>	<b>\$ (406,009)</b>	<b>\$ 1,156,000</b>	<b>\$ 1,156,000</b>	<b>\$ 2,773,729</b>	<b>\$ 3,300,000</b>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ (406,009)</b>	<b>\$ 1,156,000</b>	<b>\$ 1,156,000</b>	<b>\$ 2,773,729</b>	<b>\$ 3,300,000</b>
8980 Interfund Transfers In	-	19,270,452	9,100,000	9,100,000	9,100,000	8,800,000
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 19,270,452</b>	<b>\$ 9,100,000</b>	<b>\$ 9,100,000</b>	<b>\$ 9,100,000</b>	<b>\$ 8,800,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 18,864,443</b>	<b>\$ 10,256,000</b>	<b>\$ 10,256,000</b>	<b>\$ 11,873,729</b>	<b>\$ 12,100,000</b>
<b>Uses:</b>						
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ 18,864,443</b>	<b>\$ 10,256,000</b>	<b>\$ 10,256,000</b>	<b>\$ 11,873,729</b>	<b>\$ 12,100,000</b>
<b>Beginning Fund Balance</b>	-	-	18,931,125	18,864,442	18,864,442	30,738,171
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 18,864,443</b>	<b>\$ 29,187,125</b>	<b>\$ 29,120,442</b>	<b>\$ 30,738,171</b>	<b>\$ 42,838,171</b>
7998 Restricted Reserve	-	-	29,187,125	29,120,442	-	42,838,171
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,187,125</b>	<b>\$ 29,120,442</b>	<b>\$ -</b>	<b>\$ 42,838,171</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
SECTION - II  
For ONGOING GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8610 General Apportionment Revenue	65,754,536	67,449,128	68,436,688	71,584,885	70,170,168	64,442,009
8671 Homeowners Revenue	763,852	764,690	764,690	764,690	747,188	683,306
8672 In Lieu of Taxes (wildlife)	4,328	4,384	4,383	4,383	3,582	3,276
8811 Tax Allocation, Secured Roll Revenue	66,086,922	61,125,007	61,125,007	61,125,007	59,476,352	54,391,321
8812 Tax Allocation, Supplemental Roll Revenue	1,228,770	344,211	344,211	344,211	714,589	653,495
8813 Tax Allocation, Unsecured Roll Revenue	2,449,671	2,701,702	2,701,702	2,701,702	2,450,361	2,240,863
8816 Prior Years Taxes Reversed	-	-	(351,026)	(351,026)	-	-
8815 Revenue Augmentation Fund	3,436,153	3,205,417	3,205,417	3,205,417	3,710,577	3,393,335
8818 Redevelopment Agency AB1290 Revenue	20,874	7,317	7,317	7,317	96,130	87,911
8874 98% of Enrollment Fees	8,867,588	11,029,422	10,302,183	10,302,183	10,402,985	11,390,265
<b>Apportionment Revenues</b>	<b>\$ 148,612,694</b>	<b>\$ 146,631,278</b>	<b>\$ 146,540,572</b>	<b>\$ 149,688,769</b>	<b>\$ 147,771,932</b>	<b>\$ 137,285,781</b>
8150 Student Financial Aid Revenue	27,620	38,260	-	14,745	27,430	-
8160 Veterans Education	845	3,091	-	-	-	-
<b>Total Federal Revenues</b>	<b>\$ 28,465</b>	<b>\$ 41,351</b>	<b>\$ -</b>	<b>\$ 14,745</b>	<b>\$ 27,430</b>	<b>\$ -</b>
8613 Apprenticeship Revenue	332,074	190,764	185,082	185,082	184,759	184,759
8614 Part Time Instructor Pay Increase	1,325,371	649,465	-	649,465	649,465	-
8617 Part Time Office Hours	336,647	147,776	30,351	30,351	151,767	147,775
8618 Part Time Health Revenue	102,058	30,351	150,253	150,253	33,015	33,015
8620 General Categorical Programs	15,560	64,473	-	-	127,120	-
8680 Lottery Revenue	3,278,547	3,755,736	3,486,226	3,486,226	3,700,098	3,322,544
8690 State Tax Subventions	15,217	1	-	-	4	-
<b>Total Other State Revenues</b>	<b>\$ 5,405,474</b>	<b>\$ 4,838,566</b>	<b>\$ 3,851,912</b>	<b>\$ 4,501,377</b>	<b>\$ 4,846,228</b>	<b>\$ 3,688,093</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
8820 Contributions and Gifts	-	10,000	144,417	146,042	146,042	197,639
8840 Sales and Commissions	81,423	145,010	-	123,344	123,344	-
8851 Rentals and Leases	319,250	263,708	177,600	278,445	303,677	175,000
8860 Interest and Investment Income	434,081	95,938	100,000	100,000	77,768	-
8874 2% of Enrollment Fees	180,971	225,090	210,248	210,248	212,306	232,454
8870 Other Student Fees and Charges	923,644	1,217,513	844,531	1,326,638	1,329,450	847,683
8880 Nonresident Tuition	8,320,002	9,269,191	9,002,476	9,598,846	9,612,251	9,814,803
8880 Other Student Fees	346,150	251,264	1,375,000	281,638	341,665	1,375,000
8890 Other Local Revenues	1,792,704	1,141,878	843,879	1,576,650	1,947,270	403,520
<b>Total Other Local Revenues</b>	<b>\$ 12,398,225</b>	<b>\$ 12,619,592</b>	<b>\$ 12,698,151</b>	<b>\$ 13,641,851</b>	<b>\$ 14,093,773</b>	<b>\$ 13,046,099</b>
<b>Total Revenues</b>	<b>\$ 166,444,858</b>	<b>\$ 164,130,787</b>	<b>\$ 163,090,635</b>	<b>\$ 167,846,742</b>	<b>\$ 166,739,363</b>	<b>\$ 154,019,973</b>
8900 Other Financing Sources, Miscellaneous	2,776	2,219	-	1,073	1,073	-
8910 Proceeds of General Fixed Assets	612	4,043	-	-	-	-
8980 Interfund Transfers In	422,168	59,411	142,159	1,271,250	1,271,250	196,073
8990 Intrafund and Subfund Transfers In	4,328,186	8,586,391	2,982,782	4,167,700	5,048,818	21,445,544
8994 Operating Allocation	-	-	-	-	-	132,170,437
8995 District Office Assessment	-	-	7,368,980	7,368,980	14,031,109	-
8996 Total Assessed Costs	-	-	26,393,743	26,393,743	18,502,410	-
8997 District Subsidy for Colleges	-	-	2,254,280	2,254,280	2,254,280	2,167,023
<b>Total Other Financing Sources</b>	<b>\$ 4,753,742</b>	<b>\$ 8,652,064</b>	<b>\$ 39,141,944</b>	<b>\$ 41,457,026</b>	<b>\$ 41,108,940</b>	<b>\$ 155,979,077</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 171,198,600</b>	<b>\$ 172,782,851</b>	<b>\$ 202,232,579</b>	<b>\$ 209,303,768</b>	<b>\$ 207,848,303</b>	<b>\$ 309,999,050</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Uses:</b>						
1100 Monthly Instructional Salary	32,549,980	33,240,977	32,852,929	32,470,681	31,904,288	31,791,905
1200 Noninstructional Salaries Full Time	13,508,082	13,781,984	13,584,127	13,436,509	13,183,048	12,615,569
1300 Instructional Salaries Part Time	27,644,560	26,797,481	25,086,766	26,812,792	26,041,883	23,618,522
1400 Noninstructional Salaries Part Time	1,429,657	1,551,014	901,815	1,242,929	1,210,427	849,442
<b>Total Academic Salaries</b>	<b>\$ 75,132,279</b>	<b>\$ 75,371,457</b>	<b>\$ 72,425,637</b>	<b>\$ 73,962,911</b>	<b>\$ 72,339,646</b>	<b>\$ 68,875,438</b>
2100 Noninstructional Salaries Full Time	25,194,010	26,658,155	26,790,849	27,080,991	25,770,125	22,485,990
2200 Instructional Aides Full Time	3,241,573	3,282,695	3,195,028	3,249,346	3,032,183	2,729,922
2300 Variable Non-Instructional	3,783,591	3,219,205	1,692,760	1,774,431	2,273,634	1,506,633
2400 Variable Classroom Aide	946,522	807,968	565,707	814,914	834,616	554,190
2600 Variable Aide Other	319,479	228,547	186,598	227,949	222,270	195,679
<b>Total Classified Salaries</b>	<b>\$ 33,485,174</b>	<b>\$ 34,196,570</b>	<b>\$ 32,430,942</b>	<b>\$ 33,147,631</b>	<b>\$ 32,132,828</b>	<b>\$ 27,472,414</b>
3000 Benefits	35,608,393	37,960,218	39,842,869	40,006,415	38,663,879	41,193,497
<b>Total Salaries and Benefits</b>	<b>\$ 144,225,846</b>	<b>\$ 147,528,245</b>	<b>\$ 144,699,448</b>	<b>\$ 147,116,957</b>	<b>\$ 143,136,353</b>	<b>\$ 137,541,349</b>
4000 Supplies and Materials	\$ 3,075,408	\$ 2,359,952	\$ 4,164,516	\$ 3,347,431	\$ 2,181,613	\$ 3,482,897
5100 Consultants	1,218,400	888,825	938,720	1,068,889	849,915	990,514
5200 Travel	424,462	333,588	542,950	615,186	414,890	396,119
5300 Dues and Memberships	226,498	283,078	178,601	183,456	240,636	213,473
5400 Insurance	1,584,080	2,043,289	1,938,469	2,151,645	2,196,523	2,151,821
5500 Utilities and Housekeeping	5,065,705	4,077,920	4,298,692	4,232,721	3,730,312	4,162,878
5600 Contract Services	4,762,335	2,997,066	2,840,858	2,911,435	2,595,439	2,599,625
5690 Other Operating Expenses	1,570,248	1,262,338	1,315,380	1,344,847	1,214,650	1,442,902
5700 Legal/Elections/Audit Expenses	766,708	525,146	895,100	895,100	807,184	676,160
5800 Other Services and Expenses	858,929	836,896	780,958	817,342	584,914	615,330
5900 Interprogram Charges (credits)	(3,265)	(4,373)	102,751	102,999	(2,636)	71,790
<b>Total Other Operating Expenses</b>	<b>\$ 16,474,100</b>	<b>\$ 13,243,773</b>	<b>\$ 13,832,479</b>	<b>\$ 14,323,619</b>	<b>\$ 12,631,828</b>	<b>\$ 13,320,612</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
6100 Sites and Site Improvements	21,447	18,307	3,000	3,000	2,880	1,500
6200 Buildings	50,965	4,096	-	8,603	44,772	-
6300 Library Books	105,179	118,521	75,824	131,933	122,053	75,824
6400 Equipment	939,850	726,607	708,475	520,312	519,305	486,564
<b>Total Capital Outlay</b>	<b>\$ 1,117,442</b>	<b>\$ 867,531</b>	<b>\$ 787,299</b>	<b>\$ 663,848</b>	<b>\$ 689,010</b>	<b>\$ 563,888</b>
7300 Interfund Transfers Out	1,365,468	1,539,858	1,100,000	1,347,493	1,435,502	1,100,000
7400 Other Transfers/Uses	22,474	18,578	-	54,890	28,920	-
7600 Other Student Payments	27,794	50	2,097	4,597	6,020	2,097
7800 Intrafund and Subfund Transfers Out	11,127,314	1,757,189	3,152,861	4,121,602	4,366,862	24,877,899
94xx District Office Assessment	-	-	-	-	-	132,170,437
95xx District Office Assessment	-	-	7,368,980	7,368,980	14,031,109	-
96xx Total Assessed Costs	-	-	26,393,743	26,393,743	18,502,410	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 12,543,050</b>	<b>\$ 3,315,675</b>	<b>\$ 38,017,681</b>	<b>\$ 39,291,305</b>	<b>\$ 38,370,823</b>	<b>\$ 158,150,433</b>
<b>Total Expenses</b>	<b>\$ 177,435,846</b>	<b>\$ 167,315,176</b>	<b>\$ 201,501,423</b>	<b>\$ 204,743,160</b>	<b>\$ 197,009,627</b>	<b>\$ 313,059,179</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (6,237,246)</b>	<b>\$ 5,467,675</b>	<b>\$ 731,156</b>	<b>\$ 4,560,608</b>	<b>\$ 10,838,676</b>	<b>\$ (3,060,129)</b>
<b>Beginning Fund Balance</b>	23,468,922	17,231,676	22,639,791	22,703,185	22,699,348	33,638,527
<b>Ending Fund Balance</b>	<b>\$ 17,231,676</b>	<b>\$ 22,699,351</b>	<b>\$ 23,370,947</b>	<b>\$ 27,263,793</b>	<b>\$ 33,538,024</b>	<b>\$ 30,578,398</b>
7901 5% General Fund Reserve	-	-	8,471,394	8,471,394	-	7,745,437
7902 5% Board Contingency Reserve	-	-	8,471,394	8,471,394	-	7,745,437
7903 Deficit Funding Reserve	-	-	-	163,137	-	622,963
7904 College/DO Local Reserves (1% minimum)	-	-	-	748,227	-	2,821,244
7906 Load Bank Liability Reserve	-	-	-	1,000,834	-	1,012,670
7907 Vacation Liability Reserve	-	-	-	259,193	-	466,723
7908 Reserve for ISA Payback	-	-	-	-	-	2,009,392
7909 Reserve for HBA/TBA Payback	-	-	-	-	-	2,605,718
7900 Designated Reserves	-	-	1,973,330	1,566,693	-	1,735,977
7997 Undesignated District Reserves	-	-	850,066	160,045	-	27,957
7999 Undesignated College and DO Reserves	-	-	3,604,763	6,423,198	-	3,784,880
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,370,947</b>	<b>\$ 27,264,115</b>	<b>\$ -</b>	<b>\$ 30,578,398</b>



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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8610 General Apportionment Revenue	-	-	15,728,683	16,208,533	15,613,844	-
8671 Homeowners Revenue	-	-	161,910	161,910	153,790	-
8672 In Lieu of Taxes (wildlife)	-	-	928	928	737	-
8811 Tax Allocation, Secured Roll Revenue	-	-	12,942,184	12,942,184	12,241,709	-
8812 Tax Allocation, Supplemental Roll Revenue	-	-	72,881	72,881	147,080	-
8813 Tax Allocation, Unsecured Roll Revenue	-	-	572,040	572,040	504,345	-
8816 Prior Years Taxes Reversed	-	-	(70,284)	(70,284)	-	-
8815 Revenue Augmentation Fund	-	-	678,693	678,693	763,729	-
8818 Redevelopment Agency AB1290 Revenue	-	-	1,549	1,549	19,786	-
8874 98% of Enrollment Fees	-	3,123,019	938,898	938,898	1,169,706	-
<b>Apportionment Revenues</b>	<b>\$ -</b>	<b>\$ 3,123,019</b>	<b>\$ 31,027,482</b>	<b>\$ 31,507,332</b>	<b>\$ 30,614,726</b>	<b>\$ -</b>
8150 Student Financial Aid Revenue	-	-	-	-	12,685	-
<b>Total Federal Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,685</b>	<b>\$ -</b>
8613 Apprenticeship Revenue	-	-	3,639	3,639	3,695	3,695
8614 Part Time Instructor Pay Increase	-	118,780	-	129,377	129,377	-
8617 Part Time Office Hours	-	28,295	6,077	6,077	29,481	-
8618 Part Time Health Revenue	-	6,130	30,084	30,084	6,413	-
8620 General Categorical Programs	-	-	-	-	35,461	-
8680 Lottery Revenue	-	-	698,025	698,025	731,636	-
8690 State Tax Subventions	-	-	-	-	1	-
<b>Total Other State Revenues</b>	<b>\$ -</b>	<b>\$ 153,205</b>	<b>\$ 737,825</b>	<b>\$ 867,202</b>	<b>\$ 936,064</b>	<b>\$ 3,695</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
8840 Sales and Commissions	60	135	-	1,818	1,818	-
8851 Rentals and Leases	87,216	26,034	-	51,224	51,224	-
8874 2% of Enrollment Fees	-	63,735	19,161	19,161	23,872	21,146
8870 Other Student Fees and Charges	51,721	55,876	-	58,732	60,469	-
8880 Nonresident Tuition	734,067	780,238	776,046	776,046	851,867	-
8880 Other Student Fees	47,693	42,508	350,000	14,641	74,279	350,000
8890 Other Local Revenues	321,989	408,340	308,475	419,316	575,974	-
<b>Total Other Local Revenues</b>	<b>\$ 1,242,746</b>	<b>\$ 1,376,866</b>	<b>\$ 1,453,682</b>	<b>\$ 1,340,938</b>	<b>\$ 1,639,503</b>	<b>\$ 371,146</b>
<b>Total Revenues</b>	<b>\$ 1,242,746</b>	<b>\$ 4,653,090</b>	<b>\$ 33,218,989</b>	<b>\$ 33,715,472</b>	<b>\$ 33,202,978</b>	<b>\$ 374,841</b>
8980 Interfund Transfers In	95,877	53,544	-	445,655	445,655	-
8990 Intrafund and Subfund Transfers In	76,205	159,219	182,955	551,897	564,165	21,500
8994 Operating Allocation	-	-	-	-	-	23,976,186
8997 District Subsidy for Colleges	-	-	1,789,857	1,789,857	1,789,857	1,342,393
<b>Total Other Financing Sources</b>	<b>\$ 172,082</b>	<b>\$ 212,763</b>	<b>\$ 1,972,812</b>	<b>\$ 2,787,409</b>	<b>\$ 2,799,677</b>	<b>\$ 25,340,079</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,414,828</b>	<b>\$ 4,865,853</b>	<b>\$ 35,191,801</b>	<b>\$ 36,502,881</b>	<b>\$ 36,002,655</b>	<b>\$ 25,714,920</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Uses:</b>						
1100 Monthly Instructional Salary	6,889,338	6,815,615	6,198,160	6,198,160	5,914,016	5,743,732
1200 Noninstructional Salaries Full Time	3,540,030	3,343,981	3,280,362	3,285,400	3,393,999	3,032,003
1300 Instructional Salaries Part Time	5,009,081	4,935,879	5,787,977	5,939,316	5,243,701	4,812,106
1400 Noninstructional Salaries Part Time	283,254	283,015	180,090	210,920	280,166	164,796
<b>Total Academic Salaries</b>	<b>\$ 15,721,703</b>	<b>\$ 15,378,490</b>	<b>\$ 15,446,589</b>	<b>\$ 15,633,796</b>	<b>\$ 14,831,882</b>	<b>\$ 13,752,637</b>
2100 Noninstructional Salaries Full Time	4,752,407	4,609,774	4,479,501	4,479,501	4,351,593	3,453,132
2200 Instructional Aides Full Time	854,360	766,611	601,678	601,678	525,642	489,304
2300 Variable Non-Instructional	828,939	747,347	337,485	409,741	550,491	263,157
2400 Variable Classroom Aide	100,404	26,781	82,987	84,487	49,743	82,987
2600 Variable Aide Other	27,424	5,817	-	-	227	-
<b>Total Classified Salaries</b>	<b>\$ 6,563,534</b>	<b>\$ 6,156,330</b>	<b>\$ 5,501,651</b>	<b>\$ 5,575,407</b>	<b>\$ 5,477,696</b>	<b>\$ 4,288,580</b>
3000 Benefits	5,706,717	5,856,762	5,362,583	5,365,724	5,443,925	5,375,175
<b>Total Salaries and Benefits</b>	<b>\$ 27,991,954</b>	<b>\$ 27,391,582</b>	<b>\$ 26,310,823</b>	<b>\$ 26,574,927</b>	<b>\$ 25,753,503</b>	<b>\$ 23,416,392</b>
4000 Supplies and Materials	\$ 537,127	\$ 285,963	\$ 1,103,547	\$ 952,645	\$ 301,483	\$ 991,859
5100 Consultants	47,815	65,355	13,399	15,199	51,005	13,399
5200 Travel	67,334	52,521	30,910	29,035	54,430	59,532
5300 Dues and Memberships	23,606	28,201	3,560	5,774	30,547	3,560
5400 Insurance	-	-	-	-	2,400	-
5500 Utilities and Housekeeping	65,332	57,622	59,112	60,363	43,240	58,112
5600 Contract Services	392,818	257,849	360,836	360,836	234,771	360,603
5690 Other Operating Expenses	318,772	292,984	283,631	283,497	281,538	241,631
5800 Other Services and Expenses	36,957	53,992	22,770	24,728	44,249	62,770
5900 Interprogram Charges (credits)	-	-	-	-	(2,554)	-
<b>Total Other Operating Expenses</b>	<b>\$ 952,634</b>	<b>\$ 808,524</b>	<b>\$ 774,218</b>	<b>\$ 779,432</b>	<b>\$ 739,626</b>	<b>\$ 799,607</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
6200 Buildings	-	550	-	-	36,169	-
6300 Library Books	6,345	4,785	7,908	9,782	8,560	7,908
6400 Equipment	210,475	130,513	157,680	152,680	88,075	292,445
<b>Total Capital Outlay</b>	<b>\$ 216,820</b>	<b>\$ 135,848</b>	<b>\$ 165,588</b>	<b>\$ 162,462</b>	<b>\$ 132,804</b>	<b>\$ 300,353</b>
7300 Interfund Transfers Out	4,476	9,846	-	-	17,978	-
7600 Other Student Payments	(206)	50	-	-	6,020	-
7800 Intrafund and Subfund Transfers Out	-	95,306	-	-	22,403	474,932
7895 District Office Assessment	-	-	1,475,444	1,475,444	2,675,020	-
7896 Total Assessed Costs	-	-	5,232,429	5,232,429	3,594,073	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 4,270</b>	<b>\$ 105,202</b>	<b>\$ 6,707,873</b>	<b>\$ 6,707,873</b>	<b>\$ 6,315,494</b>	<b>\$ 474,932</b>
<b>Total Expenses</b>	<b>\$ 29,702,805</b>	<b>\$ 28,727,119</b>	<b>\$ 35,062,049</b>	<b>\$ 35,177,339</b>	<b>\$ 33,242,910</b>	<b>\$ 25,983,143</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (28,287,977)</b>	<b>\$ (23,861,266)</b>	<b>\$ 129,752</b>	<b>\$ 1,325,542</b>	<b>\$ 2,759,745</b>	<b>\$ (268,223)</b>
<b>Beginning Fund Balance</b>	4,030	9,531	1,380,257	1,380,257	1,379,763	4,140,658
<b>Ending Fund Balance</b>	<b>\$ (28,283,947)</b>	<b>\$ (23,851,735)</b>	<b>\$ 1,510,009</b>	<b>\$ 2,705,799</b>	<b>\$ 4,139,508</b>	<b>\$ 3,872,435</b>
7903 Deficit Funding Reserve	-	-	-	-	-	126,682
7904 College/DO Local Reserves (1% minimum)	-	-	-	-	-	487,197
7906 Load Bank Liability Reserve	-	-	-	440,655	-	330,491
7907 Vacation Liability Reserve	-	-	-	-	-	110,164
7908 Reserve for ISA Payback	-	-	-	-	-	1,046,198
7909 Reserve for HBA/TBA Payback	-	-	-	-	-	582,738
7900 Designated Reserves	-	-	493,093	730,368	-	1,188,965
7997 Undesignated District Reserves	-	-	-	42,515	-	-
7999 Undesignated College and DO Reserves	-	-	1,016,916	1,493,981	-	-
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,510,009</b>	<b>\$ 2,707,519</b>	<b>\$ -</b>	<b>\$ 3,872,435</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8610 General Apportionment Revenue	-	-	33,036,389	35,063,919	34,794,574	-
8671 Homeowners Revenue	-	-	390,436	390,436	388,019	-
8672 In Lieu of Taxes (wildlife)	-	-	2,238	2,238	1,860	-
8811 Tax Allocation, Secured Roll Revenue	-	-	31,209,233	31,209,233	30,886,445	-
8812 Tax Allocation, Supplemental Roll Revenue	-	-	175,747	175,747	371,091	-
8813 Tax Allocation, Unsecured Roll Revenue	-	-	1,379,436	1,379,436	1,272,488	-
8816 Prior Years Taxes Reversed	-	-	(188,866)	(188,866)	-	-
8815 Revenue Augmentation Fund	-	-	1,636,623	1,636,623	1,926,926	-
8818 Redevelopment Agency AB1290 Revenue	-	-	3,736	3,736	49,921	-
8874 98% of Enrollment Fees	-	10,478,272	7,175,777	7,175,777	7,191,901	-
<b>Apportionment Revenues</b>	<b>\$ -</b>	<b>\$ 10,478,272</b>	<b>\$ 74,820,749</b>	<b>\$ 76,848,279</b>	<b>\$ 76,883,225</b>	<b>\$ -</b>
8160 Veterans Education	845	3,091	-	-	-	-
<b>Total Federal Revenues</b>	<b>\$ 845</b>	<b>\$ 3,091</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8613 Apprenticeship Revenue	-	-	181,443	181,443	181,064	181,064
8614 Part Time Instructor Pay Increase	-	355,483	-	350,905	350,904	-
8617 Part Time Office Hours	-	78,129	16,330	16,330	83,331	-
8618 Part Time Health Revenue	-	15,704	80,842	80,842	18,128	-
8620 General Categorical Programs	-	-	-	-	52,632	-
8680 Lottery Revenue	-	-	1,875,730	1,875,730	1,977,219	-
8690 State Tax Subventions	-	-	-	-	2	-
<b>Total Other State Revenues</b>	<b>\$ -</b>	<b>\$ 449,316</b>	<b>\$ 2,154,345</b>	<b>\$ 2,505,250</b>	<b>\$ 2,663,280</b>	<b>\$ 181,064</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
8820 Contributions and Gifts	-	10,000	144,417	146,042	146,042	197,639
8840 Sales and Commissions	55,378	72,956	-	67,704	67,704	-
8851 Rentals and Leases	80,666	83,624	75,000	52,379	52,379	75,000
8874 2% of Enrollment Fees	-	213,842	146,444	146,444	146,773	169,381
8870 Other Student Fees and Charges	801,234	1,103,796	844,531	1,200,162	1,200,162	847,683
8880 Nonresident Tuition	7,307,352	8,038,066	7,902,861	8,372,573	8,372,573	-
8880 Other Student Fees	288,975	200,756	750,000	256,704	254,636	750,000
8890 Other Local Revenues	250,638	219,615	221,194	476,567	477,699	85,782
<b>Total Other Local Revenues</b>	<b>\$ 8,784,243</b>	<b>\$ 9,942,655</b>	<b>\$ 10,084,447</b>	<b>\$ 10,718,575</b>	<b>\$ 10,717,968</b>	<b>\$ 2,125,485</b>
<b>Total Revenues</b>	<b>\$ 8,785,088</b>	<b>\$ 20,873,334</b>	<b>\$ 87,059,541</b>	<b>\$ 90,072,104</b>	<b>\$ 90,264,473</b>	<b>\$ 2,306,549</b>
8900 Other Financing Sources, Miscellaneous	2,776	2,219	-	1,073	1,073	-
8910 Proceeds of General Fixed Assets	-	1,776	-	-	-	-
8980 Interfund Transfers In	170,655	-	142,159	614,078	614,078	126,321
8990 Intrafund and Subfund Transfers In	354,445	2,360,189	491,903	967,062	976,882	104,520
8994 Operating Allocation	-	-	-	-	-	63,664,235
8997 District Subsidy for Colleges	-	-	-	-	-	438,114
<b>Total Other Financing Sources</b>	<b>\$ 527,876</b>	<b>\$ 2,364,184</b>	<b>\$ 634,062</b>	<b>\$ 1,582,213</b>	<b>\$ 1,592,033</b>	<b>\$ 64,333,190</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 9,312,964</b>	<b>\$ 23,237,518</b>	<b>\$ 87,693,603</b>	<b>\$ 91,654,317</b>	<b>\$ 91,856,506</b>	<b>\$ 66,639,739</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Uses:</b>						
1100 Monthly Instructional Salary	18,367,704	19,055,627	19,597,227	19,214,979	19,052,479	18,915,574
1200 Noninstructional Salaries Full Time	6,081,895	6,361,391	6,107,929	5,955,273	5,730,278	5,556,236
1300 Instructional Salaries Part Time	15,156,967	15,133,182	13,205,889	14,376,923	14,360,677	13,289,924
1400 Noninstructional Salaries Part Time	270,983	247,688	158,302	399,878	377,258	163,049
<b>Total Academic Salaries</b>	<b>\$ 39,877,549</b>	<b>\$ 40,797,888</b>	<b>\$ 39,069,347</b>	<b>\$ 39,947,053</b>	<b>\$ 39,520,692</b>	<b>\$ 37,924,783</b>
2100 Noninstructional Salaries Full Time	9,089,986	9,000,413	8,816,347	9,124,174	8,768,783	7,816,415
2200 Instructional Aides Full Time	1,372,759	1,485,941	1,483,382	1,537,700	1,449,370	1,294,302
2300 Variable Non-Instructional	1,497,197	1,309,512	646,940	632,610	746,206	626,084
2400 Variable Classroom Aide	507,232	458,573	353,065	403,098	410,826	356,476
2600 Variable Aide Other	235,768	152,709	130,098	110,468	102,528	99,179
<b>Total Classified Salaries</b>	<b>\$ 12,702,942</b>	<b>\$ 12,407,148</b>	<b>\$ 11,429,832</b>	<b>\$ 11,808,050</b>	<b>\$ 11,477,713</b>	<b>\$ 10,192,456</b>
3000 Benefits	12,604,163	13,371,913	13,770,207	13,893,967	13,621,150	14,308,002
<b>Total Salaries and Benefits</b>	<b>\$ 65,184,654</b>	<b>\$ 66,576,949</b>	<b>\$ 64,269,386</b>	<b>\$ 65,649,070</b>	<b>\$ 64,619,555</b>	<b>\$ 62,425,241</b>
4000 Supplies and Materials	\$ 1,402,194	\$ 1,049,029	\$ 1,837,451	\$ 1,103,769	\$ 1,014,501	\$ 1,532,244
5100 Consultants	158,445	165,212	103,685	173,682	116,692	125,534
5200 Travel	154,838	130,094	115,291	142,448	144,012	94,322
5300 Dues and Memberships	56,481	67,118	67,100	60,837	59,650	67,000
5400 Insurance	547,346	829,370	700,000	915,096	914,560	700,000
5500 Utilities and Housekeeping	254,742	193,387	121,712	127,073	152,936	131,962
5600 Contract Services	661,807	613,305	494,589	600,424	608,575	622,046
5690 Other Operating Expenses	500,125	289,646	261,467	265,586	231,779	255,719
5800 Other Services and Expenses	174,319	140,614	130,464	130,464	49,710	117,614
<b>Total Other Operating Expenses</b>	<b>\$ 2,508,103</b>	<b>\$ 2,428,746</b>	<b>\$ 1,994,308</b>	<b>\$ 2,415,610</b>	<b>\$ 2,277,914</b>	<b>\$ 2,114,197</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
6200 Buildings	6,017	-	-	-	-	-
6300 Library Books	94,264	82,958	56,666	80,480	79,872	56,666
6400 Equipment	153,108	152,344	413,833	153,338	178,872	100,161
<b>Total Capital Outlay</b>	<b>\$ 253,389</b>	<b>\$ 235,302</b>	<b>\$ 470,499</b>	<b>\$ 233,818</b>	<b>\$ 258,744</b>	<b>\$ 156,827</b>
7300 Interfund Transfers Out	165,064	409,941	-	135,948	161,864	-
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	511,655	439,024	49,026	706,815	753,213	61,520
7895 District Office Assessment	-	-	3,964,809	3,964,809	7,867,118	-
7896 Total Assessed Costs	-	-	14,370,975	14,370,975	10,159,302	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 676,719</b>	<b>\$ 848,965</b>	<b>\$ 18,386,907</b>	<b>\$ 19,180,644</b>	<b>\$ 18,941,497</b>	<b>\$ 63,617</b>
<b>Total Expenses</b>	<b>\$ 70,025,059</b>	<b>\$ 71,138,991</b>	<b>\$ 86,958,551</b>	<b>\$ 88,582,911</b>	<b>\$ 87,112,211</b>	<b>\$ 66,292,126</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (60,712,095)</b>	<b>\$ (47,901,473)</b>	<b>\$ 735,052</b>	<b>\$ 3,071,406</b>	<b>\$ 4,744,295</b>	<b>\$ 347,613</b>
<b>Beginning Fund Balance</b>	15,874	30,235	1,194,832	1,194,832	1,191,489	5,895,170
<b>Ending Fund Balance</b>	<b>\$ (60,696,221)</b>	<b>\$ (47,871,238)</b>	<b>\$ 1,929,884</b>	<b>\$ 4,266,238</b>	<b>\$ 5,935,784</b>	<b>\$ 6,242,783</b>
7903 Deficit Funding Reserve	-	-	-	-	-	289,479
7904 College/DO Local Reserves (1% minimum)	-	-	-	685,737	-	707,348
7906 Load Bank Liability Reserve	-	-	-	438,179	-	438,179
7907 Vacation Liability Reserve	-	-	-	161,827	-	161,827
7909 Reserve for HBA/TBA Payback	-	-	-	-	-	2,022,980
7900 Designated Reserves	-	-	861,885	181,611	-	103,000
7999 Undesignated College and DO Reserves	-	-	1,067,999	2,752,228	-	2,519,970
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,929,884</b>	<b>\$ 4,219,582</b>	<b>\$ -</b>	<b>\$ 6,242,783</b>



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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8610 General Apportionment Revenue	-	-	19,671,616	20,312,433	19,761,750	-
8671 Homeowners Revenue	-	-	212,344	212,344	205,379	-
8672 In Lieu of Taxes (wildlife)	-	-	1,217	1,217	985	-
8811 Tax Allocation, Secured Roll Revenue	-	-	16,973,590	16,973,590	16,348,198	-
8812 Tax Allocation, Supplemental Roll Revenue	-	-	95,583	95,583	196,418	-
8813 Tax Allocation, Unsecured Roll Revenue	-	-	750,226	750,226	673,528	-
8816 Prior Years Taxes Reversed	-	-	(91,876)	(91,876)	-	-
8815 Revenue Augmentation Fund	-	-	890,101	890,101	1,019,922	-
8818 Redevelopment Agency AB1290 Revenue	-	-	2,032	2,032	26,423	-
8874 98% of Enrollment Fees	-	4,913,894	2,187,508	2,187,508	2,041,378	-
<b>Apportionment Revenues</b>	<b>\$ -</b>	<b>\$ 4,913,894</b>	<b>\$ 40,692,341</b>	<b>\$ 41,333,158</b>	<b>\$ 40,273,981</b>	<b>\$ -</b>
8150 Student Financial Aid Revenue	-	-	-	14,745	14,745	-
<b>Total Federal Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,745</b>	<b>\$ 14,745</b>	<b>\$ -</b>
8614 Part Time Instructor Pay Increase	-	175,202	-	169,183	169,184	-
8617 Part Time Office Hours	-	41,352	7,944	7,944	38,955	-
8618 Part Time Health Revenue	-	8,517	39,327	39,327	8,474	-
8620 General Categorical Programs	-	-	-	-	39,027	-
8680 Lottery Revenue	-	-	912,471	912,471	948,824	-
8690 State Tax Subventions	-	-	-	-	1	-
<b>Total Other State Revenues</b>	<b>\$ -</b>	<b>\$ 225,071</b>	<b>\$ 959,742</b>	<b>\$ 1,128,925</b>	<b>\$ 1,204,465</b>	<b>\$ -</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
8840 Sales and Commissions	25,985	71,919	-	53,822	53,822	-
8851 Rentals and Leases	22,996	41,763	-	72,242	72,242	-
8874 2% of Enrollment Fees	-	100,284	44,643	44,643	41,661	41,927
8870 Other Student Fees and Charges	48,901	57,841	-	67,744	68,819	-
8880 Nonresident Tuition	278,583	450,887	323,569	450,227	387,811	-
8880 Other Student Fees	9,482	8,000	275,000	10,293	12,750	275,000
8890 Other Local Revenues	300,852	302,167	288,411	654,557	654,557	262,738
<b>Total Other Local Revenues</b>	<b>\$ 686,799</b>	<b>\$ 1,032,861</b>	<b>\$ 931,623</b>	<b>\$ 1,353,528</b>	<b>\$ 1,291,662</b>	<b>\$ 579,665</b>
<b>Total Revenues</b>	<b>\$ 686,799</b>	<b>\$ 6,171,826</b>	<b>\$ 42,583,706</b>	<b>\$ 43,830,356</b>	<b>\$ 42,784,853</b>	<b>\$ 579,665</b>
8910 Proceeds of General Fixed Assets	362	1,191	-	-	-	-
8980 Interfund Transfers In	154,817	-	-	105,535	105,535	69,752
8990 Intrafund and Subfund Transfers In	43,620	304,839	861,010	1,124,297	1,136,405	288,601
8994 Operating Allocation	-	-	-	-	-	30,607,220
8997 District Subsidy for Colleges	-	-	464,423	464,423	464,423	386,516
<b>Total Other Financing Sources</b>	<b>\$ 198,799</b>	<b>\$ 306,030</b>	<b>\$ 1,325,433</b>	<b>\$ 1,694,255</b>	<b>\$ 1,706,363</b>	<b>\$ 31,352,089</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 885,598</b>	<b>\$ 6,477,856</b>	<b>\$ 43,909,139</b>	<b>\$ 45,524,611</b>	<b>\$ 44,491,216</b>	<b>\$ 31,931,754</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Uses:</b>						
1100 Monthly Instructional Salary	7,292,938	7,369,735	7,057,542	7,057,542	6,937,793	7,132,599
1200 Noninstructional Salaries Full Time	3,328,048	3,475,252	3,625,366	3,625,366	3,459,528	3,238,112
1300 Instructional Salaries Part Time	7,478,512	6,728,420	6,092,900	6,495,553	6,436,896	5,516,492
1400 Noninstructional Salaries Part Time	446,375	441,178	393,423	462,131	416,861	351,597
<b>Total Academic Salaries</b>	<b>\$ 18,545,873</b>	<b>\$ 18,014,585</b>	<b>\$ 17,169,231</b>	<b>\$ 17,640,592</b>	<b>\$ 17,251,078</b>	<b>\$ 16,238,800</b>
2100 Noninstructional Salaries Full Time	5,163,130	5,486,744	6,030,219	6,014,698	5,617,982	4,807,323
2200 Instructional Aides Full Time	1,010,010	1,025,800	1,106,332	1,106,332	1,054,343	946,316
2300 Variable Non-Instructional	814,088	734,182	395,492	413,724	702,018	325,759
2400 Variable Classroom Aide	338,886	322,614	129,655	327,329	374,047	114,727
2600 Variable Aide Other	56,287	70,021	56,500	117,481	119,515	96,500
<b>Total Classified Salaries</b>	<b>\$ 7,382,401</b>	<b>\$ 7,639,361</b>	<b>\$ 7,718,198</b>	<b>\$ 7,979,564</b>	<b>\$ 7,867,905</b>	<b>\$ 6,290,625</b>
3000 Benefits	6,352,260	6,798,513	7,520,760	7,563,457	7,092,508	7,116,193
<b>Total Salaries and Benefits</b>	<b>\$ 32,280,534</b>	<b>\$ 32,452,459</b>	<b>\$ 32,408,189</b>	<b>\$ 33,183,613</b>	<b>\$ 32,211,491</b>	<b>\$ 29,645,618</b>
4000 Supplies and Materials	\$ 821,303	\$ 825,524	\$ 907,583	\$ 997,897	\$ 688,495	\$ 721,528
5100 Consultants	202,262	(64,814)	138,494	124,197	118,780	183,309
5200 Travel	42,988	35,530	100,749	106,078	51,537	44,304
5300 Dues and Memberships	35,930	49,434	28,791	28,911	48,654	46,413
5500 Utilities and Housekeeping	79,238	56,271	34,923	34,823	63,969	32,138
5600 Contract Services	1,419,168	1,229,465	757,304	722,515	534,481	545,127
5690 Other Operating Expenses	521,975	585,560	490,962	500,695	581,401	493,689
5800 Other Services and Expenses	19,466	18,420	-	-	18,489	-
5900 Interprogram Charges (credits)	(3,358)	(4,416)	102,751	102,881	(200)	71,790
<b>Total Other Operating Expenses</b>	<b>\$ 2,317,669</b>	<b>\$ 1,905,450</b>	<b>\$ 1,653,974</b>	<b>\$ 1,620,100</b>	<b>\$ 1,417,111</b>	<b>\$ 1,416,770</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
6200 Buildings	44,948	3,546	-	8,603	8,603	-
6300 Library Books	4,570	30,778	11,250	41,671	33,621	11,250
6400 Equipment	342,110	345,427	30,550	117,912	119,325	26,550
<b>Total Capital Outlay</b>	<b>\$ 391,628</b>	<b>\$ 379,751</b>	<b>\$ 41,800</b>	<b>\$ 168,186</b>	<b>\$ 161,549</b>	<b>\$ 37,800</b>
7300 Interfund Transfers Out	10,299	20,072	-	-	44,115	-
7400 Other Transfers/Uses	22,474	18,578	-	54,890	28,920	-
7600 Other Student Payments	28,000	-	-	2,500	-	-
7800 Intrafund and Subfund Transfers Out	200	76,793	35,000	35,000	78,901	331,549
7895 District Office Assessment	-	-	1,928,727	1,928,727	3,488,971	-
7896 Total Assessed Costs	-	-	6,790,339	6,790,339	4,749,035	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 60,973</b>	<b>\$ 115,443</b>	<b>\$ 8,754,066</b>	<b>\$ 8,811,456</b>	<b>\$ 8,389,942</b>	<b>\$ 331,549</b>
<b>Total Expenses</b>	<b>\$ 35,872,107</b>	<b>\$ 35,678,627</b>	<b>\$ 43,765,612</b>	<b>\$ 44,781,252</b>	<b>\$ 42,868,588</b>	<b>\$ 32,153,265</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (34,986,509)</b>	<b>\$ (29,200,771)</b>	<b>\$ 143,527</b>	<b>\$ 743,359</b>	<b>\$ 1,622,628</b>	<b>\$ (221,511)</b>
<b>Beginning Fund Balance</b>	8,066	20,129	863,902	860,991	860,991	2,497,041
<b>Ending Fund Balance</b>	<b>\$ (34,978,443)</b>	<b>\$ (29,180,642)</b>	<b>\$ 1,007,429</b>	<b>\$ 1,604,350</b>	<b>\$ 2,483,619</b>	<b>\$ 2,275,530</b>
7903 Deficit Funding Reserve	-	-	-	163,137	-	148,955
7904 College/DO Local Reserves (1% minimum)	-	-	-	62,490	-	703,149
7906 Load Bank Liability Reserve	-	-	-	122,000	-	244,000
7907 Vacation Liability Reserve	-	-	-	97,366	-	194,732
7908 Reserve for ISA Payback	-	-	-	-	-	963,194
7900 Designated Reserves	-	-	213,956	518,767	-	21,500
7999 Undesignated College and DO Reserves	-	-	793,473	640,817	-	-
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,007,429</b>	<b>\$ 1,604,577</b>	<b>\$ -</b>	<b>\$ 2,275,530</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8680 Lottery Revenue	-	-	-	-	42,419	-
<b>Total Other State Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,419</b>	<b>\$ -</b>
8851 Rentals and Leases	128,372	112,287	102,600	102,600	127,832	100,000
8860 Interest and Investment Income	434,081	95,938	100,000	100,000	77,768	-
8870 Other Student Fees and Charges	21,788	-	-	-	-	-
8890 Other Local Revenues	919,225	211,756	25,799	26,210	239,040	55,000
<b>Total Other Local Revenues</b>	<b>\$ 1,503,466</b>	<b>\$ 419,981</b>	<b>\$ 228,399</b>	<b>\$ 228,810</b>	<b>\$ 444,640</b>	<b>\$ 155,000</b>
<b>Total Revenues</b>	<b>\$ 1,503,466</b>	<b>\$ 419,981</b>	<b>\$ 228,399</b>	<b>\$ 228,810</b>	<b>\$ 487,059</b>	<b>\$ 155,000</b>
8910 Proceeds of General Fixed Assets	250	1,076	-	-	-	-
8980 Interfund Transfers In	819	5,867	-	105,982	105,982	-
8990 Intrafund and Subfund Transfers In	3,853,916	5,762,144	1,446,914	1,490,914	2,091,526	74,000
8994 Operating Allocation	-	-	-	-	-	13,922,796
8995 District Office Assessment	-	-	7,368,980	7,368,980	14,031,109	-
<b>Total Other Financing Sources</b>	<b>\$ 3,854,985</b>	<b>\$ 5,769,087</b>	<b>\$ 8,815,894</b>	<b>\$ 8,965,876</b>	<b>\$ 16,228,617</b>	<b>\$ 13,996,796</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 5,358,451</b>	<b>\$ 6,189,068</b>	<b>\$ 9,044,293</b>	<b>\$ 9,194,686</b>	<b>\$ 16,715,676</b>	<b>\$ 14,151,796</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	558,109	601,360	570,470	570,470	599,243	789,218
1300 Instructional Salaries Part Time	-	-	-	1,000	609	-
1400 Noninstructional Salaries Part Time	258,439	402,423	-	-	1,572	-
<b>Total Academic Salaries</b>	<b>\$ 816,548</b>	<b>\$ 1,003,783</b>	<b>\$ 570,470</b>	<b>\$ 571,470</b>	<b>\$ 601,424</b>	<b>\$ 789,218</b>
2100 Noninstructional Salaries Full Time	6,188,487	7,561,224	7,405,382	7,403,218	6,972,367	6,350,574
2200 Instructional Aides Full Time	4,444	4,343	3,636	3,636	2,828	-
2300 Variable Non-Instructional	642,800	426,249	305,128	310,641	273,060	291,633
<b>Total Classified Salaries</b>	<b>\$ 6,835,731</b>	<b>\$ 7,991,816</b>	<b>\$ 7,714,146</b>	<b>\$ 7,717,495</b>	<b>\$ 7,248,255</b>	<b>\$ 6,642,207</b>
3000 Benefits	2,402,055	3,162,779	3,110,879	3,104,827	3,113,683	3,153,167
<b>Total Salaries and Benefits</b>	<b>\$ 10,054,334</b>	<b>\$ 12,158,378</b>	<b>\$ 11,395,495</b>	<b>\$ 11,393,792</b>	<b>\$ 10,963,362</b>	<b>\$ 10,584,592</b>
4000 Supplies and Materials	\$ 314,784	\$ 199,436	\$ 315,935	\$ 293,120	\$ 177,134	\$ 237,266
5100 Consultants	809,878	723,072	683,142	755,811	563,438	668,272
5200 Travel	159,302	115,443	296,000	337,625	164,911	197,961
5300 Dues and Memberships	110,481	138,325	79,150	87,934	101,785	96,500
5400 Insurance	2,102	-	20,000	18,080	14,867	-
5500 Utilities and Housekeeping	182,987	172,533	237,000	228,509	130,668	176,050
5600 Contract Services	1,907,087	315,850	294,880	294,411	278,833	277,215
5690 Other Operating Expenses	229,376	94,148	279,320	295,069	119,933	451,863
5700 Legal/Elections/Audit Expenses	42,746	7,342	11,400	11,400	38,691	-
5800 Other Services and Expenses	628,187	623,870	627,724	662,150	472,466	434,946
5900 Interprogram Charges (credits)	93	43	-	118	118	-
<b>Total Other Operating Expenses</b>	<b>\$ 4,072,239</b>	<b>\$ 2,190,626</b>	<b>\$ 2,528,616</b>	<b>\$ 2,691,107</b>	<b>\$ 1,885,710</b>	<b>\$ 2,302,807</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
6100 Sites and Site Improvements	21,447	18,307	3,000	3,000	2,880	1,500
6400 Equipment	234,157	98,323	106,412	96,382	133,033	67,408
<b>Total Capital Outlay</b>	<b>\$ 255,604</b>	<b>\$ 116,630</b>	<b>\$ 109,412</b>	<b>\$ 99,382</b>	<b>\$ 135,913</b>	<b>\$ 68,908</b>
7300 Interfund Transfers Out	185,629	(1)	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	104,701	-	-	6,250	1,955,202
<b>Total Transfers and Other Outgo</b>	<b>\$ 185,629</b>	<b>\$ 104,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,250</b>	<b>\$ 1,955,202</b>
<b>Total Expenses</b>	<b>\$ 14,882,590</b>	<b>\$ 14,769,770</b>	<b>\$ 14,349,458</b>	<b>\$ 14,477,401</b>	<b>\$ 13,168,369</b>	<b>\$ 15,148,775</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (9,524,139)</b>	<b>\$ (8,580,702)</b>	<b>\$ (5,305,165)</b>	<b>\$ (5,282,715)</b>	<b>\$ 3,547,307</b>	<b>\$ (996,979)</b>
<b>Beginning Fund Balance</b>	26,498	68,827	1,407,946	137,328	1,525,730	3,257,286
<b>Ending Fund Balance</b>	<b>\$ (9,497,641)</b>	<b>\$ (8,511,875)</b>	<b>\$ (3,897,219)</b>	<b>\$ (5,145,387)</b>	<b>\$ 5,073,037</b>	<b>\$ 2,260,307</b>
7903 Deficit Funding Reserve	-	-	-	-	-	57,847
7904 College/DO Local Reserves (1% minimum)	-	-	-	-	-	923,550
7900 Designated Reserves	-	-	78,350	78,038	-	14,000
7999 Undesignated College and DO Reserves	-	-	726,375	1,536,172	-	1,264,910
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 804,725</b>	<b>\$ 1,614,210</b>	<b>\$ -</b>	<b>\$ 2,260,307</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8610 General Apportionment Revenue	65,754,536	67,449,128	-	-	-	64,442,009
8671 Homeowners Revenue	763,852	764,690	-	-	-	683,306
8672 In Lieu of Taxes (wildlife)	4,328	4,384	-	-	-	3,276
8811 Tax Allocation, Secured Roll Revenue	66,086,922	61,125,007	-	-	-	54,391,321
8812 Tax Allocation, Supplemental Roll Revenue	1,228,770	344,211	-	-	-	653,495
8813 Tax Allocation, Unsecured Roll Revenue	2,449,671	2,701,702	-	-	-	2,240,863
8815 Revenue Augmentation Fund	3,436,153	3,205,417	-	-	-	3,393,335
8818 Redevelopment Agency AB1290 Revenue	20,874	7,317	-	-	-	87,911
8874 98% of Enrollment Fees	8,867,588	(7,485,763)	-	-	-	11,390,265
<b>Apportionment Revenues</b>	<b>\$ 148,612,694</b>	<b>\$ 128,116,093</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137,285,781</b>
8150 Student Financial Aid Revenue	27,620	38,260	-	-	-	-
<b>Total Federal Revenues</b>	<b>\$ 27,620</b>	<b>\$ 38,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8613 Apprenticeship Revenue	332,074	190,764	-	-	-	-
8614 Part Time Instructor Pay Increase	1,325,371	-	-	-	-	-
8617 Part Time Office Hours	336,647	-	-	-	-	147,775
8618 Part Time Health Revenue	102,058	-	-	-	-	33,015
8620 General Categorical Programs	15,560	64,473	-	-	-	-
8680 Lottery Revenue	3,278,547	3,755,736	-	-	-	3,322,544
8690 State Tax Subventions	15,217	1	-	-	-	-
<b>Total Other State Revenues</b>	<b>\$ 5,405,474</b>	<b>\$ 4,010,974</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,503,334</b>
8874 2% of Enrollment Fees	180,971	(152,771)	-	-	-	-
8880 Nonresident Tuition	-	-	-	-	-	9,814,803
<b>Total Other Local Revenues</b>	<b>\$ 180,971</b>	<b>\$ (152,771)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,814,803</b>
<b>Total Revenues</b>	<b>\$ 154,226,759</b>	<b>\$ 132,012,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,603,918</b>



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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
8990 Intrafund and Subfund Transfers In	-	-	-	33,530	279,840	20,956,923
8996 Total Assessed Costs	-	-	26,393,743	26,393,743	18,502,410	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,393,743</b>	<b>\$ 26,427,273</b>	<b>\$ 18,782,250</b>	<b>\$ 20,956,923</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 154,226,759</b>	<b>\$ 132,012,556</b>	<b>\$ 26,393,743</b>	<b>\$ 26,427,273</b>	<b>\$ 18,782,250</b>	<b>\$ 171,560,841</b>
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	170,606	176,710	170,000	170,000	134,570	170,000
<b>Total Academic Salaries</b>	<b>\$ 170,606</b>	<b>\$ 176,710</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 134,570</b>	<b>\$ 170,000</b>
2100 Noninstructional Salaries Full Time	-	-	59,400	59,400	59,400	58,546
2300 Variable Non-Instructional	567	1,915	7,715	7,715	1,859	-
<b>Total Classified Salaries</b>	<b>\$ 567</b>	<b>\$ 1,915</b>	<b>\$ 67,115</b>	<b>\$ 67,115</b>	<b>\$ 61,259</b>	<b>\$ 58,546</b>
3000 Benefits	8,543,198	8,770,251	10,078,440	10,078,440	9,392,613	11,240,960
<b>Total Salaries and Benefits</b>	<b>\$ 8,714,371</b>	<b>\$ 8,948,876</b>	<b>\$ 10,315,555</b>	<b>\$ 10,315,555</b>	<b>\$ 9,588,442</b>	<b>\$ 11,469,506</b>
5400 Insurance	1,034,632	1,213,919	1,218,469	1,218,469	1,264,696	1,451,821
5500 Utilities and Housekeeping	4,483,406	3,598,107	3,845,945	3,781,953	3,339,499	3,764,616
5600 Contract Services	381,455	580,597	933,249	933,249	938,779	794,634
5690 Other Operating Expenses	-	-	-	-	(1)	-
5700 Legal/Elections/Audit Expenses	723,962	517,804	883,700	883,700	768,493	676,160
<b>Total Other Operating Expenses</b>	<b>\$ 6,623,455</b>	<b>\$ 5,910,427</b>	<b>\$ 6,881,363</b>	<b>\$ 6,817,371</b>	<b>\$ 6,311,466</b>	<b>\$ 6,687,231</b>
7300 Interfund Transfers Out	1,000,000	1,100,000	1,100,000	1,211,545	1,211,545	1,100,000
7800 Intrafund and Subfund Transfers Out	10,615,459	1,041,365	3,068,835	3,379,787	3,506,095	22,054,696
7894 Operating Allocations	-	-	-	-	-	132,170,437
<b>Total Transfers and Other Outgo</b>	<b>\$ 11,615,459</b>	<b>\$ 2,141,365</b>	<b>\$ 4,168,835</b>	<b>\$ 4,591,332</b>	<b>\$ 4,717,640</b>	<b>\$ 155,325,133</b>
<b>Total Expenses</b>	<b>\$ 26,953,285</b>	<b>\$ 17,000,668</b>	<b>\$ 21,365,753</b>	<b>\$ 21,724,258</b>	<b>\$ 20,617,548</b>	<b>\$ 173,481,870</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 127,273,474</b>	<b>\$ 115,011,888</b>	<b>\$ 5,027,990</b>	<b>\$ 4,703,015</b>	<b>\$ (1,835,298)</b>	<b>\$ (1,921,029)</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Beginning Fund Balance</b>	23,414,454	17,102,954	17,792,854	19,129,777	17,741,375	17,848,372
<b>Ending Fund Balance</b>	<b>\$ 150,687,928</b>	<b>\$ 132,114,842</b>	<b>\$ 22,820,844</b>	<b>\$ 23,832,792</b>	<b>\$ 15,906,077</b>	<b>\$ 15,927,343</b>
7901 5% General Fund Reserve	-	-	8,471,394	8,471,394	-	7,745,437
7902 5% Board Contingency Reserve	-	-	8,471,394	8,471,394	-	7,745,437
7903 Deficit Funding Reserve	-	-	-	-	-	-
7904 College/DO Local Reserves (1% minimum)	-	-	-	-	-	-
7905 Property Tax Adjustmnt Reserve	-	-	-	-	-	-
7906 Load Bank Liability Reserve	-	-	-	-	-	-
7907 Vacation Liability Reserve	-	-	-	-	-	-
7908 Reserve for ISA Payback	-	-	-	-	-	-
7909 Reserve for HBA/TBA Payback	-	-	-	-	-	-
7910 Potential Salary Increase Reserve	-	-	-	-	-	-
7911 Self-Insurance Claims Reserve	-	-	-	-	-	-
7912 Restricted Debt Reserve	-	-	-	-	-	-
7913 Restricted Capital Reserve	-	-	-	-	-	-
7921 Reserve for Encumbrances	-	-	-	-	-	-
7998 Restricted Reserve	-	-	-	-	-	-
7900 Designated Reserves	-	-	326,046	57,909	-	408,512
7997 Undesignated District Reserves	-	-	850,066	117,530	-	27,957
7999 Undesignated College and DO Reserves	-	-	-	-	-	-
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,118,900</b>	<b>\$ 17,118,227</b>	<b>\$ -</b>	<b>\$ 15,927,343</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b><u>District Services</u></b>						
Board	205,719	202,055	203,547	201,886	168,272	194,091
Chancellor	652,599	679,653	722,060	750,150	742,840	739,677
Facilities	1,046,257	1,087,780	952,038	952,038	683,552	293,928
Administrative Services and Finance	2,419,423	2,287,929	2,339,519	2,410,308	2,373,251	3,999,189
Human Resources	2,222,503	2,238,099	2,085,655	2,115,655	1,992,623	1,693,242
Information Technology Services	2,150,096	2,433,656	2,426,825	2,426,825	2,286,617	2,248,808
Internal Auditing	130,725	32,378	67,861	67,861	14,778	148,893
International Education	498,862	632,912	495,430	495,430	487,215	516,083
Marketing	523,341	394,992	408,871	408,811	215,826	335,705
Other	7,878	8,017	9,193	9,193	-	128,728
Payroll	736,395	690,275	859,316	859,316	693,358	807,740
Educational Planning	478,382	472,324	205,798	205,798	189,449	206,178
Police Services	2,966,970	2,666,481	2,706,838	2,707,623	2,525,064	2,688,723
Research	128,678	181,861	124,631	124,631	122,377	639,177
Purchasing	714,762	761,357	741,876	741,876	673,148	508,613
<b>Total District Office Expenditures</b>	<b>\$ 14,882,590</b>	<b>\$ 14,769,769</b>	<b>\$ 14,349,458</b>	<b>\$ 14,477,401</b>	<b>\$ 13,168,370</b>	<b>\$ 15,148,775</b>
	14,882,590	14,769,770	14,349,458	14,477,401	13,168,370	15,148,775
<b><u>Districtwide Expenses</u></b>						
Contractual Assessments	314,206	344,568	987,070	1,264,492	1,377,668	983,256
Regulatory Expenditures	14,414,640	13,785,334	15,685,403	15,732,956	14,504,408	16,700,587
Committed Obligations	1,932,165	2,174,402	1,439,000	2,439,000	2,447,662	2,301,134
Districtwide Operations	10,292,275	696,365	1,000,000	2,287,810	2,287,810	153,496,893
<b>Total Districtwide Expenditures</b>	<b>\$ 26,953,286</b>	<b>\$ 17,000,669</b>	<b>\$ 19,111,473</b>	<b>\$ 21,724,258</b>	<b>\$ 20,617,548</b>	<b>\$ 173,481,870</b>
<b><u>District Reserves</u></b>						
5% General Fund Reserve	-	-	8,471,394	8,471,394	-	7,745,437
5% Board Contingency Reserve	-	-	8,471,394	8,471,394	-	7,745,437
Deficit Funding Reserve	-	-	-	-	-	57,847
College/DO Local Reserves (1% minimum)	-	-	-	-	-	923,550
Designated Reserves	-	-	404,396	135,947	-	422,512
Undesignated District Reserves	-	-	850,066	117,530	-	27,957
Undesignated College and DO Reserves	-	-	726,375	1,536,172	-	1,264,910
<b>Total District Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,923,625</b>	<b>\$ 18,732,437</b>	<b>\$ -</b>	<b>\$ 18,187,650</b>
<b>Total District Expenditures / Reserves</b>	<b>\$ 41,835,876</b>	<b>\$ 31,770,438</b>	<b>\$ 52,384,556</b>	<b>\$ 54,934,096</b>	<b>\$ 33,785,918</b>	<b>\$ 206,818,295</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2011-2012 ADOPTION BUDGET  
SECTION - III  
For ONE TIME GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8610 General Apportionment Revenue	2,713,413	323,885	-	-	296,506	-
<b>Apportionment Revenues</b>	<b>\$ 2,713,413</b>	<b>\$ 323,885</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 296,506</b>	<b>\$ -</b>
8150 Student Financial Aid Revenue	-	-	-	11,515	11,515	-
8160 Veterans Education	-	1,673	-	2,135	2,135	-
<b>Total Federal Revenues</b>	<b>\$ -</b>	<b>\$ 1,673</b>	<b>\$ -</b>	<b>\$ 13,650</b>	<b>\$ 13,650</b>	<b>\$ -</b>
8659 Other Reimbursable Categorical Programs	7,324	7,673	-	1,397	8,195	-
8690 State Tax Subventions	-	-	-	-	576,853	-
<b>Total Other State Revenues</b>	<b>\$ 7,324</b>	<b>\$ 7,673</b>	<b>\$ -</b>	<b>\$ 1,397</b>	<b>\$ 585,048</b>	<b>\$ -</b>
8830 Contract Services	115,392	169,459	100,000	170,850	186,791	100,000
8840 Sales and Commissions	-	3,210	-	-	-	-
8851 Rentals and Leases	181,656	258,395	-	34,387	226,411	-
8868 Reduction of Grant/Apportionment	-	-	-	-	-	(1,499,328)
8870 Other Student Fees and Charges	129,130	116,568	42,000	121,551	131,886	42,000
8880 Other Student Fees	25,977	21,266	-	-	23,660	-
8890 Other Local Revenues	2,293,310	1,946,848	1,246,102	1,524,639	1,990,516	1,323,823
<b>Total Other Local Revenues</b>	<b>\$ 2,745,465</b>	<b>\$ 2,515,746</b>	<b>\$ 1,388,102</b>	<b>\$ 1,851,427</b>	<b>\$ 2,559,264</b>	<b>\$ (33,505)</b>
<b>Total Revenues</b>	<b>\$ 5,466,202</b>	<b>\$ 2,848,977</b>	<b>\$ 1,388,102</b>	<b>\$ 1,866,474</b>	<b>\$ 3,454,468</b>	<b>\$ (33,505)</b>
8910 Proceeds of General Fixed Assets	-	-	-	19,100	19,100	-
8980 Interfund Transfers In	33,196	74,299	-	16,821	16,821	-
8990 Intrafund and Subfund Transfers In	10,804,130	1,397,260	-	214,211	214,211	1,499,328
<b>Total Other Financing Sources</b>	<b>\$ 10,837,326</b>	<b>\$ 1,471,559</b>	<b>\$ -</b>	<b>\$ 250,132</b>	<b>\$ 250,132</b>	<b>\$ 1,499,328</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 16,303,528</b>	<b>\$ 4,320,536</b>	<b>\$ 1,388,102</b>	<b>\$ 2,116,606</b>	<b>\$ 3,704,600</b>	<b>\$ 1,465,823</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	-	27,000	-	2,416	2,416	-
1300 Instructional Salaries Part Time	69,169	81,349	25,624	98,635	108,508	-
1400 Noninstructional Salaries Part Time	81,369	79,094	85,000	173,241	50,077	85,000
<b>Total Academic Salaries</b>	<b>\$ 150,538</b>	<b>\$ 187,443</b>	<b>\$ 110,624</b>	<b>\$ 274,292</b>	<b>\$ 161,001</b>	<b>\$ 85,000</b>
2100 Noninstructional Salaries Full Time	17,361	40,876	14,125	14,125	15,561	76,515
2200 Instructional Aides Full Time	-	-	-	-	-	26,522
2300 Variable Non-Instructional	820,252	821,402	720,191	868,029	899,546	730,486
2400 Variable Classroom Aide	24,565	22,673	-	-	21,517	-
2600 Variable Aide Other	5,169	2,426	-	26,767	2,704	-
<b>Total Classified Salaries</b>	<b>\$ 867,346</b>	<b>\$ 887,377</b>	<b>\$ 734,316</b>	<b>\$ 908,921</b>	<b>\$ 939,327</b>	<b>\$ 833,523</b>
3000 Benefits	141,104	175,792	116,050	133,335	159,177	190,832
<b>Total Salaries and Benefits</b>	<b>\$ 1,158,988</b>	<b>\$ 1,250,612</b>	<b>\$ 960,990</b>	<b>\$ 1,316,548</b>	<b>\$ 1,259,505</b>	<b>\$ 1,109,355</b>
4000 Supplies and Materials	\$ 233,662	\$ 239,780	\$ 2,419,977	\$ 2,295,419	\$ 275,630	\$ 2,143,321
5100 Consultants	96,420	96,515	127,942	149,591	124,714	37,442
5200 Travel	22,541	12,738	1,300	6,222	26,776	208
5300 Dues and Memberships	-	2,633	-	4,102	7,085	-
5500 Utilities and Housekeeping	3,208	2,697	1,500	1,500	2,175	1,500
5600 Contract Services	7,811	71,400	471,266	496,740	120,603	540,193
5690 Other Operating Expenses	46,665	142,625	177,430	208,416	80,177	95,719
5800 Other Services and Expenses	105,328	10,439	73,522	24,675	12,258	60,025
5900 Interprogram Charges (credits)	(81,742)	(66,742)	-	2,300	(68,729)	-
5910 Indirect Costs	-	(76,840)	-	(38,420)	(13,062)	-
<b>Total Other Operating Expenses</b>	<b>\$ 200,231</b>	<b>\$ 195,461</b>	<b>\$ 852,960</b>	<b>\$ 855,126</b>	<b>\$ 291,998</b>	<b>\$ 735,087</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
6200 Buildings	401,134	32,667	259,097	489,711	26,981	407,772
6400 Equipment	894,125	284,248	349,028	177,661	237,032	163,178
<b>Total Capital Outlay</b>	<b>\$ 1,295,258</b>	<b>\$ 316,915</b>	<b>\$ 608,125</b>	<b>\$ 667,372</b>	<b>\$ 264,012</b>	<b>\$ 570,950</b>
7300 Interfund Transfers Out	1,161,398	379,060	-	10,615	10,615	-
7600 Other Student Payments	970	55,080	-	2,000	2,580	2,000
7800 Intrafund and Subfund Transfers Out	4,005,002	8,226,463	2,084,201	2,514,588	3,150,447	233,996
<b>Total Transfers and Other Outgo</b>	<b>\$ 5,167,370</b>	<b>\$ 8,660,603</b>	<b>\$ 2,084,201</b>	<b>\$ 2,527,203</b>	<b>\$ 3,163,642</b>	<b>\$ 235,996</b>
<b>Total Expenses</b>	<b>\$ 8,055,509</b>	<b>\$ 10,663,371</b>	<b>\$ 6,926,253</b>	<b>\$ 7,661,668</b>	<b>\$ 5,254,787</b>	<b>\$ 4,794,709</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 8,248,019</b>	<b>\$ (6,342,835)</b>	<b>\$ (5,538,151)</b>	<b>\$ (5,545,062)</b>	<b>\$ (1,550,187)</b>	<b>\$ (3,328,886)</b>
<b>Beginning Fund Balance</b>	3,952,352	12,200,371	6,094,935	5,857,535	5,857,535	4,307,446
<b>Ending Fund Balance</b>	<b>\$ 12,200,371</b>	<b>\$ 5,857,536</b>	<b>\$ 556,784</b>	<b>\$ 312,473</b>	<b>\$ 4,307,348</b>	<b>\$ 978,560</b>
7900 Designated Reserves	-	-	506,424	262,078	-	978,560
7997 Undesignated District Reserves	-	-	49,962	49,962	-	-
7999 Undesignated College and DO Reserves	-	-	398	109	-	-
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 556,784</b>	<b>\$ 312,149</b>	<b>\$ -</b>	<b>\$ 978,560</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8659 Other Reimbursable Categorical Programs	1,040	1,224	-	-	4,134	-
<b>Total Other State Revenues</b>	\$ 1,040	\$ 1,224	\$ -	\$ -	\$ 4,134	\$ -
8830 Contract Services	11,103	16,680	-	-	-	-
8851 Rentals and Leases	112,160	153,092	-	-	107,835	-
8868 Reduction of Grant/Apportionment	-	-	-	-	-	(159,917)
8870 Other Student Fees and Charges	6,227	3,015	-	-	10,335	-
8890 Other Local Revenues	308,724	342,273	-	124,822	428,240	-
<b>Total Other Local Revenues</b>	\$ 438,214	\$ 515,060	\$ -	\$ 124,822	\$ 546,410	\$ (159,917)
<b>Total Revenues</b>	\$ 439,254	\$ 516,284	\$ -	\$ 124,822	\$ 550,544	\$ (159,917)
8990 Intrafund and Subfund Transfers In	-	54,169	-	-	-	159,917
<b>Total Other Financing Sources</b>	\$ -	\$ 54,169	\$ -	\$ -	\$ -	\$ 159,917
<b>Total Revenues and Other Financing Sources</b>	\$ 439,254	\$ 570,453	\$ -	\$ 124,822	\$ 550,544	\$ -
<b>Uses:</b>						
1300 Instructional Salaries Part Time	8,141	4,294	-	-	817	-
1400 Noninstructional Salaries Part Time	8,237	8,103	-	-	10,860	-
<b>Total Academic Salaries</b>	\$ 16,378	\$ 12,397	\$ -	\$ -	\$ 11,677	\$ -
2100 Noninstructional Salaries Full Time	6,076	29,105	-	-	6,076	-
2300 Variable Non-Instructional	103,149	82,740	27,191	33,191	108,462	37,486
2400 Variable Classroom Aide	-	-	-	-	3,098	-
<b>Total Classified Salaries</b>	\$ 109,225	\$ 111,845	\$ 27,191	\$ 33,191	\$ 117,636	\$ 37,486
3000 Benefits	13,689	22,825	2,832	2,832	14,581	4,108
<b>Total Salaries and Benefits</b>	\$ 139,292	\$ 147,067	\$ 30,023	\$ 36,023	\$ 143,894	\$ 41,594



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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
4000 Supplies and Materials	\$ 27,047	\$ 22,330	\$ 817,996	\$ 922,741	\$ 35,763	\$ 923,827
5100 Consultants	9,337	15,512	-	-	14,336	-
5200 Travel	(341)	1,403	-	3,000	12,455	208
5300 Dues and Memberships	-	2,633	-	-	1,578	-
5500 Utilities and Housekeeping	687	810	-	-	584	-
5600 Contract Services	5,226	491	432,358	438,358	1,975	540,193
5690 Other Operating Expenses	21,766	20,774	-	-	81,951	-
5800 Other Services and Expenses	19,591	1,065	48,496	5,589	2,710	46,759
5900 Interprogram Charges (credits)	(82,666)	(67,710)	-	-	(69,445)	-
<b>Total Other Operating Expenses</b>	<b>\$ (26,400)</b>	<b>\$ (25,022)</b>	<b>\$ 480,854</b>	<b>\$ 446,947</b>	<b>\$ 46,144</b>	<b>\$ 587,160</b>
6400 Equipment	34,033	23,670	107,890	113,890	8,906	110,890
<b>Total Capital Outlay</b>	<b>\$ 34,033</b>	<b>\$ 23,670</b>	<b>\$ 107,890</b>	<b>\$ 113,890</b>	<b>\$ 8,906</b>	<b>\$ 110,890</b>
7600 Other Student Payments	970	3,580	-	2,000	1,870	2,000
7800 Intrafund and Subfund Transfers Out	34,325	4,081	-	40,000	40,000	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 35,295</b>	<b>\$ 7,661</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 41,870</b>	<b>\$ 2,000</b>
<b>Total Expenses</b>	<b>\$ 209,267</b>	<b>\$ 175,706</b>	<b>\$ 1,436,763</b>	<b>\$ 1,561,601</b>	<b>\$ 276,577</b>	<b>\$ 1,665,471</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 229,987</b>	<b>\$ 394,747</b>	<b>\$ (1,436,763)</b>	<b>\$ (1,436,779)</b>	<b>\$ 273,967</b>	<b>\$ (1,665,471)</b>
<b>Beginning Fund Balance</b>	920,094	1,253,532	1,648,278	1,648,278	1,648,278	1,922,244
<b>Ending Fund Balance</b>	<b>\$ 1,150,081</b>	<b>\$ 1,648,279</b>	<b>\$ 211,515</b>	<b>\$ 211,499</b>	<b>\$ 1,922,245</b>	<b>\$ 256,773</b>
7900 Designated Reserves	-	-	211,515	211,499	-	256,773
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 211,515</b>	<b>\$ 211,499</b>	<b>\$ -</b>	<b>\$ 256,773</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8150 Student Financial Aid Revenue	-	-	-	11,515	11,515	-
8160 Veterans Education	-	1,673	-	2,135	2,135	-
<b>Total Federal Revenues</b>	<b>\$ -</b>	<b>\$ 1,673</b>	<b>\$ -</b>	<b>\$ 13,650</b>	<b>\$ 13,650</b>	<b>\$ -</b>
8659 Other Reimbursable Categorical Programs	3,852	2,113	-	1,397	1,397	-
<b>Total Other State Revenues</b>	<b>\$ 3,852</b>	<b>\$ 2,113</b>	<b>\$ -</b>	<b>\$ 1,397</b>	<b>\$ 1,397</b>	<b>\$ -</b>
8830 Contract Services	104,289	128,759	100,000	170,850	170,850	100,000
8851 Rentals and Leases	32,170	35,410	-	34,387	34,387	-
8870 Other Student Fees and Charges	122,903	113,553	42,000	121,551	121,551	42,000
8880 Other Student Fees	25,466	-	-	-	-	-
8890 Other Local Revenues	1,169,302	1,238,345	1,224,000	1,308,805	1,308,805	1,309,642
<b>Total Other Local Revenues</b>	<b>\$ 1,454,130</b>	<b>\$ 1,516,067</b>	<b>\$ 1,366,000</b>	<b>\$ 1,635,593</b>	<b>\$ 1,635,593</b>	<b>\$ 1,451,642</b>
<b>Total Revenues</b>	<b>\$ 1,457,982</b>	<b>\$ 1,519,853</b>	<b>\$ 1,366,000</b>	<b>\$ 1,650,640</b>	<b>\$ 1,650,640</b>	<b>\$ 1,451,642</b>
8910 Proceeds of General Fixed Assets	-	-	-	19,100	19,100	-
8980 Interfund Transfers In	33,196	74,299	-	16,821	16,821	-
8990 Intrafund and Subfund Transfers In	512,833	407,338	-	214,211	214,211	-
<b>Total Other Financing Sources</b>	<b>\$ 546,029</b>	<b>\$ 481,637</b>	<b>\$ -</b>	<b>\$ 250,132</b>	<b>\$ 250,132</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,004,011</b>	<b>\$ 2,001,490</b>	<b>\$ 1,366,000</b>	<b>\$ 1,900,772</b>	<b>\$ 1,900,772</b>	<b>\$ 1,451,642</b>

**Uses:**

1200 Noninstructional Salaries Full Time	-	27,000	-	2,416	2,416	-
1300 Instructional Salaries Part Time	42,398	61,698	-	73,011	66,170	-
1400 Noninstructional Salaries Part Time	54,449	35,979	85,000	86,725	21,662	85,000
<b>Total Academic Salaries</b>	<b>\$ 96,847</b>	<b>\$ 124,677</b>	<b>\$ 85,000</b>	<b>\$ 162,152</b>	<b>\$ 90,248</b>	<b>\$ 85,000</b>
2100 Noninstructional Salaries Full Time	3,868	3,980	5,940	5,940	1,299	68,645
2200 Instructional Aides Full Time	-	-	-	-	-	26,522

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
2300 Variable Non-Instructional	711,990	735,198	693,000	825,078	769,345	693,000
2400 Variable Classroom Aide	795	2,270	-	-	3,400	-
2600 Variable Aide Other	5,169	2,426	-	2,542	2,704	-
<b>Total Classified Salaries</b>	<b>\$ 721,822</b>	<b>\$ 743,874</b>	<b>\$ 698,940</b>	<b>\$ 833,560</b>	<b>\$ 776,748</b>	<b>\$ 788,167</b>
3000 Benefits	119,055	144,996	108,160	114,107	131,758	184,253
<b>Total Salaries and Benefits</b>	<b>\$ 937,724</b>	<b>\$ 1,013,547</b>	<b>\$ 892,100</b>	<b>\$ 1,109,819</b>	<b>\$ 998,754</b>	<b>\$ 1,057,420</b>
4000 Supplies and Materials	\$ 185,566	\$ 194,773	\$ 942,128	\$ 784,712	\$ 197,071	\$ 1,056,589
5100 Consultants	49,793	42,279	40,942	59,591	106,778	37,442
5200 Travel	13,724	7,369	1,300	1,722	8,952	-
5300 Dues and Memberships	-	-	-	4,102	5,312	-
5500 Utilities and Housekeeping	2,521	1,887	1,500	1,500	1,591	1,500
5600 Contract Services	2,250	64,861	38,908	58,382	116,028	-
5690 Other Operating Expenses	24,899	12,119	177,430	208,416	(4,452)	95,719
5800 Other Services and Expenses	38,461	8,293	25,026	19,086	7,955	13,266
5910 Indirect Costs	-	(76,840)	-	(38,420)	(13,062)	-
<b>Total Other Operating Expenses</b>	<b>\$ 131,648</b>	<b>\$ 59,968</b>	<b>\$ 285,106</b>	<b>\$ 314,379</b>	<b>\$ 229,102</b>	<b>\$ 147,927</b>
6200 Buildings	29,787	32,667	259,097	489,711	26,981	407,772
6400 Equipment	66,746	53,338	241,138	63,771	39,526	52,288
<b>Total Capital Outlay</b>	<b>\$ 96,533</b>	<b>\$ 86,005</b>	<b>\$ 500,235</b>	<b>\$ 553,482</b>	<b>\$ 66,507</b>	<b>\$ 460,060</b>
7300 Interfund Transfers Out	155,295	2,889	-	10,615	10,615	-
7600 Other Student Payments	-	51,500	-	-	710	-
7800 Intrafund and Subfund Transfers Out	268,585	1,566,019	20,000	401,617	401,617	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 423,880</b>	<b>\$ 1,620,408</b>	<b>\$ 20,000</b>	<b>\$ 412,232</b>	<b>\$ 412,942</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 1,775,351</b>	<b>\$ 2,974,701</b>	<b>\$ 2,639,569</b>	<b>\$ 3,174,624</b>	<b>\$ 1,904,376</b>	<b>\$ 2,721,996</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 228,660</b>	<b>\$ (973,211)</b>	<b>\$ (1,273,569)</b>	<b>\$ (1,273,852)</b>	<b>\$ (3,604)</b>	<b>\$ (1,270,354)</b>
<b>Beginning Fund Balance</b>	2,018,419	2,247,067	1,273,858	1,273,858	1,273,858	1,270,354

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Ending Fund Balance</b>	<b>\$ 2,247,079</b>	<b>\$ 1,273,856</b>	<b>\$ 289</b>	<b>\$ 6</b>	<b>\$ 1,270,254</b>	<b>\$ -</b>
7999 Undesignated College and DO Reserves	-	-	289	-	-	-
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 289</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8659 Other Reimbursable Categorical Programs	2,432	4,336	-	-	2,664	-
<b>Total Other State Revenues</b>	\$ 2,432	\$ 4,336	\$ -	\$ -	\$ 2,664	\$ -
8830 Contract Services	-	24,020	-	-	15,941	-
8851 Rentals and Leases	13,715	23,927	-	-	-	-
8868 Reduction of Grant/Apportionment	-	-	-	-	-	(298,444)
8880 Other Student Fees	511	21,266	-	-	23,660	-
8890 Other Local Revenues	771,794	343,899	-	68,910	227,480	-
<b>Total Other Local Revenues</b>	\$ 786,020	\$ 413,112	\$ -	\$ 68,910	\$ 267,081	\$ (298,444)
<b>Total Revenues</b>	\$ 788,452	\$ 417,448	\$ -	\$ 68,910	\$ 269,745	\$ (298,444)
8990 Intrafund and Subfund Transfers In	200	-	-	-	-	298,444
<b>Total Other Financing Sources</b>	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 298,444
<b>Total Revenues and Other Financing Sources</b>	\$ 788,652	\$ 417,448	\$ -	\$ 68,910	\$ 269,745	\$ -
<b>Uses:</b>						
1300 Instructional Salaries Part Time	18,630	15,357	25,624	25,624	41,521	-
1400 Noninstructional Salaries Part Time	18,683	35,012	-	86,516	17,555	-
<b>Total Academic Salaries</b>	\$ 37,313	\$ 50,369	\$ 25,624	\$ 112,140	\$ 59,076	\$ -
2100 Noninstructional Salaries Full Time	7,417	7,791	8,185	8,185	8,186	7,870
2300 Variable Non-Instructional	5,113	3,464	-	9,760	21,739	-
2400 Variable Classroom Aide	23,770	20,403	-	-	15,019	-
2600 Variable Aide Other	-	-	-	24,225	-	-
<b>Total Classified Salaries</b>	\$ 36,300	\$ 31,658	\$ 8,185	\$ 42,170	\$ 44,944	\$ 7,870
3000 Benefits	8,360	7,971	5,058	16,396	12,838	2,471
<b>Total Salaries and Benefits</b>	\$ 81,973	\$ 89,998	\$ 38,867	\$ 170,706	\$ 116,858	\$ 10,341

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
4000 Supplies and Materials	\$ 19,527	\$ 22,677	\$ 659,853	\$ 581,036	\$ 38,144	\$ 162,905
5100 Consultants	3,150	20,800	-	3,000	3,600	-
5200 Travel	3,824	3,966	-	1,500	5,369	-
5300 Dues and Memberships	-	-	-	-	195	-
5600 Contract Services	335	1,716	-	-	2,600	-
5690 Other Operating Expenses	-	1	-	-	2,678	-
5800 Other Services and Expenses	33,300	-	-	-	1,593	-
5900 Interprogram Charges (credits)	924	968	-	2,300	716	-
<b>Total Other Operating Expenses</b>	<b>\$ 41,533</b>	<b>\$ 27,451</b>	<b>\$ -</b>	<b>\$ 6,800</b>	<b>\$ 16,751</b>	<b>\$ -</b>
6200 Buildings	310,719	-	-	-	-	-
6400 Equipment	43,622	1,332	-	-	900	-
<b>Total Capital Outlay</b>	<b>\$ 354,341</b>	<b>\$ 1,332</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900</b>	<b>\$ -</b>
7800 Intrafund and Subfund Transfers Out	-	182,751	705,927	714,697	714,697	233,996
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 182,751</b>	<b>\$ 705,927</b>	<b>\$ 714,697</b>	<b>\$ 714,697</b>	<b>\$ 233,996</b>
<b>Total Expenses</b>	<b>\$ 497,374</b>	<b>\$ 324,209</b>	<b>\$ 1,404,647</b>	<b>\$ 1,473,239</b>	<b>\$ 887,350</b>	<b>\$ 407,242</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 291,278</b>	<b>\$ 93,239</b>	<b>\$ (1,404,647)</b>	<b>\$ (1,404,329)</b>	<b>\$ (617,605)</b>	<b>\$ (407,242)</b>
<b>Beginning Fund Balance</b>	986,864	1,311,408	1,404,647	1,404,647	1,404,647	787,042
<b>Ending Fund Balance</b>	<b>\$ 1,278,142</b>	<b>\$ 1,404,647</b>	<b>\$ -</b>	<b>\$ 318</b>	<b>\$ 787,042</b>	<b>\$ 379,800</b>
7900 Designated Reserves	-	-	-	-	-	379,800
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 379,800</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8610 General Apportionment Revenue	-	-	-	-	296,506	-
<b>Apportionment Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 296,506</b>	<b>\$ -</b>
8690 State Tax Subventions	-	-	-	-	576,853	-
<b>Total Other State Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 576,853</b>	<b>\$ -</b>
8840 Sales and Commissions	-	3,210	-	-	-	-
8851 Rentals and Leases	23,611	45,966	-	-	84,189	-
8868 Reduction of Grant/Apportionment	-	-	-	-	-	(1,040,967)
8890 Other Local Revenues	43,490	22,331	22,102	22,102	25,991	14,181
<b>Total Other Local Revenues</b>	<b>\$ 67,101</b>	<b>\$ 71,507</b>	<b>\$ 22,102</b>	<b>\$ 22,102</b>	<b>\$ 110,180</b>	<b>\$ (1,026,786)</b>
<b>Total Revenues</b>	<b>\$ 67,101</b>	<b>\$ 71,507</b>	<b>\$ 22,102</b>	<b>\$ 22,102</b>	<b>\$ 983,539</b>	<b>\$ (1,026,786)</b>
8990 Intrafund and Subfund Transfers In	10,291,097	935,753	-	-	-	1,040,967
<b>Total Other Financing Sources</b>	<b>\$ 10,291,097</b>	<b>\$ 935,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,040,967</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 10,358,198</b>	<b>\$ 1,007,260</b>	<b>\$ 22,102</b>	<b>\$ 22,102</b>	<b>\$ 983,539</b>	<b>\$ 14,181</b>
<b>Uses:</b>						
4000 Supplies and Materials	\$ 1,522	\$ -	\$ -	\$ 6,930	\$ 4,652	\$ -
5100 Consultants	34,140	17,924	87,000	87,000	-	-
5200 Travel	5,334	-	-	-	-	-
5600 Contract Services	-	4,332	-	-	-	-
5690 Other Operating Expenses	-	109,731	-	-	-	-
5800 Other Services and Expenses	13,976	1,081	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 53,450</b>	<b>\$ 133,064</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>	<b>\$ -</b>	<b>\$ -</b>

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
6200 Buildings	60,628	-	-	-	-	-
6400 Equipment	749,724	205,908	-	-	187,700	-
<b>Total Capital Outlay</b>	<b>\$ 810,352</b>	<b>\$ 205,908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,700</b>	<b>\$ -</b>
7300 Interfund Transfers Out	1,006,103	376,171	-	-	-	-
7800 Intrafund and Subfund Transfers Out	1,381,441	995,932	1,358,274	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,387,544</b>	<b>\$ 1,372,103</b>	<b>\$ 1,358,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 3,252,868</b>	<b>\$ 1,711,075</b>	<b>\$ 1,445,274</b>	<b>\$ 93,930</b>	<b>\$ 192,352</b>	<b>\$ -</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 7,105,330</b>	<b>\$ (703,815)</b>	<b>\$ (1,423,172)</b>	<b>\$ (71,828)</b>	<b>\$ 791,187</b>	<b>\$ 14,181</b>
<b>Beginning Fund Balance</b>	26,975	-	1,768,152	409,878	409,878	327,806
<b>Ending Fund Balance</b>	<b>\$ 7,132,305</b>	<b>\$ (703,815)</b>	<b>\$ 344,980</b>	<b>\$ 338,050</b>	<b>\$ 1,201,065</b>	<b>\$ 341,987</b>
7900 Designated Reserves	-	-	294,909	50,579	-	341,987
7997 Undesignated District Reserves	-	-	49,962	49,962	-	-
7999 Undesignated College and DO Reserves	-	-	109	109	-	-
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 344,980</b>	<b>\$ 100,650</b>	<b>\$ -</b>	<b>\$ 341,987</b>



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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b>Sources:</b>						
8610 General Apportionment Revenue	2,713,413	323,885	-	-	-	-
<b>Apportionment Revenues</b>	\$ 2,713,413	\$ 323,885	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 2,713,413	\$ 323,885	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues and Other Financing Sources</b>	\$ 2,713,413	\$ 323,885	\$ -	\$ -	\$ -	\$ -
<b>Uses:</b>						
7800 Intrafund and Subfund Transfers Out	2,320,651	5,477,680	-	1,358,274	1,994,133	-
<b>Total Transfers and Other Outgo</b>	\$ 2,320,651	\$ 5,477,680	\$ -	\$ 1,358,274	\$ 1,994,133	\$ -
<b>Total Expenses</b>	\$ 2,320,651	\$ 5,477,680	\$ -	\$ 1,358,274	\$ 1,994,133	\$ -
<b>Net Revenues Over (Under) Expenses</b>	\$ 392,762	\$ (5,153,795)	\$ -	\$ (1,358,274)	\$ (1,994,133)	\$ -
<b>Beginning Fund Balance</b>	-	7,388,364	-	1,120,874	1,120,874	-
<b>Ending Fund Balance</b>	\$ 392,762	\$ 2,234,569	\$ -	\$ (237,400)	\$ (873,259)	\$ -
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adoption Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Adoption Budget 2011-2012
<b><u>District Services</u></b>						
Facilities	200,000	116,307	-	-	-	-
Administrative Services and Finance	2,303,205	1,365,524	1,358,274	-	-	-
Human Resources	1,654	5,546	87,000	93,930	4,652	-
Information Technology Services	648,442	213,257	-	-	187,700	-
Internal Auditing	28,891	-	-	-	-	-
Marketing	10,000	10,441	-	-	-	-
Other	60,628	-	-	-	-	-
Police Services	48	-	-	-	-	-
<b>Total District Office Expenditures</b>	<b>\$ 3,252,868</b>	<b>\$ 1,711,075</b>	<b>\$ 1,445,274</b>	<b>\$ 93,930</b>	<b>\$ 192,352</b>	<b>\$ -</b>
<b><u>Districtwide Expenses</u></b>						
Districtwide Operations	2,320,651	5,477,680	-	1,358,274	1,994,133	-
<b>Total Districtwide Expenditures</b>	<b>\$ 2,320,651</b>	<b>\$ 5,477,680</b>	<b>\$ -</b>	<b>\$ 1,358,274</b>	<b>\$ 1,994,133</b>	<b>\$ -</b>
<b><u>District Reserves</u></b>						
Designated Reserves	-	-	294,909	50,579	-	341,987
Undesignated District Reserves	-	-	49,962	49,962	-	-
Undesignated College and DO Reserves	-	-	109	109	-	-
<b>Total District Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 344,980</b>	<b>\$ 100,650</b>	<b>\$ -</b>	<b>\$ 341,987</b>
<b>Total District Expenditures / Reserves</b>	<b>\$ 5,573,519</b>	<b>\$ 7,188,755</b>	<b>\$ 1,790,254</b>	<b>\$ 1,552,854</b>	<b>\$ 2,186,485</b>	<b>\$ 341,987</b>

# **APPENDICES**

**Appendix A – 2011-12 50% Law Calculations**

**Appendix B – 2011-12 Districtwide Services,  
Expenditure Details**

**Contra Costa Community College District**

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

Budget Year: 2011-12

**Fund 11 - Adoption Budget ALL LOCATIONS**

**Expenditures Before  
Allocation of District Expense**

**All Locations  
Expenditures**

Object Category	State Use Only (EDP)	Expenditures Before Allocation of District Expense		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	55,176,436	55,315,831	0	0	55,176,436	55,315,831
Noninstructional Salaries (CA 1200 and 1400)	408		12,528,360		0		12,528,360
<b>Subtotal Academic Salaires</b>	409	55,176,436	67,844,191	0	0	55,176,436	67,844,191
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		22,887,140		0		22,887,140
Noninstructional Aides (CA 2200 and 2400)	416	2,919,045	3,217,681	0	0	2,919,045	3,217,681
<b>Subtotal Classified Salaries</b>	419	2,919,045	26,104,821	0	0	2,919,045	26,104,821
Employee Benefits (CA 3000)	429	20,749,647	40,241,256	0	0	20,749,647	40,241,256
Supplies and Materials (CA 4000)	435		4,360,729		0		4,360,729
Other Operating Expenses and Services (CA 5000)	449	567,525	12,957,689	0	0	567,525	12,957,689
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		48,513		0		48,513
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	79,412,653	151,557,199	0	0	79,412,653	151,557,199
Less Exclusions for Current Expenses of Education	469	6,071,176	14,173,312	0	0	6,071,176	14,173,312
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	73,341,477	137,383,887	0	0	73,341,477	137,383,887
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.38%	100.00%	0.00%	100.00%	53.38%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		68,691,943		0		68,691,943
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		68,691,943		0		68,691,943

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Appendix A

**Contra Costa Community College District**

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

Budget Year: 2011-12

**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	10,555,375	10,555,838	0	0	10,555,375	10,555,838
Noninstructional Salaries (CA 1200 and 1400)	408		3,072,992		186,304		3,259,296
<b>Subtotal Academic Salaires</b>	409	10,555,375	13,628,830	0	186,304	10,555,375	13,815,134
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		3,538,086		1,254,408		4,792,494
Noninstructional Aides (CA 2200 and 2400)	416	489,728	490,148	0	0	489,728	490,148
<b>Subtotal Classified Salaries</b>	419	489,728	4,028,234	0	1,254,408	489,728	5,282,642
Employee Benefits (CA 3000)	429	2,562,611	5,227,060	1,179,524	2,776,837	3,742,135	8,003,897
Supplies and Materials (CA 4000)	435		1,294,122		45,355		1,339,477
Other Operating Expenses and Services (CA 5000)	449	101,083	833,591	0	1,704,792	101,083	2,538,383
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		3,000		2,702		5,702
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	13,708,797	25,014,837	1,179,524	5,970,398	14,888,321	30,985,235
Less Exclusions for Current Expenses of Education	469	0	0	1,179,174	2,695,669	1,179,174	2,695,669
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	13,708,797	25,014,837	350	3,274,729	13,709,147	28,289,566
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.80%	100.00%	0.01%	100.00%	48.46%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		12,507,418		1,637,364		14,144,783
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		12,507,418		1,637,364		14,144,783

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Appendix A

**Contra Costa Community College District**

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

Budget Year: 2011-12

**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	31,971,970	32,110,902	0	0	31,971,970	32,110,902
Noninstructional Salaries (CA 1200 and 1400)	408		5,361,705		526,622		5,888,327
<b>Subtotal Academic Salaires</b>	409	31,971,970	37,472,607	0	526,622	31,971,970	37,999,229
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		8,199,617		3,545,808		11,745,425
Noninstructional Aides (CA 2200 and 2400)	416	1,379,084	1,677,300	0	0	1,379,084	1,677,300
<b>Subtotal Classified Salaries</b>	419	1,379,084	9,876,917	0	3,545,808	1,379,084	13,422,725
Employee Benefits (CA 3000)	429	8,357,851	13,943,743	3,334,135	7,849,226	11,691,986	21,792,969
Supplies and Materials (CA 4000)	435		2,047,245		128,204		2,175,449
Other Operating Expenses and Services (CA 5000)	449	0	2,036,582	0	4,818,899	0	6,855,481
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		16,600		7,638		24,238
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	41,708,905	65,393,694	3,334,135	16,876,397	45,043,040	82,270,091
Less Exclusions for Current Expenses of Education	469	0	0	3,333,146	7,619,790	3,333,146	7,619,790
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	41,708,905	65,393,694	989	9,256,607	41,709,894	74,650,301
Percentage of CEE (470, col. 1 / 470, col.2)	471	63.78%	100.00%	0.01%	100.00%	55.87%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		32,696,847		4,628,303		37,325,150
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		32,696,847		4,628,303		37,325,150

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Appendix A

Contra Costa Community College District

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

Budget Year: 2011-12

Fund 11 - Adoption Budget LOS MEDANOS COLLEGE

Expenditures Before  
Allocation of District Expense

Share of District Expenses

Los Medanos College  
Expenditures

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	12,649,091	12,649,091	0	0	12,649,091	12,649,091
Noninstructional Salaries (CA 1200 and 1400)	408		3,134,445		246,292		3,380,737
<b>Subtotal Academic Salaires</b>	409	12,649,091	15,783,536	0	246,292	12,649,091	16,029,828
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,690,906		1,658,315		6,349,221
Noninstructional Aides (CA 2200 and 2400)	416	1,050,233	1,050,233	0	0	1,050,233	1,050,233
<b>Subtotal Classified Salaries</b>	419	1,050,233	5,741,139	0	1,658,315	1,050,233	7,399,454
Employee Benefits (CA 3000)	429	3,756,206	6,773,438	1,559,320	3,670,952	5,315,526	10,444,390
Supplies and Materials (CA 4000)	435		785,844		59,959		845,803
Other Operating Expenses and Services (CA 5000)	449	466,442	1,310,106	0	2,253,719	466,442	3,563,825
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		15,000		3,572		18,572
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	17,921,972	30,409,063	1,559,320	7,892,809	19,481,292	38,301,872
Less Exclusions for Current Expenses of Education	469	0	294,204	1,558,857	3,563,649	1,558,857	3,857,853
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	17,921,972	30,114,859	463	4,329,160	17,922,435	34,444,019
Percentage of CEE (470, col. 1 / 470, col.2)	471	59.51%	100.00%	0.01%	100.00%	52.03%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		15,057,429		2,164,580		17,222,009
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		15,057,429		2,164,580		17,222,009

A-4

Appendix A

## Districtwide Services, Expenditure Detail

### Contractual Expenses/Source :

Local 1 Release Time	<i>Local1 7.7.3</i>	\$	78,751
Local 1 Substitutes	<i>Local1 7.7.4</i>		30,000
Faculty Sabbaticals	<i>UF 12.5.4</i>		485,964
UF Release Time	<i>UF 3.4</i>		91,888
Classified Senate	<i>Bus. Proc. 18.04</i>		50,000
Faculty Senate	<i>Bus. Proc. 18.04 &amp; HE Proc. 2090.07</i>		245,734
UF Medical Co-Pay	<i>UF TA 10/31/03</i>		50,000
Local 1 Medical Co-Pay	<i>Local1 - 20.4.4.5</i>		35,000
CEEP	<i>Local1 - 24.5</i>		60,000
Faculty Evaluations Stipends	<i>UF 20.4</i>		169,513
Faculty Hiring Committee Stipends	<i>UF 20.5</i>		21,752
Staff Development	<i>MSCE 4.2.3, Local1 - 11.13, Local1 - 11.13.1</i>		60,000
<b>Subtotal, Contractual Expenses:</b>			\$ 1,378,602

### Less Contract Concessions:

United Faculty--			
UF release time		\$	(91,888)
Sabbatical- unobligated 11-12 allocations			(346,863)
Reserve advance against 12-13 sabbaticals			(485,964)
Reserve advance against 13-14 sabbaticals			(485,964)
			\$ (1,410,679)
Local 1 --			
CEEP funds, 11-12		\$	(60,000)
CEEP funds, 10-11 carryover			(141,397)
Reserve advance against 12-13 CEEP funds			(60,000)
Educational Incentive Program 11-12			(12,000)
Educational Incentive Program 10-11 carryover			(4,058)
Reserve advance against 12-13 EIP funds			(12,000)
Substitute Pay 11-12			(30,000)
Substitute Pay 10-11 carryover			(6,250)
Reserve advance against 12-13 subst. pay			(30,000)
Use balance of Local 1 medical co-pay for 10-11			(33,530)
			\$ (389,235)
Management, Supervisors, Confidentials, Unrepresented			
Mgt/Supv. Assistance funding 11-12			(30,000)
Mgt./Supv. Funding 10-11 balance			(62,515)
Reserve advance against 12-13 Mgt/Supv funds			(30,000)
Confidential Ed. Reimb funding 11-12			(5,000)
Confidential Ed. Reimb funding 10-11 balance			(3,514)
Reserve advance against 12-13 Conf. Ed. funds			(5,000)
Executive Tuition funding 10-11 balance			(4,899)
Executive Tuition funding 11-12			(3,000)
Reserve advance against 12-13 Executive Tuition funds			(3,000)
			\$ (146,928)
<b>Subtotal, Contractual Concessions:</b>			<b>\$ (1,946,842)</b>



**SUBTOTAL, Contractual Expenses Net of Concessions:** \$ (568,240)

**Regulatory Expenses:**

Redistricting Expense	\$ 100,000	
Audit	226,160	
SUI experience charges	250,000	
Utilities	3,808,116	
Retiree Health Benefits	10,864,490	
Insurance	1,451,821	
<b>SUBTOTAL, Regulatory Expenses:</b>		\$ 16,700,587

**Committed Obligations:**

Contribution to Retiree Reserve	\$ 1,000,000	
Contribution to Self-Insurance Reserve	100,000	
Legal	350,000	
Severance	-	
Walnut Creek Facility	67,134	
IT maintenance agreements	684,000	
Staff Development- Chancellor's Fund	100,000	
<b>SUBTOTAL, Committed Obligations:</b>		\$ 2,301,134

**TOTAL DISTRICTWIDE SERVICES:**

**\$ 18,433,481**