



2011-12 TENTATIVE BUDGET REPORT

Presented to the Governing Board

June 22, 2011

Dr. Kindred Murillo, Vice Chancellor Districtwide Administrative Services
Judy Breza, Director of Fiscal Services
Prepared in collaboration with the Fiscal Services Staff
With special thanks to the Campus Business Officers, District Governance Council,
Marc Groenier and Christina Chellew

**GOVERNING BOARD
AND
ADMINISTRATIVE OFFICERS**

GOVERNING BOARD

John T. Nejedly, President
Tomi Van de Brook, Vice President
Sheila A. Grilli, Secretary
John E. Márquez
Robert Calone

ADMINISTRATIVE OFFICERS

Dr. Helen Benjamin, Chancellor
Dr. Kindred Murillo, Vice Chancellor, Districtwide Administrative Services
McKinley Williams, President, Contra Costa College
Peter Garcia, President, Diablo Valley College
Richard Livingston, Interim President, Los Medanos College

2011-2012 TENTATIVE BUDGET

TABLE OF CONTENTS

Introduction	i
Implementing the New SB 361 Allocation Model	ii
Fiscal Year 2010-11	ii
Enrollment	iii
Contra Costa Community College District Funds	v
Unrestricted General Fund	vii
Restricted and Other Minor Funds	viii
Reserves	ix
Fund Balance	ix
Ending Fund Balance (Reserves)	ix
Beginning Fund Balance (Reserves)	x
District Budget Assumptions	xi
Revenue Assumptions	xi
Expenditure Assumptions	xiii
Future Impacts for Financial Consideration	xiv
2011-12 Tentative Budget	
Summary Overview: 2011-12 Tentative Budget	
Unrestricted General Fund	1
Section I – Combined, All Funds	3
Section II – Ongoing Unrestricted General Fund	39
Section III – One-Time Unrestricted General Fund	62
Appendix A – How to Read the Budget Document	A-1
Appendix B – 2011-12 College Assessments and District Office Allocation	B-1

CONTRA COSTA COMMUNITY COLLEGE DISTRICT

2011-12 Tentative Budget

Introduction:

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

The State of California budget is still in flux and will continue to create financial issues for agencies dependent on State funding until the 18-month budget gap of \$26.6B is closed with some combination of reductions and/or revenue increases. The following table indicates the make-up of the State budget gap as projected by Governor Brown:

Exhibit 1 - California's Financial Structural Deficit

Gap identified in January	\$ 26.6B
Cuts and other solutions	14.0B
Erosions in March package	-0.6B
Proposition 10 litigation	-1.0B
General fund revenues	6.6B
New costs	-2.0B
Budget reserve	<u>-1.2B</u>
Deficit to Close	<u>\$ 10.8B</u>

While the May Revise brings little change to the community college system for the fiscal year (FY) 2011-12 financial picture, there is some positive news with a projected increase of \$6.6 billion in State revenues for FY 2010-11 and FY 2011-12. The increased revenues may provide some deficit relief for community colleges and allow for a deferral buy down. The State of California legislature is making efforts to adopt a budget on time this year and is currently running up against a June 15th deadline.

Absent a state budget, which reflects specific community college revenue for the budget year, the District has developed a set of assumptions for revenue and expenses in order to prepare the FY 2011-12 Tentative Budget. It is important to note that the changes in underlying assumptions for budget development will continue until the Governor actually signs the state budget into law.

Implementing the New SB 361 Allocation Model:

FY 2010-11 was the first full year of the implementation of the new Allocation Model based on SB 361 for the entire District. In working with the model through the FY 2010-11 Tentative and Adoption Budgets, several issues have arisen from both the colleges and the District Office. The model provides a more collaborative budget development process between the colleges and the District Office. The assessment of the model began in January 2011 and there are a few basic alterations to the current model under discussion to include a percentage allocation for the District Office and reconciliations for changes in the model as improvements are made to the simulation. Changes resulting from these improvements will be included in the Adoption Budget in September.

Fiscal Year 2010-11:

In FY 2010-11, the District continued to face higher costs in staffing, health care and other goods and services. Revenues were reduced by 3.39% in FY 2009-10 from FY 2008-09 levels by means of a “workload” reduction. Without new revenue, the District was stretched to find resources for ongoing and increased costs, and, therefore, continues to reduce costs through budget reductions.

The District will undergo a base apportionment reduction for FY 2010-11 of approximately \$1.9M because of a FTES adjustment from a compliance review for instructional service agreements (ISAs) and a non resident athletic issue. The District will be required to pay back \$4.4M for FY 2006-07 through 2009-10 over a three-year period starting in FY 2011-12 at First Principal Apportionment. The FTES reduction is detailed in the chart below:

Exhibit 2 – Revised Resident FTES targets for FY 2010-11

	Base	Growth	Total	Revised Growth	FTES Adjustment	Revised Funded FTES
CCC	6,153	105	6,258	95	(147)	6,101
DVC	15,345	445	15,790	425	-	15,770
LMC	8,217	140	8,357	126	(243)	8,100
Total	29,715	690	30,405	646	(390)	29,971

For the third consecutive year, the District experienced a deficit factor applied to state apportionment. This year, the deficit is due to a student fee short fall. The May Revise projections include a property tax increase to community colleges without making a corresponding reduction to the apportionment funding which may mitigate the deficit for FY 2010-11.

Enrollment:

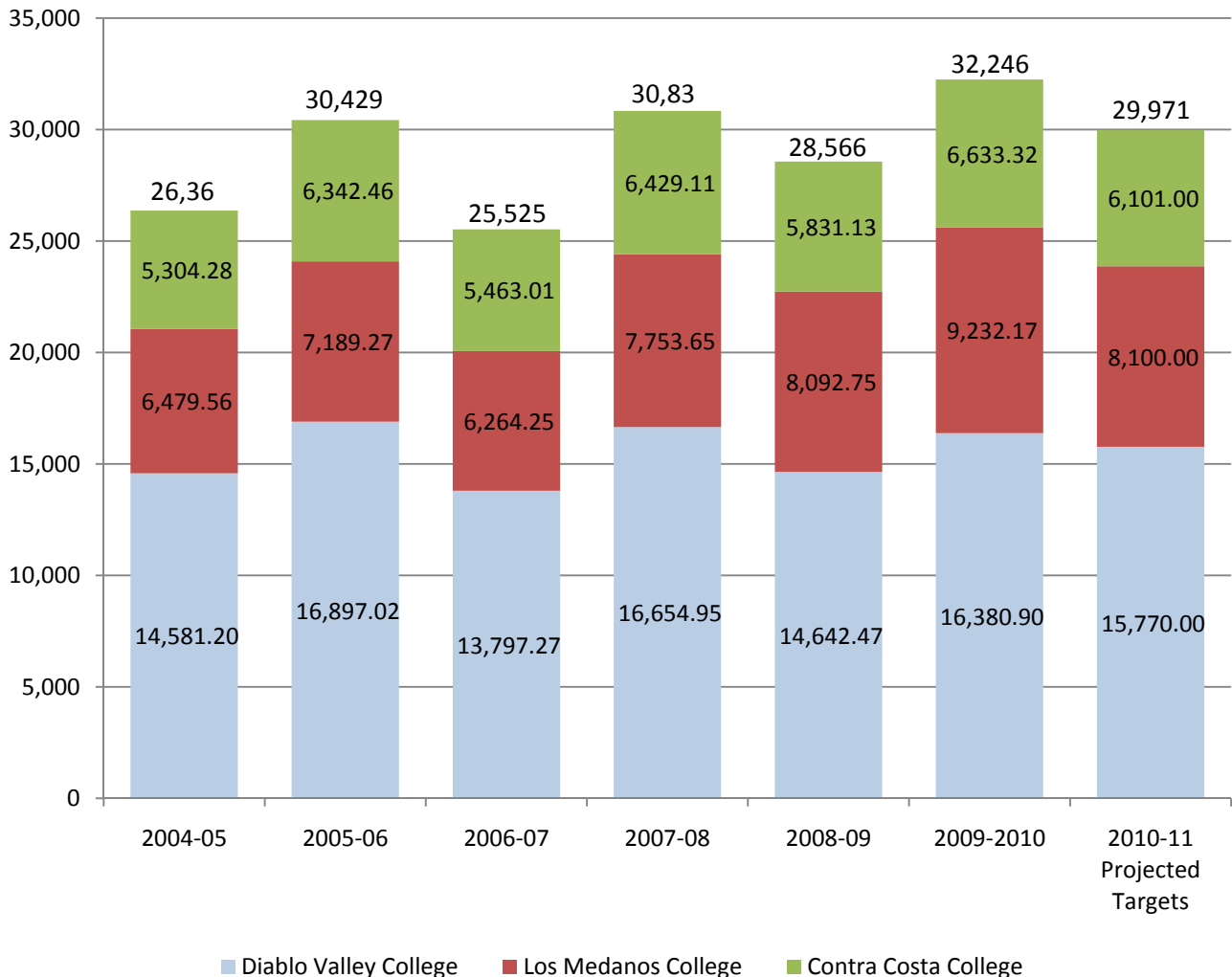
The FTES adjustment of 390 FTES in FY 2010-11 reduces the base FTES for FY 2011-12. The District is projecting in FY 2010-11, the state-funded enrollment will be 29,971 FTES which includes the FTES adjustment with the projected growth funding of 2.21%. The District has set a target for 1,978 non-resident FTES as noted in the table below:

Exhibit 3 – Non Resident Targets for FY 2010-11

Fiscal Year	CCC	DVC	LMC	Total
2010-11	192.69	1,706.71	78.16	1,977.56
Percentage	9.75%	86.30%	3.95%	100.00%

Below is a graph reflecting a six year history of actual FTES (2004-05 to 2009-10) and targets for FY 2010-11.

Graph 1 - Resident FTES History



District revenues come from two types of enrollments, resident and non-resident. Exhibit 4 below reflects the revised 2010-11 FTES targets:

Exhibit 4 - Revised 2010-11 FTES Targets

	Resident	Non-Resident	Total
CCC	6,101	193	6,294
DVC	15,770	1,707	17,477
LMC	8,100	78	8,178
Total	29,971	1,978	31,949

*included growth funding (2.21%) and FTES adjustments

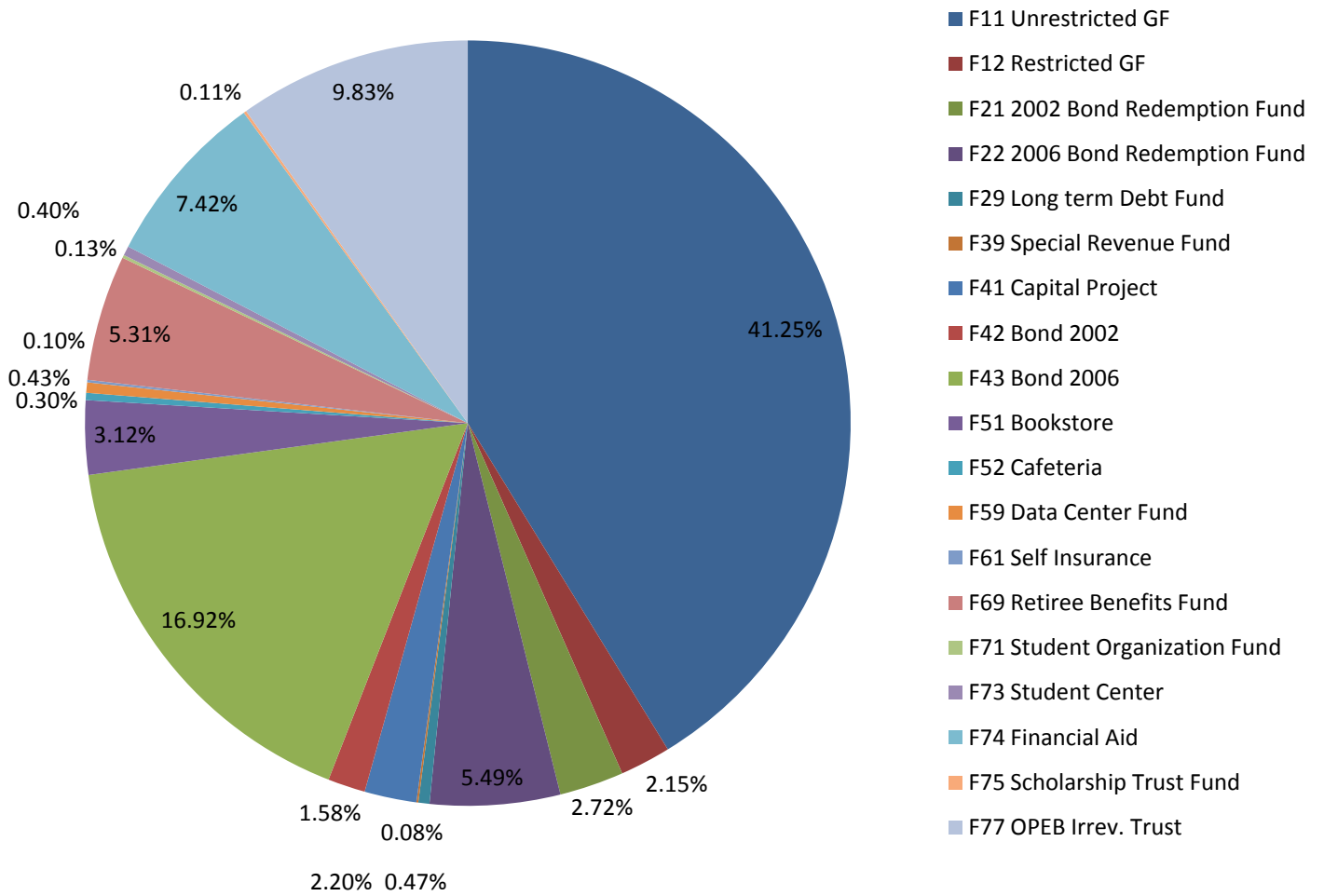
Contra Costa Community College District Funds:

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

Exhibit 5 – District Fund Balances and percentage of District Budget

Fund	Amount	Less Transfers Out	Total Net of Transfers	Percent
F11 Unrestricted GF	\$181,708,347	\$4,084,526	\$177,623,821	41.25%
F12 Restricted GF	9,242,171	-	9,242,171	2.15%
F21 2002 Bond Redemption Fund	11,693,638	-	11,693,638	2.72%
F22 2006 Bond Redemption Fund	23,645,374	-	23,645,374	5.49%
F29 Long term Debt Fund	2,006,000	-	2,006,000	0.47%
F39 Special Revenue Fund	338,578	-	338,578	0.08%
F41 Capital Project	9,473,650	-	9,473,650	2.20%
F42 Bond 2002	6,813,090	-	6,813,090	1.58%
F43 Bond 2006	72,848,238	-	72,848,238	16.92%
F51 Bookstore	13,507,155	60,000	13,447,155	3.12%
F52 Cafeteria	1,310,005	-	1,310,005	0.30%
F59 Data Center Fund	1,872,566	-	1,872,566	0.43%
F61 Self Insurance	451,050	-	451,050	0.10%
F69 Retiree Benefits Fund	31,646,736	8,800,000	22,846,736	5.31%
F71 Student Organization Fund	623,039	61,616	561,423	0.13%
F73 Student Center	1,827,889	125,500	1,702,389	0.40%
F74 Financial Aid	31,963,312	-	31,963,312	7.42%
F75 Scholarship Trust Fund	494,718	-	494,718	0.11%
F77 OPEB Irrevocable Trust	42,320,131	-	42,320,131	9.83%
Total	\$443,785,687	\$13,131,642	\$430,654,045	100.00%

Graph 2 - Contra Costa Community College District Funds



Unrestricted General Fund:

The Unrestricted General Fund accounts for the majority of resources available to sustain the day-to-day operations of the colleges and the District and support of its educational programs. About 88% of this fund's revenue comes from the base revenue; about 6% comes from non-resident tuition; 2% comes from lottery proceeds, and 4% comes from other sources.

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

- enrollment fees 8%;
- property tax revenue 51%; and
- State general apportionment 41%.

Ongoing salaries and benefits comprise 87% of the total Unrestricted General Fund expenses. The remaining 13% of the total Unrestricted General Fund expenses is comprised of discretionary expenses and of fixed expenses such as utilities, insurance premiums, bank and credit fees, collective bargaining costs, leases, debt payments, and Districtwide software maintenance.

The District's FY 2011-12 Unrestricted General Fund has decreased by 8% from the FY 2010-11 Adopted Budget (\$193.2M vs. \$177.65M). The Unrestricted General Fund accounts for \$177,623,821 or 41.25% of the District's revenue and expenditures.

Exhibit 7 - Unrestricted General Fund Budget Targets

	2010-11 Adopted Budget	2011-12 Tentative Budget
Contra Costa College	\$29,864,185	\$24,537,703
Diablo Valley College	70,503,625	62,838,817
Los Medanos College	36,018,975	29,688,898
District Office Services	13,671,133	12,159,436
Districtwide	20,091,591	19,801,152
Total	\$170,149,509	149,026,006

Unrestricted General Fund Adoption Budget targets have been set for the colleges, District Office, and Districtwide operations. This year's Unrestricted General Fund budget has been reduced by \$21.1M, in addition to the \$7.9M and the \$8.7M reductions made in FY 2009-10 and FY 2010-11 respectively.

Exhibit 8 - 2011-12 Estimated Budget Reductions

Contra Costa College	\$(5,326,482)
Diablo Valley College	(7,664,808)
Los Medanos College	(6,330,077)
District Services	(1,802,136)
Total	<u>\$(21,123,503)</u>

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.

**Exhibit 9 - Unrestricted General Fund
Current Income vs. Current Expenses**

	2010-11 Adopted Budget	2011-12 Tentative Budget
Income	\$ 164,620,896	\$ 149,637,092
Expenses	(169,427,888)	(155,616,749)
Net Income Over Expenses	\$(4,806,992)	\$(5,979,657)

Restricted and Other Minor Funds:

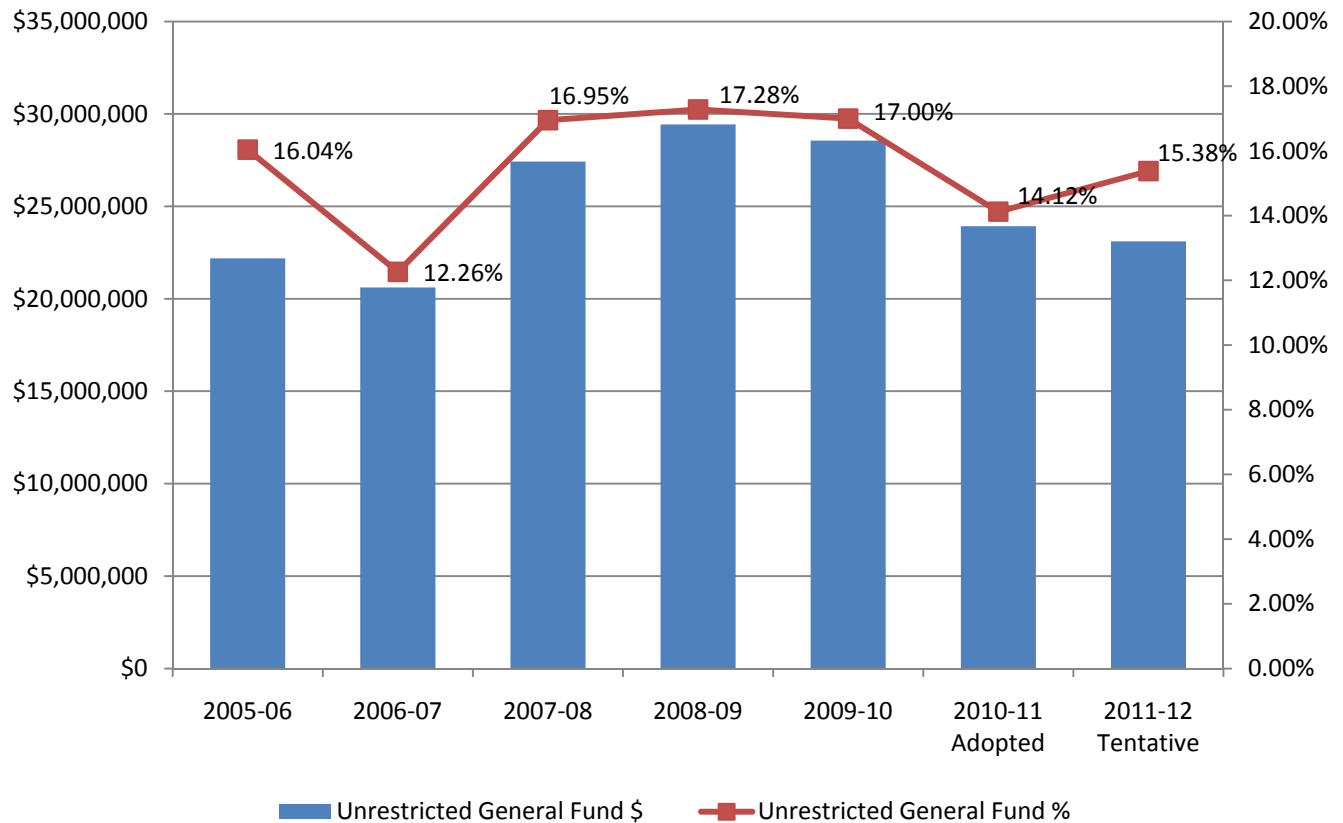
The FY 2011-12 Tentative Budget includes budget projections for Fund 12, the Restricted General Fund, that also includes the District parking fund and the Proposition 20 restricted lottery funds.

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

Reserves:

- **Fund Balance:** The unofficial definition of fund balance is the balance of money that comes in less the balance of money that goes out. It is important to note that the Unrestricted General Fund ending fund balance (reserves) represents one-time dollars remaining at the end of the fiscal year, i.e. once reserves are spent they are not automatically replenished.

**Graph 3 - Unrestricted General Fund 11
Ending Fund Balance (Reserves)**



- **Ending Fund Balance (Reserves):** The estimated ending fund balance for FY 2010-11 Unrestricted General Fund is \$29,088,826 or 16% of expenditures. There may still be one-time adjustments to the 2010-11 appropriation allocation in February 2012. Revenues and expenditure for June 2011 and year-end closing transactions will result in adjustments to the ending fund balance. The 2010-11 fund balance may be reduced by the amount paid out for the employee separation incentive. Payouts for load banking and accrued vacation will come from Fund 29, established for this purpose.

The estimated ending fund balance for the FY 2011-12 Unrestricted General Fund Tentative Budget is \$23,109,169 or 14% of expenditures, as follows:

- \$9,118,329 represents the carryover balance of the 1% site reserve and the 5% Districtwide contingency reserve;
- \$7,782,065 represents the Board contingency reserve of 5%;
- \$3,253,759 represents the unappropriated balance of the FY 2010-11 college and District Office designated reserves; and
- \$2,955,016 represents undesignated reserves.

**Exhibit 10 - Districtwide Unrestricted General Fund
Estimated Ending Balance (Reserves)¹**

	2010-11 Adopted Budget	2011-12 Tentative Budget
Board 5% Reserve	\$8,471,394	\$7,782,065
Board Additional 5% Reserve	8,471,394	7,782,065
1% Site Reserve	1,645,858	1,336,264
Colleges and District Office	3,516,024	3,253,759
Encumbrances	0	0
Undesignated Reserve	3,468,923	2,955,016
Ending Fund Balance	\$23,927,735	\$23,109,169

¹Excludes sub-fund transfers

- Beginning Fund Balance (Reserves): A fund's current-year beginning balance is defined as the ending fund balance from the prior year. The projected FY 2011-12 beginning fund balance is estimated to be \$29,088,826, based on preliminary data as of May 31, 2011.

Exhibit 11 - Unrestricted General Fund Budget Uses ¹

	2010-11 Adopted Budget	2011-12 Tentative Budget
Beginning Fund Balance	\$28,734,727	\$29,088,826
Revenues	164,620,896	149,637,092
Expenditures	(169,427,888)	(155,616,749)
Ending Fund Balance (comprised of reserves)	\$23,927,735	\$23,109,169

¹Excludes sub-fund transfers

For FY 2011-2012 it is projected the District will use reserves for the following:

- FTES Adjustment payback, Districtwide reserves, \$1,040,967;
- FTES Adjustment payback, College reserves, \$3,457,017, of which \$458,361 is the FY 2011-12 obligation;
- New Allocation Model transition subsidies for CCC and LMC, Districtwide reserves, \$1.6M;
- Property tax payback (Chevron property tax decision), college and district reserves, \$702k;
- Apportionment base reduction, CCC and LMC reserves, projected at \$1.9M; and
- Coordinated Research pilot subsidy of for DVC, Districtwide reserves, \$200k.

District Budget Assumptions:

- Revenue Assumptions

- FTES - Resident

The impact of the FTES adjustment due to the instructional service agreements compliance review and the out-of-state athletic issues reduces the resident FTES for both Contra Costa College and Los Medanos College while impacting DVC in a minor way as the entire District base FTES fell to 29,972 from 30,405. The Legislature has agreed to use the Governor’s proposed growth funding as a workload reduction.

Potential impact: The District’s resident base FTES will be reduced, net of the 1.90% growth referenced in the Governor’s proposal.

Exhibit 12 - Scenario #4			
Scenario 4			
Substantially All Cuts State Budget – (\$20B) Prop 98 Funded at Min.			
FTES Targets:	Base FTES	Workload Reduction	Revised Resident FTES Total
CCC	6,101.30	(686.91)	5,414.39
DVC	15,770.47	(1,733.12)	14,037.35
LMC	8,100.22	(917.33)	7,182.89
Total	29,971.99	(3,337.36)	26,634.63

- FTES - Non-Resident

Non-Resident FTES targets are projected to be the same as 2010-11. The Governing Board has approved the CCCC non-resident tuition fee be increased from \$185 to \$190 per unit.

Potential impact: While FTES targets remain static, the 2.7% increase will generate approximately \$243,000 in local revenue.

Exhibit 13 - 2011-12 Non-Resident FTES Targets				
Fiscal Year	CCC	DVC	LMC	Total
2011-12	192.69	1,706.71	78.16	1,977.56
Percentage	9.75%	86.30%	3.95%	100.00%

- A student fee increase of \$10 per credit unit, bringing the credit rate to \$36 per unit, will generate \$110M in new revenue statewide that would be used to support additional enrollments (growth) to offset additional workload reduction. The LAO is recommending a \$66 per credit unit which would generate \$280M statewide. The Governor made no further proposals on student fees at the May Revise.

Potential impact: It is likely that any growth funding will be eventually designated in the State budget as an offset to workload, thus providing no growth. Two

percent of enrollment fees is retained at the District level, but it is anticipated that more students will qualify for fee waivers, thus negating any local revenue increase.

- The January Governor's proposal included \$189M in new funding deferrals. The May Revise includes a proposal to buy back inter-year deferrals rather than new programmatic spending. This will potentially reduce community college deferrals from \$961M to \$611M.
Potential impact: The District deferral is approximately \$16.4M, up 21% over last year. This could drop by one third if the buyback plan is approved. While this will improve cash flow for the District, it is unlikely to restore interest earnings.
- The current State budget proposal's Cost of Living Adjustment (COLA) is zero.
Potential impact: The District faces higher costs in staffing, health care and other goods and services. Without COLA, the District will be stretched to find resources for ongoing and increased costs, and, therefore, continues to reduce costs through budget reductions.
- Lottery is projected to be the same rate as 2010-11, \$110 per FTES. Lottery revenue is calculated based on the State-approved rate multiplied by the District's total FTES (resident and non-resident).
Potential impact: If the District's total FTES increases, revenue will increase and if the District's total FTES decreases, revenue will decrease. Based on the scenarios above, lottery revenue is estimated to decrease by \$367,110 over the prior year's anticipated receipts.
- The 2011-12 California Community Colleges budget proposes a modest decline in estimated local property taxes (\$33.4M). According to the Governor's proposed budget, revised estimated property taxes are expected to decline by \$14.7M over the previous year.
Potential impact: Based on the scenarios above, the District is projecting a 0.4% deficit factor (\$524,635 – \$569,903). A reserve will be set aside by each college and the District Office for the deficit factor according to Business Procedure 18.01.
- The current State budget proposal includes 1.9% in growth funding (\$110M).
Potential impact: The potential revenue to the District could be \$2,592,311 for FY 2011-12. It is likely that any growth funding will be eventually designated in the State budget as an offset to prior workload reductions, thus providing no growth.
- Apportionment Funding: The 2011-12 budget forecast predicted a \$342M-1.085B budget reduction for community colleges. The District revised its apportionment assumptions based on the failure of the June tax extension ballot measure in March. The legislature agreed to offset the apportionment reductions with the Governor's proposed growth funding of \$110M or \$2.6M for the District.

Even though at May Revise the State budget news is better, the District will continue to plan for scenario #4 based on the fact there is still a \$10B deficit to close and the current taxes are due to expire on June 30. The District took a middle of the road approach to budget reductions in previous planning and believes there are so many uncertainties in

the budget process that planning using scenario #4 is fiscally prudent. The District will monitor the budget closely for the Adoption Budget planning process. The District-projected budget scenario is reflected below and includes the \$110M (\$2.6M for the District) as an offset to a workload reduction:

Scenario #4 – Substantially All Cuts State budget – State Cuts \$20B, CC M - Prop. 98 Funded at Minimum: The projected cut is the District's proportionate share of a \$20B reduction.

Impact to Apportionment Revenues: District would take a \$17.8M reduction in apportionment revenues plus \$2.6M offset in growth funds. The District would lose 3,337.36 credit FTES for a net apportionment funding reduction of \$15.2M.

- The Governor previously proposed to enact “reforms to census accounting practices to provide better incentives for maximizing academic course sections available for students seeking vocational certificates and transfer to four-year colleges within the diminished level of funding.” The Chancellor’s Office proposed a task force review to recommend reforms to funding to promote student retention and persistence. This task force has been given one year to develop a recommendation. There were no new proposals in the May Revise to reform census accounting practices.
- The interest revenues continue to decline starting three years ago and are projected to be zero for FY 2011-12. The District may have to budget for borrowing funds to maintain cash flow.
- No further cuts to student support categorically-funded programs. Flexibility provisions will be extended for two additional years, through 2014-15.
- The Cal Grant program appears to remain intact.
- Expenditure Assumptions
 - The District projects a CalPERS rate increase at 12.1%, estimated to be an additional expenditure of \$458,618. CalPERS released the 2011-12 rate on May 20 at 10.9%, so the District will adjust the PERS calculation in the Adoption Budget.
 - The Workers’ Compensation rate decreased in FY 2010-11, and the Contra Costa County Schools Insurance Group (CCCSIG) is projecting the rates will increase slightly in FY 2011-12 due to the strong financial position of CCCSIG. It is projected the rate increase is approximately \$75k for FY 2011-12.
 - Insurance costs for property and liability, unemployment, and student insurance increased by \$1,037,306.
 - Property and liability is projected to increase 3.1% or \$32,000.
 - Student insurance is projected to increase 8.82% or \$49,566.
 - State Unemployment Insurance (SUI) has projected to increase from 0.72% to 1.61%, an increase of \$955,740. This rate increase is not based on the experience rate for the District, but rather the performance of a statewide fund.
 - Health and welfare costs are projected to increase by 12.5%, which is \$3,048,874. This includes the increase in Retiree Health Benefits, which are 39% of the \$24.1M cost of health and welfare expenditures.

- The long-term disability rate decreased in FY 2010-11, which is approximately a decrease of \$206,342 Districtwide for both FY 2010-11 and FY 2011-12.
- Step and column costs are projected to increase by \$1,262,000.

The following are local issues that impact the FY 2011-12 Adoption Budget:

- The Contra Costa Assessment Appeals Board ruled that the County incorrectly calculated Chevron's property tax from 2004-2007. The District's portion of the \$17.9M refund to Chevron over a two-year period will be \$1,053,076. The impact to the FY 2011-12 Adoption Budget is \$702,051.
- FY 2011-12 subsidies for CCC and LMC are \$1.3M and \$309,000, respectively, to be paid from interest earnings, undesignated reserves, and if necessary, the \$1M retiree health benefit annual contribution.
- It is projected the District will continue to experience large banked load and vacation accrual payouts. Banked load and vacation payoffs will be funded from Fund 29 in 2010-11 and 2011-12, up to the June 30, 2010 obligation or the available funds. Liability beyond the available balance in Fund 29 will be funded by the unrestricted general fund.
- It is projected the District will experience a large payout for significant claims in FY 2011-12 or 2012-13.

Future Impacts for Financial Consideration:

- 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.

Contra Costa Community College District

2011-2012

Tentative Budget

Summary Overview: 2011-2012 TENTATIVE BUDGET - Unrestricted General Fund

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July 1, 2011							
5% Districtwide Reserve						7,782,065	7,782,065
5% Board Contingency Reserve						7,782,065	7,782,065
Minimum Reserve Per Business Procedure 18.01 (1%)	254,239	640,419	314,221	1,208,879	128,236	-	1,337,115
Sub-Fund Carryover and Designated Reserves	2,167,016	1,568,782	835,618	4,571,416	368,747	-	4,940,163
Reserve for Encumbrances	-	-	-	-	-	-	-
Unreserved, Undesignated Fund Balance	1,101,209	2,378,250	806,438	4,285,897	136,508	2,825,013	7,247,418
Total Beginning Fund Balance	3,522,464	4,587,451	1,956,277	10,066,192	633,491	18,389,143	29,088,826
REVENUES							
Apportionment Revenue							
State Funding	12,561,642	26,439,085	15,372,739	54,373,466	-	-	54,373,466
Property Taxes	14,229,080	35,408,100	18,508,230	68,145,410	-	-	68,145,410
Local Funding	1,528	3,802	1,987	7,317	-	-	7,317
Student Enrollment Fees, 98%	938,896	7,175,778	2,187,508	10,302,182	-	-	10,302,182
Subtotal	27,731,146	69,026,765	36,070,464	132,828,375	-	-	132,828,375
Less Property Tax Adjustment (Chevron)	(142,552)	(374,423)	(185,077)	(702,052)	-	-	(702,052)
State Revenues (exclusive of Apportionment revenue)	656,686	2,014,589	845,609	3,516,884	-	-	3,516,884
Local Revenues, SB 361 Revenue Allocation	1,166,160	9,712,683	651,948	11,530,791	-	-	11,530,791
Local Revenues beyond SB 361 Revenue Allocation	-	1,879,655	237,071	2,116,726	155,000	-	2,271,726
Interfund and Subfund Transfers In	21,500	546,442	676,847	1,244,789	77,000	-	1,321,789
District Subsidy	1,342,393	200,000	309,615	1,852,008	-	-	1,852,008
Total Current Revenue	30,775,333	83,005,711	38,606,477	152,387,521	232,000	-	152,619,521
TOTAL RESOURCES	34,297,797	87,593,162	40,562,754	162,453,713	865,491	18,389,143	181,708,347
BUDGET USES							
Expenditures:							
District Office & Districtwide Assessments	6,216,131	17,740,796	8,003,661	31,960,588	(31,960,588)	-	-
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,455,263	22,484,610	9,057,844	38,997,717	-	-	38,997,717
Part-time Faculty, Instructional & Non-Instructional	5,046,515	10,601,484	5,259,720	20,907,719	170,000	-	21,077,719
Academic Managers	1,192,756	2,788,110	1,386,158	5,367,024	413,970	-	5,780,994
Classified Managers	742,528	808,585	905,949	2,457,062	1,987,799	-	4,444,861
Full-time Classified	3,433,162	8,400,616	4,893,316	16,727,094	4,799,455	-	21,526,549
Hourly classified, students, other	373,377	1,763,972	542,594	2,679,943	286,633	-	2,966,576
Total Salaries	18,243,601	46,847,377	22,045,581	87,136,559	7,657,857	-	94,794,416
Employee Benefits	5,196,761	14,014,980	7,110,709	26,322,450	14,403,719	-	40,726,169

Summary Overview: 2011-2012 TENTATIVE BUDGET - Unrestricted General Fund

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
Total Salaries and Benefits	23,440,362	60,862,357	29,156,290	113,459,009	22,061,576	-	135,520,585
Supplies	1,086,478	2,743,817	954,038	4,784,333	235,464	-	5,019,797
Operating expenses	730,718	2,295,970	1,399,497	4,426,185	8,665,828	-	13,092,013
Equipment and Capital Outlay	159,253	619,601	37,800	816,654	65,603	-	882,257
Other Outgo	-	2,097	-	2,097	-	-	2,097
Interfund and Subfund Transfers Out	-	441,826	525,595	967,421	3,115,008	-	4,082,429
Total Expenditures	<u>25,416,811</u>	<u>66,965,668</u>	<u>32,073,220</u>	<u>124,455,699</u>	<u>34,143,479</u>	<u>-</u>	<u>158,599,178</u>
TOTAL USES							
Net Revenues over/(under) Expenditures	31,632,942	84,706,464	40,076,881	156,416,287	2,182,891	-	158,599,178
	5,358,522	16,040,043	6,533,257	27,931,822	(33,911,479)	-	8,471,394
TOTAL ENDING FUND BALANCE, June 30, 2012	2,664,855	2,886,698	485,873	6,037,426	(1,317,400)	18,389,143	23,109,169
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	254,168	640,099	313,761	1,208,028	128,236	7,782,065	9,118,329
5% Board Contingency Reserve	-	-	-	-	-	7,782,065	7,782,065
Designated Reserves	2,167,016	28,000	171,652	2,366,668	887,091	-	3,253,759
Undesignated Reserves ¹	243,671	2,218,599	460	2,462,730	360,248	132,038	2,955,016
	<u>2,664,855</u>	<u>2,886,698</u>	<u>485,873</u>	<u>6,037,426</u>	<u>1,375,575</u>	<u>15,696,168</u>	<u>23,109,169</u>

¹\$400,000 of the District Office Undesignate reserves is being utilized to relieve what would otherwise be a deficit in the undesignated District Reserve.

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2011-1-2012 TENTATIVE BUDGET
SECTION - I
For ALL FUNDS**

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8610 General Apportionment Revenue	68,467,949	67,773,013	68,436,688	71,584,885	48,827,210	54,373,465
8671 Homeowners Revenue	763,852	764,690	764,690	764,690	-	764,690
8672 In Lieu of Taxes (Wildlife)	4,328	4,384	4,383	4,383	-	4,384
8811 Tax Allocation, Secured Roll Revenue	66,086,922	61,125,007	61,125,007	61,125,007	62,547,460	61,125,006
8812 Tax Allocation, Supplemental Roll Revenue	1,228,770	344,211	344,211	344,211	-	344,211
8813 Tax Allocation, Unsecured Roll Revenue	2,449,671	2,701,702	2,701,702	2,701,702	-	2,701,702
8816 Prior Years Taxes Reversed	-	-	(351,026)	(351,026)	-	(702,051)
8815 Revenue Augmentation Fund	3,436,153	3,205,417	3,205,417	3,205,417	-	3,205,417
8818 Redevelopment Agency AB1290 Revenue	20,874	7,317	7,317	7,317	-	7,317
8874 98% of Enrollment Fees	8,867,588	11,029,421	10,302,182	10,302,182	11,294,267	10,302,181
Apportionment Revenues	\$ 151,326,107	\$ 146,955,162	\$ 146,540,571	\$ 149,688,768	\$ 122,668,937	\$ 132,126,322
8150 Student Financial Aid Revenue	27,620	38,260	-	-	38,945	-
8160 Veterans Education	845	4,764	-	-	2,135	-
Total Federal Revenues	\$ 28,465	\$ 43,024	\$ -	\$ -	\$ 41,080	\$ -
8613 Apprenticeship Revenue	332,074	190,764	185,082	185,082	155,198	184,759
8614 Part Time Instructor Pay Increase	1,325,371	649,465	-	649,465	545,551	-
8617 Part Time Office Hours	336,647	147,775	30,351	30,351	127,485	151,769
8618 Part Time Health Revenue	102,058	30,351	150,253	150,253	27,733	33,015
8620 General Categorical Programs	15,560	64,473	-	-	106,801	-
8659 Other Reimbursable Categorical Programs	7,324	7,673	-	-	8,195	-
8680 Lottery Revenue	3,278,547	3,755,736	3,486,226	3,486,226	2,552,977	3,147,341
8690 State Tax Subventions	15,217	1	-	-	576,853	-
Total Other State Revenues	\$ 5,412,798	\$ 4,846,238	\$ 3,851,912	\$ 4,501,377	\$ 4,100,793	\$ 3,516,884

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8820 Contributions and Gifts	-	10,000	144,417	144,417	108,313	203,582
8830 Contract Services	115,392	169,459	100,000	100,000	179,715	100,000
8840 Sales and Commissions	81,424	148,220	-	97,986	122,276	-
8851 Rentals and Leases	500,907	522,103	177,600	287,285	494,443	175,000
8860 Interest and Investment Income	434,081	95,938	100,000	100,000	47,732	-
8874 2% of Enrollment Fees	180,971	225,090	210,249	210,249	230,495	210,249
8870 Other Student Fees and Charges	1,052,773	1,334,080	886,531	1,294,495	1,417,719	897,239
8880 Nonresident Tuition	8,320,002	9,269,191	9,002,476	9,129,134	9,633,453	9,245,543
8880 Other Student Fees	372,128	272,530	1,375,000	617,523	353,880	1,375,000
8890 Other Local Revenues	4,086,013	3,088,725	2,089,981	2,491,362	3,125,232	1,595,905
Total Other Local Revenues	\$ 15,143,691	\$ 15,135,336	\$ 14,086,254	\$ 14,472,451	\$ 15,713,258	\$ 13,802,518
Total Revenues	\$ 171,911,061	\$ 166,979,760	\$ 164,478,737	\$ 168,662,596	\$ 142,524,068	\$ 149,445,724
8900 Other Financing Sources, Miscellaneous	2,776	2,219	-	890	1,044	-
8910 Proceeds of General Fixed Assets	612	4,043	-	19,100	19,100	-
8980 Interfund Transfers In	455,364	133,710	142,159	147,159	-	191,368
8999 Other Intrafund Transfers In	-	-	-	21,613	-	-
8992 Subfund Transfers In	15,132,315	9,983,651	2,982,782	3,491,026	1,219,171	1,130,421
8992 District Subsidy to Colleges	-	-	2,254,280	2,254,280	-	1,852,008
Total Other Financing Sources	\$ 15,591,067	\$ 10,123,623	\$ 5,379,221	\$ 5,934,068	\$ 1,239,315	\$ 3,173,797
Total Revenues and Other Financing Sources	\$ 187,502,128	\$ 177,103,383	\$ 169,857,958	\$ 174,596,664	\$ 143,763,383	\$ 152,619,521

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Uses:						
1100 Monthly Instructional Salary	32,549,980	33,240,978	32,852,929	32,207,238	28,915,920	32,555,737
1200 Noninstructional Salaries Full Time	13,508,082	13,808,984	13,584,127	13,451,016	12,083,760	12,222,974
1300 Instructional Salaries Part Time	27,713,728	26,878,829	25,112,390	26,933,043	24,222,908	20,165,649
1400 Noninstructional Salaries Part Time	1,511,026	1,630,109	986,815	1,225,242	1,054,814	912,070
Total Academic Salaries	\$ 75,282,816	\$ 75,558,900	\$ 72,536,261	\$ 73,816,539	\$ 66,277,402	\$ 65,856,430
2100 Noninstructional Salaries Full Time	25,211,368	26,699,034	26,804,974	26,833,481	23,287,578	22,933,775
2200 Instructional Aides Full Time	3,241,573	3,282,695	3,195,028	3,224,615	2,736,049	3,037,635
2300 Variable Non-Instructional	4,603,844	4,040,606	2,412,951	2,474,177	2,667,674	2,174,271
2400 Variable Classroom Aide	971,088	830,640	565,707	734,366	830,036	565,707
2600 Variable Aide Other	324,647	230,972	186,598	234,145	214,867	226,598
Total Classified Salaries	\$ 34,352,520	\$ 35,083,947	\$ 33,165,258	\$ 33,500,784	\$ 29,736,204	\$ 28,937,986
3000 Benefits	35,749,496	38,136,011	39,958,919	40,032,070	35,334,822	40,726,169
Total Salaries and Benefits	\$ 145,384,832	\$ 148,778,858	\$ 145,660,438	\$ 147,349,393	\$ 131,348,428	\$ 135,520,585
4000 Supplies and Materials	\$ 3,309,071	\$ 2,599,732	\$ 6,584,493	\$ 5,926,669	\$ 2,540,589	\$ 5,019,797
5100 Consultants	1,314,820	985,339	1,066,662	1,147,302	787,265	994,854
5200 Travel	447,003	346,326	544,250	597,351	373,322	373,885
5300 Dues and Memberships	226,498	285,710	178,601	177,961	235,337	212,621
5400 Insurance	1,584,080	2,043,289	1,938,469	2,157,132	2,196,523	2,225,066
5500 Utilities and Housekeeping	5,068,913	4,080,617	4,300,192	4,269,175	3,306,131	4,170,128
5600 Contract Services	4,770,148	3,068,466	3,312,124	3,373,485	2,355,418	2,489,101
5690 Other Operating Expenses	1,616,910	1,404,962	1,492,810	1,490,140	1,038,702	1,289,937
5700 Legal/Elections/Audit Expenses	766,708	525,146	895,100	895,100	695,600	676,160
5800 Other Services and Expenses	964,258	847,334	854,480	846,412	505,208	586,680
5900 Interprogram Charges (Credits)	(85,007)	(71,115)	102,751	104,638	(33,551)	73,581
5910 Indirect Costs	-	(76,840)	-	-	-	-
Total Other Operating Expenses	\$ 16,674,331	\$ 13,439,234	\$ 14,685,439	\$ 15,058,696	\$ 11,459,955	\$ 13,092,013
6100 Sites and Site Improvements	21,447	18,307	3,000	3,000	1,101	1,500

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
6200 Buildings	452,099	36,763	259,097	520,915	63,150	259,097
6300 Library Books	105,178	118,520	75,824	102,261	70,648	75,824
6400 Equipment	1,833,976	1,010,855	1,057,503	783,459	309,818	545,836
Total Capital Outlay	\$ 2,412,700	\$ 1,184,445	\$ 1,395,424	\$ 1,409,635	\$ 444,717	\$ 882,257
7300 Interfund Transfers Out	2,526,867	1,918,918	1,100,000	1,147,760	1,047,760	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	7,284	2,097
7820 Subfund Transfers Out	15,132,315	9,983,651	5,237,062	5,745,306	1,219,171	2,982,429
Total Transfers and Other Outgo	\$ 17,710,420	\$ 11,976,277	\$ 6,339,159	\$ 6,954,553	\$ 2,303,135	\$ 4,084,526
Total Expenses	\$ 185,491,354	\$ 177,978,546	\$ 174,664,953	\$ 176,698,946	\$ 148,096,824	\$ 158,599,178
Net Revenues Over (Under) Expenses	\$ 2,010,774	\$ (875,163)	\$ (4,806,995)	\$ (2,102,282)	\$ (4,333,441)	\$ (5,979,657)
Beginning Fund Balance	27,421,273	29,432,047	28,734,726	28,560,720	28,556,883	29,088,826
Ending Fund Balance	\$ 29,432,047	\$ 28,556,884	\$ 23,927,731	\$ 26,458,438	\$ 24,223,442	\$ 23,109,169
7901 5% General Fund Reserve	-	-	8,471,394	8,471,394	-	7,782,065
7902 5% Board Contingency Reserve	-	-	8,471,394	8,471,394	-	7,782,065
7903 Deficit Funding Reserve	-	-	-	427,809	-	62,700
7904 1% College/DO Local Reserves	-	-	-	1,035,852	-	1,337,115
7905 Property Tax Adjustmt Reserve	-	-	-	350,000	-	350,000
7906 Load Bank Liability Reserve	-	-	-	319,468	-	197,468
7907 Vacation Liability Reserve	-	-	-	223,187	-	125,821
7900 Designated Reserves	-	-	2,479,754	1,435,154	-	3,191,059
7997 Undesignated District Reserves	-	-	900,028	799,236	-	132,038
7999 Undesignated College and DO Reserves	-	-	3,605,161	4,924,944	-	2,148,838
Total Budgeted Reserves	\$ -	\$ -	\$ 23,927,731	\$ 26,458,438	\$ -	\$ 23,109,169

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8120 Higher Education Act	944,765	1,014,651	102,283	482,851	264,259	303,293
8150 Student Financial Aid Revenue	296,651	490,698	256,476	370,388	212,497	109,398
8170 Vocational & Technical Education Act (VTEA)	1,262,946	1,513,827	932,259	1,496,380	378,916	527,008
8190 Other Federal Revenues	869,165	2,289,699	-	1,078,684	732,470	-
Total Federal Revenues	\$ 3,373,527	\$ 5,308,875	\$ 1,291,018	\$ 3,428,303	\$ 1,588,142	\$ 939,699
8610 General Apportionments	137,763	282,002	103,289	156,095	129,293	98,881
8620 General Categorical Programs	11,147,732	6,977,100	5,675,785	7,357,867	6,158,057	4,106,433
8659 Other Reimbursable Categorical Programs	4,898,506	4,254,995	1,388,070	4,718,909	4,031,108	1,194,837
8680 Other State Non-Tax Revenues	561,211	3,087,180	124,038	176,687	160,833	124,038
8680 Lottery Revenue	361,518	618,580	507,087	507,087	64,120	457,795
8690 Other State Revenues	121,846	99,527	-	84,604	39,782	-
Total State Revenues	\$ 17,228,576	\$ 15,319,384	\$ 7,798,269	\$ 13,001,249	\$ 10,583,193	\$ 5,981,984
8830 Contract Services	53,850	62,037	-	76,935	27,799	-
8880 Nonresident Tuition and Other Student Fees	1,401,103	1,631,533	1,340,000	1,522,250	1,543,190	1,452,500
8890 Other Local Revenues	1,599,030	1,827,478	395,364	1,474,922	1,151,598	367,988
Total Local Revenues	\$ 3,053,983	\$ 3,521,048	\$ 1,735,364	\$ 3,074,107	\$ 2,722,587	\$ 1,820,488
Total Revenues	\$ 23,656,086	\$ 24,149,307	\$ 10,824,651	\$ 19,503,659	\$ 14,893,922	\$ 8,742,171
8980 Interfund Transfers In	145,310	-	-	-	-	-
8990 Subfund Transfers In	-	361,227	-	-	-	-
Total Other Financing Sources	\$ 145,310	\$ 361,227	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 23,801,396	\$ 24,510,534	\$ 10,824,651	\$ 19,503,659	\$ 14,893,922	\$ 8,742,171

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Uses:						
1100 Monthly Instructional Salary	99,861	125,530	68,187	132,157	215,484	58,277
1200 Noninstructional Salaries Full Time	1,462,624	1,656,523	1,016,843	1,207,489	1,060,757	888,374
1300 Instructional Salaries Part Time	475,764	763,263	87,896	545,538	526,883	63,200
1400 Noninstructional Salaries Part Time	2,215,740	1,533,328	208,168	1,128,107	1,055,079	74,500
Total Academic Salaries	\$ 4,253,989	\$ 4,078,644	\$ 1,381,094	\$ 3,013,291	\$ 2,858,203	\$ 1,084,351
2100 Noninstructional Salaries Full Time	3,700,840	3,636,423	2,920,406	3,759,573	3,211,705	3,515,917
2200 Instructional Aides Full Time	44,410	46,934	36,706	37,947	39,628	37,312
2300 Variable Non-Instructional	2,489,226	2,123,394	595,131	1,494,441	1,567,659	333,408
2400 Variable Classroom Aide	244,312	324,266	-	71,212	183,838	-
2600 Variable Aide Other	254,190	184,087	42,889	61,484	77,154	-
Total Classified Salaries	\$ 6,732,978	\$ 6,315,104	\$ 3,595,132	\$ 5,424,657	\$ 5,079,984	\$ 3,886,637
3000 Benefits	2,463,015	2,424,583	1,688,920	2,300,100	2,054,214	2,021,542
Total Salaries and Benefits	\$ 13,449,982	\$ 12,818,331	\$ 6,665,146	\$ 10,738,048	\$ 9,992,401	\$ 6,992,530
4000 Supplies and Materials	\$ 2,284,225	\$ 1,728,411	\$ 853,622	\$ 1,351,430	\$ 855,387	\$ 175,907
5100 Consultants	1,042,006	668,873	36,929	807,330	700,486	20,000
5200 Travel	366,953	199,992	64,271	176,242	179,643	3,000
5300 Dues and Memberships	25,095	8,759	2,000	15,640	17,763	-
5500 Utilities and Housekeeping	36,734	20,071	7,020	12,692	6,171	3,250
5600 Contract Services	445,782	304,509	517,192	450,790	120,117	334,673
5690 Other Operating Expenses	2,558,978	5,037,627	183,913	2,072,383	2,003,846	20,000
5800 Other Services and Expenses	67,370	55,425	-	16,750	14,695	-
5900 Interprogram Charges (credits)	12,752	12,553	4,100	8,793	5,982	-
5910 Indirect Costs	258,812	310,891	18,365	273,761	137,796	77,328
Total Other Operating Expenses	\$ 4,814,482	\$ 6,618,700	\$ 833,790	\$ 3,834,381	\$ 3,186,499	\$ 458,251

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
6100 Sites and Site Improvements	-	-	-	-	110,110	8,562
6200 Buildings	46,438	1,240	-	-	-	-
6300 Library Books	40,440	43	41,100	41,100	31,706	-
6400 Equipment	1,086,527	1,376,313	348,403	694,597	760,161	37,292
Total Capital Outlay	\$ 1,173,405	\$ 1,377,596	\$ 389,503	\$ 845,807	\$ 800,429	\$ 37,292
7300 Interfund Transfers Out	20,357	50,458	-	-	-	-
7500 Student Financial Aid	5,873	13,519	-	7,683	7,199	-
7600 Other Student Payments	2,039,786	1,210,344	423,034	1,542,295	1,128,106	2,000
7700 Cost of Goods Sold	13,286	-	-	-	-	-
7800 Subfund Transfers Out	-	361,227	-	-	-	-
7900 Reserves	-	-	1,991,503	1,515,961	-	1,576,191
Total Transfers and Other Outgo	\$ 2,079,302	\$ 1,635,548	\$ 2,414,537	\$ 3,065,939	\$ 1,135,305	\$ 1,578,191
Total Expenses	\$ 23,801,396	\$ 24,178,586	\$ 11,156,598	\$ 19,835,605	\$ 15,970,021	\$ 9,242,171
Net Revenues Over (Under) Expenses	\$ -	\$ 331,948	\$ (331,947)	\$ (331,946)	\$ (1,076,099)	\$ (500,000)
Beginning Fund Balance	-	-	331,947	331,947	331,947	500,000
Ending Fund Balance	\$ -	\$ 331,948	\$ -	\$ 1	\$ (744,152)	\$ -
7998 Restricted Reserve	-	-	-	-	-	298,106
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 298,106

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8670 State Tax Subventions		71,742	-	-	-	-
Total State Revenues	\$ 62,468	\$ 71,742	\$ -	\$ -	\$ -	\$ -
8810 Property Taxes	6,609,660	6,958,544	7,109,031	7,109,031	7,098,265	7,109,031
8860 Interest and Investment Income	26,551	8,305	8,100	8,100	4,456	6,884
Total Local Revenues	\$ 6,636,211	\$ 6,966,849	\$ 7,117,131	\$ 7,117,131	\$ 7,102,721	\$ 7,115,915
Total Revenues	\$ 6,698,679	\$ 7,038,591	\$ 7,117,131	\$ 7,117,131	\$ 7,102,721	\$ 7,115,915
Total Revenues and Other Financing Sources	\$ 6,698,679	\$ 7,038,591	\$ 7,117,131	\$ 7,117,131	\$ 7,102,721	\$ 7,115,915
Uses:						
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
Total Transfers and Other Outgo	\$ 6,843,590	\$ 4,732,984	\$ 7,109,031	\$ 7,109,031	\$ 7,110,381	\$ 7,257,031
Total Expenses	\$ 6,843,590	\$ 4,732,984	\$ 7,109,031	\$ 7,109,031	\$ 7,110,381	\$ 7,257,031
Net Revenues Over (Under) Expenses	\$ (144,911)	\$ 2,305,607	\$ 8,100	\$ 8,100	\$ (7,660)	\$ (141,116)
Beginning Fund Balance	2,410,142	2,265,232	4,570,839	4,570,839	4,570,839	4,577,723
Ending Fund Balance	\$ 2,265,231	\$ 4,570,839	\$ 4,578,939	\$ 4,578,939	\$ 4,563,179	\$ 4,436,607
7912 Restricted Debt Reserve	-	-	4,578,939	4,578,939	-	4,436,607
Total Budgeted Reserves	\$ -	\$ -	\$ 4,578,939	\$ 4,578,939	\$ -	\$ 4,436,607

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8670 State Tax Subventions	40,926	124,055	-	-	-	-
Total State Revenues	\$ 40,926	\$ 124,055	\$ -	\$ -	\$ -	\$ -
8810 Property Taxes	4,472,640	11,431,817	12,847,576	12,847,576	11,595,665	12,847,576
8860 Interest and Investment Income	26,359	16,780	16,200	16,200	11,847	17,200
Total Local Revenues	\$ 4,498,999	\$ 11,448,597	\$ 12,863,776	\$ 12,863,776	\$ 11,607,512	\$ 12,864,776
Total Revenues	\$ 4,539,925	\$ 11,572,652	\$ 12,863,776	\$ 12,863,776	\$ 11,607,512	\$ 12,864,776
8940 Proceeds of General Long-Term Debt	-	385,928	-	-	380,377	-
Total Other Financing Sources	\$ -	\$ 385,928	\$ -	\$ -	\$ 380,377	\$ -
Total Revenues and Other Financing Sources	\$ 4,539,925	\$ 11,958,580	\$ 12,863,776	\$ 12,863,776	\$ 11,987,889	\$ 12,864,776
Uses:						
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
Total Transfers and Other Outgo	\$ 10,466,407	\$ 3,360,210	\$ 12,847,576	\$ 12,847,576	\$ 12,847,594	\$ 13,517,952
Total Expenses	\$ 10,466,407	\$ 3,360,210	\$ 12,847,576	\$ 12,847,576	\$ 12,847,594	\$ 13,517,952
Net Revenues Over (Under) Expenses	\$ (5,926,482)	\$ 8,598,370	\$ 16,200	\$ 16,200	\$ (859,705)	\$ (653,176)
Beginning Fund Balance	8,108,709	2,182,228	10,780,598	10,780,598	10,780,598	10,780,598
Ending Fund Balance	\$ 2,182,227	\$ 10,780,598	\$ 10,796,798	\$ 10,796,798	\$ 9,920,893	\$ 10,127,422
7912 Restricted Debt Reserve	-	-	10,796,798	10,796,798	-	10,127,422
Total Budgeted Reserves	\$ -	\$ -	\$ 10,796,798	\$ 10,796,798	\$ -	\$ 10,127,422

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8860 Interest and Investment Income			9,625	9,625	6,763	6,000
Total Local Revenues	\$ -	\$ -	\$ 9,625	\$ 9,625	\$ 6,763	\$ 6,000
Total Revenues	\$ -	\$ -	\$ 9,625	\$ 9,625	\$ 6,763	\$ 6,000
Total Revenues and Other Financing Sources	\$ -	\$ -	\$ 9,625	\$ 9,625	\$ 6,763	\$ 6,000
Uses:						
7300 Interfund Transfers Out						
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ 9,625	\$ 9,625	\$ 6,763	\$ 6,000
Beginning Fund Balance	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,000,000
Ending Fund Balance	<u>\$ 2,750,000</u>	<u>\$ 2,750,000</u>	<u>\$ 2,759,625</u>	<u>\$ 2,759,625</u>	<u>\$ 2,756,763</u>	<u>\$ 2,006,000</u>
7912 Restricted Debt Reserve			2,759,625	2,759,625	-	2,006,000
Total Budgeted Reserves	\$ -	\$ -	\$ 2,759,625	\$ 2,759,625	\$ -	\$ 2,006,000

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8860 Interest and Investment Income	655	1	-	-	-	-
Total Local Revenues	\$ 655	\$ 1	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 655	\$ 1	\$ -	\$ -	\$ -	\$ -
8980 Interfund Transfers In	125,747	123,000	124,400	124,400	29,700	125,500
Total Other Financing Sources	\$ 125,747	\$ 123,000	\$ 124,400	\$ 124,400	\$ 29,700	\$ 125,500
Total Revenues and Other Financing Sources	\$ 126,402	\$ 123,001	\$ 124,400	\$ 124,400	\$ 29,700	\$ 125,500

Uses:

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	59,400	55,500
Total Transfers and Other Outgo	\$ 133,797	\$ 130,197	\$ 124,400	\$ 124,400	\$ 124,400	\$ 125,500
Total Expenses	\$ 133,797	\$ 130,197	\$ 124,400	\$ 124,400	\$ 124,400	\$ 125,500
Net Revenues Over (Under) Expenses	\$ (7,395)	\$ (7,196)	\$ -	\$ -	\$ (94,700)	\$ -
Beginning Fund Balance	227,670	220,274	213,078	213,078	213,078	213,078
Ending Fund Balance	\$ 220,275	\$ 213,078	\$ 213,078	\$ 213,078	\$ 118,378	\$ 213,078
7998 Restricted Reserve	-	-	213,078	213,078	-	213,078
Total Budgeted Reserves	\$ -	\$ -	\$ 213,078	\$ 213,078	\$ -	\$ 213,078

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8651 Community College Construction	2,932,532	2,819,833	243,386	243,386	240,747	-
8652 Deferred Maintenance	326,304	-	-	-	-	-
Total State Revenues	\$ 3,258,836	\$ 2,819,833	\$ 243,386	\$ 243,386	\$ 240,747	\$ -
8810 Property Taxes	-	-	-	-	430,362	-
8890 Other Local Revenues	1,550,689	662,279	1,435,812	1,435,812	574,017	1,175,000
Total Local Revenues	\$ 1,550,689	\$ 662,279	\$ 1,435,812	\$ 1,435,812	\$ 1,004,379	\$ 1,175,000
Total Revenues	\$ 4,809,525	\$ 3,482,112	\$ 1,679,198	\$ 1,679,198	\$ 1,245,126	\$ 1,175,000
8980 Interfund Transfers In	991,599	325,132	-	46,997	46,997	-
8990 Subfund Transfers In	-	-	-	27,567	27,567	-
Total Other Financing Sources	\$ 991,599	\$ 325,132	\$ -	\$ 74,564	\$ 74,564	\$ -
Total Revenues and Other Financing Sources	\$ 5,801,124	\$ 3,807,244	\$ 1,679,198	\$ 1,753,762	\$ 1,319,690	\$ 1,175,000
Uses:						
2100 Noninstructional Salaries Full Time	-	16,834	-	-	-	-
Total Classified Salaries	\$ -	\$ 16,834	\$ -	\$ -	\$ -	\$ -
Total Salaries and Benefits	\$ -	\$ 16,834	\$ -	\$ -	\$ -	\$ -
5100 Consultants	-	104,775	-	-	-	-
5600 Contract Services	-	37,874	-	-	-	-
Total Other Operating Expenses	\$ -	\$ 142,649	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
6100 Sites and Site Improvements	25,421	196,927	6,796	253,322	246,689	32,570
6200 Buildings	3,328,876	3,958,587	243,386	624,022	552,016	240,000
6400 Equipment	564,507	227,676	-	-	(2,639)	45,255
Total Capital Outlay	\$ 3,918,804	\$ 4,383,190	\$ 250,182	\$ 877,344	\$ 796,066	\$ 317,825
7300 Interfund Transfers Out	-	74,299	-	-	-	-
7800 Subfund Transfers Out	-	-	-	27,567	27,567	-
Total Transfers and Other Outgo	\$ -	\$ 74,299	\$ -	\$ 27,567	\$ 27,567	\$ -
Total Expenses	\$ 3,918,804	\$ 4,616,972	\$ 250,182	\$ 904,911	\$ 823,633	\$ 317,825
Net Revenues Over (Under) Expenses	\$ 1,882,320	\$ (809,728)	\$ 1,429,016	\$ 848,851	\$ 496,057	\$ 857,175
Beginning Fund Balance	6,005,607	7,887,926	6,840,798	6,840,798	7,078,199	8,298,650
Ending Fund Balance	\$ 7,887,927	\$ 7,078,198	\$ 8,269,814	\$ 7,689,649	\$ 7,574,256	\$ 9,155,825
7913 Restricted Capital Reserve	-	-	6,834,002	6,244,149	-	7,945,708
7900 Contingencies	-	-	1,435,812	1,445,500	-	1,210,117
Total Budgeted Reserves	\$ -	\$ -	\$ 8,269,814	\$ 7,689,649	\$ -	\$ 9,155,825

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8860 Interest and Investment Income						
Total Local Revenues	\$ 152,190	\$ 59,448	\$ 58,000	\$ 58,000	\$ 33,174	\$ 29,000
Total Revenues	\$ 152,190	\$ 59,448	\$ 58,000	\$ 58,000	\$ 33,174	\$ 29,000
Total Revenues and Other Financing Sources	\$ 152,190	\$ 59,448	\$ 58,000	\$ 58,000	\$ 33,174	\$ 29,000

Uses:

2100 Noninstructional Salaries Full Time	12,528	310,363	-	-	-	-
Total Classified Salaries	\$ 12,528	\$ 310,363	\$ -	\$ -	\$ -	\$ -
3000 Benefits	4,901	105,012	-	-	-	-
Total Salaries and Benefits	\$ 17,429	\$ 415,375	\$ -	\$ -	\$ -	\$ -
5100 Consultants	294,106	74,910	120,832	120,832	120,763	120,832
5200 Travel	1,665	1,045	16,789	16,789	4,824	16,789
5500 Utilities and Housekeeping	-	-	-	-	-	-
5800 Other Services and Expenses	-	667	-	-	50	-
Total Other Operating Expenses	\$ 295,771	\$ 76,622	\$ 137,621	\$ 137,621	\$ 125,637	\$ 137,621

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
6200 Buildings	2,004,479	3,863,520	7,207,171	6,926,458	4,053,908	4,261,765
6400 Equipment	507,891	110,326	542,224	530,869	157,381	328,924
Total Capital Outlay	\$ 2,512,370	\$ 3,973,846	\$ 7,749,395	\$ 7,457,327	\$ 4,211,289	\$ 4,590,689
Total Expenses	\$ 2,825,570	\$ 4,465,843	\$ 7,887,016	\$ 7,594,948	\$ 4,336,926	\$ 4,728,310
Net Revenues Over (Under) Expenses	\$ (2,673,380)	\$ (4,406,395)	\$ (7,829,016)	\$ (7,536,948)	\$ (4,303,752)	\$ (4,699,310)
Beginning Fund Balance	21,400,812	18,727,432	14,395,204	14,395,204	14,321,038	6,784,090
Ending Fund Balance	\$ 18,727,432	\$ 14,321,037	\$ 6,566,188	\$ 6,858,256	\$ 10,017,286	\$ 2,084,780
7913 Restricted Capital Reserve	-	-	6,566,188	6,858,256	-	2,084,780
Total Budgeted Reserves	\$ -	\$ -	\$ 6,566,188	\$ 6,858,256	\$ -	\$ 2,084,780

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8860 Interest and Investment Income	1,092,572	318,547	605,000	604,999	271,224	435,599
8890 Other Local Revenues	-	248,657	-	-	206,192	-
Total Local Revenues	\$ 1,092,572	\$ 567,204	\$ 605,000	\$ 604,999	\$ 477,416	\$ 435,599
Total Revenues	\$ 1,092,572	\$ 567,204	\$ 605,000	\$ 604,999	\$ 477,416	\$ 435,599
8940 Proceeds of General Long-Term Debt	-	73,000,000	-	-	-	-
Total Other Financing Sources	\$ -	\$ 73,000,000	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,092,572	\$ 73,567,204	\$ 605,000	\$ 604,999	\$ 477,416	\$ 435,599
Uses:						
2100 Noninstructional Salaries Full Time	285,873	310,363	826,224	826,224	807,165	936,319
2300 Variable Non-Instructional	-	-	-	-	2,496	-
Total Classified Salaries	\$ 285,873	\$ 310,363	\$ 826,224	\$ 826,224	\$ 809,661	\$ 936,319
3000 Benefits	90,273	103,401	307,504	307,504	302,691	382,572
Total Salaries and Benefits	\$ 376,146	\$ 413,764	\$ 1,133,728	\$ 1,133,728	\$ 1,112,352	\$ 1,318,891
4000 Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ 80	\$ -
5100 Consultants	586,560	706,288	835,988	835,988	431,238	835,988
5800 Other Services and Expenses	3,358	963	-	-	401	-
Total Other Operating Expenses	\$ 589,918	\$ 707,251	\$ 835,988	\$ 835,988	\$ 431,639	\$ 835,988

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
6100 Sites and Site Improvements	4,900	-	-	-	-	-
6200 Buildings	11,966,690	5,128,382	26,238,588	26,238,588	4,632,581	26,238,588
6400 Equipment	-	10,991	871,680	871,680	-	871,680
Total Capital Outlay	\$ 11,971,590	\$ 5,139,373	\$ 27,110,268	\$ 27,110,268	\$ 4,632,581	\$ 27,110,268
Total Expenses	\$ 12,937,654	\$ 6,260,388	\$ 29,079,984	\$ 29,079,984	\$ 6,176,652	\$ 29,265,147
Net Revenues Over (Under) Expenses	\$ (11,845,082)	\$ 67,306,816	\$ (28,474,984)	\$ (28,474,985)	\$ (5,699,236)	\$ (28,829,548)
Beginning Fund Balance	45,425,890	33,580,808	99,570,881	99,570,881	100,887,624	72,412,639
Ending Fund Balance	\$ 33,580,808	\$ 100,887,624	\$ 71,095,897	\$ 71,095,896	\$ 95,188,388	\$ 43,583,091
7913 Restricted Capital Reserve	-	-	71,095,897	71,095,896	-	43,583,091
Total Budgeted Reserves	\$ -	\$ -	\$ 71,095,897	\$ 71,095,896	\$ -	\$ 43,583,091

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8840 Sales and Commissions	8,934,279	8,589,574	8,710,700	8,710,700	7,215,763	8,462,600
8850 Other Sales Revenue	4,030,843	3,673,060	3,845,355	3,845,355	3,229,342	3,905,355
8851 Rentals and Leases	-	-	-	-	2,095	-
8880 Nonresident Tuition and Other Student Fees	-	(1,149)	-	-	-	(1,500)
8890 Other Local Revenues	609	(412)	600	600	-	600
Total Local Revenues	\$ 12,965,731	\$ 12,261,073	\$ 12,556,655	\$ 12,556,655	\$ 10,445,700	\$ 12,368,555
Total Revenues	\$ 12,965,731	\$ 12,261,073	\$ 12,556,655	\$ 12,556,655	\$ 10,445,700	\$ 12,368,555
8910 Proceeds of General Fixed Assets	-	-	-	-	105,087	50,000
8980 Interfund Transfers In	-	389,752	-	-	-	-
Total Other Financing Sources	\$ -	\$ 389,752	\$ -	\$ -	\$ 105,087	\$ 50,000
Total Revenues and Other Financing Sources	\$ 12,965,731	\$ 12,650,825	\$ 12,556,655	\$ 12,556,655	\$ 10,550,787	\$ 12,418,555
Uses:						
2100 Noninstructional Salaries Full Time	1,449,846	1,524,863	1,411,742	1,411,742	1,244,382	1,539,153
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	330,926	323,226
Total Classified Salaries	\$ 2,087,626	\$ 1,895,944	\$ 1,777,554	\$ 1,777,554	\$ 1,575,308	\$ 1,862,379
3000 Benefits	617,272	658,620	710,943	710,943	559,989	801,257
Total Salaries and Benefits	\$ 2,704,898	\$ 2,554,564	\$ 2,488,497	\$ 2,488,497	\$ 2,135,297	\$ 2,663,636
4000 Supplies and Materials	\$ 58,532	\$ 41,733	\$ 42,950	\$ 42,950	\$ 26,890	\$ 42,750

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
5200 Travel	7,890	-	4,000	4,000	2,988	4,500
5500 Utilities and Housekeeping	82,132	32,815	33,200	33,200	56,351	32,900
5600 Contract Services	118,649	27,053	27,300	27,300	34,464	27,300
5690 Other Operating Expenses	23,457	36,204	36,500	36,500	27,269	36,500
5800 Other Services and Expenses	353,314	859,827	248,950	248,950	166,354	248,950
5930 Depreciation	249,198	230,278	229,906	229,906	-	101,906
Total Other Operating Expenses	\$ 834,640	\$ 1,186,177	\$ 579,856	\$ 579,856	\$ 287,426	\$ 452,056
6400 Equipment	13,029	1,793	3,500	3,500	7,233	4,500
Total Capital Outlay	\$ 13,029	\$ 1,793	\$ 3,500	\$ 3,500	\$ 7,233	\$ 4,500
7300 Interfund Transfers Out	421,340	53,544	-	5,000	-	60,000
7700 Cost of Goods Sold	9,531,103	8,892,882	9,341,538	9,341,538	7,781,320	9,143,238
Total Transfers and Other Outgo	\$ 9,952,443	\$ 8,946,426	\$ 9,341,538	\$ 9,346,538	\$ 7,781,320	\$ 9,203,238
Total Expenses	\$ 13,563,542	\$ 12,730,693	\$ 12,456,341	\$ 12,461,341	\$ 10,238,166	\$ 12,366,180
Net Revenues Over (Under) Expenses	\$ (597,811)	\$ (79,868)	\$ 100,314	\$ 95,314	\$ 312,621	\$ 52,375
Beginning Fund Balance	1,574,294	967,537	887,667	887,667	887,670	1,088,600
Ending Fund Balance	\$ 976,483	\$ 887,669	\$ 987,981	\$ 982,981	\$ 1,200,291	\$ 1,140,975
7999 Undesignated Reserve	-	-	987,981	982,981	-	1,140,975
Total Budgeted Reserves	\$ -	\$ -	\$ 987,981	\$ 982,981	\$ -	\$ 1,140,975

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8840 Sales and Commissions	1,015,198	968,907	998,252	998,252	923,704	998,252
8850 Other Sales Revenue	425	3,132	3,062	3,062	-	3,062
8890 Other Local Revenues	78,561	76,680	85,340	85,340	65,365	88,375
Total Local Revenues	\$ 1,094,184	\$ 1,048,719	\$ 1,086,654	\$ 1,086,654	\$ 989,069	\$ 1,089,689
Total Revenues	\$ 1,094,184	\$ 1,048,719	\$ 1,086,654	\$ 1,086,654	\$ 989,069	\$ 1,089,689
8980 Interfund Transfers In	103,084	62,911	-	-	-	-
Total Other Financing Sources	\$ 103,084	\$ 62,911	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,197,268	\$ 1,111,630	\$ 1,086,654	\$ 1,086,654	\$ 989,069	\$ 1,089,689
Uses:						
2100 Noninstructional Salaries Full Time	183,860	192,024	197,592	197,592	181,126	197,592
2300 Variable Non-Instructional	155,005	150,820	149,400	149,400	134,960	149,400
Total Classified Salaries	\$ 338,865	\$ 342,844	\$ 346,992	\$ 346,992	\$ 316,086	\$ 346,992
3000 Benefits	97,564	101,191	99,959	99,959	99,436	127,649
Total Salaries and Benefits	\$ 436,429	\$ 444,035	\$ 446,951	\$ 446,951	\$ 415,522	\$ 474,641
4000 Supplies and Materials	\$ 32,918	\$ 35,470	\$ 34,380	\$ 34,380	\$ 33,899	\$ 33,700

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
5200 Travel	260	-	-	-	-	-
5500 Utilities and Housekeeping	3,527	3,047	3,600	3,600	12,876	3,600
5600 Contract Services	23,241	19,270	19,470	19,470	21,899	27,700
5690 Other Operating Expenses	8,192	14,838	17,629	17,629	8,497	11,900
5800 Other Services and Expenses	19,109	6,962	17,400	17,400	11,965	17,400
5930 Depreciation	4,148	5,111	5,111	5,111	-	1,083
Total Other Operating Expenses	\$ 58,477	\$ 49,228	\$ 63,210	\$ 63,210	\$ 55,237	\$ 61,683
6400 Equipment	541	594	500	500	7,952	10,500
Total Capital Outlay	\$ 541	\$ 594	\$ 500	\$ 500	\$ 7,952	\$ 10,500
7700 Cost of Goods Sold	569,832	534,625	495,000	495,000	530,524	495,000
Total Transfers and Other Outgo	\$ 569,832	\$ 534,625	\$ 495,000	\$ 495,000	\$ 530,524	\$ 495,000
Total Expenses	\$ 1,098,197	\$ 1,063,952	\$ 1,040,041	\$ 1,040,041	\$ 1,043,134	\$ 1,075,524
Net Revenues Over (Under) Expenses	\$ 99,071	\$ 47,678	\$ 46,613	\$ 46,613	\$ (54,065)	\$ 14,165
Beginning Fund Balance	16,099	115,169	162,847	162,847	162,847	220,316
Ending Fund Balance	\$ 115,170	\$ 162,847	\$ 209,460	\$ 209,460	\$ 108,782	\$ 234,481
7999 Undesignated Reserve	-	-	209,460	209,460	-	234,481
Total Budgeted Reserves	\$ -	\$ -	\$ 209,460	\$ 209,460	\$ -	\$ 234,481

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8833 Contract Services, County	1,173,948	1,168,875	1,167,948	1,167,948	1,194,930	1,167,948
8839 Other Contract Services	1,600,119	-	-	-	-	-
8840 Sales and Commissions	3,759	11,854	-	-	-	-
Total Local Revenues	\$ 2,777,826	\$ 1,180,729	\$ 1,167,948	\$ 1,167,948	\$ 1,194,930	\$ 1,167,948
Total Revenues	\$ 2,777,826	\$ 1,180,729	\$ 1,167,948	\$ 1,167,948	\$ 1,194,930	\$ 1,167,948
8980 Interfund Transfers In	46,670	-	-	-	-	-
Total Other Financing Sources	\$ 46,670	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 2,824,496	\$ 1,180,729	\$ 1,167,948	\$ 1,167,948	\$ 1,194,930	\$ 1,167,948
Uses:						
2100 Noninstructional Salaries Full Time	1,631,380	535,602	538,243	538,243	493,389	521,997
2200 Instructional Aides Full Time	1,212	-	-	-	-	-
2300 Variable Non-Instructional	64,249	12,866	-	-	3,985	-
Total Classified Salaries	\$ 1,696,841	\$ 548,468	\$ 538,243	\$ 538,243	\$ 497,374	\$ 521,997
3000 Benefits	537,592	185,764	190,815	190,815	172,121	210,686
Total Salaries and Benefits	\$ 2,234,433	\$ 734,232	\$ 729,058	\$ 729,058	\$ 669,495	\$ 732,683
4000 Supplies and Materials	35,367	68,451	40,000	195,000	145,573	150,000

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
5100 Consultants	2,650	-	-	-	-	-
5200 Travel	9,785	632	5,000	5,000	-	5,000
5500 Utilities and Housekeeping	8,366	5,159	5,000	5,000	4,452	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	-	-	-	-	-
Total Other Operating Expenses	\$ 263,611	\$ 85,508	\$ 120,000	\$ 120,000	\$ 56,535	\$ 120,000
6400 Equipment	8,465	-	-	30,000	25,625	-
Total Capital Outlay	\$ 8,465	\$ -	\$ -	\$ 30,000	\$ 25,625	\$ -
7400 Other Transfers/Uses	-	160,950	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 160,950	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 2,541,876	\$ 1,049,141	\$ 889,058	\$ 1,074,058	\$ 897,228	\$ 1,002,683
Net Revenues Over (Under) Expenses	\$ 282,620	\$ 131,588	\$ 278,890	\$ 93,890	\$ 297,702	\$ 165,265
Beginning Fund Balance	290,409	573,029	704,618	704,618	704,618	704,618
Ending Fund Balance	\$ 573,029	\$ 704,617	\$ 983,508	\$ 798,508	\$ 1,002,320	\$ 869,883
7999 Undesignated Reserve	-	-	983,508	798,508	-	869,883
Total Budgeted Reserves	\$ -	\$ -	\$ 983,508	\$ 798,508	\$ -	\$ 869,883

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8830 Contract Services	1,250,107	57,162	-	-	-	-
8860 Interest and Investment Income	4,962	1,308	1,500	1,500	932	1,050
8890 Other Local Revenues	282,897	2,214	-	-	98,499	-
Total Local Revenues	\$ 1,537,966	\$ 60,684	\$ 1,500	\$ 1,500	\$ 99,431	\$ 1,050
Total Revenues	\$ 1,537,966	\$ 60,684	\$ 1,500	\$ 1,500	\$ 99,431	\$ 1,050
8911 Insurance Reimbursement	-	52,105	-	-	303,475	-
8980 Interfund Transfers In	200,000	100,000	100,000	100,000	-	100,000
Total Other Financing Sources	\$ 200,000	\$ 152,105	\$ 100,000	\$ 100,000	\$ 303,475	\$ 100,000
Total Revenues and Other Financing Sources	\$ 1,737,966	\$ 212,789	\$ 101,500	\$ 101,500	\$ 402,906	\$ 101,050
Uses:						
2300 Variable Non-Instructional	5,784	1,516	-	-	-	-
Total Classified Salaries	\$ 5,784	\$ 1,516	\$ -	\$ -	\$ -	\$ -
3000 Benefits	903	220	-	-	-	-
Total Salaries and Benefits	\$ 6,687	\$ 1,736	\$ -	\$ -	\$ -	\$ -
5400 Insurance	1,089,638	307,267	5,166	5,166	439,910	-
Total Other Operating Expenses	\$ 1,089,638	\$ 307,267	\$ 5,166	\$ 5,166	\$ 439,910	\$ -
6200 Buildings	47,149	224,615	14,356	14,356	10,355	-
Total Capital Outlay	\$ 47,149	\$ 224,615	\$ 14,356	\$ 14,356	\$ 10,355	\$ -

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
7300 Interfund Transfers Out						
Total Transfers and Other Outgo	\$ 33,196	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,176,670	\$ 533,618	\$ 19,522	\$ 19,522	\$ 450,265	\$ -
Net Revenues Over (Under) Expenses	\$ 561,296	\$ (320,829)	\$ 81,978	\$ 81,978	\$ (47,359)	\$ 101,050
Beginning Fund Balance	159,630	720,926	436,479	436,479	400,098	350,000
Ending Fund Balance	\$ 720,926	\$ 400,097	\$ 518,457	\$ 518,457	\$ 352,739	\$ 451,050
7911 Self-Insurance Claims Reserve						
Total Budgeted Reserves	\$ -	\$ -	\$ 518,457	\$ 518,457	\$ -	\$ 451,050

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8860 Interest and Investment Income						
8890 Other Local Revenues	2,579,741	2,001,668	750,000	750,000	986,674	982,667
Total Local Revenues	\$ 2,579,741	\$ 2,001,668	\$ 750,000	\$ 750,000	\$ 983,974	\$ 982,667
Total Revenues	\$ 2,579,741	\$ 2,001,668	\$ 750,000	\$ 750,000	\$ 983,974	\$ 982,667
8980 Interfund Transfers In	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Financing Sources	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 3,579,741	\$ 3,001,668	\$ 1,750,000	\$ 1,750,000	\$ 1,983,974	\$ 1,982,667

Uses:

5100 Consultants	82,879	61,865	40,000	40,000	58,798	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
Total Other Operating Expenses	\$ 126,653	\$ 117,356	\$ 97,350	\$ 97,350	\$ 113,925	\$ 113,350

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
7110 Bond Redemption	1,899	3,272	3,000	3,000	1,907	3,000
7300 Interfund Transfers Out	-	19,270,452	9,100,000	9,100,000	6,825,000	8,800,000
7400 Other Transfers/Uses	-	(410,652)	-	-	-	-
Total Transfers and Other Outgo	\$ 1,899	\$ 18,863,072	\$ 9,103,000	\$ 9,103,000	\$ 6,826,907	\$ 8,803,000
Total Expenses	\$ 128,552	\$ 18,980,428	\$ 9,200,350	\$ 9,200,350	\$ 6,940,832	\$ 8,916,350
Net Revenues Over (Under) Expenses	\$ 3,451,189	\$ (15,978,760)	\$ (7,450,350)	\$ (7,450,350)	\$ (4,956,858)	\$ (6,933,683)
Beginning Fund Balance	49,425,322	52,876,511	36,491,791	36,491,791	36,897,752	29,664,069
Ending Fund Balance	\$ 52,876,511	\$ 36,897,751	\$ 29,041,441	\$ 29,041,441	\$ 31,940,894	\$ 22,730,386
7998 Restricted Reserve	-	-	29,041,441	29,041,441	-	22,730,386
Total Budgeted Reserves	\$ -	\$ -	\$ 29,041,441	\$ 29,041,441	\$ -	\$ 22,730,386

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2011-2012
Sources:						
8860 Interest and Investment Income	2,874	952	-	-	425	-
8890 Other Local Revenues	207,688	251,788	72,295	72,295	254,679	58,395
Total Local Revenues	\$ 210,562	\$ 252,740	\$ 72,295	\$ 72,295	\$ 255,104	\$ 58,395
Total Revenues	\$ 210,562	\$ 252,740	\$ 72,295	\$ 72,295	\$ 255,104	\$ 58,395
8990 Subfund Transfers In	-	576	-	-	-	-
Total Other Financing Sources	\$ -	\$ 576	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 210,562	\$ 253,316	\$ 72,295	\$ 72,295	\$ 255,104	\$ 58,395
Uses:						
2300 Variable Non-Instructional	1,061	792	4,500	4,500	691	-
Total Classified Salaries	\$ 1,061	\$ 792	\$ 4,500	\$ 4,500	\$ 691	\$ -
Total Salaries and Benefits	\$ 1,061	\$ 792	\$ 4,500	\$ 4,500	\$ 691	\$ -
4000 Supplies and Materials	245,845	240,061	52,500	52,500	96,853	47,000
5100 Consultants	250	7,063	-	-	-	-
5200 Travel	12,721	18,217	11,000	11,000	7,499	7,600
5600 Contract Services	1,149	-	1,000	1,000	-	500
5800 Other Services and Expenses	53	142	-	-	160	-
Total Other Operating Expenses	\$ 14,173	\$ 25,422	\$ 12,000	\$ 12,000	\$ 7,659	\$ 8,100

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
7300 Interfund Transfers Out	-	-	62,159	62,159	-	61,616
7600 Other Student Payments	-	4,600	3,000	3,000	-	3,000
7800 Subfund Transfers Out	-	576	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 5,176	\$ 65,159	\$ 65,159	\$ -	\$ 64,616
Total Expenses	\$ 261,079	\$ 271,451	\$ 134,159	\$ 134,159	\$ 105,203	\$ 119,716
Net Revenues Over (Under) Expenses	\$ (50,517)	\$ (18,135)	\$ (61,864)	\$ (61,864)	\$ 149,901	\$ (61,321)
Beginning Fund Balance	481,976	431,458	414,876	387,621	413,324	564,644
Ending Fund Balance	\$ 431,459	\$ 413,323	\$ 353,012	\$ 325,757	\$ 563,225	\$ 503,323
7999 Undesignated Reserve	-	-	353,012	325,757	-	503,323
Total Budgeted Reserves	\$ -	\$ -	\$ 353,012	\$ 325,757	\$ -	\$ 503,323

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8840 Sales and Commissions	121,523	130,813	131,000	131,000	129,826	131,000
8860 Interest and Investment Income	133,011	3,882	3,420	3,420	3,227	3,750
8880 Nonresident Tuition and Other Student Fees	319,633	326,185	320,000	320,000	287,608	285,000
Total Local Revenues	\$ 574,167	\$ 460,880	\$ 454,420	\$ 454,420	\$ 420,661	\$ 419,750
Total Revenues	\$ 574,167	\$ 460,880	\$ 454,420	\$ 454,420	\$ 420,661	\$ 419,750
8980 Interfund Transfers In	-	2,889	-	-	763	-
Total Other Financing Sources	\$ -	\$ 2,889	\$ -	\$ -	\$ 763	\$ -
Total Revenues and Other Financing Sources	\$ 574,167	\$ 463,769	\$ 454,420	\$ 455,183	\$ 421,424	\$ 419,750
Uses:						
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
Total Academic Salaries	\$ 4,693	\$ 19,139	\$ 16,000	\$ 20,000	\$ 3,103	\$ 4,000
2300 Variable Non-Instructional	57,084	65,994	65,950	70,000	57,543	69,500
Total Classified Salaries	\$ 57,084	\$ 65,994	\$ 65,950	\$ 70,000	\$ 57,543	\$ 69,500
3000 Benefits	8,897	13,799	13,824	13,824	8,720	11,559
Total Salaries and Benefits	\$ 70,674	\$ 98,932	\$ 95,774	\$ 103,824	\$ 69,366	\$ 85,059
4000 Supplies and Materials	347	1,770	1,770	12,463	1,390	12,463

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
5200 Travel	-	-	-	-	332	-
5500 Utilities and Housekeeping	17	45	45	400	548	400
5600 Contract Services	-	-	-	500	924	500
5690 Other Operating Expenses	3,148	5,576	5,654	5,154	4,434	5,154
5800 Other Services and Expenses	1,100	1,120	1,100	2,400	1,100	2,400
Total Other Operating Expenses	\$ 4,265	\$ 6,741	\$ 6,799	\$ 8,454	\$ 7,338	\$ 8,454
6400 Equipment	1,499	14,195	14,000	3,600	6,234	3,600
Total Capital Outlay	\$ 1,499	\$ 14,195	\$ 14,000	\$ 3,600	\$ 6,234	\$ 3,600
7300 Interfund Transfers Out	125,747	123,000	204,400	204,400	29,700	125,500
7700 Cost of Goods Sold	52,739	74,625	75,000	75,000	40,514	75,000
Total Transfers and Other Outgo	\$ 178,486	\$ 197,625	\$ 279,400	\$ 279,400	\$ 70,214	\$ 200,500
Total Expenses	\$ 255,271	\$ 319,263	\$ 397,743	\$ 407,741	\$ 154,542	\$ 310,076
Net Revenues Over (Under) Expenses	\$ 318,896	\$ 144,506	\$ 56,677	\$ 47,442	\$ 266,882	\$ 109,674
Beginning Fund Balance	835,776	1,154,671	1,299,178	1,299,178	1,299,178	1,408,139
Ending Fund Balance	\$ 1,154,672	\$ 1,299,177	\$ 1,355,855	\$ 1,346,620	\$ 1,566,060	\$ 1,517,813
7998 Restricted Reserve	-	-	1,355,855	1,346,620	-	1,517,813
Total Budgeted Reserves	\$ -	\$ -	\$ 1,355,855	\$ 1,346,620	\$ -	\$ 1,517,813

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8150 Student Financial Aid Revenue	16,599,268	26,547,393	25,125,444	25,125,444	30,977,630	30,553,312
Total Federal Revenues	\$ 16,599,268	\$ 26,547,393	\$ 25,125,444	\$ 25,125,444	\$ 30,977,630	\$ 30,553,312
8680 Other State Non-Tax Revenues	1,433,343	1,559,086	1,541,800	1,541,800	1,286,527	1,410,000
Total State Revenues	\$ 1,433,343	\$ 1,559,086	\$ 1,541,800	\$ 1,541,800	\$ 1,286,527	\$ 1,410,000
8860 Interest and Investment Income	-	-	-	-	144	-
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 144	\$ -
Total Revenues	\$ 18,032,611	\$ 28,106,479	\$ 26,667,244	\$ 26,667,244	\$ 32,264,301	\$ 31,963,312
8980 Interfund Transfers In	60,561	82,826	-	-	-	-
Total Other Financing Sources	\$ 60,561	\$ 82,826	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 18,093,172	\$ 28,189,305	\$ 26,667,244	\$ 26,667,244	\$ 32,264,301	\$ 31,963,312

Sources:

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2011-2012
Uses:						
5800 Other Services and Expenses						
Total Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6)
7500 Student Financial Aid						
Total Transfers and Other Outgo	\$ 18,093,172	\$ 28,189,305	\$ 26,667,244	\$ 26,667,244	\$ 32,264,307	\$ 31,963,312
Total Expenses	\$ 18,093,172	\$ 28,189,305	\$ 26,667,244	\$ 26,667,244	\$ 32,264,307	\$ 31,963,312
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8860 Interest and Investment Income						
Total Local Revenues	12,328	3,314	2,650	2,650	2,844	3,405
	\$ 12,328	\$ 3,314	\$ 2,650	\$ 2,650	\$ 2,844	\$ 3,405
Total Revenues	12,328	3,314	2,650	2,650	2,844	3,405
	\$ 12,328	\$ 3,314	\$ 2,650	\$ 2,650	\$ 2,844	\$ 3,405
Total Revenues and Other Financing Sources						
Uses:						
5800 Other Services and Expenses						
Total Other Operating Expenses	55	6	55	55	4	4
	\$ 55	\$ 6	\$ 55	\$ 55	\$ 4	\$ 4
7400 Other Transfers/Uses						
Total Transfers and Other Outgo	281	57,953	2,600	2,600	6,000	4,900
	\$ 281	\$ 57,953	\$ 2,600	\$ 2,600	\$ 6,000	\$ 4,900
Total Expenses	336	57,959	2,655	2,655	6,004	4,904
	\$ 336	\$ 57,959	\$ 2,655	\$ 2,655	\$ 6,004	\$ 4,904
Net Revenues Over (Under) Expenses	11,992	(54,645)	(5)	(5)	(3,160)	(1,499)
	\$ 11,992	\$ (54,645)	\$ (5)	\$ (5)	\$ (3,160)	\$ (1,499)
Beginning Fund Balance	537,065	549,057	494,412	494,412	494,412	491,313
	\$ 537,065	\$ 549,057	\$ 494,412	\$ 494,412	\$ 494,412	\$ 491,313
Ending Fund Balance	549,057	494,412	494,407	494,407	491,252	489,814
	\$ 549,057	\$ 494,412	\$ 494,407	\$ 494,407	\$ 491,252	\$ 489,814
7999 Undesignated Reserve	-	-	494,407	494,407	-	489,814
	\$ -	\$ -	\$ 494,407	\$ 494,407	\$ -	\$ 489,814
Total Budgeted Reserves						

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8860 Interest and Investment Income	-	(406,009)	1,156,000	1,156,000	2,773,458	2,744,506
Total Local Revenues	\$ -	\$ (406,009)	\$ 1,156,000	\$ 1,156,000	\$ 2,773,458	\$ 2,744,506
Total Revenues	\$ -	\$ (406,009)	\$ 1,156,000	\$ 1,156,000	\$ 2,773,458	\$ 2,744,506
8980 Interfund Transfers In	-	19,270,452	9,100,000	9,100,000	6,825,000	8,800,000
Total Other Financing Sources	\$ -	\$ 19,270,452	\$ 9,100,000	\$ 9,100,000	\$ 6,825,000	\$ 8,800,000
Total Revenues and Other Financing Sources	\$ -	\$ 18,864,443	\$ 10,256,000	\$ 10,256,000	\$ 9,598,458	\$ 11,544,506
Uses:						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ -	\$ 18,864,443	\$ 10,256,000	\$ 10,256,000	\$ 9,598,458	\$ 11,544,506
Beginning Fund Balance	-	-	18,931,125	18,931,125	18,864,442	30,775,625
Ending Fund Balance	\$ -	\$ 18,864,443	\$ 29,187,125	\$ 29,187,125	\$ 28,462,900	\$ 42,320,131
7998 Restricted Reserve	-	-	29,187,125	29,187,125	-	42,320,131
Total Budgeted Reserves	\$ -	\$ -	\$ 29,187,125	\$ 29,187,125	\$ -	\$ 42,320,131

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

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8610 General Apportionment Revenue	65,754,536	67,449,128	68,436,688	71,584,885	48,524,689	54,373,465
8671 Homeowners Revenue	763,852	764,690	764,690	764,690	-	764,690
8672 In Lieu of Taxes (wildfire)	4,328	4,384	4,383	4,383	-	4,384
8811 Tax Allocation, Secured Roll Revenue	66,086,922	61,125,007	61,125,007	61,125,007	62,547,460	61,125,006
8812 Tax Allocation, Supplemental Roll Revenue	1,228,770	344,211	344,211	344,211	-	344,211
8813 Tax Allocation, Unsecured Roll Revenue	2,449,671	2,701,702	2,701,702	2,701,702	-	2,701,702
8816 Prior Years Taxes Reversed	-	-	(351,026)	(351,026)	-	(702,051)
8817 Revenue Augmentation Fund	3,436,153	3,205,417	3,205,417	3,205,417	-	3,205,417
8818 Redevelopment Agency AB1290 Revenue	20,874	7,317	7,317	7,317	-	7,317
8874 98% of Enrollment Fees	8,867,588	11,029,421	10,302,182	10,302,182	11,294,267	10,302,181
Apportionment Revenues	\$ 148,612,694	\$ 146,631,277	\$ 146,540,571	\$ 149,688,768	\$ 122,366,416	\$ 132,126,322
8150 Student Financial Aid Revenue	27,620	38,260	-	-	38,945	-
8160 Veterans Education	845	3,091	-	-	-	-
Total Federal Revenues	\$ 28,465	\$ 41,351	\$ -	\$ -	\$ 38,945	\$ -
8613 Apprenticeship Revenue	332,074	190,764	185,082	185,082	155,198	184,759
8614 Part Time Instructor Pay Increase	1,325,371	649,465	-	649,465	545,551	-
8617 Part Time Office Hours	336,647	147,775	30,351	30,351	127,485	151,769
8618 Part Time Health Revenue	102,058	30,351	150,253	150,253	27,733	33,015
8620 General Categorical Programs	15,560	64,473	-	-	106,801	-
8680 Lottery Revenue	3,278,547	3,755,736	3,486,226	3,486,226	2,552,977	3,147,341
8690 State Tax Subventions	15,217	1	-	-	-	-
Total Other State Revenues	\$ 5,405,474	\$ 4,838,565	\$ 3,851,912	\$ 4,501,377	\$ 3,515,745	\$ 3,516,884

Sources:

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8820 Contributions and Gifts	-	10,000	144,417	144,417	108,313	203,582
8840 Sales and Commissions	81,424	145,010	-	97,986	122,276	-
8851 Rentals and Leases	319,251	263,708	177,600	254,898	271,336	175,000
8860 Interest and Investment Income	434,081	95,938	100,000	100,000	47,732	-
8874 2% of Enrollment Fees	180,971	225,090	210,249	210,249	230,495	210,249
8870 Other Student Fees and Charges	923,643	1,217,512	844,531	1,227,652	1,306,504	855,239
8880 Nonresident Tuition	8,320,002	9,269,191	9,002,476	9,129,134	9,633,453	9,245,543
8880 Other Student Fees	346,150	251,264	1,375,000	617,523	338,454	1,375,000
8890 Other Local Revenues	1,792,704	1,141,878	843,879	1,257,358	1,623,753	371,905
Total Other Local Revenues	\$ 12,398,226	\$ 12,619,591	\$ 12,698,152	\$ 13,039,217	\$ 13,682,316	\$ 12,436,518
Total Revenues	\$ 166,444,859	\$ 164,130,784	\$ 163,090,635	\$ 167,229,362	\$ 139,603,422	\$ 148,079,724
8900 Other Financing Sources, Miscellaneous	2,776	2,219	-	890	1,044	-
8910 Proceeds of General Fixed Assets	612	4,043	-	-	-	-
8980 Interfund Transfers In	422,168	59,411	142,159	147,159	-	191,368
8999 Other Intrafund Transfers in	-	-	-	21,613	-	-
8992 Subfund Transfers In	4,328,185	8,586,391	2,982,782	3,276,815	1,004,960	1,130,421
8997 District Subsidy for CCC and LMC	-	-	2,254,280	2,254,280	-	1,852,008
Total Other Financing Sources	\$ 4,753,741	\$ 8,652,064	\$ 5,379,221	\$ 5,700,757	\$ 1,006,004	\$ 3,173,797
Total Revenues and Other Financing Sources	\$ 171,198,600	\$ 172,782,848	\$ 168,469,856	\$ 172,930,119	\$ 140,609,426	\$ 151,253,521

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Uses:						
1100 Monthly Instructional Salary	32,549,980	33,240,978	32,852,929	32,207,238	28,915,920	32,555,737
1200 Noninstructional Salaries Full Time	13,508,082	13,781,984	13,584,127	13,448,600	12,081,345	12,222,974
1300 Instructional Salaries Part Time	27,644,559	26,797,481	25,086,766	26,907,419	24,115,186	20,165,649
1400 Noninstructional Salaries Part Time	1,429,658	1,551,014	901,815	1,053,726	986,540	827,070
Total Academic Salaries	\$ 75,132,279	\$ 75,371,457	\$ 72,425,637	\$ 73,616,983	\$ 66,098,991	\$ 65,771,430
2100 Noninstructional Salaries Full Time	25,194,008	26,658,156	26,790,849	26,819,356	23,268,975	22,920,279
2200 Instructional Aides Full Time	3,241,573	3,282,695	3,195,028	3,224,615	2,736,049	3,037,635
2300 Variable Non-Instructional	3,783,592	3,219,205	1,692,760	1,738,226	1,935,380	1,481,271
2400 Variable Classroom Aide	946,522	807,967	565,707	734,366	813,662	565,707
2600 Variable Aide Other	319,479	228,547	186,598	209,920	191,739	226,598
Total Classified Salaries	\$ 33,485,174	\$ 34,196,570	\$ 32,430,942	\$ 32,726,483	\$ 28,945,805	\$ 28,231,490
3000 Benefits	35,608,392	37,960,218	39,842,869	39,903,978	35,195,979	40,615,536
Total Salaries and Benefits	\$ 144,225,845	\$ 147,528,245	\$ 144,699,448	\$ 146,247,444	\$ 130,240,775	\$ 134,618,456
4000 Supplies and Materials	\$ 3,075,408	\$ 2,359,953	\$ 4,164,516	\$ 3,710,462	\$ 2,359,469	\$ 3,944,437
5100 Consultants	1,218,400	888,825	938,720	1,017,360	729,286	957,412
5200 Travel	424,462	333,588	542,950	591,551	345,055	373,885
5300 Dues and Memberships	226,498	283,077	178,601	177,961	228,497	212,621
5400 Insurance	1,584,080	2,043,289	1,938,469	2,157,132	2,196,523	2,225,066
5500 Utilities and Housekeeping	5,065,705	4,077,921	4,298,692	4,267,675	3,304,360	4,168,628
5600 Contract Services	4,762,337	2,997,067	2,840,858	2,896,219	2,294,239	2,489,101
5690 Other Operating Expenses	1,570,246	1,262,338	1,315,380	1,314,829	1,003,784	1,112,507
5700 Legal/Elections/Audit Expenses	766,708	525,146	895,100	895,100	695,600	676,160

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
5800 Other Services and Expenses	858,929	836,895	780,958	815,797	494,354	576,180
5900 Interprogram Charges (credits)	(3,265)	(4,373)	102,751	102,338	(209)	73,581
Total Other Operating Expenses	\$ 16,474,100	\$ 13,243,773	\$ 13,832,479	\$ 14,235,962	\$ 11,291,489	\$ 12,865,141
6100 Sites and Site Improvements	21,447	18,307	3,000	3,000	1,101	1,500
6200 Buildings	50,965	4,096	-	-	36,169	-
6300 Library Books	105,178	118,520	75,824	102,261	70,648	75,824
6400 Equipment	939,852	726,608	708,475	424,677	265,584	323,836
Total Capital Outlay	\$ 1,117,442	\$ 867,531	\$ 787,299	\$ 529,938	\$ 373,502	\$ 401,160
7300 Interfund Transfers Out	1,365,469	1,539,859	1,100,000	1,146,997	1,047,760	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	4,704	2,097
7820 Subfund Transfers Out	11,127,314	1,757,188	3,152,861	3,557,048	408,424	2,097,139
Total Transfers and Other Outgo	\$ 12,543,051	\$ 3,315,675	\$ 4,254,958	\$ 4,763,532	\$ 1,489,808	\$ 3,199,236
Total Expenses	\$ 177,435,846	\$ 167,315,177	\$ 167,738,700	\$ 169,487,338	\$ 145,755,043	\$ 155,028,430
Net Revenues Over (Under) Expenses	\$ (6,237,246)	\$ 5,467,671	\$ 731,156	\$ 3,442,781	\$ (5,145,617)	\$ (3,774,909)
Beginning Fund Balance	23,468,921	17,231,676	22,639,791	22,703,185	22,699,347	24,507,676
Ending Fund Balance	\$ 17,231,675	\$ 22,699,347	\$ 23,370,947	\$ 26,145,966	\$ 17,553,730	\$ 20,732,767
7901 5% General Fund Reserve	-	-	8,471,394	8,471,394	-	7,782,065
7902 5% Board Contingency Reserve	-	-	8,471,394	8,471,394	-	7,782,065
7903 Deficit Funding Reserve	-	-	-	427,809	-	62,700
7904 1% College/DO Local Reserves	-	-	-	1,035,852	-	1,337,115
7905 Property Tax Adjustmt Reserve	-	-	-	350,000	-	350,000
7906 Load Bank Liability Reserve	-	-	-	319,468	-	197,468
7907 Vacation Liability Reserve	-	-	-	223,187	-	125,821
7900 Designated Reserve	-	-	1,973,330	1,173,076	-	814,657
7997 Undesignated District Reserves	-	-	850,066	749,274	-	132,038
7999 Undesignated Colleges, DO, and DW Reserves	-	-	3,604,763	4,924,835	-	2,148,838
Total Budgeted Reserves	\$ -	\$ -	\$ 23,370,947	\$ 26,146,289	\$ -	\$ 20,732,767
Fund 11 ongoing						

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

<u>Description</u>	<u>Final Actuals 2008-2009</u>	<u>Final Actuals 2009-2010</u>	<u>Adopted Budget 2010-2011</u>	<u>Adjusted Budget 2010-2011</u>	<u>YTD Actuals 2010-2011</u>	<u>Tentative Budget 2011-2012</u>
--------------------	------------------------------------	------------------------------------	-------------------------------------	--------------------------------------	----------------------------------	---------------------------------------

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8610 General Apportionment Revenue	-	-	15,728,683	16,208,533	10,261,304	12,561,642
8671 Homeowners Revenue	-	-	161,910	161,910	-	159,671
8672 In Lieu of Taxes (wildlife)	-	-	928	928	-	915
8811 Tax Allocation, Secured Roll Revenue	-	-	12,942,184	12,942,184	7,431,313	12,763,187
8812 Tax Allocation, Supplemental Roll Revenue	-	-	72,881	72,881	-	71,873
8813 Tax Allocation, Unsecured Roll Revenue	-	-	572,040	572,040	-	564,128
8816 Prior Years Taxes Reversed	-	-	(70,284)	(70,284)	-	(142,552)
8817 Revenue Augmentation Fund	-	-	678,693	678,693	-	669,306
8818 Redevelopment Agency AB1290 Revenue	-	-	1,549	1,549	-	1,528
8874 98% of Enrollment Fees	-	3,123,019	938,898	938,898	2,081,704	938,896
Apportionment Revenues	\$ -	\$ 3,123,019	\$ 31,027,482	\$ 31,507,332	\$ 19,774,321	\$ 27,588,594
8613 Apprenticeship Revenue	-	-	3,639	3,639	-	3,695
8614 Part Time Instructor Pay Increase	-	118,780	-	129,377	108,677	-
8617 Part Time Office Hours	-	28,295	6,077	6,077	26,918	29,742
8618 Part Time Health Revenue	-	6,130	30,084	30,084	5,856	6,470
8680 Lottery Revenue	-	-	698,025	698,025	302,662	616,779
Total Other State Revenues	\$ -	\$ 153,205	\$ 737,825	\$ 867,202	\$ 444,113	\$ 656,686
8840 Sales and Commissions	60	135	-	916	1,574	-
8851 Rentals and Leases	87,216	26,034	-	35,279	47,171	-
8874 2% of Enrollment Fees	-	63,735	19,161	19,161	42,484	19,161
8870 Other Student Fees and Charges	51,721	55,876	-	43,697	70,489	-
8880 Nonresident Tuition	734,067	780,238	776,046	776,046	853,532	796,999
8880 Other Student Fees	47,693	42,508	350,000	363,852	73,542	350,000
8890 Other Local Revenues	321,989	408,340	308,475	345,501	440,430	-
Total Other Local Revenues	\$ 1,242,746	\$ 1,376,866	\$ 1,453,682	\$ 1,584,452	\$ 1,529,222	\$ 1,166,160
Total Revenues	\$ 1,242,746	\$ 4,653,090	\$ 33,218,989	\$ 33,958,986	\$ 21,747,656	\$ 29,411,440

Sources:

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8980 Interfund Transfers In	95,877	53,544	-	5,000	-	-
8992 Subfund Transfers In	76,205	159,219	182,955	253,917	70,962	21,500
8997 District Subsidy	-	-	1,789,857	1,789,857	-	1,342,393
Total Other Financing Sources	\$ 172,082	\$ 212,763	\$ 1,972,812	\$ 2,048,774	\$ 70,962	\$ 1,363,893
Total Revenues and Other Financing Sources	\$ 1,414,828	\$ 4,865,853	\$ 35,191,801	\$ 36,007,760	\$ 21,818,618	\$ 30,775,333

Uses:

1100 Monthly Instructional Salary	6,889,338	6,815,615	6,198,160	6,198,160	5,430,848	5,661,870
1200 Noninstructional Salaries Full Time	3,540,030	3,343,981	3,280,362	3,280,362	3,091,422	2,986,149
1300 Instructional Salaries Part Time	5,009,081	4,935,879	5,787,977	5,939,316	4,900,383	4,866,425
1400 Noninstructional Salaries Part Time	283,254	283,015	180,090	194,290	234,057	180,090
Total Academic Salaries	\$ 15,721,703	\$ 15,378,490	\$ 15,446,589	\$ 15,612,128	\$ 13,656,710	\$ 13,694,534

2100 Noninstructional Salaries Full Time	4,752,407	4,609,774	4,479,501	4,479,501	3,824,613	3,669,176
2200 Instructional Aides Full Time	854,360	766,611	601,678	601,678	469,409	506,514
2300 Variable Non-Instructional	828,939	747,347	337,485	382,442	485,100	290,390
2400 Variable Classroom Aide	100,404	26,781	82,987	84,487	53,216	82,987
2600 Variable Aide Other	27,424	5,817	-	-	-	-
Total Classified Salaries	\$ 6,563,534	\$ 6,156,330	\$ 5,501,651	\$ 5,548,108	\$ 4,832,338	\$ 4,549,067

3000 Benefits	5,706,717	5,856,762	5,362,583	5,362,718	4,965,539	5,196,761
---------------	-----------	-----------	-----------	-----------	-----------	-----------

Total Salaries and Benefits	\$ 27,991,954	\$ 27,391,582	\$ 26,310,823	\$ 26,522,954	\$ 23,454,587	\$ 23,440,362
------------------------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

4000 Supplies and Materials	537,127	285,963	1,103,547	1,234,756	384,978	1,086,478
5100 Consultants	47,815	65,355	13,399	15,199	49,885	13,399
5200 Travel	67,334	52,521	30,910	21,060	47,430	29,410
5300 Dues and Memberships	23,606	28,201	3,560	4,020	28,793	3,560
5400 Insurance	-	-	-	-	2,400	-
5500 Utilities and Housekeeping	65,332	57,622	59,112	59,912	41,423	59,112
5600 Contract Services	392,818	257,849	360,836	360,836	211,015	360,836

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
5690 Other Operating Expenses	318,772	292,984	283,631	283,497	243,195	241,631
5800 Other Services and Expenses	36,957	53,992	22,770	23,641	36,091	22,770
Total Other Operating Expenses	\$ 952,634	\$ 808,524	\$ 774,218	\$ 768,165	\$ 660,232	\$ 730,718
6200 Buildings	-	550	-	-	36,169	-
6300 Library Books	6,345	4,785	7,908	8,659	5,917	7,908
6400 Equipment	210,475	130,513	157,680	152,680	80,444	151,345
Total Capital Outlay	\$ 216,820	\$ 135,848	\$ 165,588	\$ 161,339	\$ 122,530	\$ 159,253
7300 Interfund Transfers Out	4,476	9,846	-	-	-	-
7600 Other Student Payments	(206)	50	-	-	4,704	-
7820 Subfund Transfers Out	-	95,306	-	-	-	-
7895 District Office Assessment	-	-	1,475,444	1,475,444	-	2,554,291
7896 Districtwide Assessment	-	-	5,232,429	5,232,429	-	3,661,840
Total Transfers and Other Outgo	\$ 4,270	\$ 105,202	\$ 6,707,873	\$ 6,707,873	\$ 4,704	\$ 6,216,131
Total Expenses	\$ 29,702,805	\$ 28,727,119	\$ 35,062,049	\$ 35,395,087	\$ 24,627,031	\$ 31,632,942
Net Revenues Over (Under) Expenses	\$ (28,287,977)	\$ (23,861,266)	\$ 129,752	\$ 612,673	\$ (2,808,413)	\$ (857,609)
Beginning Fund Balance	4,030	9,531	1,380,257	1,380,257	1,379,763	1,622,464
Ending Fund Balance	\$ (28,283,947)	\$ (23,851,735)	\$ 1,510,009	\$ 1,992,930	\$ (1,428,650)	\$ 764,855
7904 1% College/DO Local Reserves	-	-	-	-	-	254,239
7900 College Designated Reserve	-	-	493,093	500,709	-	267,016
7999 Undesignated Reserve	-	-	1,016,916	1,493,981	-	243,600
Total Budgeted Reserves	\$ -	\$ -	\$ 1,510,009	\$ 1,994,690	\$ -	\$ 764,855

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8610 General Apportionment Revenue	-	-	33,036,389	35,063,919	24,793,427	26,439,085
8671 Homeowners Revenue	-	-	390,436	390,436	-	397,330
8672 In Lieu of Taxes (wildlife)	-	-	2,238	2,238	-	2,278
8811 Tax Allocation, Secured Roll Revenue	-	-	31,209,233	31,209,233	18,749,575	31,760,324
8812 Tax Allocation, Supplemental Roll Revenue	-	-	175,747	175,747	-	178,851
8813 Tax Allocation, Unsecured Roll Revenue	-	-	1,379,436	1,379,436	-	1,403,794
8816 Prior Years Taxes Reversed	-	-	(188,866)	(188,866)	-	(374,423)
8817 Revenue Augmentation Fund	-	-	1,636,623	1,636,623	-	1,665,523
8818 Redevelopment Agency AB1290 Revenue	-	-	3,736	3,736	-	3,802
8874 98% of Enrollment Fees	-	10,478,272	7,175,777	7,175,777	8,401,603	7,175,778
Apportionment Revenues	\$ -	\$ 10,478,272	\$ 74,820,749	\$ 76,848,279	\$ 51,944,605	\$ 68,652,342
8160 Veterans Education	845	3,091	-	-	-	-
Total Federal Revenues	\$ 845	\$ 3,091	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	-	-	181,443	181,443	-	181,064
8614 Part Time Instructor Pay Increase	-	355,483	-	350,905	294,760	-
8617 Part Time Office Hours	-	78,129	16,330	16,330	65,206	83,512
8618 Part Time Health Revenue	-	15,704	80,842	80,842	14,186	18,167
8680 Lottery Revenue	-	-	1,875,730	1,875,730	730,036	1,731,846
Total Other State Revenues	\$ -	\$ 449,316	\$ 2,154,345	\$ 2,505,250	\$ 1,104,188	\$ 2,014,589

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8820 Contributions and Gifts	-	10,000	144,417	144,417	108,313	203,582
8840 Sales and Commissions	55,378	72,956	-	67,788	67,704	-
8851 Rentals and Leases	80,666	83,624	75,000	75,000	40,598	75,000
8874 2% of Enrollment Fees	-	213,842	146,444	146,444	171,461	146,444
8870 Other Student Fees and Charges	801,234	1,103,796	844,531	1,129,458	1,172,083	855,239
8880 Nonresident Tuition	7,307,352	8,038,066	7,902,861	7,902,861	8,391,092	8,116,239
8880 Other Student Fees	288,975	200,756	750,000	243,865	253,117	750,000
8890 Other Local Revenues	250,638	219,615	221,194	359,748	437,971	79,834
Total Other Local Revenues	\$ 8,784,243	\$ 9,942,655	\$ 10,084,447	\$ 10,069,581	\$ 10,642,339	\$ 10,226,338
Total Revenues	\$ 8,785,088	\$ 20,873,334	\$ 87,059,541	\$ 89,423,110	\$ 63,691,132	\$ 80,893,269
8900 Other Financing Sources, Miscellaneous	2,776	2,219	-	890	1,044	-
8910 Proceeds of General Fixed Assets	-	1,776	-	-	-	-
8980 Interfund Transfers In	170,655	-	142,159	142,159	-	61,616
8980 Other Intrafund Transfers in	-	-	-	21,613	-	-
8992 Subfund Transfers In	354,445	2,360,189	491,903	624,485	132,582	484,826
8997 District Subsidy	-	-	-	-	-	200,000
Total Other Financing Sources	\$ 527,876	\$ 2,364,184	\$ 634,062	\$ 789,147	\$ 133,626	\$ 746,442
Total Revenues and Other Financing Sources	\$ 9,312,964	\$ 23,237,518	\$ 87,693,603	\$ 90,212,257	\$ 63,824,758	\$ 81,639,711
Uses:						
1100 Monthly Instructional Salary	18,367,704	19,055,627	19,597,227	18,951,536	17,145,689	19,772,572
1200 Noninstructional Salaries Full Time	6,081,895	6,361,391	6,107,929	5,972,402	5,285,023	5,500,148
1300 Instructional Salaries Part Time	15,156,967	15,133,182	13,205,889	14,485,054	13,261,013	10,358,182
1400 Noninstructional Salaries Part Time	270,983	247,688	158,302	272,692	291,508	158,302
Total Academic Salaries	\$ 39,877,549	\$ 40,797,888	\$ 39,069,347	\$ 39,681,684	\$ 35,983,233	\$ 35,789,204

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
2100 Noninstructional Salaries Full Time	9,089,986	9,000,413	8,816,347	8,860,374	7,971,566	7,637,585
2200 Instructional Aides Full Time	1,372,759	1,485,941	1,483,382	1,512,969	1,321,347	1,565,676
2300 Variable Non-Instructional	1,497,197	1,309,512	646,940	688,111	638,988	587,809
2400 Variable Classroom Aide	507,232	458,573	353,065	375,690	394,681	353,065
2600 Variable Aide Other	235,768	152,709	130,098	118,942	95,647	130,098
Total Classified Salaries	\$ 12,702,942	\$ 12,407,148	\$ 11,429,832	\$ 11,556,086	\$ 10,422,229	\$ 10,274,233
3000 Benefits	12,604,163	13,371,913	13,770,207	13,809,612	12,387,895	13,906,817
Total Salaries and Benefits	\$ 65,184,654	\$ 66,576,949	\$ 64,269,386	\$ 65,047,382	\$ 58,793,357	\$ 59,970,254
4000 Supplies and Materials	\$ 1,402,194	\$ 1,049,029	\$ 1,837,451	\$ 1,323,522	\$ 1,162,263	\$ 1,829,907
5100 Consultants	158,445	165,212	103,685	148,496	149,242	103,685
5200 Travel	154,838	130,094	115,291	125,345	121,992	115,291
5300 Dues and Memberships	56,481	67,118	67,100	60,600	54,439	67,100
5400 Insurance	547,346	829,370	700,000	918,663	914,560	700,000
5500 Utilities and Housekeeping	254,742	193,387	121,712	142,534	142,157	136,712
5600 Contract Services	661,807	613,305	494,589	587,637	496,825	583,699
5690 Other Operating Expenses	500,125	289,646	261,467	257,066	169,898	244,147
5800 Other Services and Expenses	174,319	140,614	130,464	130,464	42,890	118,464
Total Other Operating Expenses	\$ 2,508,103	\$ 2,428,746	\$ 1,994,308	\$ 2,370,805	\$ 2,092,003	\$ 2,069,098
6200 Buildings	6,017	-	-	-	-	-
6300 Library Books	94,264	82,958	56,666	78,130	56,667	56,666
6400 Equipment	153,108	152,344	413,833	128,034	109,467	81,838
Total Capital Outlay	\$ 253,389	\$ 235,302	\$ 470,499	\$ 206,164	\$ 166,134	\$ 138,504

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
7300 Interfund Transfers Out	165,064	409,941	-	-	763	-
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7820 Subfund Transfers Out	511,655	439,024	49,026	262,967	213,178	49,026
7895 District Office Assessment	-	-	3,964,809	3,964,809	-	7,458,763
7896 Districtwide Assessment	-	-	14,370,975	14,370,975	-	10,282,033
Total Transfers and Other Outgo	\$ 676,719	\$ 848,965	\$ 18,386,907	\$ 18,600,848	\$ 213,941	\$ 17,791,919
Total Expenses	\$ 70,025,059	\$ 71,138,991	\$ 86,958,551	\$ 87,548,721	\$ 62,427,698	\$ 81,799,682
Net Revenues Over (Under) Expenses	\$ (60,712,095)	\$ (47,901,473)	\$ 735,052	\$ 2,663,536	\$ 1,397,060	\$ (159,971)
Beginning Fund Balance	15,874	30,235	1,194,832	1,194,832	1,191,489	3,046,669
Ending Fund Balance	\$ (60,696,221)	\$ (47,871,238)	\$ 1,929,884	\$ 3,858,368	\$ 2,588,549	\$ 2,886,698
7903 Deficit Funding Reserve	-	-	-	264,672	-	-
7904 1% College/DO Local Reserves	-	-	-	685,737	-	640,419
7905 Property Tax Adjustmnt Reserve	-	-	-	350,000	-	350,000
7906 Load Bank Liability Reserve	-	-	-	197,468	-	197,468
7907 Vacation Liability Reserve	-	-	-	125,821	-	125,821
7900 College Designated Reserve	-	-	861,885	208,035	-	28,000
7999 Undesignated Reserve	-	-	1,067,999	2,027,530	-	1,544,990
Total Budgeted Reserves	\$ -	\$ -	\$ 1,929,884	\$ 3,859,263	\$ -	\$ 2,886,698

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8610 General Apportionment Revenue	-	-	19,671,616	20,312,433	13,469,959	15,372,739
8671 Homeowners Revenue	-	-	212,344	212,344	-	207,689
8672 In Lieu of Taxes (Wildlife)	-	-	1,217	1,217	-	1,191
8811 Tax Allocation, Secured Roll Revenue	-	-	16,973,590	16,973,590	9,924,151	16,601,495
8812 Tax Allocation, Supplemental Roll Revenue	-	-	95,583	95,583	-	93,487
8813 Tax Allocation, Unsecured Roll Revenue	-	-	750,226	750,226	-	733,780
8816 Prior Years Taxes Reversed	-	-	(91,876)	(91,876)	-	(185,077)
8817 Revenue Augmentation Fund	-	-	890,101	890,101	-	870,588
8818 Redevelopment Agency AB1290 Revenue	-	-	2,032	2,032	-	1,987
8874 98% of Enrollment Fees	-	4,913,894	2,187,508	2,187,508	3,031,713	2,187,508
Apportionment Revenues	\$ -	\$ 4,913,894	\$ 40,692,341	\$ 41,333,158	\$ 26,425,823	\$ 35,885,387
8614 Part Time Instructor Pay Increase	-	175,202	-	169,183	142,114	-
8617 Part Time Office Hours	-	41,352	7,944	7,944	35,361	38,515
8618 Part Time Health Revenue	-	8,517	39,327	39,327	7,691	8,378
8680 Lottery Revenue	-	-	912,471	912,471	396,934	798,716
Total Other State Revenues	\$ -	\$ 225,071	\$ 959,742	\$ 1,128,925	\$ 582,100	\$ 845,609
8840 Sales and Commissions	25,985	71,919	-	29,282	52,998	-
8851 Rentals and Leases	22,996	41,763	-	42,019	64,470	-
8874 2% of Enrollment Fees	-	100,284	44,643	44,643	61,872	44,643
8870 Other Student Fees and Charges	48,901	57,841	-	54,497	63,932	-
8880 Nonresident Tuition	278,583	450,887	323,569	450,227	388,829	332,305
8880 Other Student Fees	9,482	8,000	275,000	9,806	12,567	275,000
8890 Other Local Revenues	300,852	302,167	288,411	525,989	523,003	237,071
Total Other Local Revenues	\$ 686,799	\$ 1,032,861	\$ 931,623	\$ 1,156,463	\$ 1,167,671	\$ 889,019
Total Revenues	\$ 686,799	\$ 6,171,826	\$ 42,583,706	\$ 43,618,546	\$ 28,175,594	\$ 37,620,015

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8910 Proceeds of General Fixed Assets	362	1,191	-	-	-	-
8980 Interfund Transfers In	154,817	-	-	-	-	129,752
8992 Subfund Transfers In	43,620	304,839	861,010	907,499	787,416	547,095
8997 District Subsidy	-	-	464,423	464,423	-	309,615
Total Other Financing Sources	\$ 198,799	\$ 306,030	\$ 1,325,433	\$ 1,371,922	\$ 787,416	\$ 986,462
Total Revenues and Other Financing Sources	\$ 885,598	\$ 6,477,856	\$ 43,909,139	\$ 44,990,468	\$ 28,963,010	\$ 38,606,477

Uses:

1100 Monthly Instructional Salary	7,292,938	7,369,735	7,057,542	7,057,542	6,339,383	7,121,295
1200 Noninstructional Salaries Full Time	3,328,048	3,475,252	3,625,366	3,625,366	3,169,582	3,322,707
1300 Instructional Salaries Part Time	7,478,512	6,728,420	6,092,900	6,482,048	5,953,181	4,941,042
1400 Noninstructional Salaries Part Time	446,375	441,178	393,423	416,745	331,785	318,678
Total Academic Salaries	\$ 18,545,873	\$ 18,014,585	\$ 17,169,231	\$ 17,581,701	\$ 15,793,931	\$ 15,703,722

2100 Noninstructional Salaries Full Time	5,163,130	5,486,744	6,030,219	6,014,700	5,088,562	4,826,264
2200 Instructional Aides Full Time	1,010,010	1,025,800	1,106,332	1,106,332	942,566	965,445
2300 Variable Non-Instructional	814,088	734,182	395,492	359,523	569,271	316,439
2400 Variable Classroom Aide	338,886	322,614	129,655	274,189	365,765	129,655
2600 Variable Aide Other	56,287	70,021	56,500	90,978	96,091	96,500
Total Classified Salaries	\$ 7,382,401	\$ 7,639,361	\$ 7,718,198	\$ 7,845,722	\$ 7,062,255	\$ 6,334,303

3000 Benefits	6,352,260	6,798,513	7,520,760	7,542,330	6,454,042	7,108,239
Total Salaries and Benefits	\$ 32,280,534	\$ 32,452,459	\$ 32,408,189	\$ 32,969,753	\$ 29,310,228	\$ 29,146,264

4000 Supplies and Materials	821,303	825,524	907,583	833,280	658,063	792,588
5100 Consultants	202,262	(64,814)	138,494	124,533	106,483	181,492
5200 Travel	42,988	35,530	100,749	103,311	31,544	42,834
5300 Dues and Memberships	35,930	49,434	28,791	28,791	46,855	45,461
5500 Utilities and Housekeeping	79,238	56,271	34,923	34,823	61,624	32,138
5600 Contract Services	1,419,168	1,229,465	757,304	721,617	426,280	539,082

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
5690 Other Operating Expenses	521,975	585,560	490,962	492,946	476,898	484,909
5800 Other Services and Expenses	19,466	18,420	-	-	12,373	-
5900 Interprogram Charges (Credits)	(3,358)	(4,416)	102,751	102,338	(308)	73,581
Total Other Operating Expenses	\$ 2,317,669	\$ 1,905,450	\$ 1,653,974	\$ 1,608,359	\$ 1,161,749	\$ 1,399,497
6200 Buildings	44,948	3,546	-	-	-	-
6300 Library Books	4,570	30,778	11,250	15,473	8,064	11,250
6400 Equipment	342,110	345,427	30,550	37,551	34,623	26,550
Total Capital Outlay	\$ 391,628	\$ 379,751	\$ 41,800	\$ 53,024	\$ 42,687	\$ 37,800
7300 Interfund Transfers Out	10,299	20,072	-	-	-	-
7400 Other Transfers/Uses	22,474	18,578	-	54,890	28,920	-
7600 Other Student Payments	28,000	-	-	2,500	-	-
7820 Subfund Transfers Out	200	76,793	35,000	35,000	35,000	33,105
7895 District Office Assessment	-	-	1,928,727	1,928,727	-	3,261,657
7896 Districtwide Assessment	-	-	6,790,339	6,790,339	-	4,742,004
Total Transfers and Other Outgo	\$ 60,973	\$ 115,443	\$ 8,754,066	\$ 8,811,456	\$ 63,920	\$ 8,036,766
Total Expenses	\$ 35,872,107	\$ 35,678,627	\$ 43,765,612	\$ 44,275,872	\$ 31,236,647	\$ 39,412,915
Net Revenues Over (Under) Expenses	\$ (34,986,509)	\$ (29,200,771)	\$ 143,527	\$ 714,596	\$ (2,273,637)	\$ (806,438)
Beginning Fund Balance	8,066	20,129	863,902	860,991	860,991	1,184,656
Ending Fund Balance	\$ (34,978,443)	\$ (29,180,642)	\$ 1,007,429	\$ 1,575,587	\$ (1,412,646)	\$ 378,218
7903 Deficit Funding Reserve	-	-	-	163,137	-	-
7904 1% College/DO Local Reserves	-	-	-	350,115	-	314,221
7906 Load Bank Liability Reserve	-	-	-	122,000	-	-
7907 Vacation Liability Reserve	-	-	-	97,366	-	-
7900 College Designated Reserve	-	-	213,956	270,430	-	63,997
7999 Undesignated Reserve	-	-	793,473	640,817	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 1,007,429	\$ 1,643,865	\$ -	\$ 378,218

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012

Sources:

8610	General Apportionment Revenue	65,754,536	67,449,128	-	-	-	-
8671	Homeowners Revenue	763,852	764,690	-	-	-	-
8672	In Lieu of Taxes (wildlife)	4,328	4,384	-	-	-	-
8811	Tax Allocation, Secured Roll Revenue	66,086,922	61,125,007	-	-	26,442,421	-
8812	Tax Allocation, Supplemental Roll Revenue	1,228,770	344,211	-	-	-	-
8813	Tax Allocation, Unsecured Roll Revenue	2,449,671	2,701,702	-	-	-	-
8815	Revenue Augmentation Fund	3,436,153	3,205,417	-	-	-	-
8818	Redevelopment Agency AB1290 Revenue	20,874	7,317	-	-	-	-
8874	98% of Enrollment Fees	8,867,588	(7,485,763)	-	-	(2,220,752)	-
	Apportionment Revenues	\$ 148,612,694	\$ 128,116,093	\$ -	\$ -	\$ 24,221,669	\$ -

8150	Student Financial Aid Revenue	27,620	38,260	-	-	38,945	-
	Total Federal Revenues	\$ 27,620	\$ 38,260	\$ -	\$ -	\$ 38,945	\$ -

8613	Apprenticeship Revenue	332,074	190,764	-	-	155,198	-
8614	Part Time Instructor Pay Increase	1,325,371	-	-	-	-	-
8617	Part Time Office Hours	336,647	-	-	-	-	-
8618	Part Time Health Revenue	102,058	-	-	-	-	-
8620	General Categorical Programs	15,560	64,473	-	-	106,801	-
8680	Lottery Revenue	3,278,547	3,755,736	-	-	1,123,345	-
8690	State Tax Subventions	15,217	1	-	-	-	-
	Total Other State Revenues	\$ 5,405,474	\$ 4,010,974	\$ -	\$ -	\$ 1,385,344	\$ -

8851	Rentals and Leases	128,372	112,287	102,600	102,600	119,097	100,000
8860	Interest and Investment Income	434,081	95,938	100,000	100,000	47,732	-
8874	2% of Enrollment Fees	180,971	(152,771)	-	-	(45,321)	-
8870	Other Student Fees and Charges	21,788	-	-	-	-	-
8880	Other Student Fees	-	-	-	-	-	-
8890	Other Local Revenues	919,225	211,756	25,799	26,120	222,349	55,000
	Total Other Local Revenues	\$ 1,684,437	\$ 267,210	\$ 228,399	\$ 228,720	\$ 343,086	\$ 155,000

	Total Revenues	\$ 155,730,225	\$ 132,432,537	\$ 228,399	\$ 228,720	\$ 25,989,044	\$ 155,000
--	-----------------------	-----------------------	-----------------------	-------------------	-------------------	----------------------	-------------------

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8910 Proceeds of General Fixed Assets	250	1,076	-	-	-	-
8980 Interfund Transfers In	819	5,867	-	-	-	-
8992 Subfund Transfers In	3,853,916	5,762,144	1,446,914	1,490,914	14,000	77,000
8992 District Office Assessment	-	-	7,368,980	7,368,980	-	13,274,711
Total Other Financing Sources	\$ 3,854,985	\$ 5,769,087	\$ 8,815,894	\$ 8,859,894	\$ 14,000	\$ 13,351,711
Total Revenues and Other Financing Sources	\$ 159,585,210	\$ 138,201,624	\$ 9,044,293	\$ 9,088,614	\$ 26,003,044	\$ 13,506,711

Uses:

1200 Noninstructional Salaries Full Time	558,109	601,360	570,470	570,470	535,318	413,970
1300 Instructional Salaries Part Time	-	-	-	1,000	609	-
1400 Noninstructional Salaries Part Time	258,439	402,423	-	-	1,500	-
Total Academic Salaries	\$ 816,548	\$ 1,003,783	\$ 570,470	\$ 571,470	\$ 537,427	\$ 413,970

2100 Noninstructional Salaries Full Time	6,188,487	7,561,224	7,405,382	7,405,382	6,329,784	6,728,699
2200 Instructional Aides Full Time	4,444	4,343	3,636	3,636	2,727	-
2300 Variable Non-Instructional	642,800	426,249	305,128	300,435	240,163	286,633
Total Classified Salaries	\$ 6,835,731	\$ 7,991,816	\$ 7,714,146	\$ 7,709,453	\$ 6,572,674	\$ 7,015,332

3000 Benefits	2,402,055	3,162,779	3,110,879	3,110,878	2,839,226	3,217,878
Total Salaries and Benefits	\$ 10,054,334	\$ 12,158,378	\$ 11,395,495	\$ 11,391,801	\$ 9,949,327	\$ 10,647,180

4000 Supplies and Materials	\$ 314,784	\$ 199,436	\$ 315,935	\$ 318,903	\$ 154,166	\$ 235,464
5100 Consultants	809,878	723,072	683,142	729,132	423,676	658,836
5200 Travel	159,302	115,443	296,000	341,835	144,089	186,350
5300 Dues and Memberships	110,481	138,325	79,150	84,550	98,410	96,500
5400 Insurance	15,890	-	20,000	20,000	16,222	20,000
5500 Utilities and Housekeeping	182,987	172,533	237,000	231,458	117,405	176,050
5600 Contract Services	1,907,087	315,850	294,880	292,880	244,437	210,850
5690 Other Operating Expenses	229,376	94,148	279,320	281,320	113,792	141,820
5700 Legal/Elections/Audit Expenses	246,846	7,342	11,400	11,400	35,866	-

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
5800 Other Services and Expenses	628,187	623,870	627,724	661,692	403,000	434,946
5900 Interprogram Charges (credits)	93	43	-	-	99	-
Total Other Operating Expenses	\$ 4,290,127	\$ 2,190,626	\$ 2,528,616	\$ 2,654,267	\$ 1,596,996	\$ 1,925,352
6100 Sites and Site Improvements	21,447	18,307	3,000	3,000	1,101	1,500
6400 Equipment	234,157	98,323	106,412	106,411	41,048	64,103
Total Capital Outlay	\$ 255,604	\$ 116,630	\$ 109,412	\$ 109,411	\$ 42,149	\$ 65,603
7300 Interfund Transfers Out	185,629	(1)	-	-	-	-
7820 Subfund Transfers Out	10,292,275	801,066	-	-	-	-
Total Transfers and Other Outgo	\$ 10,477,904	\$ 801,065	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 25,392,753	\$ 15,466,135	\$ 14,349,458	\$ 14,474,382	\$ 11,742,638	\$ 12,873,599
Net Revenues Over (Under) Expenses	\$ 134,192,457	\$ 122,735,489	\$ (5,305,165)	\$ (5,385,768)	\$ 14,260,406	\$ 633,112
Beginning Fund Balance	26,498	68,827	1,407,946	1,474,251	1,474,251	396,782
Ending Fund Balance	\$ 134,218,955	\$ 122,804,316	\$ (3,897,219)	\$ (3,911,517)	\$ 15,734,657	\$ 1,029,894
7903 Deficit Funding Reserve	-	-	-	-	-	62,700
7904 1% College/DO Local Reserves	-	-	-	-	-	128,236
7900 Designated Reserves	-	-	78,350	80,907	-	78,710
7999 Undesignated Reserve	-	-	726,375	696,203	-	360,248
Total Budgeted Reserves	\$ -	\$ -	\$ 804,725	\$ 777,110	\$ -	\$ 629,894

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Tentative Budget 2011-2012
-------------	----------------------------	----------------------------	-----------------------------	------------------------------	--------------------------	-------------------------------

Sources:

8992 Total Assessed Costs	-	-	\$ 26,393,743	\$ 26,393,743	\$ -	\$ 18,685,877
Total Other Financing Sources	-	-	\$ 26,393,743	\$ 26,393,743	\$ -	\$ 18,685,877
Total Revenues and Other Financing Sources	\$ -	\$ -	\$ 26,393,743	\$ 26,393,743	\$ -	\$ 18,685,877

Uses:

1400 Noninstructional Salaries Part Time	170,606	176,710	170,000	170,000	127,690	170,000
Total Academic Salaries	\$ 170,606	\$ 176,710	\$ 170,000	\$ 170,000	\$ 127,690	\$ 170,000
2100 Noninstructional Salaries Full Time	-	-	59,400	59,400	54,450	58,555
2300 Variable Non-Instructional	567	1,915	7,715	7,715	1,859	-
Total Classified Salaries	\$ 567	\$ 1,915	\$ 67,115	\$ 67,115	\$ 56,309	\$ 58,555
3000 Benefits	8,543,198	8,770,251	10,078,440	10,078,440	8,549,277	11,185,841
Total Salaries and Benefits	\$ 8,714,371	\$ 8,948,876	\$ 10,315,555	\$ 10,315,555	\$ 8,733,276	\$ 11,414,396

5400 Insurance	1,020,843	1,213,919	1,218,469	1,218,469	1,263,341	1,505,066
5500 Utilities and Housekeeping	4,483,406	3,598,107	3,845,945	3,798,948	2,941,750	3,764,616
5600 Contract Services	381,456	580,598	933,249	933,249	915,683	794,634
5690 Other Operating Expenses	-	(1)	-	-	1	-
5700 Legal/Elections/Audit Expenses	519,862	517,804	883,700	883,700	659,734	676,160
Total Other Operating Expenses	\$ 6,405,567	\$ 5,910,427	\$ 6,881,363	\$ 6,834,366	\$ 5,780,509	\$ 6,740,476

7300 Interfund Transfers Out	1,000,000	1,100,000	1,100,000	1,146,997	1,046,997	1,100,000
7820 Subfund Transfers Out	323,184	345,000	814,555	1,004,801	160,246	163,000
7820 College Subsidies	-	-	2,254,280	2,254,280	-	1,852,008
Total Transfers and Other Outgo	\$ 1,323,184	\$ 1,445,000	\$ 4,168,835	\$ 4,406,078	\$ 1,207,243	\$ 3,115,008

Total Expenses	\$ 16,443,122	\$ 16,304,303	\$ 21,365,753	\$ 21,555,999	\$ 15,721,028	\$ 21,269,880
----------------	---------------	---------------	---------------	---------------	---------------	---------------

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Net Revenues Over (Under) Expenses	\$ (16,443,122)	\$ (16,304,303)	\$ 5,027,990	\$ 4,837,744	\$ (15,721,028)	\$ (2,584,003)
Beginning Fund Balance	23,414,454	17,102,954	17,792,854	17,792,854	17,792,854	18,257,105
Ending Fund Balance	\$ 6,971,332	\$ 798,651	\$ 22,820,844	\$ 22,630,598	\$ 2,071,826	\$ 15,673,102
7901 5% General Fund Reserve	-	-	8,471,394	8,471,394	-	7,782,065
7902 5% Board Contingency Reserve	-	-	8,471,394	8,471,394	-	7,782,065
7900 Designated Reserves	-	-	326,046	112,994	-	376,934
7997 Undesignated District Reserves	-	-	850,066	749,274	-	132,038
7999 Undesignated Reserve	-	-	-	66,304	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 18,118,900	\$ 17,871,360	\$ -	\$ 16,073,102

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
District Office Services						
Board	205,719	202,055	203,547	198,547	155,251	194,047
Chancellor	652,599	679,653	722,060	750,620	671,859	686,978
Facilities	1,046,257	1,087,780	952,038	952,038	561,131	371,151
Administrative Services and Finance	12,929,586	2,984,294	2,339,519	2,410,308	2,171,365	1,933,367
Human Resources	2,222,503	2,238,099	2,085,655	2,115,655	1,800,829	1,743,290
Information Technology Services	2,150,096	2,433,656	2,426,825	2,426,825	2,012,520	2,281,115
Internal Auditing	130,725	32,378	67,861	67,861	5,641	137,423
International Education	498,862	632,912	495,430	495,430	381,252	468,305
Marketing	523,341	394,992	408,871	408,811	199,283	339,378
Other	7,878	8,017	9,193	9,193	7,898	-
Payroll	736,395	690,275	859,316	859,316	627,838	671,039
Educational Planning	478,382	472,324	205,798	205,798	154,684	143,622
Police Services	2,966,970	2,666,481	2,706,838	2,707,473	2,297,981	2,701,627
Research	128,678	181,861	124,631	124,631	112,384	646,972
Purchasing	714,762	761,357	741,876	741,876	582,724	555,285
District Office Reserves	-	-	804,725	777,110	-	629,894
Districtwide Services Reserves	-	-	326,046	179,298	-	-
Total District Office Expenditures	\$ 25,392,753	\$ 15,466,134	\$ 15,480,229	\$ 15,430,790	\$ 11,742,640	\$ 13,503,493
Districtwide Services¹						
Contractual Assessments	314,206	344,568	987,070	1,177,316	377,174	412,906
Regulatory Assessments	14,210,540	13,785,334	15,685,403	15,685,403	13,176,329	16,703,832
Committed Obligation Assessments	1,918,377	1,174,402	1,439,000	2,439,000	2,167,525	2,301,134
District Office Assessments	-	1,000,000	1,000,000	-	-	1,852,008
Total Districtwide Expenditures	\$ 16,443,123	\$ 16,304,304	\$ 19,111,473	\$ 19,301,719	\$ 15,721,028	\$ 21,269,880
District Reserves						
5% General Fund Reserve	-	-	8,471,394	8,471,394	-	7,782,065
5% Board Contingency Reserve	-	-	8,471,394	8,471,394	-	7,782,065
Undesignated District Reserves	-	-	850,066	749,274	-	508,972
Total District Reserves	\$ -	\$ -	\$ 17,792,854	\$ 17,692,062	\$ -	\$ 16,073,102
Total District Expenditures / Reserves	\$ 41,835,876	\$ 31,770,438	\$ 52,384,556	\$ 52,424,571	\$ 27,463,668	\$ 50,846,475

¹See Appendix B for additional detail

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

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8610 General Apportionment Revenue	2,713,413	323,885	-	-	302,521	-
Apportionment Revenues	\$ 2,713,413	\$ 323,885	\$ -	\$ -	\$ 302,521	\$ -
8160 Veterans Education	-	1,673	-	-	2,135	-
Total Federal Revenues	\$ -	\$ 1,673	\$ -	\$ -	\$ 2,135	\$ -
8659 Other Reimbursable Categorical Programs	7,324	7,673	-	-	8,195	-
8690 State Tax Subventions	-	-	-	-	576,853	-
Total Other State Revenues	\$ 7,324	\$ 7,673	\$ -	\$ -	\$ 585,048	\$ -
8830 Contract Services	115,392	169,459	100,000	100,000	179,715	100,000
8840 Sales and Commissions	-	3,210	-	-	-	-
8851 Rentals and Leases	181,656	258,395	-	32,387	223,107	-
8870 Other Student Fees and Charges	129,130	116,568	42,000	66,843	111,215	42,000
8880 Other Student Fees	25,977	21,266	-	-	15,426	-
8890 Other Local Revenues	2,293,310	1,946,847	1,246,102	1,234,004	1,501,479	1,224,000
Total Other Local Revenues	\$ 2,745,465	\$ 2,515,745	\$ 1,388,102	\$ 1,433,234	\$ 2,030,942	\$ 1,366,000
Total Revenues	\$ 5,466,202	\$ 2,848,976	\$ 1,388,102	\$ 1,433,234	\$ 2,920,646	\$ 1,366,000
8910 Proceeds of General Fixed Assets	-	-	-	-	19,100	-
8960 Interfund Transfers In	33,196	74,299	-	-	-	-
8992 Subfund Transfers In	10,804,130	1,397,260	-	214,211	214,211	-
Total Other Financing Sources	\$ 10,837,326	\$ 1,471,559	\$ -	\$ 233,311	\$ 233,311	\$ -
Total Revenues and Other Financing Sources	\$ 16,303,528	\$ 4,320,535	\$ 1,388,102	\$ 1,666,545	\$ 3,153,957	\$ 1,366,000

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
1200 Noninstructional Salaries Full Time	-	27,000	-	-	2,416	-
1300 Instructional Salaries Part Time	69,168	81,348	25,624	25,624	107,722	-
1400 Noninstructional Salaries Part Time	81,370	79,095	85,000	171,516	68,273	85,000
Total Academic Salaries	\$ 150,538	\$ 187,443	\$ 110,624	\$ 199,556	\$ 178,411	\$ 85,000
2100 Noninstructional Salaries Full Time	17,360	40,877	14,125	14,125	18,602	13,496
2300 Variable Non-Instructional	820,252	821,401	720,191	735,951	732,294	693,000
2400 Variable Classroom Aide	24,565	22,673	-	-	16,374	-
2600 Variable Aide Other	5,169	2,426	-	24,225	23,129	-
Total Classified Salaries	\$ 867,346	\$ 887,377	\$ 734,316	\$ 774,301	\$ 790,399	\$ 706,496
3000 Benefits	141,104	175,793	116,050	128,091	138,843	110,633
Total Salaries and Benefits	\$ 1,158,988	\$ 1,250,613	\$ 960,990	\$ 1,101,948	\$ 1,107,653	\$ 902,129
4000 Supplies and Materials	\$ 233,662	\$ 239,780	\$ 2,419,977	\$ 2,216,207	\$ 181,119	\$ 1,075,360
5100 Consultants	96,420	96,515	127,942	129,942	57,979	37,442
5200 Travel	22,541	12,739	1,300	5,800	28,267	-
5300 Dues and Memberships	-	2,633	-	-	6,840	-
5500 Utilities and Housekeeping	3,208	2,696	1,500	1,500	1,771	1,500
5600 Contract Services	7,811	71,399	477,266	477,266	61,179	-
5690 Other Operating Expenses	46,665	142,622	177,430	175,311	34,918	177,430
5800 Other Services and Expenses	105,328	10,439	73,522	30,615	10,854	10,500
5900 Interprogram Charges (credits)	(81,742)	(66,742)	-	2,300	(33,342)	-
5910 Indirect Costs	-	(76,840)	-	-	-	-
Total Other Operating Expenses	\$ 200,231	\$ 195,461	\$ 852,960	\$ 822,734	\$ 168,466	\$ 226,872

Uses:

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
6200 Buildings	401,134	32,667	259,097	520,915	26,981	259,097
6400 Equipment	894,124	284,248	349,028	358,782	44,234	222,000
Total Capital Outlay	\$ 1,295,258	\$ 316,915	\$ 608,125	\$ 879,697	\$ 71,215	\$ 481,097
7300 Interfund Transfers Out	1,161,398	379,059	-	763	-	-
7600 Other Student Payments	970	55,080	-	2,000	2,580	-
7820 Subfund Transfers Out	4,005,001	8,226,463	2,084,201	2,188,258	810,747	885,290
Total Transfers and Other Outgo	\$ 5,167,369	\$ 8,660,602	\$ 2,084,201	\$ 2,191,021	\$ 813,327	\$ 885,290
Total Expenses	\$ 8,055,508	\$ 10,663,371	\$ 6,926,253	\$ 7,211,607	\$ 2,341,780	\$ 3,570,748
Net Revenues Over (Under) Expenses	\$ 8,248,020	\$ (6,342,836)	\$ (5,538,151)	\$ (5,545,062)	\$ 812,177	\$ (2,204,748)
Beginning Fund Balance	3,952,352	12,200,371	6,094,935	5,857,535	5,857,536	4,581,150
Ending Fund Balance	\$ 12,200,372	\$ 5,857,535	\$ 556,784	\$ 312,473	\$ 6,669,713	\$ 2,376,402
7900 College and District Office / Wide Reserve	-	-	506,424	262,078	-	2,376,402
7997 Undesignated District Reserves	-	-	49,962	49,962	-	-
7999 Undesignated Reserve	-	-	398	109	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 556,784	\$ 312,149	\$ -	\$ 2,376,402

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012

Sources:

8659 Other Reimbursable Categorical Programs	1,040	1,224	-	-	-	4,134	-
Total Other State Revenues	\$ 1,040	\$ 1,224	\$ -	\$ -	\$ -	\$ 4,134	\$ -
8830 Contract Services	11,103	16,680	-	-	-	-	-
8851 Rentals and Leases	112,160	153,092	-	-	-	107,835	-
8870 Other Student Fees and Charges	6,227	3,015	-	-	-	8,270	-
8890 Other Local Revenues	308,724	342,273	-	-	105,442	346,709	-
Total Other Local Revenues	\$ 438,214	\$ 515,060	\$ -	\$ -	\$ 105,442	\$ 462,814	\$ -
Total Revenues	\$ 439,254	\$ 516,284	\$ -	\$ -	\$ 105,442	\$ 466,948	\$ -
8992 Subfund Transfers In	-	54,169	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ 54,169	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 439,254	\$ 570,453	\$ -	\$ -	\$ 105,442	\$ 466,948	\$ -

Uses:

1300 Instructional Salaries Part Time	8,141	4,294	-	-	-	817	-
1400 Noninstructional Salaries Part Time	8,237	8,103	-	-	-	2,703	-
Total Academic Salaries	\$ 16,378	\$ 12,397	\$ -	\$ -	\$ -	\$ 3,520	\$ -
2100 Noninstructional Salaries Full Time	6,076	29,105	-	-	-	5,655	-
2300 Variable Non-Instructional	103,149	82,740	27,191	-	33,191	102,306	-
2400 Variable Classroom Aide	-	-	-	-	-	144	-
Total Classified Salaries	\$ 109,225	\$ 111,845	\$ 27,191	\$ -	\$ 33,191	\$ 108,105	\$ -
3000 Benefits	13,689	22,825	2,832	-	2,832	13,154	-
Total Salaries and Benefits	\$ 139,292	\$ 147,067	\$ 30,023	\$ -	\$ 36,023	\$ 124,779	\$ -
4000 Supplies and Materials	27,047	22,330	817,996	-	903,361	36,809	-

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
5100 Consultants	9,337	15,512	-	-	8,636	-
5200 Travel	(341)	1,403	-	3,000	11,187	-
5300 Dues and Memberships	-	2,633	-	-	1,578	-
5500 Utilities and Housekeeping	687	810	-	-	259	-
5600 Contract Services	5,226	491	432,358	438,358	775	-
5690 Other Operating Expenses	21,766	20,774	-	-	33,629	-
5800 Other Services and Expenses	19,591	1,065	48,496	5,589	1,707	-
5900 Interprogram Charges (credits)	(82,666)	(67,710)	-	-	(34,403)	-
Total Other Operating Expenses	\$ (26,400)	\$ (25,022)	\$ 480,854	\$ 446,947	\$ 23,368	\$ -
6400 Equipment	34,033	23,670	107,890	113,890	3,809	-
Total Capital Outlay	\$ 34,033	\$ 23,670	\$ 107,890	\$ 113,890	\$ 3,809	\$ -
7600 Other Student Payments	970	3,580	-	2,000	1,870	-
7820 Subfund Transfers Out	34,325	4,081	-	40,000	40,000	-
Total Transfers and Other Outgo	\$ 35,295	\$ 7,661	\$ -	\$ 42,000	\$ 41,870	\$ -
Total Expenses	\$ 209,267	\$ 175,706	\$ 1,436,763	\$ 1,542,221	\$ 230,635	\$ -
Net Revenues Over (Under) Expenses	\$ 229,987	\$ 394,747	\$ (1,436,763)	\$ (1,436,779)	\$ 236,313	\$ -
Beginning Fund Balance	920,094	1,253,532	1,648,278	1,648,278	1,648,278	1,900,000
Ending Fund Balance	\$ 1,150,081	\$ 1,648,279	\$ 211,515	\$ 211,499	\$ 1,884,591	\$ 1,900,000
7900 College and District Office / Wide Reserve	-	-	211,515	211,499	-	1,900,000
Total Budgeted Reserves	\$ -	\$ -	\$ 211,515	\$ 211,499	\$ -	\$ 1,900,000

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8160 Veterans Education	-	1,673	-	-	2,135	-
Total Federal Revenues	\$ -	\$ 1,673	\$ -	\$ -	\$ 2,135	\$ -
8659 Other Reimbursable Categorical Programs	3,852	2,113	-	-	1,397	-
Total Other State Revenues	\$ 3,852	\$ 2,113	\$ -	\$ -	\$ 1,397	\$ -
8830 Contract Services	104,289	128,759	100,000	100,000	170,850	100,000
8851 Rentals and Leases	32,170	35,410	-	32,387	34,387	-
8870 Other Student Fees and Charges	122,903	113,553	42,000	66,843	102,945	42,000
8880 Other Student Fees	25,466	-	-	-	-	-
8890 Other Local Revenues	1,169,302	1,238,345	1,224,000	1,053,158	936,586	1,224,000
Total Other Local Revenues	\$ 1,454,130	\$ 1,516,067	\$ 1,366,000	\$ 1,252,388	\$ 1,244,768	\$ 1,366,000
Total Revenues	\$ 1,457,982	\$ 1,519,853	\$ 1,366,000	\$ 1,252,388	\$ 1,248,300	\$ 1,366,000
8910 Proceeds of General Fixed Assets	-	-	-	19,100	19,100	-
8980 Interfund Transfers In	33,196	74,299	-	-	-	-
8992 Subfund Transfers In	512,833	407,338	-	214,211	214,211	-
Total Other Financing Sources	\$ 546,029	\$ 481,637	\$ -	\$ 233,311	\$ 233,311	\$ -
Total Revenues and Other Financing Sources	\$ 2,004,011	\$ 2,001,490	\$ 1,366,000	\$ 1,485,699	\$ 1,481,611	\$ 1,366,000

Sources:

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative 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	Tentative Budget 2011-2012
-------------	----------------------------	----------------------------	-----------------------------	------------------------------	--------------------------	-------------------------------

Uses:

1200 Noninstructional Salaries Full Time	-	27,000	-	2,416	2,416	-
1300 Instructional Salaries Part Time	42,398	61,698	-	-	65,385	-
1400 Noninstructional Salaries Part Time	54,449	35,979	85,000	85,000	16,801	85,000
Total Academic Salaries	\$ 96,847	\$ 124,677	\$ 85,000	\$ 87,416	\$ 84,602	\$ 85,000

2100 Noninstructional Salaries Full Time	3,868	3,980	5,940	5,940	5,445	5,940
2300 Variable Non-Instructional	711,990	735,198	693,000	693,000	606,991	693,000
2400 Variable Classroom Aide	795	2,270	-	-	2,000	-
2600 Variable Aide Other	5,169	2,426	-	-	2,704	-
Total Classified Salaries	\$ 721,822	\$ 743,874	\$ 698,940	\$ 698,940	\$ 617,140	\$ 698,940

3000 Benefits	119,055	144,996	108,160	108,863	108,339	108,163
---------------	---------	---------	---------	---------	---------	---------

Total Salaries and Benefits

	\$ 937,724	\$ 1,013,547	\$ 892,100	\$ 895,219	\$ 810,081	\$ 892,103
--	-------------------	---------------------	-------------------	-------------------	-------------------	-------------------

4000 Supplies and Materials	\$ 185,566	\$ 194,773	\$ 942,128	\$ 740,489	\$ 111,765	\$ 913,910
5100 Consultants	49,793	42,279	40,942	39,942	45,743	37,442
5200 Travel	13,724	7,369	1,300	1,300	9,311	-
5300 Dues and Memberships	-	-	-	-	5,262	-
5500 Utilities and Housekeeping	2,521	1,887	1,500	1,500	1,512	1,500
5600 Contract Services	2,250	64,861	38,908	38,908	57,804	-
5690 Other Operating Expenses	24,899	12,119	177,430	175,311	(1,390)	177,430
5800 Other Services and Expenses	38,461	8,293	25,026	25,026	7,555	10,500
5910 Indirect Costs	-	(76,840)	-	-	-	-
Total Other Operating Expenses	\$ 131,648	\$ 59,968	\$ 285,106	\$ 281,987	\$ 125,797	\$ 226,872

6200 Buildings	29,787	32,667	259,097	520,915	26,981	259,097
6400 Equipment	66,746	53,338	241,138	244,892	39,526	222,000
Total Capital Outlay	\$ 96,533	\$ 86,005	\$ 500,235	\$ 765,807	\$ 66,507	\$ 481,097

7300 Interfund Transfers Out	155,295	2,889	-	763	-	-
7600 Other Student Payments	-	51,500	-	-	710	-

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
7820 Subfund Transfers Out						
Total Transfers and Other Outgo	268,585	1,566,019	20,000	75,287	56,050	392,800
	\$ 423,880	\$ 1,620,408	\$ 20,000	\$ 76,050	\$ 56,760	\$ 392,800
Total Expenses	\$ 1,775,351	\$ 2,974,701	\$ 2,639,569	\$ 2,759,552	\$ 1,170,910	\$ 2,906,782
Net Revenues Over (Under) Expenses	\$ 228,660	\$ (973,211)	\$ (1,273,569)	\$ (1,273,853)	\$ 310,701	\$ (1,540,782)
Beginning Fund Balance	2,018,419	2,247,067	1,273,858	1,273,858	1,273,858	1,540,782
	\$ 2,247,079	\$ 1,273,856	\$ 289	\$ 5	\$ 1,584,559	\$ -
7999 Undesignated Reserve			289	-	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 289	\$ -	\$ -	\$ -

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
8659 Other Reimbursable Categorical Programs						
Total Other State Revenues	2,432	4,336	-	-	-	-
8830 Contract Services	-	24,020	-	-	-	-
8851 Rentals and Leases	13,715	23,927	-	-	-	-
8880 Other Student Fees	511	21,266	-	-	-	-
8890 Other Local Revenues	771,794	343,899	-	-	53,302	192,194
Total Other Local Revenues	786,020	413,112	-	-	53,302	216,485
Total Revenues	788,452	417,448	-	-	53,302	219,149
8992 Subfund Transfers In	200	-	-	-	-	-
Total Other Financing Sources	200	-	-	-	-	-
Total Revenues and Other Financing Sources	788,652	417,448	-	-	53,302	219,149
Uses:						
1300 Instructional Salaries Part Time	18,630	15,357	25,624	25,624	25,624	41,521
1400 Noninstructional Salaries Part Time	18,683	35,012	-	-	86,516	48,768
Total Academic Salaries	37,313	50,369	25,624	25,624	112,140	90,289
2100 Noninstructional Salaries Full Time	7,417	7,791	8,185	8,185	8,185	7,503
2300 Variable Non-Instructional	5,113	3,464	-	-	9,760	22,997
2400 Variable Classroom Aide	23,770	20,403	-	-	-	14,230
2600 Variable Aide Other	-	-	-	-	24,225	20,425
Total Classified Salaries	36,300	31,658	8,185	8,185	42,170	65,155

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
3000 Benefits	8,360	7,971	5,058	16,396	17,350	2,470
Total Salaries and Benefits	\$ 81,973	\$ 89,998	\$ 38,867	\$ 170,706	\$ 172,794	\$ 10,026
4000 Supplies and Materials	19,527	22,677	659,853	565,428	28,127	161,450
5100 Consultants	3,150	20,800	-	3,000	3,600	-
5200 Travel	3,824	3,966	-	1,500	7,769	-
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	1,061	-
Total Other Operating Expenses	\$ 41,533	\$ 27,451	\$ -	\$ 6,800	\$ 19,301	\$ -
6200 Buildings	310,719	-	-	-	-	-
6400 Equipment	43,622	1,332	-	-	900	-
Total Capital Outlay	\$ 354,341	\$ 1,332	\$ -	\$ -	\$ 900	\$ -
7820 Subfund Transfers Out	-	182,751	705,927	714,697	714,697	492,490
Total Transfers and Other Outgo	\$ -	\$ 182,751	\$ 705,927	\$ 714,697	\$ 714,697	\$ 492,490
Total Expenses	\$ 497,374	\$ 324,209	\$ 1,404,647	\$ 1,457,631	\$ 935,819	\$ 663,966
Net Revenues Over (Under) Expenses	\$ 291,278	\$ 93,239	\$ (1,404,647)	\$ (1,404,329)	\$ (716,670)	\$ (663,966)
Beginning Fund Balance	986,864	1,311,408	1,404,647	1,404,647	1,404,647	771,621
Ending Fund Balance	\$ 1,278,142	\$ 1,404,647	\$ -	\$ 318	\$ 687,977	\$ 107,655
7900 College and District Office / Wide Reserve	-	-	-	-	-	107,655
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,655

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
Sources:						
8610 General Apportionment Revenue	2,713,413	323,885	-	-	-	-
Apportionment Revenues	\$ 2,713,413	\$ 323,885	\$ -	\$ -	\$ -	\$ -
8690 State Tax Subventions	-	-	-	-	-	-
Total Other State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8840 Sales and Commissions	-	3,210	-	-	-	-
8851 Rentals and Leases	23,611	45,966	-	-	-	-
8890 Other Local Revenues	43,490	22,331	22,102	22,102	22,102	25,991
Total Other Local Revenues	\$ 67,101	\$ 71,507	\$ 22,102	\$ 22,102	\$ 22,102	\$ 106,876
Total Revenues	\$ 2,780,514	\$ 395,392	\$ 22,102	\$ 22,102	\$ 22,102	\$ 986,250
8992 Subfund Transfers In	10,291,097	935,753	-	-	-	-
Total Other Financing Sources	\$ 10,291,097	\$ 935,753	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 13,071,611	\$ 1,331,145	\$ 22,102	\$ 22,102	\$ 22,102	\$ 986,250
Uses:						
4000 Supplies and Materials	\$ 1,522	\$ -	\$ -	\$ -	\$ 6,930	\$ 4,418
5100 Consultants	34,140	17,924	87,000	87,000	-	-
5200 Travel	5,334	-	-	-	-	-
5600 Contract Services	-	4,332	-	-	-	-
5690 Other Operating Expenses	-	109,727	-	-	-	-
5800 Other Services and Expenses	13,976	1,081	-	-	-	-
Total Other Operating Expenses	\$ 53,450	\$ 133,064	\$ 87,000	\$ 87,000	\$ 87,000	\$ -
6200 Buildings	60,628	-	-	-	-	-
6400 Equipment	749,724	205,908	-	-	-	-
Total Capital Outlay	\$ 810,352	\$ 205,908	\$ -	\$ -	\$ -	\$ -
Fund 11 District Office onetime						

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

Description	Final Actuals	Final Actuals	Adopted Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
7300 Interfund Transfers Out	1,006,103	376,171	-	-	-	-
7820 Subfund Transfers Out	3,702,092	6,473,612	1,358,274	1,358,274	-	-
Total Transfers and Other Outgo	\$ 4,708,195	\$ 6,849,783	\$ 1,358,274	\$ 1,358,274	\$ -	\$ -
Total Expenses	\$ 5,573,519	\$ 7,188,755	\$ 1,445,274	\$ 1,452,204	\$ 4,418	\$ -
Net Revenues Over (Under) Expenses	\$ 7,498,092	\$ (5,857,610)	\$ (1,423,172)	\$ (1,430,102)	\$ 981,832	\$ -
Beginning Fund Balance	26,975	7,388,364	1,768,152	1,530,752	1,530,752	368,747
Ending Fund Balance	\$ 7,525,067	\$ 1,530,754	\$ 344,980	\$ 100,650	\$ 2,512,584	\$ 368,747
7900 College and District Office / Wide Reserve	-	-	294,909	50,579	-	368,747
7997 Undesignated District Reserves	-	-	49,962	49,962	-	-
7999 Undesignated Reserve	-	-	109	109	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 344,980	\$ 100,650	\$ -	\$ 368,747

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

Description	Final Actuals 2008-2009	Final Actuals 2009-2010	Adopted Budget 2010-2011	Adjusted Budget 2010-2011	YTD Actuals 2010-2011	Tentative Budget 2011-2012
-------------	----------------------------	----------------------------	-----------------------------	------------------------------	--------------------------	-------------------------------

Sources:

Total Revenues and Other Financing Sources

\$	-	\$	-	\$	-	\$	-
----	---	----	---	----	---	----	---

Uses:

Total Expenses

\$	-	\$	-	\$	-	\$	-
----	---	----	---	----	---	----	---

Net Revenues Over (Under) Expenses

\$	-	\$	-	\$	-	\$	-
----	---	----	---	----	---	----	---

Beginning Fund Balance

	-	-	-	-	-	-	-
--	---	---	---	---	---	---	---

Ending Fund Balance

\$	-	\$	-	\$	-	\$	-
----	---	----	---	----	---	----	---

Total Budgeted Reserves

\$	-	\$	-	\$	-	\$	-
----	---	----	---	----	---	----	---

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

Description	Final Actuals	Final Actuals	Adoption Budget	Adjusted Budget	YTD Actuals	Tentative Budget
	2008-2009	2009-2010	2010-2011	2010-2011	2010-2011	2011-2012
<u>District Office Services</u>						
Facilities	200,000	116,307	-	-	-	-
Administrative Services and Finance	4,623,856	6,843,204	1,358,274	1,358,274	-	-
Human Resources	1,654	5,546	87,000	93,930	4,418	-
Information Technology Services	648,442	213,257	-	-	-	-
Internal Auditing	28,891	-	-	-	-	-
Marketing	10,000	10,441	-	-	-	-
Other	60,628	-	-	-	-	-
Police Services	48	-	-	-	-	-
District Office Reserves	-	-	295,018	50,688	-	-
Total District Office Expenditures	\$ 5,573,519	\$ 7,188,755	\$ 1,740,292	\$ 1,502,892	\$ 4,418	\$ 368,747
<u>Districtwide Services</u>						
Total Districtwide Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

APPENDICES

Appendix A – How to Read the Budget Document

**Appendix B – 2011-12 College Assessments and
District Office Allocation**

How To Read the Budget Document:

The FY 2011-2012 Tentative Budget document is presented in three sections.

Section I – All Funds, combined ongoing and one-time, including the Unrestricted General Fund, Restricted General Fund, and other restricted and minor funds of the District

Section II – Unrestricted General Fund, ongoing, by individual college, District Office and Districtwide

Section III – Unrestricted General Fund, one-time, by individual college, District Office and Districtwide

The implementation of the SB 361 funding model is evident in the presentation of this budget document, particularly when comparing the revenue projections for FY 2010-11 and 2011-12 to prior revenue figures for the colleges. Previously, all FTES related revenue – local property taxes, enrollment fees, and State general apportionment – was budgeted and recorded as district revenue. The new model distributes the revenue to each of the colleges. The subsequent effect on the historic ending and beginning fund balances for each of the colleges was a large negative balance, offset by a large positive fund balance on the Districtwide budget.

2011-12 Tentative Budget
College Assessments and District Office Allocation

	2010-11 Adopted Budget	2010-11 Revised Budget	2011-12 Preliminary Budget	2011-12 Concessions	2011-12 Tentative Budget
District Services (Subfund 11-01):					
D.O. Central Services	\$ 13,740,854	\$ 13,740,855	\$ 13,563,966		\$ 13,563,966
D.O. Revenue Adjustment per Business Procedure 18.01	\$ (38,973)	\$ (176,889)	\$ (1,658,821)		\$ (1,658,821)
Partial Restoration of DO/DW Funding (100% = \$588,000)	\$ -	\$ -	\$ 588,000	\$ (294,000)	\$ 294,000
Subtotal, District Office Base Budget	\$ 13,701,882	\$ 13,563,966	\$ 12,493,144		\$ 12,199,144
Districtwide International Education, per Int'l. FTES	\$ 495,430	\$ 495,430	\$ 476,617	\$ (8,314)	\$ 468,303
Centralized Research Services, per FTES	\$ 124,631	\$ 124,631	\$ 716,255	\$ (69,282)	\$ 646,973
SUBTOTAL, College Assessment for District Office	\$ 14,321,943	\$ 14,184,027	\$ 13,686,016	\$ (77,596)	\$ 13,314,420
Contractual Expenses (Subfund 11-94):					
Local 1 Release Time	\$ 78,555	\$ 78,555	\$ 82,156	\$ (2,881)	\$ 79,275
Local 1 Substitutes (<i>plus 2012-13: \$30,000^o</i>)	\$ 8,519	\$ 8,519	\$ 30,000	\$ (30,000)	\$ -
Faculty Sabbaticals (<i>plus 2012-13 and 2013-14: \$971,929^o</i>)	\$ 563,959	\$ 563,959	\$ 485,964	\$ (346,863)	\$ 139,101
UF Release Time	\$ 55,085	\$ 55,085	\$ 91,888	\$ (91,888)	\$ -
Classified Senate	\$ 50,000	\$ 50,000	\$ 50,000		\$ 50,000
Faculty Senate	\$ 228,751	\$ 228,751	\$ 237,832		\$ 237,832
UF Medical Co-Pay	\$ -	\$ -	\$ 50,000		\$ 50,000
Local One Medical Co-Pay	\$ -	\$ -	\$ 35,000		\$ 35,000
CEEP (<i>plus 2012-13: \$60,000^o</i>)	\$ 60,000	\$ 60,000	\$ 60,000	\$ (60,000)	\$ -
Severance pay	\$ 126,246	\$ 126,246	\$ -		\$ -
Faculty Evaluations Stipends	\$ 162,948	\$ 162,948	\$ 163,138		\$ 163,138
Faculty Hiring Committee Stipends	\$ 22,493	\$ 22,493	\$ 22,493		\$ 22,493
Mgt./Supv. Reimb. Program (<i>plus 2012-13: \$30,000^o</i>)	\$ 30,000	\$ 30,000	\$ 30,000	\$ (30,000)	\$ -
Conf. Educ. Reimb. Program (<i>plus 2012-13: \$5,000^o</i>)	\$ 5,000	\$ 5,000	\$ 5,000	\$ (5,000)	\$ -
Education Incentive Program (<i>plus 2012-13: \$12,000^o</i>)	\$ 12,000	\$ 12,000	\$ 12,000	\$ (12,000)	\$ -
Tuition Reimbursement Program	\$ 10,000	\$ 10,000	\$ 10,000		\$ 10,000
Executive Tuition Reimbursement Program	\$ 3,000	\$ 3,000	\$ 3,000		\$ 3,000
Subtotal, Contractual Expenses	\$ 1,416,556	\$ 1,416,556	\$ 1,368,471	\$ (578,632)	\$ 789,839
^a Less: Future Year Contract Concessions	\$ -	\$ -	\$ -	\$ (1,108,929)	\$ (1,108,929)
SUBTOTAL, College Assessment for Contractual Expenses	\$ 1,416,556	\$ 1,416,556	\$ 1,368,471	\$ (1,687,561)	\$ (319,090)
Regulatory Expenses (Subfund 11-95):					
Election Expense/Redistricting Expense	\$ 260,000	\$ 260,000	\$ 100,000		\$ 100,000
Independent Audit	\$ 205,600	\$ 205,600	\$ 226,160		\$ 226,160
SUI experience charges	\$ 200,000	\$ 200,000	\$ 200,000		\$ 200,000
Utilities	\$ 3,808,116	\$ 3,808,116	\$ 3,808,116		\$ 3,808,116
Retiree Health Benefits	\$ 9,793,040	\$ 9,793,040	\$ 10,864,490		\$ 10,864,490
Property & Liability and Student Accident Insurance	\$ 1,318,469	\$ 1,318,469	\$ 1,505,066		\$ 1,505,066
SUBTOTAL, Regulatory Expenses:	\$ 15,585,225	\$ 15,585,225	\$ 16,703,832		\$ 16,703,832
Committed Obligations (Subfund 11-95):					
Contribution to Retiree Health Benefit Reserve	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		\$ 1,000,000
Contribution to Self-Insurance Reserve	\$ 100,000	\$ 100,000	\$ 100,000		\$ 100,000
Legal Expenses	\$ 350,000	\$ 350,000	\$ 350,000		\$ 350,000
Walnut Creek Facility	\$ 279,000	\$ 279,000	\$ 67,134		\$ 67,134
IT maintenance agreements	\$ 610,000	\$ 610,000	\$ 684,000		\$ 684,000
Staff Development- Chancellor's Fund	\$ 100,000	\$ 100,000	\$ 100,000		\$ 100,000
SUBTOTAL, Committed Obligations:	\$ 2,439,000	\$ 2,439,000	\$ 2,301,134		\$ 2,301,134
Total Contract/Regulatory/Committed Obligations	\$ 19,440,781	\$ 19,440,781	\$ 20,373,437	\$ (1,687,561)	\$ 18,685,876