



**ADOPTION BUDGET
FISCAL YEAR 2012-13**

PRESENTED TO THE GOVERNING BOARD

SEPTEMBER 12, 2012

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Prepared in collaboration with the Fiscal Services Staff

With special thanks to the Campus Business Officers, District Governance Council,
and Marc Groenier

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ADOPTION BUDGET FISCAL YEAR 2012-13

I. INTRODUCTION

In preparing the Adoption Budget for the District, the goal is to develop a balanced budget that provides for programs and services and meets the needs of the 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.

In January, Governor Jerry Brown released the State of California proposed budget and predicted a \$9.2 billion shortfall. This shortfall was to be bridged through a combination of spending cuts and temporary tax increases requiring voter approval in November. Subsequently, the revised budget in May painted a much grimmer picture of a \$15.7 billion shortfall driven by lower tax receipts, federal injunctions against certain spending cuts, and expenses being higher than anticipated. The following table indicates the make-up of the state budget gap as projected by Governor Brown in his revised May budget:

California's Financial Structural Deficit

Revenues and Transfers	\$ 88.1B
Prior Year Balance	<u>-6.9B</u>
Total Revenues Available:	<u>\$ 81.2B</u>
Proposition 98 Expenditures	\$ 37.2B
Non-Proposition 98 Expenditures	59.0B
Reserve for Encumbrances	<u>0.7B</u>
Total Expenditures:	<u>\$ 96.9B</u>
Deficit to Close	<u>\$ 15.7B</u>

Closing the Gap

Consistent in both the January proposed budget and the May revised budget has been Governor Brown's reliance on a tax proposal (Proposition 30) to provide enhanced revenue to help close the FY 2012-13 state structural deficit of \$15.7 billion. Proposition 30, reached in a compromise with the California Federation of Teachers, calls for a ¼ percent increase in the sales tax and 1 to 3 percent increase in the personal income tax for high earners (\$250,000 and above). This tax measure will require majority voter approval in November 2012 in order to be implemented.

The Legislative Analyst's Office's analysis of Proposition 30 projects it will provide a \$6.8 to \$9 billion revenue increase in FY 2012-13. The marketing and explanation of

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Proposition 30 to the public has been that the revenue generated will be spent on K-14 education. Alternatively, Governor Brown has been quite clear that failure to pass the tax measure will mean additional cuts to K-14 education. The table below shows how these disparate outcomes affect the District.

	Revenue Increase/(Decrease)	FTES Growth/(Reduction)
Taxes Pass	\$853,461	187
Taxes Fail	(\$9,212,000)	(2,008)

Following is a more detailed look at Proposition 30's impact.

Tax Measure Passes

- The tax package consists of a ¼ cent sales tax increase (sunset date of 2016) and a 1 to 3 percent income tax increase on high earners (sunset date of 2018).
- Nearly all revenue “increases” the District would receive would be used to pay back the \$961 million in deferrals the state owes to the community college system (\$17 million for the District).
- Therefore, most of the income generated from this tax proposal would be used to keep revenue at its current level with timelier disbursements. This is helpful for cash flow, as well as for shrinking the carry forward deficits in subsequent years.
- There is \$50 million in growth/restoration revenue available for the system to help restore some of the FTES lost in recent years. The District's share of this restoration is \$853,461 or 187 FTES.
- Taxes passing will not fund COLAs or provide restoration to categorical programs.
- Essentially, the best-case scenario for the District would allow for 0.6% FTES growth, which is nearly static.

Tax Measure Fails

- Automatic trigger reductions would take place in the form of workload reductions.
- The triggers would institute \$6.1 billion in total state reductions, of which 90 percent, or \$5.4 billion, would be reductions against K-14.
- In addition, the deferral buyback would not occur and prior-year deficits would continue to carry forward.
- Ultimately, in this scenario, the District would lose funding for 2,008 FTES, approximately 515 course sections. In dollars, these 2,008 FTES equate to a base funding loss of \$9.2 million.

Planning

With the uncertainty of the passage of the Governor's tax proposal and absent a state budget with defined revenues for community colleges, the District has developed this Adoption Budget to operate at 27,200 FTES. Realistically, until the outcome of Proposition 30 is known and adjustments can be made to a specifically funded FTES level, this FTES target provides the ability to adjust mid-year to protect the base funding should Proposition 30 pass or to minimize the level of unfunded FTES should Proposition 30 fail.

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II. STATUS OF FISCAL YEAR 2011-12

In September 2011, the Board adopted the FY 2011-12 budget. Since that time, several changes have occurred. A one-time deficit factor of 0.6% (Tier 1), identified and planned for in the adopted budget, was enacted based upon revenue projections falling short of what was passed in the legislature. This Tier 1 deficit resulted in a one-time revenue loss to the District of \$815,000. In addition, a workload reduction (Tier 2) occurred resulting in an ongoing loss of 430 FTES, equivalent to \$2 million. This workload reduction will carry forward into subsequent years, but was planned for and anticipated during the budgeting process.

Other changes within FY 2011-12 include the restoration of furloughs to classified staff and the refunding of health care contributions made by the faculty. The financial impact of restoring these concessions was \$1.8 million. Also, in February there was a considerable statewide shortfall in enrollment fee collections and property taxes. This caused a significant deficit factor, which is calculated by the State Chancellor's Office, to emerge and became part of the assumptions in the Tentative Budget presented in June. However, since June, there has been positive movement in the deficit factor, through increased fee collections and San Mateo Community College District converting to basic aid status. This positive movement has resulted in a deficit, once projected to be \$3.9 million Districtwide, to be lowered to \$2.4 million. This \$1.5 million difference is reflected in the 2011-12 ending fund balance.

FTES

The annual apportionment report shows the District exceeding its funded level of resident FTES by 848, or 3%. The table below summarizes resident FTES in FY 2011-12.

2011-12 Resident FTES Targets/Actuals/Funded				
	Target FTES	Actual FTES	% of Total	Funded FTES
CCC	5,672	6,034	21.1%	5,581
DVC	14,862	14,860	51.9%	14,642
LMC	7,647	7,724	27.0%	7,547
Total	28,181	28,618	100.0%	27,770

The District receives a substantial amount of revenue from non-resident and international students. These students pay a much higher rate than state residents, which allows the District to supplement and augment offerings and services Districtwide. In FY 2011-12, the District collected \$10.7 million in non-resident tuition. The annual apportionment report shows the District exceeded its targeted level of non-resident FTES by 198, or 9.4%. The table below summarizes non-resident FTES in FY 2011-12.

2011-12 Non-resident (NR) FTES Targets and Actuals			
	Target NR FTES	Actual NR FTES	% of Total
CCC	193	220	9.6%
DVC	1,800	1,976	86.3%
LMC	100	95	4.1%
Total	2,093	2,291	100.0%

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Instructional Service Agreements

Findings from a compliance audit conducted two years ago centering on instructional service agreements (ISAs) resulted in the District's base apportionment being reduced. In addition, the District is required to pay back \$4.5 million over a three-year period for over-claimed FTES from FY 2006-07 through FY 2009-10. The first of these nearly \$1.5 million payments was deducted from our apportionment revenue in FY 2011-12. The table below summarizes the three-year ISA payment schedule.

	FY 2011-12	FY 2012-13	FY 2013-14
Districtwide Reserves	\$1,040,967	-	-
CCC	159,917	\$ 523,099	\$ 523,099
LMC	298,444	976,229	976,229
Total	\$1,499,328	\$1,499,328	\$1,499,328

Ending Fund Balance

At Tentative Budget, the District had estimated an ending fund balance of nearly \$27.5 million. The actual ending fund balance is approximately \$3.3 million higher than was anticipated. This difference between Tentative Budget and actual ending fund balance is largely comprised of the following:

- a \$1.5 million positive shift in the deficit factor, increasing revenue;
- non-resident tuition generating \$900,000 more in revenue than budgeted;
- lottery revenue generating \$360,000 more than budgeted; and
- actual expenses being \$230,000 less than estimated at Tentative Budget.

The table below shows the District's FY 2011-12 actuals and compares them to the FY 2011-12 Adopted Budget. In FY 2011-12 the District ran a structural deficit, defined as expenses exceeding revenues, of \$2.73 million. This reduced the District's fund balance from \$33.51 million to \$30.78 million, of which a majority is restricted by the Governing Board or through site designations. In these uncertain times, the size of the District's fund balance provides a welcome cushion to soften future reductions.

	2011-12 Adopted Budget	2011-12 Actuals	Difference
Opening Fund Balance	\$ 33,638,527	\$ 33,517,491	(\$ 121,036)
Plus Revenue	154,216,046	155,149,620	933,574
Less Expenses	157,276,175	157,882,010	605,835
Ending Fund Balance	\$ 30,578,398	\$ 30,785,101	206,703

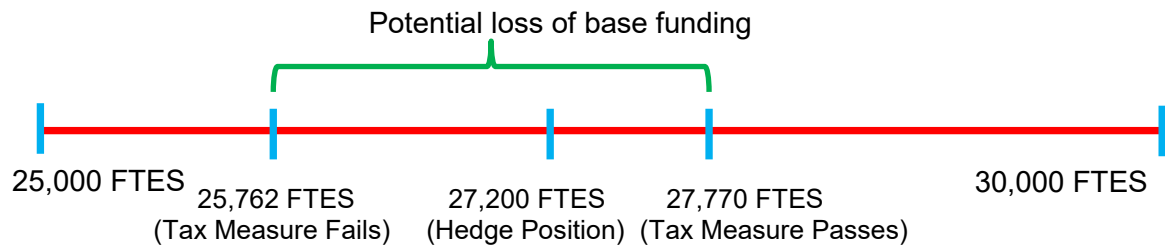
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III. FISCAL YEAR 2012-13 ADOPTION BUDGET

The District has a history of budgeting conservatively on the revenue side and has been well-served by this practice. However, as the District enters the third year of its SB361 model, it is adjusting to the revenue trends and budgeting more in line to actual receipts. This is showcased in the FY 2012-13 Adoption Budget.

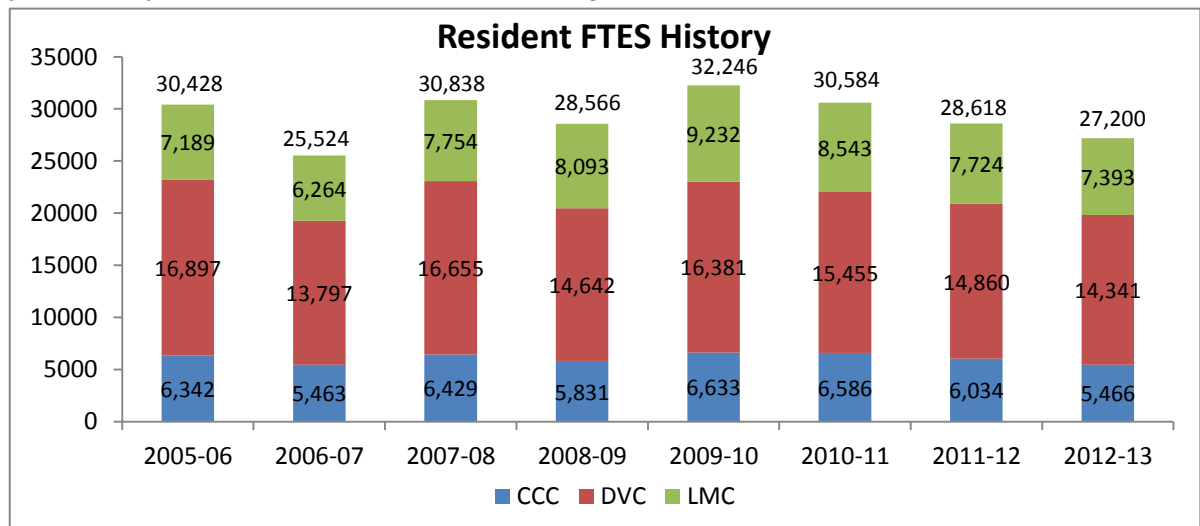
California community colleges must confront and plan for a large level of uncertainty in FY 2012-13. The state budget funds community colleges at a level consistent with FY 2011-12, but only because that budget assumes the passage of Proposition 30. Should Proposition 30 fail, the District will be faced with a workload adjustment of 2,008 FTES and lose approximately \$9.2 million in base funding.

In preparing for FY 2012-13, the District developed a hedge strategy and chose an FTES target between the two extremes of the possible FTES funding range. That funding range is 25,762 to 27,770 FTES, a difference of 2,008 FTES and \$9.2 million in funding. Because Proposition 30 results in such a significant swing in funded FTES, the District is targeting 27,200 FTES as a hedge position until the outcome of Proposition 30 is known. In the event Proposition 30 passes, this target will allow the District to augment its spring 2013 semester course offerings, and summer 2013 if necessary, to reach the 27,770 FTES target. Conversely, if the measure fails and the funded FTES drops to 25,762, the District will reduce course offerings in the spring 2013 semester to minimize unfunded FTES. Below is an illustration of the impact Proposition 30 could have on the District.



FTES

The erosion of state funding has resulted in the District becoming a smaller organization, serving fewer students and employing fewer staff. Following is a graph reflecting a six-year history of actual resident FTES, with targets for FY 2012-13.



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The District has set non-resident (NR) targets at a level of 2,268 FTES. The breakdown of these targets by college is shown below. At this target, over \$10.8 million in revenue is anticipated Districtwide.

	CCC	DVC	LMC	Total
FY 2012-13 NR target	193	1,975	100	2,268
Percentage	8.51%	87.08%	4.41%	100.00%

Provided below is an aggregate target FTES total (resident and non-resident) by college.

2012-13 Total FTES Targets				
	Resident	Non-resident	Total	% of Total
CCC	5,466	193	5,659	19.20%
DVC	14,341	1,975	16,316	55.37%
LMC	7,393	100	7,493	25.43%
Total	27,200	2,268	29,468	100.00%

Major Budget Assumptions

- The District will build a budget and fund a schedule based on 27,200 resident FTES and make adjustments after the result of Proposition 30 is known.
- A one-time deficit factor of 0.4% has been noted, but not included, in anticipation of a statewide shortfall within enrollment fees and property taxes.
- The District has opted into a new mandate block grant, paying \$28 per funded FTES. This is in lieu of participating in the mandate claiming process. Total revenue from the mandate block grant is budgeted at approximately \$750,000 Districtwide.

Impact on Fund Balance

The difference between current revenue and current expense is commonly referred to as “operating income” or alternately as “operating deficit.” These terms are used to measure whether the budget is in balance. The District pays very close attention to the relationship between operating income and expense; and if projected expenses exceed anticipated revenue the District then determines how the fund balances will be impacted. In difficult fiscal times, the strength of the fund balance is critical to the District’s ability to mitigate external factors and provide temporary relief from economic downturns.

Unrestricted General Fund, Operating

Income:	\$156,146,537
Expenses:	<u>(157,329,968)</u>
Net Income over Expenses:	\$ (1,183,431)*

* () denotes an operating deficit

Beginning Fund Balance:	\$ 30,785,101
Anticipated Operating Deficit:	<u>(1,183,431)</u>

**Projected Ending Fund
Balance at June 30, 2013: \$29,601,670**

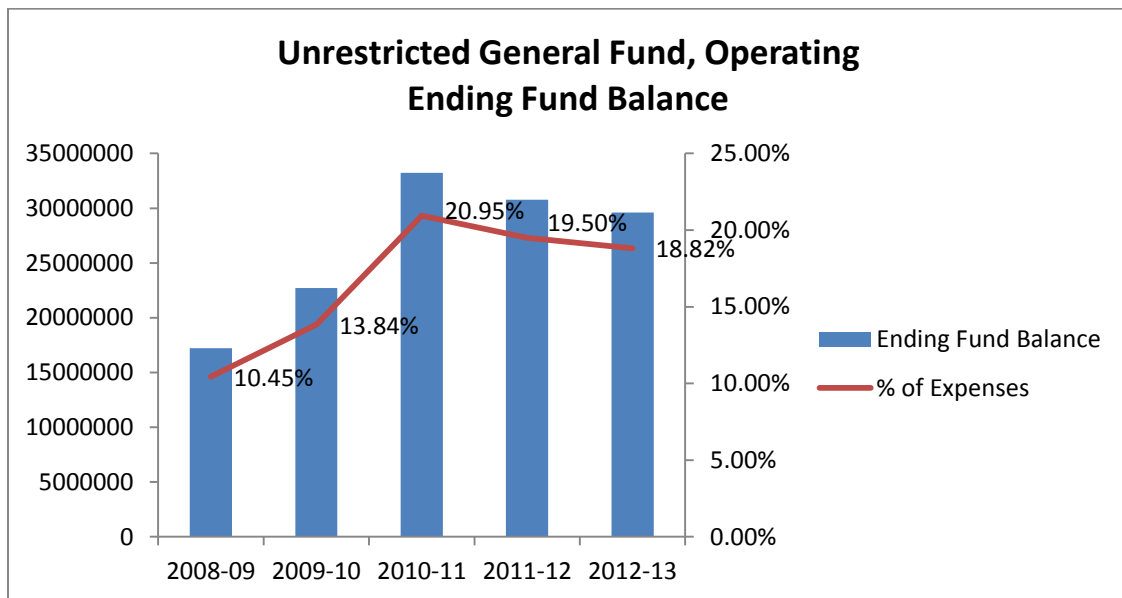
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Components of Ending Fund Balance

The projected ending fund balance at June 30, 2013, of \$29,601,670 has restricted and unrestricted components.

<u>Restricted:</u>	
5% Board Reserve:	\$ 7,801,333
3% Board Reserve:	4,680,800
Designated Reserves:	<u>9,400,124</u>
Subtotal Restricted:	\$21,882,257
<u>Unrestricted:</u>	
2% Board Authorized:	\$ 3,120,532
Undesignated Reserves:	<u>4,598,881</u>
Subtotal Unrestricted:	\$ 7,719,413
Total Reserves:	\$ 29,601,670 (18.8% of expenses)

Below is a graph showing ending fund balances and the percent of expenses those balances represent.



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Areas of Concern

- Proposition 30 will dramatically affect the budget. The potential of a \$9.2 million revenue reduction from the state will increase the structural deficit tremendously.
- Health benefit costs continue to rise. At Tentative Budget, the District had anticipated a 10% year-over-year increase. The finalized rates reflected only a 5% increase. While positive news, the District still expended over \$40 million in health benefits in FY 2011-12 and expects to approach \$42 million in FY 2012-13.
- The funding of long-term liabilities; banked load, vacation accrual and retiree health benefits are ongoing issues for which the District needs to set aside funding.
- Since the state no longer designates funds for scheduled maintenance, the District has limited resources to dedicate to building maintenance.
- The Instructional Service Agreement (ISA) payback has created significant short-term issues for Los Medanos College (LMC). While LMC has been able to reserve the entire payback amount, there is little cushion to absorb the impact of Proposition 30 failing in November.
- Loss of categorical dollars has created an additional general fund pressure as the District strives to continue to offer the needed services.

IV. ALL FUNDS RECAP

Below is a high-level view of the overall Adoption Budget by fund.

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
F11 Unrestricted GF	\$36,477,405	\$159,272,328	\$162,726,139	\$33,023,594
F12 Restricted GF	475,490	15,917,135	16,392,625	-
F21 2002 Bond Redemption	5,775,006	7,416,794	7,406,344	5,785,456
F22 2006 Bond Redemption	12,475,273	13,546,415	13,520,815	12,500,873
F29 Long-term Debt	3,369,928	11,500	-	3,381,428
F39 Special Revenue	198,683	127,401	134,597	191,487
F41 Capital Project	9,824,320	376,616	625,207	9,575,729
F42 Bond 2002	4,351,093	-	3,193,452	1,157,641
F43 Bond 2006	60,830,940	-	32,167,652	28,663,288
F51 Bookstore	1,187,501	11,282,550	10,942,984	1,527,067
F52 Cafeteria	313,207	1,019,419	1,045,260	287,366
F59 Data Center	1,368,958	300,000	295,719	1,373,239
F61 Self Insurance	432,449	101,100	-	533,549
F69 Retiree Benefits	22,001,507	1,630,000	8,925,500	14,706,007
F71 Student Organization	597,910	298,000	114,200	781,710
F73 Student Center	1,392,014	431,500	458,022	1,365,492
F74 Financial Aid	-	33,503,312	33,503,312	-
F75 Scholarship Trust	492,197	2,305	3,605	490,897
F77 OPEB Irrevocable Trust	39,663,763	12,100,000	-	51,763,763
Total	\$201,227,644	257,336,375	291,455,433	167,108,586

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V. CONCLUSION

At the time of this Adoption Budget, it is clear that financial resources and future-year stability for the state's community colleges largely depends on the passage of Proposition 30. No matter the outcome, however, the District will continue to offer high quality services to a vast number of students and provide educational opportunities critical to the long-term success of California.

VI. ADOPTION BUDGET – FISCAL YEAR 2012-13

The Adoption Budget for Fiscal Year 2012-13 is presented to the Governing Board for adoption. The Adoption Budget is structured into four parts.

1. Summary Overview of Unrestricted General Fund, Ongoing
2. Section I, Unrestricted General Fund, Ongoing
3. Section II, Unrestricted General Fund, One-Time
4. Section III, All Funds

Summary Overview: 2012-2013 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2012							
5% Districtwide Reserve	-	-	-	-	-	7,801,333	7,801,333
3% Board Contingency Reserve	-	-	-	-	-	4,680,800	4,680,800
Minimum Reserve Per Business Procedure 18.01 (1%)	-	-	-	-	-	-	-
Designated Reserves	278,829	103,000	-	381,829	8,000	256,136	645,965
Deficit Funding Reserve	100,854	557,432	136,501	794,787	56,700	-	851,487
Reserve for ISA Payback	1,046,198	-	1,952,458	2,998,656	-	-	2,998,656
Unreserved, Undesignated Fund Balance	3,045,463	5,361,138	161,345	8,567,946	2,338,324	2,900,590	13,806,860
Total Beginning Fund Balance	4,471,344	6,021,570	2,250,304	12,743,218	2,403,024	15,638,859	30,785,101
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	62,212,321	62,212,321
Property Taxes	-	-	-	-	-	56,597,498	56,597,498
Local Funding	-	-	-	-	-	3,295,356	3,295,356
Student Enrollment Fees, 98%	-	-	-	-	-	14,657,031	14,657,031
Subtotal	-	-	-	-	-	136,762,206	136,762,206
Less Property Tax Adjustment (Chevron)	-	-	-	-	-	-	-
State Revenues (<i>exclusive of Apportionment revenue</i>)	3,695	181,064	-	184,759	-	4,478,682	4,663,441
Local Revenues, SB 361 Revenue Allocation	376,594	2,138,488	329,953	2,845,035	-	10,873,083	13,718,118
Local Revenues beyond SB 361 Revenue Allocation	-	330,245	304,264	634,509	205,000	-	839,509
Interfund Transfers in	-	133,263	30,000	163,263	-	-	163,263
Intrafund and Subfund Transfers In	21,500	102,342	54,605	178,447	74,000	20,172,870	20,425,317
District and Inter-campus Subsidy	579,914	238,114	231,709	1,049,737	-	-	1,049,737
Total Current Revenue	981,703	3,123,516	950,531	5,055,750	279,000	172,286,841	177,621,591
Operating Allocation	23,457,081	63,037,169	31,088,190	117,582,440	13,844,473	-	131,426,913
TOTAL RESOURCES	28,910,128	72,182,255	34,289,025	135,381,408	16,526,497	187,925,700	339,833,605

Summary Overview: 2012-2013 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,584,383	21,538,240	8,775,604	37,898,227	136,688	-	38,034,915
Part-time Faculty, Instructional & Non-Instructional	4,972,133	13,302,212	5,981,283	24,255,628	-	170,000	24,425,628
Academic Managers	1,159,339	2,725,208	1,386,157	5,270,704	789,218	-	6,059,922
Classified Managers	695,700	806,476	906,815	2,408,991	1,950,917	-	4,359,908
Full-time Classified	3,470,647	8,841,187	4,813,012	17,124,846	5,000,066	60,888	22,185,800
Hourly classified, students, other	350,405	1,072,500	555,649	1,978,554	145,601	-	2,124,155
Total Salaries	18,232,607	48,285,823	22,418,520	88,936,950	8,022,490	230,888	97,190,328
Employee Benefits	5,172,275	14,408,477	7,265,275	26,846,027	3,475,874	11,372,697	41,694,598
Total Salaries and Benefits	23,404,882	62,694,300	29,683,795	115,782,977	11,498,364	11,603,585	138,884,926
Supplies	800,776	1,437,138	824,543	3,062,457	248,269	-	3,310,726
Operating expenses	671,823	2,388,994	1,359,478	4,420,295	2,092,136	6,744,124	13,256,555
Equipment and Capital Outlay	150,353	299,492	37,800	487,645	84,704	-	572,349
Other Outgo	-	117,190	100,000	217,190	-	1,100,000	1,317,190
Intrafund and Subfund Transfers Out	-	59,342	33,105	92,447	200,000	21,170,829	21,463,276
TOTAL USES	25,027,834	66,996,456	32,038,721	124,063,011	14,123,473	40,618,538	178,805,022
Net Revenues over/(under) Expenditures	(589,050)	(835,771)	-	(1,424,821)	-	131,668,303	130,243,482
ENDING FUND BALANCE, June, 30, 2013	3,882,294	5,185,799	2,250,304	11,318,397	2,403,024	147,307,162	29,601,670
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	-	-	-	-	-	7,801,333	7,801,333
3% Board Contingency Reserve	-	-	-	-	-	4,680,800	4,680,800
Designated Reserves ¹	2,875,881	3,310,480	2,177,927	8,364,288	779,700	256,136	9,400,124
Undesignated Reserves ¹	1,006,413	1,875,319	72,377	2,954,109	1,623,324	3,141,980	7,719,413
	3,882,294	5,185,799	2,250,304	11,318,397	2,403,024	15,880,249	29,601,670

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2012-2013 ADOPTION BUDGET**

SECTION - I

For ONGOING GENERAL UNRESTRICTED FUNDS

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	67,449,128	70,170,268	64,442,009	64,923,780	53,792,881	62,212,321
8671 Homeowners Revenue	764,690	747,188	683,306	683,306	1,030,454	663,576
8672 In Lieu of Taxes (wildlife)	4,384	3,582	3,276	3,276	5,860	3,182
8811 Tax Allocation, Secured Roll Revenue	61,125,007	59,476,352	54,391,321	54,391,321	62,248,629	53,119,954
8812 Tax Allocation, Supplemental Roll Revenue	344,211	714,589	653,495	653,495	478,827	634,626
8813 Tax Allocation, Unsecured Roll Revenue	2,701,702	2,450,361	2,240,863	2,240,863	3,618,943	2,176,160
8815 Revenue Augmentation Fund	3,205,417	3,710,577	3,393,335	3,393,335	-	3,295,356
8818 Redevelopment Agency AB1290 Revenue	7,317	96,130	87,911	87,911	-	-
8874 98% of Enrollment Fees	11,029,422	10,402,985	11,390,265	11,390,265	12,852,966	14,657,031
Apportionment Revenues	\$ 146,631,278	\$ 147,772,032	\$ 137,285,781	\$ 137,767,552	\$ 134,028,560	\$ 136,762,206
8150 Student Financial Aid Revenue	38,260	27,430	-	2,610	5,640	-
8160 Veterans Education	3,091	-	-	-	-	-
Total Federal Revenues	\$ 41,351	\$ 27,430	\$ -	\$ 2,610	\$ 5,640	\$ -
8613 Apprenticeship Revenue	190,764	184,759	184,759	184,759	184,759	184,759
8614 Part Time Instructor Pay Increase	649,465	649,465	-	476,263	649,465	-
8617 Part Time Office Hours	147,776	151,767	147,775	147,775	151,769	147,775
8618 Part Time Health Revenue	30,351	33,015	33,015	33,015	33,015	33,015
8620 General Categorical Programs	64,473	127,120	-	151,204	151,204	-
8680 Lottery Revenue	3,755,736	3,700,098	3,322,544	3,322,544	3,698,261	3,536,267
8690 State Tax Subventions	1	4	-	-	7	761,625
Total Other State Revenues	\$ 4,838,566	\$ 4,846,228	\$ 3,688,093	\$ 4,315,560	\$ 4,868,480	\$ 4,663,441

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
8820 Contributions and Gifts	10,000	146,042	197,639	153,582	153,582	199,499
8840 Sales and Commissions	145,010	123,344	-	164,713	164,713	-
8851 Rentals and Leases	263,708	303,677	175,000	275,722	322,255	205,000
8860 Interest and Investment Income	95,938	77,768	-	-	125,801	-
8874 2% of Enrollment Fees	225,090	212,306	232,454	232,454	262,306	299,123
8870 Other Student Fees and Charges	1,217,513	1,329,495	847,683	1,470,743	1,473,490	1,170,912
8880 Nonresident Tuition	9,269,191	9,612,251	9,814,803	9,814,803	10,705,176	10,873,083
8880 Other Student Fees	251,264	341,665	1,375,000	317,120	353,351	1,375,000
8890 Other Local Revenues	1,141,878	1,952,381	403,520	1,445,296	1,482,241	435,010
Total Other Local Revenues	\$ 12,619,592	\$ 14,098,929	\$ 13,046,099	\$ 13,874,433	\$ 15,042,915	\$ 14,557,627
Total Revenues	\$ 164,130,787	\$ 166,744,619	\$ 154,019,973	\$ 155,960,155	\$ 153,945,595	\$ 155,983,274
8900 Other Financing Sources, Miscellaneous	2,219	1,073	-	1,277	1,277	-
8910 Proceeds of General Fixed Assets	4,043	-	-	-	7,928	-
8980 Interfund Transfers In	59,411	1,271,250	196,073	1,169,731	1,194,820	163,263
8990 Intrafund and Subfund Transfers In	8,586,391	5,048,481	21,445,544	24,284,169	23,215,983	20,425,317
8994 Operating Allocation	-	-	132,170,437	131,972,821	131,972,821	131,426,913
8995 District Office Assessment	-	14,031,109	-	-	-	-
8996 Districtwide Assessment	-	18,502,410	-	-	-	-
8997 District Subsidy for Colleges	-	2,254,280	2,167,023	2,167,023	2,167,023	1,049,737
Total Other Financing Sources	\$ 8,652,064	\$ 41,108,603	\$ 155,979,077	\$ 159,595,021	\$ 158,559,852	\$ 153,065,230
Total Revenues and Other Financing Sources	\$ 172,782,851	\$ 207,853,222	\$ 309,999,050	\$ 315,555,176	\$ 312,505,447	\$ 309,048,504

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Uses:						
1100 Monthly Instructional Salary	33,240,977	31,904,288	31,791,905	31,212,577	30,616,762	31,226,544
1200 Noninstructional Salaries Full Time	13,781,984	13,183,048	12,615,569	12,450,355	12,533,249	12,868,293
1300 Instructional Salaries Part Time	26,797,481	26,034,427	23,618,522	24,845,226	24,146,936	23,399,423
1400 Noninstructional Salaries Part Time	1,551,014	1,210,427	849,442	1,237,074	1,318,281	1,026,205
Total Academic Salaries	\$ 75,371,456	\$ 72,332,190	\$ 68,875,438	\$ 69,745,232	\$ 68,615,228	\$ 68,520,465
2100 Noninstructional Salaries Full Time	26,658,155	25,770,125	22,485,990	22,772,525	22,291,828	23,722,348
2200 Instructional Aides Full Time	3,282,695	3,032,183	2,729,922	2,763,732	2,629,719	2,823,360
2300 Variable Non-Instructional	3,219,205	2,273,321	1,506,633	1,661,944	2,230,647	1,416,214
2400 Variable Classroom Aide	807,968	834,616	554,190	762,807	738,154	543,942
2600 Variable Aide Other	228,547	222,270	195,679	171,440	196,804	163,999
Total Classified Salaries	\$ 34,196,570	\$ 32,132,515	\$ 27,472,414	\$ 28,132,448	\$ 28,087,152	\$ 28,669,863
3000 Benefits	37,960,218	38,658,570	41,193,497	41,152,667	40,053,021	41,694,598
Total Salaries and Benefits	\$ 147,528,244	\$ 143,123,275	\$ 137,541,349	\$ 139,030,347	\$ 136,755,401	\$ 138,884,926
4000 Supplies and Materials	\$ 2,359,952	\$ 2,181,883	\$ 3,482,897	\$ 3,087,626	\$ 1,899,157	\$ 3,310,726
5100 Consultants	888,825	849,915	990,514	1,096,240	1,074,914	949,620
5200 Travel	333,588	414,890	396,119	421,786	359,056	384,316
5300 Dues and Memberships	283,078	240,636	213,473	242,230	266,981	212,173
5400 Insurance	2,043,289	2,196,523	2,151,821	2,500,824	2,485,638	2,550,000
5500 Utilities and Housekeeping	4,077,920	3,730,312	4,162,878	3,916,305	3,815,077	4,037,253
5600 Contract Services	2,997,067	2,595,439	2,599,625	2,674,385	2,412,120	2,446,541
5690 Other Operating Expenses	1,262,337	1,093,496	1,442,902	1,425,576	1,119,266	873,165
5700 Legal/Elections/Audit Expenses	525,146	807,184	676,160	702,392	726,725	875,000
5800 Other Services and Expenses	836,896	744,423	615,330	656,447	687,173	856,697
5900 Interprogram Charges (credits)	(4,373)	(2,636)	71,790	73,077	(2,656)	71,790
Total Other Operating Expenses	\$ 13,243,773	\$ 12,670,182	\$ 13,320,612	\$ 13,709,262	\$ 12,944,294	\$ 13,256,555

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

<u>Description</u>	<u>Final Actuals 2009-2010</u>	<u>Final Actuals 2010-2011</u>	<u>Adopted Budget 2011-2012</u>	<u>Adjusted Budget 2011-2012</u>	<u>YTD Actuals 2011-2012</u>	<u>Adoption Budget 2012-2013</u>
6100 Sites and Site Improvements	18,307	2,880	1,500	1,500	-	1,500
6200 Buildings	4,096	44,772	-	-	3,484	-
6300 Library Books	118,521	122,053	75,824	91,556	88,804	59,158
6400 Equipment	726,607	519,305	486,564	667,604	381,445	511,691
Total Capital Outlay	\$ 867,531	\$ 689,010	\$ 563,888	\$ 760,660	\$ 473,733	\$ 572,349
7300 Interfund Transfers Out	1,539,858	1,435,746	1,100,000	4,306,728	4,311,332	1,315,093
7400 Other Transfers/Uses	18,578	28,920	-	26,550	19,160	-
7600 Other Student Payments	50	6,020	2,097	8,597	-	2,097
7800 Intrafund and Subfund Transfers Out	1,757,189	4,366,525	24,877,899	29,429,454	26,861,939	21,463,276
7894 Operating Allocation from	-	-	132,170,437	131,972,821	131,972,821	131,426,913
7895 District Office Assessment	-	14,031,109	-	-	-	-
7896 Districtwide Assessment	-	18,502,410	-	-	-	-
Total Transfers and Other Outgo	\$ 3,315,675	\$ 38,370,730	\$ 158,150,433	\$ 165,744,150	\$ 163,165,252	\$ 154,207,379
Total Expenses	\$ 167,315,175	\$ 197,035,080	\$ 313,059,179	\$ 322,332,045	\$ 315,237,837	\$ 310,231,935

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Net Revenues Over (Under) Expenses	\$ 5,467,676	\$ 10,818,142	\$ (3,060,129)	\$ (6,776,869)	\$ (2,732,390)	\$ (1,183,431)
Beginning Fund Balance	17,231,676	22,699,347	33,638,527	33,517,491	33,517,491	30,785,101
Ending Fund Balance	\$ 22,699,352	\$ 33,517,489	\$ 30,578,398	\$ 26,740,622	\$ 30,785,101	\$ 29,601,670
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,745,437	7,745,437	-	7,801,333
7902 5% Board Contingency Reserve	-	-	7,745,437	7,745,437	-	-
7914 3% Board Contingency Reserve	-	-	-	-	-	4,680,800
7903 Deficit Funding Reserve	-	-	622,963	333,484	-	851,487
7904 College/DO Local Reserves (1% minimum)	-	-	2,821,244	2,336,894	-	-
7907 Load Bank and Vacation Liability Reserve	-	-	1,479,393	607,355	-	338,968
7908 Reserve for ISA Payback	-	-	2,009,392	2,009,392	-	2,998,656
7909 Reserve for HBA/TBA Payback	-	-	2,605,718	382,738	-	-
7916 Reserve for Failed Tax Measure	-	-	-	-	-	4,565,048
7900 Designated Reserves	-	-	1,735,977	462,885	-	645,965
			<u>26,765,561</u>	<u>21,623,622</u>		<u>21,882,257</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	-	-	-	3,120,532
7997 Undesignated District Reserves	-	-	27,957	2,115,505	-	21,448
7999 Undesignated College and DO Reserves	-	-	3,784,880	3,001,495	-	4,577,433
			<u>3,812,837</u>	<u>5,117,000</u>		<u>7,719,413</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 30,578,398	\$ 26,740,622	\$ -	\$ 29,601,670

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	-	15,613,844	-	-	-	-
8671 Homeowners Revenue	-	153,790	-	-	-	-
8672 In Lieu of Taxes (wildlife)	-	737	-	-	-	-
8811 Tax Allocation, Secured Roll Revenue	-	12,241,709	-	-	-	-
8812 Tax Allocation, Supplemental Roll Revenue	-	147,080	-	-	-	-
8813 Tax Allocation, Unsecured Roll Revenue	-	504,345	-	-	-	-
8815 Revenue Augmentation Fund	-	763,729	-	-	-	-
8818 Redevelopment Agency AB1290 Revenue	-	19,786	-	-	-	-
8874 98% of Enrollment Fees	3,123,019	1,169,706	-	-	-	-
Apportionment Revenues	\$ 3,123,019	\$ 30,614,726	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid Revenue	-	12,685	-	-	3,030	-
Total Federal Revenues	\$ -	\$ 12,685	\$ -	\$ -	\$ 3,030	\$ -
8613 Apprenticeship Revenue	-	3,695	3,695	3,695	3,695	3,695
8614 Part Time Instructor Pay Increase	118,780	129,377	-	80,137	80,137	-
8617 Part Time Office Hours	28,295	29,481	-	-	-	-
8618 Part Time Health Revenue	6,130	6,413	-	-	-	-
8620 General Categorical Programs	-	35,461	-	42,976	42,976	-
8680 Lottery Revenue	-	731,636	-	-	-	-
8690 State Tax Subventions	-	1	-	-	-	-
Total Other State Revenues	\$ 153,205	\$ 936,064	\$ 3,695	\$ 126,808	\$ 126,808	\$ 3,695

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
8840 Sales and Commissions	135	1,818	-	551	551	-
8851 Rentals and Leases	26,034	51,224	-	72,105	70,574	-
8874 2% of Enrollment Fees	63,735	23,872	21,146	21,146	29,346	26,594
8870 Other Student Fees and Charges	55,876	60,514	-	58,040	60,777	-
8880 Nonresident Tuition	780,238	851,867	-	-	-	-
8880 Other Student Fees	42,508	74,279	350,000	17,338	53,568	350,000
8890 Other Local Revenues	408,340	575,974	-	528,773	567,533	-
Total Other Local Revenues	\$ 1,376,866	\$ 1,639,548	\$ 371,146	\$ 697,953	\$ 782,349	\$ 376,594
Total Revenues	\$ 4,653,090	\$ 33,203,023	\$ 374,841	\$ 824,761	\$ 912,187	\$ 380,289
8910 Proceeds of General Fixed Assets	-	-	-	-	7,928	-
8980 Interfund Transfers In	53,544	445,655	-	405,549	405,549	-
8990 Intrafund and Subfund Transfers In	159,219	564,165	21,500	288,004	288,004	21,500
8994 Operating Allocation	-	-	23,976,186	23,931,440	23,931,440	23,457,081
8997 District Subsidy for Colleges	-	1,789,857	1,342,393	1,342,393	1,342,393	579,914
Total Other Financing Sources	\$ 212,763	\$ 2,799,677	\$ 25,340,079	\$ 25,967,386	\$ 25,975,314	\$ 24,058,495
Total Revenues and Other Financing Sources	\$ 4,865,853	\$ 36,002,700	\$ 25,714,920	\$ 26,792,147	\$ 26,887,501	\$ 24,438,784

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Uses:						
1100 Monthly Instructional Salary	6,815,615	5,914,016	5,743,732	5,743,732	5,636,570	5,491,192
1200 Noninstructional Salaries Full Time	3,343,981	3,393,999	3,032,003	3,032,003	3,164,190	3,252,530
1300 Instructional Salaries Part Time	4,935,879	5,243,701	4,812,106	4,960,193	4,648,274	4,797,099
1400 Noninstructional Salaries Part Time	283,015	280,166	164,796	251,904	323,786	175,034
Total Academic Salaries	\$ 15,378,490	\$ 14,831,882	\$ 13,752,637	\$ 13,987,832	\$ 13,772,820	\$ 13,715,855
2100 Noninstructional Salaries Full Time	4,609,774	4,351,593	3,453,132	3,453,132	3,345,161	3,676,455
2200 Instructional Aides Full Time	766,611	525,642	489,304	489,304	385,910	489,892
2300 Variable Non-Instructional	747,347	550,491	263,157	389,578	819,206	313,054
2400 Variable Classroom Aide	26,781	49,743	82,987	82,987	38,973	37,351
2600 Variable Aide Other	5,817	227	-	-	2,153	-
Total Classified Salaries	\$ 6,156,330	\$ 5,477,696	\$ 4,288,580	\$ 4,415,001	\$ 4,591,403	\$ 4,516,752
3000 Benefits	5,856,762	5,443,925	5,375,175	5,342,169	5,275,749	5,172,275
Total Salaries and Benefits	\$ 27,391,582	\$ 25,753,503	\$ 23,416,392	\$ 23,745,002	\$ 23,639,972	\$ 23,404,882
4000 Supplies and Materials	\$ 285,963	\$ 301,751	\$ 991,859	\$ 1,040,598	\$ 283,426	\$ 800,776
5100 Consultants	65,355	51,005	13,399	53,399	54,782	60,899
5200 Travel	52,521	54,430	59,532	61,032	60,849	18,410
5300 Dues and Memberships	28,201	30,547	3,560	3,560	31,691	3,560
5400 Insurance	-	2,400	-	-	-	-
5500 Utilities and Housekeeping	57,622	43,240	58,112	58,977	31,283	57,142
5600 Contract Services	257,849	234,771	360,603	423,278	307,333	389,011
5690 Other Operating Expenses	292,984	281,538	241,631	259,733	232,439	80,331
5700 Legal/Elections/Audit Expenses	-	-	-	-	1,100	-
5800 Other Services and Expenses	53,992	46,302	62,770	63,306	52,149	62,470
5900 Interprogram Charges (credits)	-	(2,554)	-	-	-	-
Total Other Operating Expenses	\$ 808,524	\$ 741,679	\$ 799,607	\$ 923,285	\$ 771,626	\$ 671,823
6200 Buildings	550	36,169	-	-	3,484	-

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
6300 Library Books	4,785	8,560	7,908	7,973	6,162	7,908
6400 Equipment	130,513	88,075	292,445	282,445	179,163	142,445
Total Capital Outlay	\$ 135,848	\$ 132,804	\$ 300,353	\$ 290,418	\$ 188,809	\$ 150,353
7300 Interfund Transfers Out	9,846	17,978	-	640,655	640,655	-
7600 Other Student Payments	50	6,020	-	-	-	-
7800 Intrafund and Subfund Transfers Out	95,306	22,403	474,932	1,033,902	1,028,902	-
7895 District Office Assessment	-	2,675,020	-	-	-	-
7896 Districtwide Assessment	-	3,594,073	-	-	-	-
Total Transfers and Other Outgo	\$ 105,202	\$ 6,315,494	\$ 474,932	\$ 1,674,557	\$ 1,669,557	\$ -
Total Expenses	\$ 28,727,119	\$ 33,245,231	\$ 25,983,143	\$ 27,673,860	\$ 26,553,390	\$ 25,027,834
Net Revenues Over (Under) Expenses	\$ (23,861,266)	\$ 2,757,469	\$ (268,223)	\$ (881,713)	\$ 334,111	\$ (589,050)
Beginning Fund Balance	9,531	1,379,763	4,140,658	4,137,233	4,137,233	4,471,344
Ending Fund Balance	\$ (23,851,735)	\$ 4,137,232	\$ 3,872,435	\$ 3,255,520	\$ 4,471,344	\$ 3,882,294

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	126,682	126,682	-	100,854
7904 College/DO Local Reserves (1% minimum)	-	-	487,197	487,197	-	-
7907 Load Bank and Vacation Liability Reserve	-	-	440,655	607,355	-	250,000
7908 Reserve for ISA Payback	-	-	1,046,198	1,046,198	-	1,046,198
7909 Reserve for HBA/TBA Payback	-	-	582,738	382,738	-	-
7916 Reserve for Failed Tax Measure	-	-	-	-	-	1,200,000
7900 Designated Reserves	-	-	1,188,965	53,076	-	278,829
			<u>3,872,435</u>	<u>2,703,246</u>		<u>2,875,881</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	-	447,464	-	-
7999 Undesignated College and DO Reserves	-	-	-	104,810	-	1,006,413
			<u>0</u>	<u>552,274</u>		<u>1,006,413</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,872,435	\$ 3,255,520	\$ -	\$ 3,882,294

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	-	34,794,574	-	-	-	-
8671 Homeowners Revenue	-	388,019	-	-	-	-
8672 In Lieu of Taxes (wildlife)	-	1,860	-	-	-	-
8811 Tax Allocation, Secured Roll Revenue	-	30,886,445	-	-	-	-
8812 Tax Allocation, Supplemental Roll Revenue	-	371,091	-	-	-	-
8813 Tax Allocation, Unsecured Roll Revenue	-	1,272,488	-	-	-	-
8815 Revenue Augmentation Fund	-	1,926,926	-	-	-	-
8818 Redevelopment Agency AB1290 Revenue	-	49,921	-	-	-	-
8874 98% of Enrollment Fees	10,478,272	7,191,901	-	-	-	-
Apportionment Revenues	\$ 10,478,272	\$ 76,883,225	\$ -	\$ -	\$ -	\$ -
8160 Veterans Education	3,091	-	-	-	-	-
Total Federal Revenues	\$ 3,091	\$ -	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	-	181,064	181,064	181,064	181,064	181,064
8614 Part Time Instructor Pay Increase	355,483	350,904	-	294,627	294,627	-
8617 Part Time Office Hours	78,129	83,331	-	-	-	-
8618 Part Time Health Revenue	15,704	18,128	-	-	-	-
8620 General Categorical Programs	-	52,632	-	58,898	58,898	-
8680 Lottery Revenue	-	1,977,219	-	-	-	-
8690 State Tax Subventions	-	2	-	-	-	-
Total Other State Revenues	\$ 449,316	\$ 2,663,280	\$ 181,064	\$ 534,589	\$ 534,589	\$ 181,064

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
8820 Contributions and Gifts	10,000	146,042	197,639	153,582	153,582	199,499
8840 Sales and Commissions	72,956	67,704	-	101,178	101,178	-
8851 Rentals and Leases	83,624	52,379	75,000	56,729	56,729	55,000
8874 2% of Enrollment Fees	213,842	146,773	169,381	169,381	190,521	217,576
8870 Other Student Fees and Charges	1,103,796	1,200,162	847,683	1,342,818	1,342,828	1,170,912
8880 Nonresident Tuition	8,038,066	8,372,573	-	-	-	-
8880 Other Student Fees	200,756	254,636	750,000	285,878	285,879	750,000
8890 Other Local Revenues	219,615	482,810	85,782	293,376	291,679	75,746
Total Other Local Revenues	\$ 9,942,655	\$ 10,723,079	\$ 2,125,485	\$ 2,402,942	\$ 2,422,396	\$ 2,468,733
Total Revenues	\$ 20,873,334	\$ 90,269,584	\$ 2,306,549	\$ 2,937,531	\$ 2,956,985	\$ 2,649,797
8900 Other Financing Sources, Miscellaneous	2,219	1,073	-	1,277	1,277	-
8910 Proceeds of General Fixed Assets	1,776	-	-	-	-	-
8980 Interfund Transfers In	-	614,078	126,321	434,354	434,355	133,263
8990 Intrafund and Subfund Transfers In	2,360,189	976,545	104,520	482,810	482,810	102,342
8994 Operating Allocation	-	-	63,664,235	63,731,533	63,731,533	63,037,169
8997 District Subsidy for Colleges	-	-	438,114	438,114	438,114	238,114
Total Other Financing Sources	\$ 2,364,184	\$ 1,591,696	\$ 64,333,190	\$ 65,088,088	\$ 65,088,089	\$ 63,510,888
Total Revenues and Other Financing Sources	\$ 23,237,518	\$ 91,861,280	\$ 66,639,739	\$ 68,025,619	\$ 68,045,074	\$ 66,160,685

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Uses:						
1100 Monthly Instructional Salary	19,055,627	19,052,479	18,915,574	18,336,246	17,911,917	18,786,975
1200 Noninstructional Salaries Full Time	6,361,391	5,730,278	5,556,236	5,386,759	5,279,023	5,476,473
1300 Instructional Salaries Part Time	15,133,182	14,360,677	13,289,924	14,137,072	13,699,891	13,139,163
1400 Noninstructional Salaries Part Time	247,688	377,258	163,049	427,077	432,643	163,049
Total Academic Salaries	\$ 40,797,888	\$ 39,520,692	\$ 37,924,783	\$ 38,287,154	\$ 37,323,474	\$ 37,565,660
2100 Noninstructional Salaries Full Time	9,000,413	8,768,783	7,816,415	8,103,723	7,708,288	8,286,284
2200 Instructional Aides Full Time	1,485,941	1,449,370	1,294,302	1,328,112	1,333,672	1,361,379
2300 Variable Non-Instructional	1,309,512	745,893	626,084	645,051	768,758	627,050
2400 Variable Classroom Aide	458,573	410,826	356,476	425,074	388,603	377,951
2600 Variable Aide Other	152,709	102,528	99,179	81,113	92,834	67,499
Total Classified Salaries	\$ 12,407,148	\$ 11,477,400	\$ 10,192,456	\$ 10,583,073	\$ 10,292,155	\$ 10,720,163
3000 Benefits	13,371,913	13,621,126	14,308,002	14,712,808	13,910,367	14,408,477
Total Salaries and Benefits	\$ 66,576,949	\$ 64,619,218	\$ 62,425,241	\$ 63,583,035	\$ 61,525,996	\$ 62,694,300
4000 Supplies and Materials	\$ 1,049,029	\$ 1,014,501	\$ 1,532,244	\$ 1,049,350	\$ 882,370	\$ 1,437,138
5100 Consultants	165,212	116,692	125,534	194,025	158,664	125,534
5200 Travel	130,094	144,012	94,322	119,387	116,977	94,202
5300 Dues and Memberships	67,118	59,650	67,000	88,729	86,367	64,800
5400 Insurance	829,370	914,560	700,000	1,043,421	1,028,117	1,000,000
5500 Utilities and Housekeeping	193,387	152,936	131,962	138,282	105,948	131,862
5600 Contract Services	613,305	608,575	622,046	679,670	688,117	626,299
5690 Other Operating Expenses	289,646	231,128	255,719	251,109	239,631	228,683
5800 Other Services and Expenses	140,614	92,214	117,614	121,633	100,196	117,614
Total Other Operating Expenses	\$ 2,428,746	\$ 2,319,767	\$ 2,114,197	\$ 2,636,256	\$ 2,524,017	\$ 2,388,994

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
6300 Library Books	82,958	79,872	56,666	63,833	62,677	40,000
6400 Equipment	152,344	178,872	100,161	295,067	164,568	259,492
Total Capital Outlay	\$ 235,302	\$ 258,744	\$ 156,827	\$ 358,900	\$ 227,245	\$ 299,492
7300 Interfund Transfers Out	409,941	161,864	-	1,504,284	1,504,284	115,093
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	439,024	752,876	61,520	1,258,972	1,258,972	59,342
7895 District Office Assessment	-	7,867,118	-	-	-	-
7896 Districtwide Assessment	-	10,159,302	-	-	-	-
Total Transfers and Other Outgo	\$ 848,965	\$ 18,941,160	\$ 63,617	\$ 2,765,353	\$ 2,763,256	\$ 176,532
Total Expenses	\$ 71,138,991	\$ 87,153,390	\$ 66,292,126	\$ 70,392,894	\$ 67,922,884	\$ 66,996,456
Net Revenues Over (Under) Expenses	\$ (47,901,473)	\$ 4,707,890	\$ 347,613	\$ (2,367,275)	\$ 122,190	\$ (835,771)
Beginning Fund Balance	30,235	1,191,489	5,895,170	5,899,380	5,899,380	6,021,570
Ending Fund Balance	\$ (47,871,238)	\$ 5,899,379	\$ 6,242,783	\$ 3,532,105	\$ 6,021,570	\$ 5,185,799
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	289,479	-	-	557,432
7904 College/DO Local Reserves (1% minimum)	-	-	707,348	650,000	-	-
7907 Load Bank and Vacation Liability Reserve	-	-	600,006	-	-	-
7909 Reserve for HBA/TBA Payback	-	-	2,022,980	-	-	-
7916 Reserve for Failed Tax Measure	-	-	-	-	-	2,650,048
7900 Designated Reserves	-	-	103,000	83,603	-	103,000
			<u>3,722,813</u>	<u>733,603</u>		<u>3,310,480</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	2,519,970	2,798,502	-	1,875,319
			<u>2,519,970</u>	<u>2,798,502</u>		<u>1,875,319</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,242,783	\$ 3,532,105	\$ -	\$ 5,185,799

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	-	19,761,750	-	-	-	-
8671 Homeowners Revenue	-	205,379	-	-	-	-
8672 In Lieu of Taxes (wildlife)	-	985	-	-	-	-
8811 Tax Allocation, Secured Roll Revenue	-	16,348,198	-	-	-	-
8812 Tax Allocation, Supplemental Roll Revenue	-	196,418	-	-	-	-
8813 Tax Allocation, Unsecured Roll Revenue	-	673,528	-	-	-	-
8815 Revenue Augmentation Fund	-	1,019,922	-	-	-	-
8818 Redevelopment Agency AB1290 Revenue	-	26,423	-	-	-	-
8874 98% of Enrollment Fees	4,913,894	2,041,378	-	-	-	-
Apportionment Revenues	\$ 4,913,894	\$ 40,273,981	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid Revenue	-	14,745	-	2,610	2,610	-
Total Federal Revenues	\$ -	\$ 14,745	\$ -	\$ 2,610	\$ 2,610	\$ -
8614 Part Time Instructor Pay Increase	175,202	169,184	-	101,499	101,499	-
8617 Part Time Office Hours	41,352	38,955	-	-	-	-
8618 Part Time Health Revenue	8,517	8,474	-	-	-	-
8620 General Categorical Programs	-	39,027	-	49,330	49,330	-
8680 Lottery Revenue	-	948,824	-	-	-	-
8690 State Tax Subventions	-	1	-	-	-	-
Total Other State Revenues	\$ 225,071	\$ 1,204,465	\$ -	\$ 150,829	\$ 150,829	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
8840 Sales and Commissions	71,919	53,822	-	62,984	62,984	-
8851 Rentals and Leases	41,763	72,242	-	46,888	46,888	-
8874 2% of Enrollment Fees	100,284	41,661	41,927	41,927	42,439	54,953
8870 Other Student Fees and Charges	57,841	68,819	-	69,885	69,885	-
8880 Nonresident Tuition	450,887	387,811	-	-	-	-
8880 Other Student Fees	8,000	12,750	275,000	13,904	13,904	275,000
8890 Other Local Revenues	302,167	654,557	262,738	567,680	567,760	304,264
Total Other Local Revenues	\$ 1,032,861	\$ 1,291,662	\$ 579,665	\$ 803,268	\$ 803,860	\$ 634,217
Total Revenues	\$ 6,171,826	\$ 42,784,853	\$ 579,665	\$ 956,707	\$ 957,299	\$ 634,217
8910 Proceeds of General Fixed Assets	1,191	-	-	-	-	-
8980 Interfund Transfers In	-	105,535	69,752	262,281	262,280	30,000
8990 Intrafund and Subfund Transfers In	304,839	1,136,405	288,601	595,306	595,306	54,605
8994 Operating Allocation	-	-	30,607,220	30,407,869	30,407,869	31,088,190
8997 District Subsidy for Colleges	-	464,423	386,516	386,516	386,516	231,709
Total Other Financing Sources	\$ 306,030	\$ 1,706,363	\$ 31,352,089	\$ 31,651,972	\$ 31,651,971	\$ 31,404,504
Total Revenues and Other Financing Sources	\$ 6,477,856	\$ 44,491,216	\$ 31,931,754	\$ 32,608,679	\$ 32,609,270	\$ 32,038,721

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Uses:						
1100 Monthly Instructional Salary	7,369,735	6,937,793	7,132,599	7,132,599	7,068,275	6,948,377
1200 Noninstructional Salaries Full Time	3,475,252	3,459,528	3,238,112	3,242,375	3,259,126	3,213,384
1300 Instructional Salaries Part Time	6,728,420	6,429,440	5,516,492	5,747,961	5,798,771	5,463,161
1400 Noninstructional Salaries Part Time	441,178	416,861	351,597	388,093	421,350	518,122
Total Academic Salaries	\$ 18,014,585	\$ 17,243,622	\$ 16,238,800	\$ 16,511,028	\$ 16,547,522	\$ 16,143,044
2100 Noninstructional Salaries Full Time	5,486,744	5,617,982	4,807,323	4,806,550	4,705,270	4,747,738
2200 Instructional Aides Full Time	1,025,800	1,054,343	946,316	946,316	909,103	972,089
2300 Variable Non-Instructional	734,182	702,018	325,759	335,682	430,410	330,509
2400 Variable Classroom Aide	322,614	374,047	114,727	254,746	310,578	128,640
2600 Variable Aide Other	70,021	119,515	96,500	90,327	101,817	96,500
Total Classified Salaries	\$ 7,639,361	\$ 7,867,905	\$ 6,290,625	\$ 6,433,621	\$ 6,457,178	\$ 6,275,476
3000 Benefits	6,798,513	7,091,909	7,116,193	7,130,446	7,129,045	7,265,275
Total Salaries and Benefits	\$ 32,452,459	\$ 32,203,436	\$ 29,645,618	\$ 30,075,095	\$ 30,133,745	\$ 29,683,795
4000 Supplies and Materials	\$ 825,524	\$ 688,495	\$ 721,528	\$ 744,067	\$ 522,680	\$ 824,543
5100 Consultants	(64,814)	118,780	183,309	184,794	215,927	175,059
5200 Travel	35,530	51,537	44,304	60,047	55,864	56,354
5300 Dues and Memberships	49,434	48,654	46,413	46,413	50,589	45,313
5500 Utilities and Housekeeping	56,271	63,969	32,138	32,138	43,096	32,138
5600 Contract Services	1,229,465	534,481	545,127	545,851	428,460	488,033
5690 Other Operating Expenses	585,560	581,401	493,689	493,720	554,193	490,791
5800 Other Services and Expenses	18,420	18,489	-	-	22,770	-
5900 Interprogram Charges (credits)	(4,416)	(200)	71,790	73,077	(2,709)	71,790
Total Other Operating Expenses	\$ 1,905,450	\$ 1,417,111	\$ 1,416,770	\$ 1,436,040	\$ 1,368,190	\$ 1,359,478

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
6200 Buildings	3,546	8,603	-	-	-	-
6300 Library Books	30,778	33,621	11,250	19,750	19,965	11,250
6400 Equipment	345,427	119,325	26,550	26,550	16,376	26,550
Total Capital Outlay	\$ 379,751	\$ 161,549	\$ 37,800	\$ 46,300	\$ 36,341	\$ 37,800
7300 Interfund Transfers Out	20,072	44,359	-	438,732	438,732	100,000
7400 Other Transfers/Uses	18,578	28,920	-	26,550	19,160	-
7600 Other Student Payments	-	-	-	6,500	-	-
7800 Intrafund and Subfund Transfers Out	76,793	78,901	331,549	331,549	331,549	33,105
7895 District Office Assessment	-	3,488,971	-	-	-	-
7896 Districtwide Assessment	-	4,749,035	-	-	-	-
Total Transfers and Other Outgo	\$ 115,443	\$ 8,390,186	\$ 331,549	\$ 803,331	\$ 789,441	\$ 133,105
Total Expenses	\$ 35,678,627	\$ 42,860,777	\$ 32,153,265	\$ 33,104,833	\$ 32,850,397	\$ 32,038,721
Net Revenues Over (Under) Expenses	\$ (29,200,771)	\$ 1,630,439	\$ (221,511)	\$ (496,154)	\$ (241,127)	\$ -
Beginning Fund Balance	20,129	860,991	2,497,041	2,491,431	2,491,431	2,250,304
Ending Fund Balance	\$ (29,180,642)	\$ 2,491,430	\$ 2,275,530	\$ 1,995,277	\$ 2,250,304	\$ 2,250,304

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	148,955	148,955	-	136,501
7904 College/DO Local Reserves (1% minimum)	-	-	703,149	651,147	-	-
7907 Load Bank and Vacation Liability Reserve	-	-	438,732	-	-	88,968
7908 Reserve for ISA Payback	-	-	963,194	963,194	-	1,952,458
7900 Designated Reserves	-	-	21,500	248,824	-	-
			<u>2,275,530</u>	<u>2,012,120</u>		<u>2,177,927</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	-	(16,843)	-	72,377
			<u>0</u>	<u>-16,843</u>		<u>72,377</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,275,530	\$ 1,995,277	\$ -	\$ 2,250,304

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8851 Rentals and Leases	112,287	127,832	100,000	100,000	148,064	150,000
8860 Interest and Investment Income	95,938	77,768	-	-	125,801	-
8890 Other Local Revenues	211,756	239,040	55,000	55,467	55,269	55,000
Total Other Local Revenues	\$ 419,981	\$ 444,640	\$ 155,000	\$ 155,467	\$ 329,134	\$ 205,000
Total Revenues	\$ 419,981	\$ 444,640	\$ 155,000	\$ 155,467	\$ 329,134	\$ 205,000
8910 Proceeds of General Fixed Assets	1,076	-	-	-	-	-
8980 Interfund Transfers In	5,867	105,982	-	67,547	92,636	-
8990 Intrafund and Subfund Transfers In	5,762,144	47,393	74,000	83,165	78,165	74,000
8994 Operating Allocation	-	-	13,922,796	13,901,979	13,901,979	13,844,473
8992 District Office Assessment	-	14,031,109	-	-	-	-
Total Other Financing Sources	\$ 5,769,087	\$ 14,184,484	\$ 13,996,796	\$ 14,052,691	\$ 14,072,780	\$ 13,918,473
Total Revenues and Other Financing Sources	\$ 6,189,068	\$ 14,629,124	\$ 14,151,796	\$ 14,208,158	\$ 14,401,914	\$ 14,123,473

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Uses:						
1200 Noninstructional Salaries Full Time	601,360	599,243	789,218	789,218	830,446	925,906
1300 Instructional Salaries Part Time	-	609	-	-	-	-
1400 Noninstructional Salaries Part Time	402,423	1,572	-	-	4,865	-
Total Academic Salaries	\$ 1,003,783	\$ 601,424	\$ 789,218	\$ 789,218	\$ 835,311	\$ 925,906
2100 Noninstructional Salaries Full Time	7,561,224	6,972,367	6,350,574	6,350,574	6,472,221	6,950,983
2200 Instructional Aides Full Time	4,343	2,828	-	-	1,034	-
2300 Variable Non-Instructional	426,249	273,060	291,633	291,633	211,514	145,601
Total Classified Salaries	\$ 7,991,816	\$ 7,248,255	\$ 6,642,207	\$ 6,642,207	\$ 6,684,769	\$ 7,096,584
3000 Benefits	3,162,779	2,973,407	3,153,167	3,153,167	3,012,034	3,475,874
Total Salaries and Benefits	\$ 12,158,378	\$ 10,823,086	\$ 10,584,592	\$ 10,584,592	\$ 10,532,114	\$ 11,498,364
4000 Supplies and Materials	\$ 199,436	\$ 177,136	\$ 237,266	\$ 253,611	\$ 210,681	\$ 248,269
5100 Consultants	723,072	563,438	668,272	664,022	645,541	588,128
5200 Travel	115,443	128,058	197,961	181,320	125,366	215,350
5300 Dues and Memberships	138,325	101,785	96,500	103,528	98,334	98,500
5400 Insurance	-	-	-	-	118	-
5500 Utilities and Housekeeping	172,533	130,668	176,050	208,834	156,678	222,510
5600 Contract Services	315,850	278,833	277,215	270,465	233,089	217,675
5690 Other Operating Expenses	94,148	(570)	451,863	421,014	93,003	73,360
5700 Legal/Elections/Audit Expenses	7,342	-	-	23,000	46,770	-
5800 Other Services and Expenses	623,870	587,418	434,946	471,508	512,058	676,613
5900 Interprogram Charges (credits)	43	118	-	-	53	-
Total Other Operating Expenses	\$ 2,190,626	\$ 1,789,748	\$ 2,302,807	\$ 2,343,691	\$ 1,911,010	\$ 2,092,136
6100 Sites and Site Improvements	18,307	2,880	1,500	1,500	-	1,500
6400 Equipment	98,323	133,033	67,408	63,542	21,338	83,204
Total Capital Outlay	\$ 116,630	\$ 135,913	\$ 68,908	\$ 65,042	\$ 21,338	\$ 84,704

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
7300 Interfund Transfers Out	(1)	-	-	623,057	627,661	-
7800 Intrafund and Subfund Transfers Out	104,701	6,250	1,955,202	2,680,334	1,837,060	200,000
Total Transfers and Other Outgo	\$ 104,700	\$ 6,250	\$ 1,955,202	\$ 3,303,391	\$ 2,464,721	\$ 200,000
Total Expenses	\$ 14,769,770	\$ 12,932,133	\$ 15,148,775	\$ 16,550,327	\$ 15,139,864	\$ 14,123,473
Net Revenues Over (Under) Expenses	\$ (8,580,702)	\$ 1,696,991	\$ (996,979)	\$ (2,342,169)	\$ (737,950)	\$ -
Beginning Fund Balance	68,827	1,443,834	3,257,286	3,140,974	3,140,974	2,403,024
Ending Fund Balance	\$ (8,511,875)	\$ 3,140,825	\$ 2,260,307	\$ 798,805	\$ 2,403,024	\$ 2,403,024
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	57,847	57,847	-	56,700
7904 College/DO Local Reserves (1% minimum)	-	-	923,550	548,550	-	-
7916 Reserve for Failed Tax Measure	-	-	-	-	-	715,000
7900 Designated Reserves	-	-	14,000	77,382	-	8,000
			<u>995,397</u>	<u>683,779</u>		<u>779,700</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,264,910	115,026	-	1,623,324
			<u>1,264,910</u>	<u>115,026</u>		<u>1,623,324</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,260,307	\$ 798,805	\$ -	\$ 2,403,024

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	67,449,128	100	64,442,009	64,923,780	53,792,881	62,212,321
8671 Homeowners Revenue	764,690	-	683,306	683,306	1,030,454	663,576
8672 In Lieu of Taxes (wildlife)	4,384	-	3,276	3,276	5,860	3,182
8811 Tax Allocation, Secured Roll Revenue	61,125,007	-	54,391,321	54,391,321	62,248,629	53,119,954
8812 Tax Allocation, Supplemental Roll Revenue	344,211	-	653,495	653,495	478,827	634,626
8813 Tax Allocation, Unsecured Roll Revenue	2,701,702	-	2,240,863	2,240,863	3,618,943	2,176,160
8815 Revenue Augmentation Fund	3,205,417	-	3,393,335	3,393,335	-	3,295,356
8818 Redevelopment Agency AB1290 Revenue	7,317	-	87,911	87,911	-	-
8874 98% of Enrollment Fees	(7,485,763)	-	11,390,265	11,390,265	12,852,966	14,657,031
Apportionment Revenues	\$ 128,116,093	\$ 100	\$ 137,285,781	\$ 137,767,552	\$ 134,028,560	\$ 136,762,206
8150 Student Financial Aid Revenue	38,260	-	-	-	-	-
Total Federal Revenues	\$ 38,260	\$ -	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	190,764	-	-	-	-	-
8614 Part Time Instructor Pay Increase	-	-	-	-	173,202	-
8617 Part Time Office Hours	-	-	147,775	147,775	151,769	147,775
8618 Part Time Health Revenue	-	-	33,015	33,015	33,015	33,015
8620 General Categorical Programs	64,473	-	-	-	-	-
8680 Lottery Revenue	3,755,736	42,419	3,322,544	3,322,544	3,698,261	3,536,267
8690 State Tax Subventions	1	-	-	-	7	761,625
Total Other State Revenues	\$ 4,010,974	\$ 42,419	\$ 3,503,334	\$ 3,503,334	\$ 4,056,254	\$ 4,478,682
8874 2% of Enrollment Fees	(152,771)	-	-	-	-	-
8880 Nonresident Tuition	-	-	9,814,803	9,814,803	10,705,176	10,873,083
Total Other Local Revenues	\$ (152,771)	\$ -	\$ 9,814,803	\$ 9,814,803	\$ 10,705,176	\$ 10,873,083
Total Revenues	\$ 132,012,556	\$ 42,519	\$ 150,603,918	\$ 151,085,689	\$ 148,789,990	\$ 152,113,971

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
8990 Intrafund and Subfund Transfers In	-	2,323,973	20,956,923	22,834,884	21,771,698	20,172,870
8992 Districtwide Assessment	-	18,502,410	-	-	-	-
Total Other Financing Sources	\$ -	\$ 20,826,383	\$ 20,956,923	\$ 22,834,884	\$ 21,771,698	\$ 20,172,870
Total Revenues and Other Financing Sources	\$ 132,012,556	\$ 20,868,902	\$ 171,560,841	\$ 173,920,573	\$ 170,561,688	\$ 172,286,841
Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	-	464	-
1400 Noninstructional Salaries Part Time	176,710	134,570	170,000	170,000	135,637	170,000
Total Academic Salaries	\$ 176,710	\$ 134,570	\$ 170,000	\$ 170,000	\$ 136,101	\$ 170,000
2100 Noninstructional Salaries Full Time	-	59,400	58,546	58,546	60,888	60,888
2300 Variable Non-Instructional	1,915	1,859	-	-	759	-
Total Classified Salaries	\$ 1,915	\$ 61,259	\$ 58,546	\$ 58,546	\$ 61,647	\$ 60,888
3000 Benefits	8,770,251	9,528,203	11,240,960	10,814,077	10,725,826	11,372,697
Total Salaries and Benefits	\$ 8,948,876	\$ 9,724,032	\$ 11,469,506	\$ 11,042,623	\$ 10,923,574	\$ 11,603,585
5200 Travel	-	36,853	-	-	-	-
5400 Insurance	1,213,919	1,279,563	1,451,821	1,457,403	1,457,403	1,550,000
5500 Utilities and Housekeeping	3,598,107	3,339,499	3,764,616	3,478,074	3,478,072	3,593,601
5600 Contract Services	580,598	938,779	794,634	755,121	755,121	725,523
5690 Other Operating Expenses	(1)	(1)	-	-	-	-
5700 Legal/Elections/Audit Expenses	517,804	807,184	676,160	679,392	678,855	875,000
Total Other Operating Expenses	\$ 5,910,427	\$ 6,401,877	\$ 6,687,231	\$ 6,369,990	\$ 6,369,451	\$ 6,744,124

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
7300 Interfund Transfers Out	1,100,000	1,211,545	1,100,000	1,100,000	1,100,000	1,100,000
7800 Intrafund and Subfund Transfers Out	1,041,365	3,506,095	22,054,696	24,124,697	22,405,456	21,170,829
7894 Operating Allocation from	-	-	132,170,437	131,972,821	131,972,821	131,426,913
Total Transfers and Other Outgo	\$ 2,141,365	\$ 4,717,640	\$ 155,325,133	\$ 157,197,518	\$ 155,478,277	\$ 153,697,742
Total Expenses	\$ 17,000,668	\$ 20,843,549	\$ 173,481,870	\$ 174,610,131	\$ 172,771,302	\$ 172,045,451
Net Revenues Over (Under) Expenses	\$ 115,011,888	\$ 25,353	\$ (1,921,029)	\$ (689,558)	\$ (2,209,614)	\$ 241,390
Beginning Fund Balance	17,102,954	17,823,270	17,848,372	17,848,473	17,848,473	15,638,859
Ending Fund Balance	\$ 132,114,842	\$ 17,848,623	\$ 15,927,343	\$ 17,158,915	\$ 15,638,859	\$ 15,880,249
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,745,437	7,745,437	-	7,801,333
7902 5% Board Contingency Reserve	-	-	7,745,437	7,745,437	-	-
7914 3% Board Contingency Reserve	-	-	-	-	-	4,680,800
7900 Designated Reserves	-	-	408,512	-	-	256,136
			<u>15,899,386</u>	<u>15,490,874</u>		<u>12,738,269</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	-	-	-	3,120,532
7997 Undesignated District Reserves	-	-	27,957	1,668,041	-	21,448
			<u>27,957</u>	<u>1,668,041</u>		<u>3,141,980</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 15,927,343	\$ 17,158,915	\$ -	\$ 15,880,249

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

<u>Description</u>	<u>Final Actuals 2009-2010</u>	<u>Final Actuals 2010-2011</u>	<u>Adoption Budget 2011-2012</u>	<u>Adjusted Budget 2011-2012</u>	<u>YTD Actuals 2011-2012</u>	<u>Adoption Budget 2012-2013</u>
<u>District Services</u>						
Board	202,055	168,272	194,091	189,841	164,792	200,398
Chancellor	679,653	742,840	739,677	778,727	758,796	800,460
Facilities	1,087,780	683,552	422,656	422,656	340,076	441,082
Administrative Services and Finance	2,287,929	2,188,735	3,999,189	5,324,449	4,447,856	2,320,620
Human Resources	2,238,099	1,940,903	1,693,242	1,724,392	1,793,768	1,818,734
Information Technology Services	2,433,656	2,286,617	2,296,153	2,296,028	2,248,677	2,561,423
Internal Auditing	32,378	14,778	148,893	153,893	163,356	236,771
International Education	632,912	487,215	468,738	473,738	492,483	477,767
Marketing	394,992	215,826	335,705	335,705	228,935	302,205
Other	8,017	-	-	-	9,326	9,454
Payroll	690,275	693,358	807,740	807,740	633,420	660,781
Educational Planning	472,324	189,449	206,178	206,178	202,311	357,842
Police Services	2,666,481	2,525,064	2,688,723	2,689,190	2,528,489	2,720,896
Research	181,861	122,377	639,177	639,177	661,138	669,349
Purchasing	761,357	673,148	508,613	508,613	466,440	545,691
Total District Office Expenditures and Transfers Out	\$ 14,769,769	\$ 12,932,134	\$ 15,148,775	\$ 16,550,327	\$ 15,139,863	\$ 14,123,473

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
<u>Districtwide Expenses</u>						
Contractual Assessments	344,568	1,414,521	983,256	1,413,942	1,294,355	510,378
Regulatory Expenditures	13,785,334	14,693,557	16,700,587	16,700,587	15,911,846	16,960,578
Committed Obligations	2,174,402	2,447,662	2,301,134	2,345,750	2,345,751	2,234,000
Districtwide Operations	696,365	2,287,810	153,496,893	154,149,852	153,219,351	152,340,495
Total Districtwide Expenditures and Transfers Out	\$ 17,000,669	\$ 20,843,550	\$ 173,481,870	\$ 174,610,131	\$ 172,771,303	\$ 172,045,451
Total District Office and Districtwide Expenditures and Transfers Out	\$ 31,770,438	\$ 33,775,684	\$ 188,630,645	\$ 191,160,458	\$ 187,911,166	\$ 186,168,924
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	7,745,437	7,745,437	-	7,801,333
5% Board Contingency Reserve	-	-	7,745,437	7,745,437	-	-
3% Board Contingency Reserve	-	-	-	-	-	4,680,800
Deficit Funding Reserve	-	-	57,847	57,847	-	56,700
College/DO Local Reserves (1% minimum)	-	-	923,550	548,550	-	-
Reserve for Failed Tax Measure	-	-	-	-	-	715,000
Designated Reserves	-	-	422,512	77,382	-	264,136
			<u>16,894,783</u>	<u>16,174,653</u>		<u>13,517,969</u>
<u>Unrestricted Reserves</u>						
2% Authorized Use of Reserve	-	-	-	-	-	3,120,532
Undesignated District Reserves	-	-	27,957	1,668,041	-	21,448
Undesignated College and DO Reserves	-	-	1,264,910	115,026	-	1,623,324
			<u>1,292,867</u>	<u>1,783,067</u>		<u>4,765,304</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 18,187,650	\$ 17,957,720	\$ -	\$ 18,283,273

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2012-2013 ADOPTION BUDGET**

SECTION - II

For ONE-TIME GENERAL UNRESTRICTED FUNDS

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	323,885	296,406	-	-	-	-
Apportionment Revenues	\$ 323,885	\$ 296,406	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid Revenue	-	11,515	-	18,055	46,940	-
8160 Veterans Education	1,673	2,135	-	1,876	1,876	-
Total Federal Revenues	\$ 1,673	\$ 13,650	\$ -	\$ 19,931	\$ 48,816	\$ -
8659 Other Reimbursable Categorical Programs	7,673	8,195	-	2,472	16,472	-
8690 State Tax Subventions	-	576,853	-	-	-	-
Total Other State Revenues	\$ 7,673	\$ 585,048	\$ -	\$ 2,472	\$ 16,472	\$ -
8830 Contract Services	169,459	186,791	100,000	181,546	224,440	100,000
8840 Sales and Commissions	3,210	-	-	-	-	-
8851 Rentals and Leases	258,395	226,411	-	52,243	195,263	120,600
8868 Reduction of Grant/Apportionment	-	-	(1,499,328)	(1,499,328)	-	-
8870 Other Student Fees and Charges	116,568	131,886	42,000	152,800	191,884	41,000
8880 Other Student Fees	21,266	23,660	-	5,900	13,504	-
8890 Other Local Revenues	1,946,848	1,998,671	1,323,823	1,528,891	1,823,406	2,870,648
Total Other Local Revenues	\$ 2,515,746	\$ 2,567,419	\$ (33,505)	\$ 422,052	\$ 2,448,497	\$ 3,132,248
Total Revenues	\$ 2,848,977	\$ 3,462,523	\$ (33,505)	\$ 444,455	\$ 2,513,785	\$ 3,132,248
8910 Proceeds of General Fixed Assets	-	19,100	-	-	-	-
8980 Interfund Transfers In	74,299	17,254	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,397,260	214,211	1,499,328	3,224,790	3,224,790	-
Total Other Financing Sources	\$ 1,471,559	\$ 250,565	\$ 1,499,328	\$ 3,224,790	\$ 3,224,790	\$ -
Total Revenues and Other Financing Sources	\$ 4,320,536	\$ 3,713,088	\$ 1,465,823	\$ 3,669,245	\$ 5,738,575	\$ 3,132,248

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Uses:						
1200 Noninstructional Salaries Full Time	27,000	2,416	-	-	-	-
1300 Instructional Salaries Part Time	81,349	115,964	-	-	92,859	-
1400 Noninstructional Salaries Part Time	79,094	50,077	85,000	160,870	105,016	148,000
Total Academic Salaries	\$ 187,443	\$ 168,457	\$ 85,000	\$ 160,870	\$ 197,875	\$ 148,000
2100 Noninstructional Salaries Full Time	40,876	15,561	76,515	76,515	73,798	79,850
2200 Instructional Aides Full Time	-	-	26,522	26,522	25,284	25,284
2300 Variable Non-Instructional	821,402	899,546	730,486	804,961	808,476	742,760
2400 Variable Classroom Aide	22,673	21,517	-	39,774	49,894	-
2600 Variable Aide Other	2,426	2,704	-	25,905	24,457	24,225
Total Classified Salaries	\$ 887,377	\$ 939,328	\$ 833,523	\$ 973,677	\$ 981,909	\$ 872,119
3000 Benefits	175,792	159,776	190,832	211,655	184,802	137,177
Total Salaries and Benefits	\$ 1,250,612	\$ 1,267,561	\$ 1,109,355	\$ 1,346,202	\$ 1,364,586	\$ 1,157,296
4000 Supplies and Materials	\$ 239,780	\$ 275,630	\$ 2,143,321	\$ 2,505,325	\$ 298,366	\$ 1,428,570
5100 Consultants	96,515	124,714	37,442	99,862	72,664	85,464
5200 Travel	12,738	26,776	208	32,557	24,577	28,300
5300 Dues and Memberships	2,633	7,085	-	-	2,384	-
5500 Utilities and Housekeeping	2,697	2,175	1,500	1,500	1,821	1,500
5600 Contract Services	71,400	120,603	540,193	592,098	7,997	614,859
5690 Other Operating Expenses	142,621	80,177	95,719	446,572	129,408	290,000
5800 Other Services and Expenses	10,439	12,258	60,025	20,105	9,437	56,839
5900 Interprogram Charges (credits)	(66,742)	(68,729)	-	1,650	(52,015)	1,500
5910 Indirect Costs	(76,840)	(13,062)	-	-	(27,095)	-
Total Other Operating Expenses	\$ 195,461	\$ 291,997	\$ 735,087	\$ 1,194,344	\$ 169,178	\$ 1,078,462

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
6100 Sites and Site Improvements	-	-	-	-	3,758	-
6200 Buildings	32,667	26,981	407,772	50,230	-	-
6300 Library Books	-	-	-	5,015	10,015	5,000
6400 Equipment	284,248	237,032	163,178	1,471,515	612,891	1,440,546
Total Capital Outlay	\$ 316,915	\$ 264,013	\$ 570,950	\$ 1,526,760	\$ 626,664	\$ 1,445,546
7300 Interfund Transfers Out	379,060	10,615	-	148,448	148,448	276,616
7600 Other Student Payments	55,080	2,580	2,000	1,780	954	4,360
7800 Intrafund and Subfund Transfers Out	8,226,463	3,150,447	233,996	246,527	1,745,856	11,778
Total Transfers and Other Outgo	\$ 8,660,603	\$ 3,163,642	\$ 235,996	\$ 396,755	\$ 1,895,258	\$ 292,754
Total Expenses	\$ 10,663,371	\$ 5,262,843	\$ 4,794,709	\$ 6,969,386	\$ 4,354,052	\$ 5,402,628
Net Revenues Over (Under) Expenses	\$ (6,342,835)	\$ (1,549,755)	\$ (3,328,886)	\$ (3,300,141)	\$ 1,384,523	\$ (2,270,380)
Beginning Fund Balance	12,200,371	5,857,535	4,307,446	4,307,779	4,307,781	5,692,304
Ending Fund Balance	\$ 5,857,536	\$ 4,307,780	\$ 978,560	\$ 1,007,638	\$ 5,692,304	\$ 3,421,924
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	978,560	1,007,509	-	1,423,343
			<u>978,560</u>	<u>1,007,509</u>		<u>1,423,343</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	-	129	-	1,998,581
			<u>0</u>	<u>129</u>		<u>1,998,581</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 978,560	\$ 1,007,638	\$ -	\$ 3,421,924

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8150 Student Financial Aid Revenue	-	-	-	-	14,350	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ 14,350	\$ -
8659 Other Reimbursable Categorical Programs	1,224	4,134	-	-	2,966	-
Total Other State Revenues	\$ 1,224	\$ 4,134	\$ -	\$ -	\$ 2,966	\$ -
8830 Contract Services	16,680	-	-	-	-	-
8851 Rentals and Leases	153,092	107,835	-	-	45,746	45,000
8868 Reduction of Grant/Apportionment	-	-	(159,917)	(159,917)	-	-
8870 Other Student Fees and Charges	3,015	10,335	-	143	4,927	-
8890 Other Local Revenues	342,273	428,240	-	112,149	298,025	155,000
Total Other Local Revenues	\$ 515,060	\$ 546,410	\$ (159,917)	\$ (47,625)	\$ 348,698	\$ 200,000
Total Revenues	\$ 516,284	\$ 550,544	\$ (159,917)	\$ (47,625)	\$ 366,014	\$ 200,000
8990 Intrafund and Subfund Transfers In	54,169	-	159,917	489,917	489,917	-
Total Other Financing Sources	\$ 54,169	\$ -	\$ 159,917	\$ 489,917	\$ 489,917	\$ -
Total Revenues and Other Financing Sources	\$ 570,453	\$ 550,544	\$ -	\$ 442,292	\$ 855,931	\$ 200,000

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Uses:						
1300 Instructional Salaries Part Time	4,294	817	-	-	4,055	-
1400 Noninstructional Salaries Part Time	8,103	10,860	-	2,670	32,299	2,500
Total Academic Salaries	\$ 12,397	\$ 11,677	\$ -	\$ 2,670	\$ 36,354	\$ 2,500
2100 Noninstructional Salaries Full Time	29,105	6,076	-	-	(110)	-
2300 Variable Non-Instructional	82,740	108,462	37,486	40,156	63,873	-
2400 Variable Classroom Aide	-	3,098	-	2,670	102	-
Total Classified Salaries	\$ 111,845	\$ 117,636	\$ 37,486	\$ 42,826	\$ 63,865	\$ -
3000 Benefits	22,825	14,581	4,108	4,108	10,326	211
Total Salaries and Benefits	\$ 147,067	\$ 143,894	\$ 41,594	\$ 49,604	\$ 110,545	\$ 2,711
4000 Supplies and Materials	\$ 22,330	\$ 35,763	\$ 923,827	\$ 1,056,327	\$ 36,663	\$ 839,365
5100 Consultants	15,512	14,336	-	47,120	19,871	43,500
5200 Travel	1,403	12,455	208	2,670	5,096	-
5300 Dues and Memberships	2,633	1,578	-	-	2,384	-
5500 Utilities and Housekeeping	810	584	-	-	274	-
5600 Contract Services	491	1,975	540,193	542,863	6,394	544,765
5690 Other Operating Expenses	20,774	81,951	-	290,000	60,499	290,000
5800 Other Services and Expenses	1,065	2,710	46,759	6,839	3,141	6,839
5900 Interprogram Charges (credits)	(67,710)	(69,445)	-	-	(53,071)	-
Total Other Operating Expenses	\$ (25,022)	\$ 46,144	\$ 587,160	\$ 889,492	\$ 44,588	\$ 885,104
6400 Equipment	23,670	8,906	110,890	110,560	10,768	599,547
Total Capital Outlay	\$ 23,670	\$ 8,906	\$ 110,890	\$ 110,560	\$ 10,768	\$ 599,547

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
7600 Other Student Payments	3,580	1,870	2,000	1,780	954	4,360
7800 Intrafund and Subfund Transfers Out	4,081	40,000	-	-	159,917	-
Total Transfers and Other Outgo	\$ 7,661	\$ 41,870	\$ 2,000	\$ 1,780	\$ 160,871	\$ 4,360
Total Expenses	\$ 175,706	\$ 276,577	\$ 1,665,471	\$ 2,107,763	\$ 363,435	\$ 2,331,087
Net Revenues Over (Under) Expenses	\$ 394,747	\$ 273,967	\$ (1,665,471)	\$ (1,665,471)	\$ 492,496	\$ (2,131,087)
Beginning Fund Balance	1,253,532	1,648,278	1,922,244	1,922,244	1,922,245	2,414,741
Ending Fund Balance	\$ 1,648,279	\$ 1,922,245	\$ 256,773	\$ 256,773	\$ 2,414,741	\$ 283,654
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	256,773	256,773	-	283,654
			<u>256,773</u>	<u>256,773</u>		<u>283,654</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 256,773	\$ 256,773	\$ -	\$ 283,654

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8150 Student Financial Aid Revenue	-	11,515	-	18,055	18,055	-
8160 Veterans Education	1,673	2,135	-	1,876	1,876	-
Total Federal Revenues	\$ 1,673	\$ 13,650	\$ -	\$ 19,931	\$ 19,931	\$ -
8659 Other Reimbursable Categorical Programs	2,113	1,397	-	2,472	2,472	-
Total Other State Revenues	\$ 2,113	\$ 1,397	\$ -	\$ 2,472	\$ 2,472	\$ -
8830 Contract Services	128,759	170,850	100,000	181,546	181,546	100,000
8851 Rentals and Leases	35,410	34,387	-	52,243	57,243	-
8870 Other Student Fees and Charges	113,553	121,551	42,000	152,657	152,657	41,000
8890 Other Local Revenues	1,238,345	1,308,905	1,309,642	1,302,884	1,302,884	2,413,054
Total Other Local Revenues	\$ 1,516,067	\$ 1,635,693	\$ 1,451,642	\$ 1,689,330	\$ 1,694,330	\$ 2,554,054
Total Revenues	\$ 1,519,853	\$ 1,650,740	\$ 1,451,642	\$ 1,711,733	\$ 1,716,733	\$ 2,554,054
8910 Proceeds of General Fixed Assets	-	19,100	-	-	-	-
8980 Interfund Transfers In	74,299	17,254	-	-	-	-
8990 Intrafund and Subfund Transfers In	407,338	214,211	-	1,193,962	1,193,962	-
Total Other Financing Sources	\$ 481,637	\$ 250,565	\$ -	\$ 1,193,962	\$ 1,193,962	\$ -
Total Revenues and Other Financing Sources	\$ 2,001,490	\$ 1,901,305	\$ 1,451,642	\$ 2,905,695	\$ 2,910,695	\$ 2,554,054

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Uses:						
1200 Noninstructional Salaries Full Time	27,000	2,416	-	-	-	-
1300 Instructional Salaries Part Time	61,698	66,170	-	-	61,821	-
1400 Noninstructional Salaries Part Time	35,979	21,662	85,000	86,000	17,906	80,000
Total Academic Salaries	\$ 124,677	\$ 90,248	\$ 85,000	\$ 86,000	\$ 79,727	\$ 80,000
2100 Noninstructional Salaries Full Time	3,980	1,299	68,645	68,645	65,722	71,460
2200 Instructional Aides Full Time	-	-	26,522	26,522	25,284	25,284
2300 Variable Non-Instructional	735,198	769,345	693,000	754,342	738,779	733,000
2400 Variable Classroom Aide	2,270	3,400	-	10,237	23,043	-
2600 Variable Aide Other	2,426	2,704	-	1,680	1,680	-
Total Classified Salaries	\$ 743,874	\$ 776,748	\$ 788,167	\$ 861,426	\$ 854,508	\$ 829,744
3000 Benefits	144,996	131,758	184,253	194,378	159,870	122,662
Total Salaries and Benefits	\$ 1,013,547	\$ 998,754	\$ 1,057,420	\$ 1,141,804	\$ 1,094,105	\$ 1,032,406
4000 Supplies and Materials	\$ 194,773	\$ 197,071	\$ 1,056,589	\$ 1,206,030	\$ 189,811	\$ 557,230
5100 Consultants	42,279	106,778	37,442	48,742	27,185	41,964
5200 Travel	7,369	8,952	-	26,587	5,219	25,000
5300 Dues and Memberships	-	5,312	-	-	-	-
5500 Utilities and Housekeeping	1,887	1,591	1,500	1,500	1,547	1,500
5600 Contract Services	64,861	116,028	-	49,235	1,603	49,235
5690 Other Operating Expenses	12,119	(4,452)	95,719	156,572	68,910	-
5800 Other Services and Expenses	8,293	7,955	13,266	13,266	5,628	50,000
5910 Indirect Costs	(76,840)	(13,062)	-	-	31,578	-
Total Other Operating Expenses	\$ 59,968	\$ 229,102	\$ 147,927	\$ 295,902	\$ 141,670	\$ 167,699

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
6100 Sites and Site Improvements	-	-	-	-	3,758	-
6200 Buildings	32,667	26,981	407,772	50,230	-	-
6300 Library Books	-	-	-	5,015	10,015	5,000
6400 Equipment	53,338	39,526	52,288	1,318,688	584,859	791,719
Total Capital Outlay	\$ 86,005	\$ 66,507	\$ 460,060	\$ 1,373,933	\$ 598,632	\$ 796,719
7300 Interfund Transfers Out	2,889	10,615	-	148,448	148,448	-
7600 Other Student Payments	51,500	710	-	-	-	-
7800 Intrafund and Subfund Transfers Out	1,566,019	401,617	-	10,236	10,236	-
Total Transfers and Other Outgo	\$ 1,620,408	\$ 412,942	\$ -	\$ 158,684	\$ 158,684	\$ -
Total Expenses	\$ 2,974,701	\$ 1,904,376	\$ 2,721,996	\$ 4,176,353	\$ 2,182,902	\$ 2,554,054
Net Revenues Over (Under) Expenses	\$ (973,211)	\$ (3,071)	\$ (1,270,354)	\$ (1,270,658)	\$ 727,793	\$ -
Beginning Fund Balance	2,247,067	1,273,858	1,270,354	1,270,787	1,270,788	1,998,581
Ending Fund Balance	\$ 1,273,856	\$ 1,270,787	\$ -	\$ 129	\$ 1,998,581	\$ 1,998,581
Restricted Reserves			<u>0</u>	<u>0</u>		<u>0</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	-	129	-	1,998,581
			<u>0</u>	<u>129</u>		<u>1,998,581</u>
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ 129	\$ -	\$ 1,998,581

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8150 Student Financial Aid Revenue	-	-	-	-	14,535	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ 14,535	\$ -
8659 Other Reimbursable Categorical Programs	4,336	2,664	-	-	11,034	-
Total Other State Revenues	\$ 4,336	\$ 2,664	\$ -	\$ -	\$ 11,034	\$ -
8830 Contract Services	24,020	15,941	-	-	42,894	-
8851 Rentals and Leases	23,927	-	-	-	16,812	-
8868 Reduction of Grant/Appportionment	-	-	(298,444)	(298,444)	-	-
8870 Other Student Fees and Charges	-	-	-	-	34,300	-
8880 Other Student Fees	21,266	23,660	-	-	5,104	-
8890 Other Local Revenues	343,899	235,535	-	99,677	208,316	-
Total Other Local Revenues	\$ 413,112	\$ 275,136	\$ (298,444)	\$ (198,767)	\$ 307,426	\$ -
Total Revenues	\$ 417,448	\$ 277,800	\$ (298,444)	\$ (198,767)	\$ 332,995	\$ -
8990 Intrafund and Subfund Transfers In	-	-	298,444	299,944	299,944	-
Total Other Financing Sources	\$ -	\$ -	\$ 298,444	\$ 299,944	\$ 299,944	\$ -
Total Revenues and Other Financing Sources	\$ 417,448	\$ 277,800	\$ -	\$ 101,177	\$ 632,939	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Uses:						
1300 Instructional Salaries Part Time	15,357	48,977	-	-	26,983	-
1400 Noninstructional Salaries Part Time	35,012	17,555	-	72,200	54,811	65,500
Total Academic Salaries	\$ 50,369	\$ 66,532	\$ -	\$ 72,200	\$ 81,794	\$ 65,500
2100 Noninstructional Salaries Full Time	7,791	8,186	7,870	7,870	8,186	8,390
2300 Variable Non-Instructional	3,464	21,739	-	10,463	5,824	9,760
2400 Variable Classroom Aide	20,403	15,019	-	26,867	26,749	-
2600 Variable Aide Other	-	-	-	24,225	22,777	24,225
Total Classified Salaries	\$ 31,658	\$ 44,944	\$ 7,870	\$ 69,425	\$ 63,536	\$ 42,375
3000 Benefits	7,971	13,437	2,471	13,169	14,606	14,304
Total Salaries and Benefits	\$ 89,998	\$ 124,913	\$ 10,341	\$ 154,794	\$ 159,936	\$ 122,179
4000 Supplies and Materials	\$ 22,677	\$ 38,144	\$ 162,905	\$ 242,968	\$ 70,897	\$ 23,575
5100 Consultants	20,800	3,600	-	4,000	25,608	-
5200 Travel	3,966	5,369	-	3,300	14,262	3,300
5300 Dues and Memberships	-	195	-	-	-	-
5600 Contract Services	1,716	2,600	-	-	-	20,859
5690 Other Operating Expenses	1	2,678	-	-	(1)	-
5800 Other Services and Expenses	-	1,593	-	-	668	-
5900 Interprogram Charges (credits)	968	716	-	1,650	1,056	1,500
Total Other Operating Expenses	\$ 27,451	\$ 16,751	\$ -	\$ 8,950	\$ 41,593	\$ 25,659
6400 Equipment	1,332	900	-	17,267	17,264	24,280
Total Capital Outlay	\$ 1,332	\$ 900	\$ -	\$ 17,267	\$ 17,264	\$ 24,280

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
7800 Intrafund and Subfund Transfers Out	182,751	714,697	233,996	236,291	534,735	-
Total Transfers and Other Outgo	\$ 182,751	\$ 714,697	\$ 233,996	\$ 236,291	\$ 534,735	\$ -
Total Expenses	\$ 324,209	\$ 895,405	\$ 407,242	\$ 660,270	\$ 824,425	\$ 195,693
Net Revenues Over (Under) Expenses	\$ 93,239	\$ (617,605)	\$ (407,242)	\$ (559,093)	\$ (191,486)	\$ (195,693)
Beginning Fund Balance	1,311,408	1,404,647	787,042	787,042	787,042	595,556
Ending Fund Balance	\$ 1,404,647	\$ 787,042	\$ 379,800	\$ 227,949	\$ 595,556	\$ 399,863
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	379,800	227,949	-	399,863
			379,800	227,949		399,863
<u>Unrestricted Reserves</u>						
			0	0		0
Total Budgeted Reserves	\$ -	\$ -	\$ 379,800	\$ 227,949	\$ -	\$ 399,863

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8840 Sales and Commissions	3,210	-	-	-	-	-
8851 Rentals and Leases	45,966	84,189	-	-	75,462	75,600
8868 Reduction of Grant/Appportionment	-	-	(1,040,967)	(1,040,967)	-	-
8880 Other Student Fees	-	-	-	5,900	8,400	-
8890 Other Local Revenues	22,331	25,991	14,181	14,181	14,181	302,594
Total Other Local Revenues	\$ 71,507	\$ 110,180	\$ (1,026,786)	\$ (1,020,886)	\$ 98,043	\$ 378,194
Total Revenues	\$ 71,507	\$ 110,180	\$ (1,026,786)	\$ (1,020,886)	\$ 98,043	\$ 378,194
8990 Intrafund and Subfund Transfers In	935,753	-	1,040,967	1,240,967	1,240,967	-
Total Other Financing Sources	\$ 935,753	\$ -	\$ 1,040,967	\$ 1,240,967	\$ 1,240,967	\$ -
Total Revenues and Other Financing Sources	\$ 1,007,260	\$ 110,180	\$ 14,181	\$ 220,081	\$ 1,339,010	\$ 378,194
Uses:						
4000 Supplies and Materials	\$ -	\$ 4,652	\$ -	\$ -	\$ 995	\$ 8,400
5100 Consultants	17,924	-	-	-	-	-
5600 Contract Services	4,332	-	-	-	-	-
5690 Other Operating Expenses	109,727	-	-	-	-	-
5800 Other Services and Expenses	1,081	-	-	-	-	-
5910 Indirect Costs	-	-	-	-	(58,673)	-
Total Other Operating Expenses	\$ 133,064	\$ -	\$ -	\$ -	\$ (58,673)	\$ -
6400 Equipment	205,908	187,700	-	25,000	-	25,000
Total Capital Outlay	\$ 205,908	\$ 187,700	\$ -	\$ 25,000	\$ -	\$ 25,000

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
7300 Interfund Transfers Out	376,171	-	-	-	-	276,616
7800 Intrafund and Subfund Transfers Out	995,932	-	-	-	1,040,968	11,778
Total Transfers and Other Outgo	\$ 1,372,103	\$ -	\$ -	\$ -	\$ 1,040,968	\$ 288,394
Total Expenses	\$ 1,711,075	\$ 192,352	\$ -	\$ 25,000	\$ 983,290	\$ 321,794
Net Revenues Over (Under) Expenses	\$ (703,815)	\$ (82,172)	\$ 14,181	\$ 195,081	\$ 355,720	\$ 56,400
Beginning Fund Balance	-	409,878	327,806	327,706	327,706	683,426
Ending Fund Balance	\$ (703,815)	\$ 327,706	\$ 341,987	\$ 522,787	\$ 683,426	\$ 739,826
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	341,987	522,787	-	739,826
			<u>341,987</u>	<u>522,787</u>		<u>739,826</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 341,987	\$ 522,787	\$ -	\$ 739,826

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	323,885	296,406	-	-	-	-
Apportionment Revenues	\$ 323,885	\$ 296,406	\$ -	\$ -	\$ -	\$ -
8690 State Tax Subventions	-	576,853	-	-	-	-
Total Other State Revenues	\$ -	\$ 576,853	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 323,885	\$ 873,259	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 323,885	\$ 873,259	\$ -	\$ -	\$ -	\$ -
Uses:						
7800 Intrafund and Subfund Transfers Out	5,477,680	1,994,133	-	-	-	-
Total Transfers and Other Outgo	\$ 5,477,680	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 5,477,680	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ (5,153,795)	\$ (1,120,874)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	7,388,364	1,120,874	-	-	-	-
Ending Fund Balance	\$ 2,234,569	\$ -	\$ -	\$ -	\$ -	\$ -
Board Restricted Reserves			<u>0</u>	<u>0</u>		<u>0</u>
Unrestricted Reserves			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
<u>District Services</u>						
Facilities	116,307	-	-	-	-	-
Administrative Services and Finance	1,365,524	-	-	-	1,040,968	288,394
Human Resources	5,546	4,652	-	-	995	-
Information Technology Services	213,257	187,700	-	-	-	-
Marketing	10,441	-	-	-	-	-
Educational Planning	-	-	-	-	(58,673)	-
Research	-	-	-	-	-	8,400
Purchasing	-	-	-	25,000	-	25,000
Total District Office Expenditures and Transfers Out	\$ 1,711,075	\$ 192,352	\$ -	\$ 25,000	\$ 983,290	\$ 321,794
<u>Districtwide Expenses</u>						
Districtwide Operations	5,477,680	1,994,133	-	-	-	-
Total Districtwide Expenditures and Transfers Out	\$ 5,477,680	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -
Total District Office and Districtwide Expenditures and Transfers Out	\$ 7,188,755	\$ 2,186,485	\$ -	\$ 25,000	\$ 983,290	\$ 321,794
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	341,987	522,787	-	739,826
			<u>341,987</u>	<u>522,787</u>		<u>739,826</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	-	-	-	-
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 341,987	\$ 522,787	\$ -	\$ 739,826

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2012-2013 ADOPTION BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	67,773,013	70,466,674	64,442,009	64,923,780	53,792,881	62,212,321
8671 Homeowners Revenue	764,690	747,188	683,306	683,306	1,030,454	663,576
8672 In Lieu of Taxes (wildlife)	4,384	3,582	3,276	3,276	5,860	3,182
8811 Tax Allocation, Secured Roll Revenue	61,125,007	59,476,352	54,391,321	54,391,321	62,248,629	53,119,954
8812 Tax Allocation, Supplemental Roll Revenue	344,211	714,589	653,495	653,495	478,827	634,626
8813 Tax Allocation, Unsecured Roll Revenue	2,701,702	2,450,361	2,240,863	2,240,863	3,618,943	2,176,160
8815 Revenue Augmentation Fund	3,205,417	3,710,577	3,393,335	3,393,335	-	3,295,356
8818 Redevelopment Agency AB1290 Revenue	7,317	96,130	87,911	87,911	-	-
8874 98% of Enrollment Fees	11,029,422	10,402,985	11,390,265	11,390,265	12,852,966	14,657,031
Apportionment Revenues	\$ 146,955,163	\$ 148,068,438	\$ 137,285,781	\$ 137,767,552	\$ 134,028,560	\$ 136,762,206
8150 Student Financial Aid Revenue	38,260	38,945	-	20,665	52,580	-
8160 Veterans Education	4,764	2,135	-	1,876	1,876	-
Total Federal Revenues	\$ 43,024	\$ 41,080	\$ -	\$ 22,541	\$ 54,456	\$ -
8613 Apprenticeship Revenue	190,764	184,759	184,759	184,759	184,759	184,759
8614 Part Time Instructor Pay Increase	649,465	649,465	-	476,263	649,465	-
8617 Part Time Office Hours	147,776	151,767	147,775	147,775	151,769	147,775
8618 Part Time Health Revenue	30,351	33,015	33,015	33,015	33,015	33,015
8620 General Categorical Programs	64,473	127,120	-	151,204	151,204	-
8659 Other Reimbursable Categorical Programs	7,673	8,195	-	2,472	16,472	-
8680 Lottery Revenue	3,755,736	3,700,098	3,322,544	3,322,544	3,698,261	3,536,267
8690 State Tax Subventions	1	576,857	-	-	7	761,625
Total Other State Revenues	\$ 4,846,239	\$ 5,431,276	\$ 3,688,093	\$ 4,318,032	\$ 4,884,952	\$ 4,663,441

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
8820 Contributions and Gifts	10,000	146,042	197,639	153,582	153,582	199,499
8830 Contract Services	169,459	186,791	100,000	181,546	224,440	100,000
8840 Sales and Commissions	148,220	123,344	-	164,713	164,713	-
8851 Rentals and Leases	522,103	530,088	175,000	327,965	517,518	325,600
8860 Interest and Investment Income	95,938	77,768	-	-	125,801	-
8868 Reduction of Grant/Apportionment	-	-	(1,499,328)	(1,499,328)	-	-
8874 2% of Enrollment Fees	225,090	212,306	232,454	232,454	262,306	299,123
8870 Other Student Fees and Charges	1,334,081	1,461,381	889,683	1,623,543	1,665,374	1,211,912
8880 Nonresident Tuition	9,269,191	9,612,251	9,814,803	9,814,803	10,705,176	10,873,083
8880 Other Student Fees	272,530	365,325	1,375,000	323,020	366,855	1,375,000
8890 Other Local Revenues	3,088,726	3,951,052	1,727,343	2,974,187	3,305,647	3,305,658
Total Other Local Revenues	\$ 15,135,338	\$ 16,666,348	\$ 13,012,594	\$ 14,296,485	\$ 17,491,412	\$ 17,689,875
Total Revenues	\$ 166,979,764	\$ 170,207,142	\$ 153,986,468	\$ 156,404,610	\$ 156,459,380	\$ 159,115,522
8900 Other Financing Sources, Miscellaneous	2,219	1,073	-	1,277	1,277	-
8910 Proceeds of General Fixed Assets	4,043	19,100	-	-	7,928	-
8980 Interfund Transfers In	133,710	1,288,504	196,073	1,169,731	1,194,820	163,263
8990 Intrafund and Subfund Transfers In	9,983,651	5,262,692	22,944,872	27,508,959	26,440,773	20,425,317
8994 Operating Allocation	-	-	132,170,437	131,972,821	131,972,821	131,426,913
8992 District Office Assessment	-	14,031,109	-	-	-	-
8992 Districtwide Assessment	-	18,502,410	-	-	-	-
8992 District Subsidy to Colleges	-	2,254,280	2,167,023	2,167,023	2,167,023	1,049,737
Total Other Financing Sources	\$ 10,123,623	\$ 41,359,168	\$ 157,478,405	\$ 162,819,811	\$ 161,784,642	\$ 153,065,230
Total Revenues and Other Financing Sources	\$ 177,103,387	\$ 211,566,310	\$ 311,464,873	\$ 319,224,421	\$ 318,244,022	\$ 312,180,752

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Uses:						
1100 Monthly Instructional Salary	33,240,977	31,904,288	31,791,905	31,212,577	30,616,762	31,226,544
1200 Noninstructional Salaries Full Time	13,808,984	13,185,464	12,615,569	12,450,355	12,533,249	12,868,293
1300 Instructional Salaries Part Time	26,878,830	26,150,391	23,618,522	24,845,226	24,239,795	23,399,423
1400 Noninstructional Salaries Part Time	1,630,108	1,260,504	934,442	1,397,944	1,423,297	1,174,205
Total Academic Salaries	\$ 75,558,899	\$ 72,500,647	\$ 68,960,438	\$ 69,906,102	\$ 68,813,103	\$ 68,668,465
2100 Noninstructional Salaries Full Time	26,699,031	25,785,686	22,562,505	22,849,040	22,365,626	23,802,198
2200 Instructional Aides Full Time	3,282,695	3,032,183	2,756,444	2,790,254	2,655,003	2,848,644
2300 Variable Non-Instructional	4,040,607	3,172,867	2,237,119	2,466,905	3,039,123	2,158,974
2400 Variable Classroom Aide	830,641	856,133	554,190	802,581	788,048	543,942
2600 Variable Aide Other	230,973	224,974	195,679	197,345	221,261	188,224
Total Classified Salaries	\$ 35,083,947	\$ 33,071,843	\$ 28,305,937	\$ 29,106,125	\$ 29,069,061	\$ 29,541,982
3000 Benefits	38,136,010	38,818,346	41,384,329	41,364,322	40,237,823	41,831,775
Total Salaries and Benefits	\$ 148,778,856	\$ 144,390,836	\$ 138,650,704	\$ 140,376,549	\$ 138,119,987	\$ 140,042,222
4000 Supplies and Materials	\$ 2,599,732	\$ 2,457,513	\$ 5,626,218	\$ 5,592,951	\$ 2,197,523	\$ 4,739,296
5100 Consultants	985,340	974,629	1,027,956	1,196,102	1,147,578	1,035,084
5200 Travel	346,326	441,666	396,327	454,343	383,633	412,616
5300 Dues and Memberships	285,711	247,721	213,473	242,230	269,365	212,173
5400 Insurance	2,043,289	2,196,523	2,151,821	2,500,824	2,485,638	2,550,000
5500 Utilities and Housekeeping	4,080,617	3,732,487	4,164,378	3,917,805	3,816,898	4,038,753
5600 Contract Services	3,068,467	2,716,042	3,139,818	3,266,483	2,420,117	3,061,400
5690 Other Operating Expenses	1,404,958	1,173,673	1,538,621	1,872,148	1,248,674	1,163,165
5700 Legal/Elections/Audit Expenses	525,146	807,184	676,160	702,392	726,725	875,000
5800 Other Services and Expenses	847,335	756,681	675,355	676,552	696,610	913,536
5900 Interprogram Charges (credits)	(71,115)	(71,365)	71,790	74,727	(54,671)	73,290
5910 Indirect Costs	(76,840)	(13,062)	-	-	(27,095)	-
Total Other Operating Expenses	\$ 13,439,234	\$ 12,962,179	\$ 14,055,699	\$ 14,903,606	\$ 13,113,472	\$ 14,335,017

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
6100 Sites and Site Improvements	18,307	2,880	1,500	1,500	3,758	1,500
6200 Buildings	36,763	71,753	407,772	50,230	3,484	-
6300 Library Books	118,521	122,053	75,824	96,571	98,819	64,158
6400 Equipment	1,010,855	756,337	649,742	2,139,119	994,336	1,952,237
Total Capital Outlay	\$ 1,184,446	\$ 953,023	\$ 1,134,838	\$ 2,287,420	\$ 1,100,397	\$ 2,017,895
7300 Interfund Transfers Out	1,918,918	1,446,361	1,100,000	4,455,176	4,459,780	1,591,709
7400 Other Transfers/Uses	18,578	28,920	-	26,550	19,160	-
7600 Other Student Payments	55,130	8,600	4,097	10,377	954	6,457
7800 Intrafund and Subfund Transfers Out	9,983,652	7,516,972	25,111,895	29,675,981	28,607,795	21,475,054
94xx District Office Assessment	-	-	132,170,437	131,972,821	131,972,821	131,426,913
7895 District Office Assessment	-	14,031,109	-	-	-	-
7896 Total Assessed Costs	-	18,502,410	-	-	-	-
Total Transfers and Other Outgo	\$ 11,976,278	\$ 41,534,372	\$ 158,386,429	\$ 166,140,905	\$ 165,060,510	\$ 154,500,133
Total Expenses	\$ 177,978,546	\$ 202,297,923	\$ 317,853,888	\$ 329,301,431	\$ 319,591,889	\$ 315,634,563

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Net Revenues Over (Under) Expenses	\$ (875,159)	\$ 9,268,387	\$ (6,389,015)	\$ (10,077,010)	\$ (1,347,867)	\$ (3,453,811)
Beginning Fund Balance	29,432,047	28,556,882	37,945,973	37,825,270	37,825,272	36,477,405
Ending Fund Balance	\$ 28,556,888	\$ 37,825,269	\$ 31,556,958	\$ 27,748,260	\$ 36,477,405	\$ 33,023,594
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,745,437	7,745,437	-	7,801,333
7902 5% Board Contingency Reserve	-	-	7,745,437	7,745,437	-	-
7914 3% Board Contingency Reserve	-	-	-	-	-	4,680,800
7903 Deficit Funding Reserve	-	-	622,963	333,484	-	851,487
7904 College/DO Local Reserves (1% minimum)	-	-	2,821,244	2,336,894	-	-
7907 Load Bank and Vacation Liability Reserve	-	-	1,479,393	607,355	-	338,968
7908 Reserve for ISA Payback	-	-	2,009,392	2,009,392	-	2,998,656
7909 Reserve for HBA/TBA Payback	-	-	2,605,718	382,738	-	-
7916 Reserve for Failed Tax Measure	-	-	-	-	-	4,565,048
7900 Designated Reserves	-	-	2,714,537	1,470,394	-	2,069,308
			<u>27,744,121</u>	<u>22,631,131</u>		<u>23,305,600</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	-	-	-	3,120,532
7997 Undesignated District Reserves	-	-	27,957	2,115,505	-	21,448
7999 Undesignated College and DO Reserves	-	-	3,784,880	3,001,624	-	6,576,014
			<u>3,812,837</u>	<u>5,117,129</u>		<u>9,717,994</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 31,556,958	\$ 27,748,260	\$ -	\$ 33,023,594

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8120 Higher Education Act	1,014,651	769,023	69,752	2,981,869	1,530,983	1,060,436
8150 Student Financial Aid Revenue	490,698	345,691	283,854	444,130	352,257	435,644
8170 Vocational & Technical Education Act (VTEA)	1,513,827	1,530,435	1,400,251	1,473,565	1,461,030	1,387,862
8190 Other Federal Revenues	2,289,699	911,475	-	711,332	536,074	15,685
Total Federal Revenues	\$ 5,308,875	\$ 3,556,624	\$ 1,753,857	\$ 5,610,896	\$ 3,880,344	\$ 2,899,627
8610 General Apportionments	282,002	153,919	141,371	159,279	159,279	154,531
8620 General Categorical Programs	6,977,100	6,990,945	5,651,047	6,731,573	6,120,295	5,921,548
8659 Other Reimbursable Categorical Programs	4,254,995	4,043,977	1,955,273	5,153,528	4,237,477	2,976,044
8680 Other State Non-Tax Revenues	3,087,180	1,421,717	167,853	1,409,175	1,331,217	153,887
8680 Lottery Revenue	618,580	595,539	499,351	633,893	633,893	568,800
8690 Other State Revenues	99,527	116,239	239,641	1,748,334	1,548,487	448,308
Total State Revenues	\$ 15,319,384	\$ 13,322,336	\$ 8,654,536	\$ 15,835,782	\$ 14,030,648	\$ 10,223,118
8820 Contributions and Gifts	-	5,944	-	47,885	-	-
8830 Contract Services	62,037	57,324	-	51,900	53,828	131,088
8880 Nonresident Tuition and Other Student Fees	1,631,533	1,755,354	1,452,500	1,715,758	1,665,562	1,505,000
8890 Other Local Revenues	1,827,478	1,619,795	424,989	2,025,172	1,447,646	1,158,302
Total Local Revenues	\$ 3,521,048	\$ 3,438,417	\$ 1,877,489	\$ 3,840,715	\$ 3,167,036	\$ 2,794,390
Total Revenues	\$ 24,149,307	\$ 20,317,377	\$ 12,285,882	\$ 25,287,393	\$ 21,078,028	\$ 15,917,135
8980 Interfund Transfers In	-	38,000	-	-	-	-
8990 Intrafund and Subfund Transfers In	361,227	-	-	-	-	-
Total Other Financing Sources	\$ 361,227	\$ 38,000	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 24,510,534	\$ 20,355,377	\$ 12,285,882	\$ 25,287,393	\$ 21,078,028	\$ 15,917,135

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Uses:						
1100 Monthly Instructional Salary	125,530	284,786	11,655	322,753	292,325	99,034
1200 Noninstructional Salaries Full Time	1,656,523	1,186,046	998,929	1,671,859	1,525,513	1,288,309
1300 Instructional Salaries Part Time	763,263	612,423	158,685	849,871	688,451	180,090
1400 Noninstructional Salaries Part Time	1,533,328	1,366,325	350,669	1,635,968	1,433,948	388,465
Total Academic Salaries	\$ 4,078,644	\$ 3,449,580	\$ 1,519,938	\$ 4,480,451	\$ 3,940,237	\$ 1,955,898
2100 Noninstructional Salaries Full Time	3,636,423	3,655,243	3,123,025	3,659,789	3,388,645	3,409,604
2200 Instructional Aides Full Time	46,934	43,161	35,621	58,374	59,651	36,579
2300 Variable Non-Instructional	2,123,394	1,644,458	709,899	2,053,751	1,775,379	838,515
2400 Variable Classroom Aide	324,266	207,500	11,950	194,347	201,236	9,950
2600 Variable Aide Other	184,087	78,727	9,643	35,017	60,631	4,888
Total Classified Salaries	\$ 6,315,104	\$ 5,629,089	\$ 3,890,138	\$ 6,001,278	\$ 5,485,542	\$ 4,299,536
3000 Benefits	2,424,583	2,308,463	1,962,870	2,970,436	2,664,534	2,224,429
Total Salaries and Benefits	\$ 12,818,331	\$ 11,387,132	\$ 7,372,946	\$ 13,452,165	\$ 12,090,313	\$ 8,479,863
4000 Supplies and Materials	\$ 1,728,411	\$ 1,618,106	\$ 1,084,474	\$ 1,661,895	\$ 1,661,070	\$ 1,236,368
5100 Consultants	668,873	858,087	64,000	1,898,852	1,475,770	411,283
5200 Travel	199,992	199,774	80,141	234,933	187,554	90,300
5300 Dues and Memberships	8,759	18,269	4,700	17,524	20,815	4,700
5500 Utilities and Housekeeping	20,071	6,907	4,400	11,867	5,924	4,050
5600 Contract Services	304,509	115,839	85,117	336,220	174,900	132,204
5690 Other Operating Expenses	5,037,628	3,249,555	269,489	3,651,516	3,261,690	1,454,003
5800 Other Services and Expenses	55,425	36,696	10,000	83,117	38,068	6,000
5900 Interprogram Charges (credits)	12,553	7,442	7,103	12,148	7,167	4,109
5910 Indirect Costs	310,891	327,363	22,338	287,333	256,825	68,227
Total Other Operating Expenses	\$ 6,618,701	\$ 4,819,932	\$ 547,288	\$ 6,533,510	\$ 5,428,713	\$ 2,174,876

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
6100 Sites and Site Improvements	-	12,814	104,315	109,315	59,745	-
6200 Buildings	1,240	-	-	295,000	-	-
6300 Library Books	43	21,556	35,739	37,387	42,066	35,739
6400 Equipment	1,376,313	844,254	531,704	816,202	676,318	518,259
Total Capital Outlay	\$ 1,377,596	\$ 878,624	\$ 671,758	\$ 1,257,904	\$ 778,129	\$ 553,998
7300 Interfund Transfers Out	50,458	65,887	69,752	79,595	79,595	30,000
7500 Student Financial Aid	13,519	9,022	-	15,000	7,329	-
7600 Other Student Payments	1,210,344	1,302,461	486,485	1,460,425	1,163,548	826,507
7800 Intrafund and Subfund Transfers Out	361,227	-	-	-	-	-
7900 Reserves	-	-	2,659,338	1,433,058	-	3,091,013
Total Transfers and Other Outgo	\$ 1,635,548	\$ 1,377,370	\$ 3,215,575	\$ 2,988,078	\$ 1,250,472	\$ 3,947,520
Total Expenses	\$ 24,178,587	\$ 20,081,164	\$ 12,892,041	\$ 25,893,552	\$ 21,208,697	\$ 16,392,625
Net Revenues Over (Under) Expenses	\$ 331,947	\$ 274,213	\$ (606,159)	\$ (606,159)	\$ (130,669)	\$ (475,490)
Beginning Fund Balance	-	331,947	606,159	606,159	606,159	475,490
Ending Fund Balance	\$ 331,947	\$ 606,160	\$ -	\$ -	\$ 475,490	\$ -
7998 Restricted Reserve	-	-	606,713	437,436	-	488,681
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8670 State Tax Subventions	71,742	74,767	-	-	72,911	-
Total State Revenues	\$ 71,742	\$ 74,767	\$ -	\$ -	\$ 72,911	\$ -
8810 Property Taxes	6,958,544	7,366,006	7,257,031	7,257,031	7,376,515	7,406,344
8860 Interest and Investment Income	8,305	9,822	9,820	9,820	13,425	10,450
8890 Other Local Revenues	-	-	-	-	2,970	-
Total Local Revenues	\$ 6,966,849	\$ 7,375,828	\$ 7,266,851	\$ 7,266,851	\$ 7,392,910	\$ 7,416,794
Total Revenues	\$ 7,038,591	\$ 7,450,595	\$ 7,266,851	\$ 7,266,851	\$ 7,465,821	\$ 7,416,794
Total Revenues and Other Financing Sources	\$ 7,038,591	\$ 7,450,595	\$ 7,266,851	\$ 7,266,851	\$ 7,465,821	\$ 7,416,794
Uses:						
7110 Bond Redemption	1,625,000	1,845,000	2,091,850	2,091,850	2,091,000	2,350,000
7120 Bond Interest and Other Charges	3,107,984	5,265,381	5,165,181	5,165,181	4,510,867	5,056,344
Total Transfers and Other Outgo	\$ 4,732,984	\$ 7,110,381	\$ 7,257,031	\$ 7,257,031	\$ 6,601,867	\$ 7,406,344
Total Expenses	\$ 4,732,984	\$ 7,110,381	\$ 7,257,031	\$ 7,257,031	\$ 6,601,867	\$ 7,406,344
Net Revenues Over (Under) Expenses	\$ 2,305,607	\$ 340,214	\$ 9,820	\$ 9,820	\$ 863,954	\$ 10,450
Beginning Fund Balance	2,265,232	4,570,839	4,911,052	4,911,052	4,911,052	5,775,006
Ending Fund Balance	\$ 4,570,839	\$ 4,911,053	\$ 4,920,872	\$ 4,920,872	\$ 5,775,006	\$ 5,785,456
7912 Restricted Debt Reserve	-	-	4,920,872	4,920,872	-	5,785,456
Total Budgeted Reserves	\$ -	\$ -	\$ 4,920,872	\$ 4,920,872	\$ -	\$ 5,785,456

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8670 State Tax Subventions	124,055	128,097	-	-	141,248	-
Total State Revenues	\$ 124,055	\$ 128,097	\$ -	\$ -	\$ 141,248	\$ -
8810 Property Taxes	11,431,817	12,064,372	13,317,952	13,317,952	13,593,637	13,520,815
8860 Interest and Investment Income	16,780	24,114	24,100	24,100	32,527	25,600
Total Local Revenues	\$ 11,448,597	\$ 12,088,486	\$ 13,342,052	\$ 13,342,052	\$ 13,626,164	\$ 13,546,415
Total Revenues	\$ 11,572,652	\$ 12,216,583	\$ 13,342,052	\$ 13,342,052	\$ 13,767,412	\$ 13,546,415
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	\$ 11,958,580	\$ 12,596,960	\$ 13,342,052	\$ 13,342,052	\$ 13,767,412	\$ 13,546,415
Uses:						
7110 Bond Redemption	1,630,000	6,855,000	7,065,000	7,065,000	7,065,000	7,205,000
7120 Bond Interest and Other Charges	1,730,210	5,992,594	6,452,952	6,452,952	4,757,102	6,315,815
Total Transfers and Other Outgo	\$ 3,360,210	\$ 12,847,594	\$ 13,517,952	\$ 13,517,952	\$ 11,822,102	\$ 13,520,815
Total Expenses	\$ 3,360,210	\$ 12,847,594	\$ 13,517,952	\$ 13,517,952	\$ 11,822,102	\$ 13,520,815
Net Revenues Over (Under) Expenses	\$ 8,598,370	\$ (250,634)	\$ (175,900)	\$ (175,900)	\$ 1,945,310	\$ 25,600
Beginning Fund Balance	2,182,228	10,780,598	10,529,963	10,529,963	10,529,963	12,475,273
Ending Fund Balance	\$ 10,780,598	\$ 10,529,964	\$ 10,354,063	\$ 10,354,063	\$ 12,475,273	\$ 12,500,873
7912 Restricted Debt Reserve	-	-	10,354,063	10,354,063	-	12,500,873
Total Budgeted Reserves	\$ -	\$ -	\$ 10,354,063	\$ 10,354,063	\$ -	\$ 12,500,873

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8860 Interest and Investment Income	-	11,070	11,000	11,000	13,255	11,500
Total Local Revenues	\$ -	\$ 11,070	\$ 11,000	\$ 11,000	\$ 13,255	\$ 11,500
Total Revenues	\$ -	\$ 11,070	\$ 11,000	\$ 11,000	\$ 13,255	\$ 11,500
8980 Interfund Transfers In	-	-	-	2,548,450	2,548,450	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 2,548,450	\$ 2,548,450	\$ -
Total Revenues and Other Financing Sources	\$ -	\$ 11,070	\$ 11,000	\$ 2,559,450	\$ 2,561,705	\$ 11,500
Uses:						
7300 Interfund Transfers Out	-	1,086,090	-	841,668	866,757	-
Total Transfers and Other Outgo	\$ -	\$ 1,086,090	\$ -	\$ 841,668	\$ 866,757	\$ -
Total Expenses	\$ -	\$ 1,086,090	\$ -	\$ 841,668	\$ 866,757	\$ -
Net Revenues Over (Under) Expenses	\$ -	\$ (1,075,020)	\$ 11,000	\$ 1,717,782	\$ 1,694,948	\$ 11,500
Beginning Fund Balance	2,750,000	2,750,000	1,674,980	1,674,980	1,674,980	3,369,928
Ending Fund Balance	\$ 2,750,000	\$ 1,674,980	\$ 1,685,980	\$ 3,392,762	\$ 3,369,928	\$ 3,381,428
7906 Load Bank Liability Reserve	-	-	-	1,409,402	-	-
7907 Vacation Liability Reserve	-	-	-	812,226	-	-
7912 Restricted Debt Reserve	-	-	1,685,980	1,171,134	-	3,381,428
Total Budgeted Reserves	\$ -	\$ -	\$ 1,685,980	\$ 3,392,762	\$ -	\$ 3,381,428

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8860 Interest and Investment Income	1	-	-	-	-	1
Total Local Revenues	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
Total Revenues	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
8980 Interfund Transfers In	123,000	124,400	125,600	125,600	125,520	127,400
Total Other Financing Sources	\$ 123,000	\$ 124,400	\$ 125,600	\$ 125,600	\$ 125,520	\$ 127,400
Total Revenues and Other Financing Sources	\$ 123,001	\$ 124,400	\$ 125,600	\$ 125,600	\$ 125,520	\$ 127,401
5700 Legal/Elections/Audit Expenses	-	-	-	-	20	-
5800 Other Services and Expenses	-	-	-	-	-	1,100
Total Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 1,100
7110 Bond Redemption	60,000	65,000	70,000	70,000	70,000	75,000
7120 Bond Interest and Other Charges	70,197	66,597	55,500	55,500	62,697	58,497
Total Transfers and Other Outgo	\$ 130,197	\$ 131,597	\$ 125,500	\$ 125,500	\$ 132,697	\$ 133,497
Total Expenses	\$ 130,197	\$ 131,597	\$ 125,500	\$ 125,500	\$ 132,717	\$ 134,597
Net Revenues Over (Under) Expenses	\$ (7,196)	\$ (7,197)	\$ 100	\$ 100	\$ (7,197)	\$ (7,196)
Beginning Fund Balance	220,274	213,078	205,880	205,880	205,880	198,683
Ending Fund Balance	\$ 213,078	\$ 205,881	\$ 205,980	\$ 205,980	\$ 198,683	\$ 191,487
7998 Restricted Reserve	-	-	205,980	205,980	-	191,487
Total Budgeted Reserves	\$ -	\$ -	\$ 205,980	\$ 205,980	\$ -	\$ 191,487

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8651 Community College Construction	2,819,833	240,747	-	-	-	-
Total State Revenues	\$ 2,819,833	\$ 240,747	\$ -	\$ -	\$ -	\$ -
8890 Other Local Revenues	662,279	1,106,715	1,106,000	1,106,000	1,438,408	-
Total Local Revenues	\$ 662,279	\$ 1,106,715	\$ 1,106,000	\$ 1,106,000	\$ 1,438,408	\$ -
Total Revenues	\$ 3,482,112	\$ 1,347,462	\$ 1,106,000	\$ 1,106,000	\$ 1,438,408	\$ -
8980 Interfund Transfers In	325,132	122,160	-	427,818	427,818	376,616
8990 Intrafund and Subfund Transfers In	-	28,197	-	10,615	10,615	-
Total Other Financing Sources	\$ 325,132	\$ 150,357	\$ -	\$ 438,433	\$ 438,433	\$ 376,616
Total Revenues and Other Financing Sources	\$ 3,807,244	\$ 1,497,819	\$ 1,106,000	\$ 1,544,433	\$ 1,876,841	\$ 376,616
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	-	-	289,551	-	389,551
Total Other Operating Expenses	\$ 142,649	\$ -	\$ -	\$ 289,551	\$ -	\$ 389,551

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
6100 Sites and Site Improvements	196,927	249,560	46,110	46,110	-	46,111
6200 Buildings	3,958,587	125,649	213,297	346,152	211,604	134,549
6400 Equipment	227,676	(2,639)	45,255	45,255	5,553	54,996
Total Capital Outlay	\$ 4,383,190	\$ 372,570	\$ 304,662	\$ 437,517	\$ 217,157	\$ 235,656
7300 Interfund Transfers Out	74,299	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	28,197	-	10,615	10,615	-
Total Transfers and Other Outgo	\$ 74,299	\$ 28,197	\$ -	\$ 10,615	\$ 10,615	\$ -
Total Expenses	\$ 4,616,972	\$ 400,767	\$ 304,662	\$ 737,683	\$ 227,772	\$ 625,207
Net Revenues Over (Under) Expenses	\$ (809,728)	\$ 1,097,052	\$ 801,338	\$ 806,750	\$ 1,649,069	\$ (248,591)
Beginning Fund Balance	7,887,926	7,078,199	8,437,914	8,175,250	8,175,251	9,824,320
Ending Fund Balance	\$ 7,078,198	\$ 8,175,251	\$ 9,239,252	\$ 8,982,000	\$ 9,824,320	\$ 9,575,729
7913 Restricted Capital Reserve	-	-	8,098,135	7,711,204	-	9,001,301
7900 Designated Reserves	-	-	1,141,117	1,256,844	-	560,476
7999 Undesignated Reserve	-	-	-	13,952	-	13,952
Total Budgeted Reserves	\$ -	\$ -	\$ 9,239,252	\$ 8,982,000	\$ -	\$ 9,575,729

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

<u>Description</u>	<u>Final Actuals 2009-2010</u>	<u>Final Actuals 2010-2011</u>	<u>Adoption Budget 2011-2012</u>	<u>Adjusted Budget 2011-2012</u>	<u>YTD Actuals 2011-2012</u>	<u>Adoption Budget 2012-2013</u>
<u>Sources:</u>						
8860 Interest and Investment Income	59,448	(5,186)	-	34,956	34,956	-
8890 Other Local Revenues	-	(3,600)	-	-	-	-
Total Local Revenues	\$ 59,448	\$ (8,786)	\$ -	\$ 34,956	\$ 34,956	\$ -
Total Revenues	\$ 59,448	\$ (8,786)	\$ -	\$ 34,956	\$ 34,956	\$ -
Total Revenues and Other Financing Sources	\$ 59,448	\$ (8,786)	\$ -	\$ 34,956	\$ 34,956	\$ -
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	310,363	-	-	-	-	-
Total Classified Salaries	\$ 310,363	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	105,012	-	-	-	-	-
Total Salaries and Benefits	\$ 415,375	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	-	-	-	606	606	-
5100 Consultants	74,910	120,763	-	166,473	151,957	14,516
5200 Travel	1,045	5,527	-	2,933	2,933	-
5500 Utilities and Housekeeping	-	250	-	1,600	1,600	-
5700 Legal/Elections/Audit Expenses	-	(648,987)	-	-	-	-
5800 Other Services and Expenses	667	638	-	-	-	-
Total Other Operating Expenses	\$ 76,622	\$ (521,809)	\$ -	\$ 171,006	\$ 156,490	\$ 14,516

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
6200 Buildings	3,863,520	5,242,021	7,068,526	7,343,671	4,829,417	2,961,098
6400 Equipment	110,326	158,347	376,013	338,881	131,043	217,838
Total Capital Outlay	\$ 3,973,846	\$ 5,400,368	\$ 7,444,539	\$ 7,682,552	\$ 4,960,460	\$ 3,178,936
Total Expenses	\$ 4,465,843	\$ 4,878,559	\$ 7,444,539	\$ 7,854,164	\$ 5,117,556	\$ 3,193,452
Net Revenues Over (Under) Expenses	\$ (4,406,395)	\$ (4,887,345)	\$ (7,444,539)	\$ (7,819,208)	\$ (5,082,600)	\$ (3,193,452)
Beginning Fund Balance	18,727,432	14,321,038	9,433,693	9,433,693	9,433,693	4,351,093
Ending Fund Balance	\$ 14,321,037	\$ 9,433,693	\$ 1,989,154	\$ 1,614,485	\$ 4,351,093	\$ 1,157,641
7913 Restricted Capital Reserve	-	-	1,989,154	1,614,485	-	1,157,641
Total Budgeted Reserves	\$ -	\$ -	\$ 1,989,154	\$ 1,614,485	\$ -	\$ 1,157,641

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8860 Interest and Investment Income	318,547	470,715	-	-	342,934	-
8890 Other Local Revenues	248,657	7,390,854	-	-	290,260	-
Total Local Revenues	\$ 567,204	\$ 7,861,569	\$ -	\$ -	\$ 633,194	\$ -
Total Revenues	\$ 567,204	\$ 7,861,569	\$ -	\$ -	\$ 633,194	\$ -
8940 Proceeds of General Long-Term Debt	73,000,000	-	-	-	-	-
Total Other Financing Sources	\$ 73,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 73,567,204	\$ 7,861,569	\$ -	\$ -	\$ 633,194	\$ -
Uses:						
2100 Noninstructional Salaries Full Time	310,363	886,251	917,907	917,907	928,395	966,287
2300 Variable Non-Instructional	-	2,496	-	-	-	-
Total Classified Salaries	\$ 310,363	\$ 888,747	\$ 917,907	\$ 917,907	\$ 928,395	\$ 966,287
3000 Benefits	103,401	334,315	390,206	390,206	383,502	406,566
Total Salaries and Benefits	\$ 413,764	\$ 1,223,062	\$ 1,308,113	\$ 1,308,113	\$ 1,311,897	\$ 1,372,853
4000 Supplies and Materials	-	80	10,000	12,224	3,785	9,359
5100 Consultants	706,288	561,000	813,149	813,149	598,265	745,200
5200 Travel	-	-	-	986	986	-
5500 Utilities and Housekeeping	-	-	-	50	50	-
5700 Legal/Elections/Audit Expenses	-	648,987	-	-	-	-
5800 Other Services and Expenses	963	(143)	-	-	298	-
Total Other Operating Expenses	\$ 707,251	\$ 1,209,844	\$ 813,149	\$ 814,185	\$ 599,599	\$ 745,200

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
6200 Buildings	5,128,382	17,249,712	29,263,000	30,300,338	25,815,754	24,230,683
6400 Equipment	10,991	1,443	502,027	3,977,145	1,136,271	5,809,557
Total Capital Outlay	\$ 5,139,373	\$ 17,251,155	\$ 29,765,027	\$ 34,277,483	\$ 26,952,025	\$ 30,040,240
Total Expenses	\$ 6,260,388	\$ 19,684,141	\$ 31,896,289	\$ 36,412,005	\$ 28,867,306	\$ 32,167,652
Net Revenues Over (Under) Expenses	\$ 67,306,816	\$ (11,822,572)	\$ (31,896,289)	\$ (36,412,005)	\$ (28,234,112)	\$ (32,167,652)
Beginning Fund Balance	33,580,808	100,887,624	89,065,052	89,065,052	89,065,052	60,830,940
Ending Fund Balance	\$ 100,887,624	\$ 89,065,052	\$ 57,168,763	\$ 52,653,047	\$ 60,830,940	\$ 28,663,288
7913 Restricted Capital Reserve	-	-	57,168,763	52,653,047	-	28,663,288
Total Budgeted Reserves	\$ -	\$ -	\$ 57,168,763	\$ 52,653,047	\$ -	\$ 28,663,288

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8840 Sales and Commissions	8,589,574	7,780,284	8,008,650	8,008,650	7,509,604	7,682,550
8850 Other Sales Revenue	3,673,060	3,519,582	3,905,000	3,905,000	3,039,873	3,165,000
8851 Rentals and Leases	-	2,095	-	-	-	-
8880 Nonresident Tuition and Other Student Fees	(1,150)	(1,500)	-	-	-	-
8890 Other Local Revenues	(412)	-	-	-	-	200,000
Total Local Revenues	\$ 12,261,072	\$ 11,300,461	\$ 11,913,650	\$ 11,913,650	\$ 10,549,477	\$ 11,047,550
Total Revenues	\$ 12,261,072	\$ 11,300,461	\$ 11,913,650	\$ 11,913,650	\$ 10,549,477	\$ 11,047,550
8910 Proceeds of General Fixed Assets	-	233,420	50,000	50,000	445,641	235,000
8980 Interfund Transfers In	389,752	-	-	240,712	240,712	-
Total Other Financing Sources	\$ 389,752	\$ 233,420	\$ 50,000	\$ 290,712	\$ 686,353	\$ 235,000
Total Revenues and Other Financing Sources	\$ 12,650,824	\$ 11,533,881	\$ 11,963,650	\$ 12,204,362	\$ 11,235,830	\$ 11,282,550
Uses:						
2100 Noninstructional Salaries Full Time	1,524,863	1,416,947	1,183,009	1,183,009	1,238,209	1,256,980
2200 Instructional Aides Full Time	1,010	-	-	-	-	-
2300 Variable Non-Instructional	370,071	363,917	369,353	369,353	367,745	364,710
Total Classified Salaries	\$ 1,895,944	\$ 1,780,864	\$ 1,552,362	\$ 1,552,362	\$ 1,605,954	\$ 1,621,690
3000 Benefits	658,620	617,052	645,009	645,009	611,225	655,494
Total Salaries and Benefits	\$ 2,554,564	\$ 2,397,916	\$ 2,197,371	\$ 2,197,371	\$ 2,217,179	\$ 2,277,184

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
4000 Supplies and Materials	\$ 41,733	\$ 30,015	\$ 31,050	\$ 271,762	\$ 24,605	\$ 25,900
5200 Travel	-	2,988	3,600	3,600	25	3,600
5500 Utilities and Housekeeping	32,815	65,463	63,800	63,800	60,808	81,500
5600 Contract Services	27,053	34,683	34,800	34,800	50,324	47,200
5690 Other Operating Expenses	36,204	41,734	42,600	42,600	51,019	51,000
5800 Other Services and Expenses	859,827	239,768	228,100	228,100	211,397	262,700
5930 Depreciation	230,278	209,837	121,000	121,000	102,203	17,000
Total Other Operating Expenses	\$ 1,186,177	\$ 594,473	\$ 493,900	\$ 493,900	\$ 475,776	\$ 463,000
6400 Equipment	1,793	7,734	8,000	7,770	6,026	11,000
Total Capital Outlay	\$ 1,793	\$ 7,734	\$ 8,000	\$ 7,770	\$ 6,026	\$ 11,000
7300 Interfund Transfers Out	53,544	5,000	-	155,590	155,590	-
7700 Cost of Goods Sold	8,892,883	8,330,887	8,878,959	8,878,959	8,224,680	8,165,900
Total Transfers and Other Outgo	\$ 8,946,427	\$ 8,335,887	\$ 8,878,959	\$ 9,034,549	\$ 8,380,270	\$ 8,165,900
Total Expenses	\$ 12,730,694	\$ 11,366,025	\$ 11,609,280	\$ 12,005,352	\$ 11,103,856	\$ 10,942,984
Net Revenues Over (Under) Expenses	\$ (79,870)	\$ 167,856	\$ 354,370	\$ 199,010	\$ 131,974	\$ 339,566
Beginning Fund Balance	967,537	887,670	1,043,797	1,055,527	1,055,527	1,187,501
Ending Fund Balance	\$ 887,667	\$ 1,055,526	\$ 1,398,167	\$ 1,254,537	\$ 1,187,501	\$ 1,527,067
7999 Undesignated Reserve	-	-	1,398,167	1,254,537	-	1,527,067
Total Budgeted Reserves	\$ -	\$ -	\$ 1,398,167	\$ 1,254,537	\$ -	\$ 1,527,067

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8840 Sales and Commissions	968,907	954,603	995,600	995,600	850,729	868,326
8850 Other Sales Revenue	3,132	596	-	-	156	-
8890 Other Local Revenues	76,680	99,149	102,375	102,375	33,757	36,000
Total Local Revenues	\$ 1,048,719	\$ 1,054,348	\$ 1,097,975	\$ 1,097,975	\$ 884,642	\$ 904,326
Total Revenues	\$ 1,048,719	\$ 1,054,348	\$ 1,097,975	\$ 1,097,975	\$ 884,642	\$ 904,326
8980 Interfund Transfers In	62,911	97,185	81,242	343,391	262,149	115,093
Total Other Financing Sources	\$ 62,911	\$ 97,185	\$ 81,242	\$ 343,391	\$ 262,149	\$ 115,093
Total Revenues and Other Financing Sources	\$ 1,111,630	\$ 1,151,533	\$ 1,179,217	\$ 1,441,366	\$ 1,146,791	\$ 1,019,419
Uses:						
2100 Noninstructional Salaries Full Time	192,024	197,592	189,985	189,985	187,845	197,592
2300 Variable Non-Instructional	150,820	147,858	149,000	149,000	139,323	136,300
2400 Variable Classroom Aide	-	2,477	-	-	-	-
Total Classified Salaries	\$ 342,844	\$ 347,927	\$ 338,985	\$ 338,985	\$ 327,168	\$ 333,892
3000 Benefits	101,191	108,202	99,639	99,639	112,382	112,461
Total Salaries and Benefits	\$ 444,035	\$ 456,129	\$ 438,624	\$ 438,624	\$ 439,550	\$ 446,353
4000 Supplies and Materials	\$ 35,470	\$ 34,383	\$ 34,900	\$ 297,049	\$ 36,964	\$ 31,700

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
5500 Utilities and Housekeeping	3,047	6,188	3,600	3,600	17,634	17,000
5600 Contract Services	19,270	22,958	33,400	33,400	10,337	24,500
5690 Other Operating Expenses	14,838	9,039	13,000	13,000	10,812	11,000
5800 Other Services and Expenses	6,962	32,363	12,500	12,500	22,444	22,500
5930 Depreciation	5,111	5,066	1,083	1,083	4,699	4,500
Total Other Operating Expenses	\$ 49,228	\$ 75,614	\$ 63,583	\$ 63,583	\$ 65,926	\$ 79,500
6400 Equipment	594	2,257	10,500	10,500	486	1,082
Total Capital Outlay	\$ 594	\$ 2,257	\$ 10,500	\$ 10,500	\$ 486	\$ 1,082
7700 Cost of Goods Sold	534,625	527,973	504,000	504,000	508,684	486,625
Total Transfers and Other Outgo	\$ 534,625	\$ 527,973	\$ 504,000	\$ 504,000	\$ 508,684	\$ 486,625
Total Expenses	\$ 1,063,952	\$ 1,096,356	\$ 1,051,607	\$ 1,313,756	\$ 1,051,610	\$ 1,045,260
Net Revenues Over (Under) Expenses	\$ 47,678	\$ 55,177	\$ 127,610	\$ 127,610	\$ 95,181	\$ (25,841)
Beginning Fund Balance	115,169	162,847	228,327	218,027	218,026	313,207
Ending Fund Balance	\$ 162,847	\$ 218,024	\$ 355,937	\$ 345,637	\$ 313,207	\$ 287,366
7999 Undesignated Reserve	-	-	355,937	345,637	-	287,366
Total Budgeted Reserves	\$ -	\$ -	\$ 355,937	\$ 345,637	\$ -	\$ 287,366

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8833 Contract Services, County	1,168,875	1,199,340	1,167,948	1,167,948	1,205,448	300,000
8840 Sales and Commissions	11,854	-	-	-	5,000	-
Total Local Revenues	\$ 1,180,729	\$ 1,199,340	\$ 1,167,948	\$ 1,167,948	\$ 1,210,448	\$ 300,000
Total Revenues	\$ 1,180,729	\$ 1,199,340	\$ 1,167,948	\$ 1,167,948	\$ 1,210,448	\$ 300,000
Total Revenues and Other Financing Sources	\$ 1,180,729	\$ 1,199,340	\$ 1,167,948	\$ 1,167,948	\$ 1,210,448	\$ 300,000
Uses:						
2100 Noninstructional Salaries Full Time	535,602	564,323	501,609	501,609	485,231	210,744
2300 Variable Non-Instructional	12,866	4,687	-	-	20,057	-
Total Classified Salaries	\$ 548,468	\$ 569,010	\$ 501,609	\$ 501,609	\$ 505,288	\$ 210,744
3000 Benefits	185,764	191,287	204,143	204,143	182,266	69,975
Total Salaries and Benefits	\$ 734,232	\$ 760,297	\$ 705,752	\$ 705,752	\$ 687,554	\$ 280,719
4000 Supplies and Materials	\$ 68,451	\$ 86,113	\$ 150,000	\$ 150,000	\$ 79,092	\$ 15,000
5200 Travel	632	-	5,000	5,000	-	-
5500 Utilities and Housekeeping	5,159	4,639	5,000	5,000	5,945	-
5600 Contract Services	79,718	52,082	110,000	110,000	48,376	-
5930 Depreciation	-	8,168	-	-	8,168	-
Total Other Operating Expenses	\$ 85,509	\$ 64,889	\$ 120,000	\$ 120,000	\$ 62,489	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
6400 Equipment	-	5,014	-	-	-	-
Total Capital Outlay	\$ -	\$ 5,014	\$ -	\$ -	\$ -	\$ -
7400 Other Transfers/Uses	160,950	-	-	-	-	-
Total Transfers and Other Outgo	\$ 160,950	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,049,142	\$ 916,313	\$ 975,752	\$ 975,752	\$ 829,135	\$ 295,719
Net Revenues Over (Under) Expenses	\$ 131,587	\$ 283,027	\$ 192,196	\$ 192,196	\$ 381,313	\$ 4,281
Beginning Fund Balance	573,029	704,618	987,645	987,645	987,645	1,368,958
Ending Fund Balance	\$ 704,616	\$ 987,645	\$ 1,179,841	\$ 1,179,841	\$ 1,368,958	\$ 1,373,239
7999 Undesignated Reserve	-	-	1,179,841	1,179,841	-	1,373,239
Total Budgeted Reserves	\$ -	\$ -	\$ 1,179,841	\$ 1,179,841	\$ -	\$ 1,373,239

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8830 Contract Services	57,162	-	-	-	-	-
8860 Interest and Investment Income	1,308	1,459	1,050	1,050	1,647	1,100
8890 Other Local Revenues	2,214	98,499	-	-	-	-
Total Local Revenues	\$ 60,684	\$ 99,958	\$ 1,050	\$ 1,050	\$ 1,647	\$ 1,100
Total Revenues	\$ 60,684	\$ 99,958	\$ 1,050	\$ 1,050	\$ 1,647	\$ 1,100
8911 Insurance Reimbursement	52,105	305,804	-	143,243	174,824	-
8980 Interfund Transfers In	100,000	100,000	100,000	100,000	100,000	100,000
Total Other Financing Sources	\$ 152,105	\$ 405,804	\$ 100,000	\$ 243,243	\$ 274,824	\$ 100,000
Total Revenues and Other Financing Sources	\$ 212,789	\$ 505,762	\$ 101,050	\$ 244,293	\$ 276,471	\$ 101,100
Uses:						
2300 Variable Non-Instructional	1,516	-	-	-	-	-
Total Classified Salaries	\$ 1,516	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	220	-	-	-	-	-
Total Salaries and Benefits	\$ 1,736	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Insurance	307,267	493,443	-	-	96,208	-
Total Other Operating Expenses	\$ 307,267	\$ 493,443	\$ -	\$ -	\$ 96,208	\$ -
6200 Buildings	224,616	10,355	-	-	4,000	-
Total Capital Outlay	\$ 224,616	\$ 10,355	\$ -	\$ -	\$ 4,000	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
7300 Interfund Transfers Out	-	-	-	145,874	145,875	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 145,874	\$ 145,875	\$ -
Total Expenses	\$ 533,619	\$ 503,798	\$ -	\$ 145,874	\$ 246,083	\$ -
Net Revenues Over (Under) Expenses	\$ (320,830)	\$ 1,964	\$ 101,050	\$ 98,419	\$ 30,388	\$ 101,100
Beginning Fund Balance	720,926	400,098	412,061	402,061	402,061	432,449
Ending Fund Balance	\$ 400,096	\$ 402,062	\$ 513,111	\$ 500,480	\$ 432,449	\$ 533,549
7911 Self-Insurance Claims Reserve	-	-	513,111	500,480	-	533,549
Total Budgeted Reserves	\$ -	\$ -	\$ 513,111	\$ 500,480	\$ -	\$ 533,549

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8860 Interest and Investment Income	2,001,668	1,048,828	600,000	600,000	550,385	630,000
Total Local Revenues	\$ 2,001,668	\$ 1,048,828	\$ 600,000	\$ 600,000	\$ 550,385	\$ 630,000
Total Revenues	\$ 2,001,668	\$ 1,048,828	\$ 600,000	\$ 600,000	\$ 550,385	\$ 630,000
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	\$ 3,001,668	\$ 2,048,828	\$ 1,600,000	\$ 1,600,000	\$ 1,550,385	\$ 1,630,000
Uses:						
5100 Consultants	61,865	67,046	56,000	56,000	66,012	65,000
5400 Insurance	49,850	49,850	49,850	49,850	49,850	50,000
5800 Other Services and Expenses	5,641	5,277	7,500	7,500	4,603	7,500
Total Other Operating Expenses	\$ 117,356	\$ 122,173	\$ 113,350	\$ 113,350	\$ 120,465	\$ 122,500
7110 Bond Redemption	3,272	4,331	3,000	3,000	1,460	3,000
7300 Interfund Transfers Out	19,270,452	9,100,000	8,800,000	8,800,000	8,800,000	8,800,000
7400 Other Transfers/Uses	(410,652)	299,413	-	-	47,616	-
Total Transfers and Other Outgo	\$ 18,863,072	\$ 9,403,744	\$ 8,803,000	\$ 8,803,000	\$ 8,849,076	\$ 8,803,000
Total Expenses	\$ 18,980,428	\$ 9,525,917	\$ 8,916,350	\$ 8,916,350	\$ 8,969,541	\$ 8,925,500

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Net Revenues Over (Under) Expenses	\$ (15,978,760)	\$ (7,477,089)	\$ (7,316,350)	\$ (7,316,350)	\$ (7,419,156)	\$ (7,295,500)
Beginning Fund Balance	52,876,511	36,897,752	29,666,674	29,420,663	29,420,663	22,001,507
Ending Fund Balance	\$ 36,897,751	\$ 29,420,663	\$ 22,350,324	\$ 22,104,313	\$ 22,001,507	\$ 14,706,007
7998 Restricted Reserve	-	-	22,350,324	22,104,313	-	14,706,007
Total Budgeted Reserves	\$ -	\$ -	\$ 22,350,324	\$ 22,104,313	\$ -	\$ 14,706,007

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8860 Interest and Investment Income	952	1,095	-	-	605	-
8890 Other Local Revenues	251,788	192,094	88,356	88,356	410,726	298,000
Total Local Revenues	\$ 252,740	\$ 193,189	\$ 88,356	\$ 88,356	\$ 411,331	\$ 298,000
Total Revenues	\$ 252,740	\$ 193,189	\$ 88,356	\$ 88,356	\$ 411,331	\$ 298,000
8980 Interfund Transfers In	-	-	-	65,365	69,969	-
8990 Intrafund and Subfund Transfers In	576	-	-	-	-	-
Total Other Financing Sources	\$ 576	\$ -	\$ -	\$ 65,365	\$ 69,969	\$ -
Total Revenues and Other Financing Sources	\$ 253,316	\$ 193,189	\$ 88,356	\$ 153,721	\$ 481,300	\$ 298,000
Uses:						
2300 Variable Non-Instructional	792	633	-	-	-	-
Total Classified Salaries	\$ 792	\$ 633	\$ -	\$ -	\$ -	\$ -
Total Salaries and Benefits	\$ 792	\$ 633	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 240,061	\$ 155,733	\$ 75,840	\$ 75,840	\$ 204,757	\$ 98,600
5100 Consultants	7,063	-	-	-	-	-
5200 Travel	18,217	7,934	7,600	7,600	5,798	11,000
5600 Contract Services	-	-	500	500	-	1,500
5800 Other Services and Expenses	142	220	60	60	72	100
Total Other Operating Expenses	\$ 25,422	\$ 8,154	\$ 8,160	\$ 8,160	\$ 5,870	\$ 12,600

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
7300 Interfund Transfers Out	-	62,159	-	50,000	50,000	-
7600 Other Student Payments	4,600	-	3,000	3,000	3,000	3,000
7800 Intrafund and Subfund Transfers Out	576	-	-	-	-	-
Total Transfers and Other Outgo	\$ 5,176	\$ 62,159	\$ 3,000	\$ 53,000	\$ 53,000	\$ 3,000
Total Expenses	\$ 271,451	\$ 226,679	\$ 87,000	\$ 137,000	\$ 263,627	\$ 114,200
Net Revenues Over (Under) Expenses	\$ (18,135)	\$ (33,490)	\$ 1,356	\$ 16,721	\$ 217,673	\$ 183,800
Beginning Fund Balance	431,458	413,324	23,775	23,775	380,237	597,910
Ending Fund Balance	\$ 413,323	\$ 379,834	\$ 25,131	\$ 40,496	\$ 597,910	\$ 781,710
7999 Undesignated Reserve	-	-	25,131	40,496	-	781,710
Total Budgeted Reserves	\$ -	\$ -	\$ 25,131	\$ 40,496	\$ -	\$ 781,710

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8840 Sales and Commissions	130,813	129,658	130,000	130,000	135,428	140,000
8860 Interest and Investment Income	3,882	5,387	5,680	5,680	5,965	5,500
8880 Nonresident Tuition and Other Student Fees	326,185	295,575	280,000	282,329	283,913	286,000
Total Local Revenues	\$ 460,880	\$ 430,620	\$ 415,680	\$ 418,009	\$ 425,306	\$ 431,500
Total Revenues	\$ 460,880	\$ 430,620	\$ 415,680	\$ 418,009	\$ 425,306	\$ 431,500
8980 Interfund Transfers In	2,889	763	-	-	-	-
Total Other Financing Sources	\$ 2,889	\$ 763	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 463,769	\$ 431,383	\$ 415,680	\$ 418,009	\$ 425,306	\$ 431,500
Uses:						
1200 Noninstructional Salaries Full Time	15,750	-	-	-	-	-
1400 Noninstructional Salaries Part Time	3,389	3,103	4,000	4,000	5,186	5,000
Total Academic Salaries	\$ 19,139	\$ 3,103	\$ 4,000	\$ 4,000	\$ 5,186	\$ 5,000
2300 Variable Non-Instructional	65,994	62,610	66,000	63,800	51,492	56,100
Total Classified Salaries	\$ 65,994	\$ 62,610	\$ 66,000	\$ 63,800	\$ 51,492	\$ 56,100
3000 Benefits	13,799	9,575	10,321	9,350	6,836	4,878
Total Salaries and Benefits	\$ 98,932	\$ 75,288	\$ 80,321	\$ 77,150	\$ 63,514	\$ 65,978
4000 Supplies and Materials	\$ 1,770	\$ 2,095	\$ 3,000	\$ 13,600	\$ 4,939	\$ 5,000

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
5200 Travel	-	374	-	200	481	-
5300 Dues and Memberships	-	-	-	600	75	-
5500 Utilities and Housekeeping	45	609	700	600	193	-
5600 Contract Services	-	924	1,000	1,300	-	-
5690 Other Operating Expenses	5,575	5,453	5,600	8,200	9,199	9,000
5800 Other Services and Expenses	1,120	1,600	1,100	2,400	1,100	1,100
Total Other Operating Expenses	\$ 6,740	\$ 8,960	\$ 8,400	\$ 13,300	\$ 11,048	\$ 10,100
6400 Equipment	14,195	8,180	13,500	3,500	14,279	15,000
Total Capital Outlay	\$ 14,195	\$ 8,180	\$ 13,500	\$ 3,500	\$ 14,279	\$ 15,000
7300 Interfund Transfers Out	123,000	204,400	251,921	211,921	211,841	260,663
7700 Cost of Goods Sold	74,625	62,364	63,000	63,000	96,944	101,281
Total Transfers and Other Outgo	\$ 197,625	\$ 266,764	\$ 314,921	\$ 274,921	\$ 308,785	\$ 361,944
Total Expenses	\$ 319,262	\$ 361,287	\$ 420,142	\$ 382,471	\$ 402,565	\$ 458,022
Net Revenues Over (Under) Expenses	\$ 144,507	\$ 70,096	\$ (4,462)	\$ 35,538	\$ 22,741	\$ (26,522)
Beginning Fund Balance	1,154,671	1,299,178	1,369,273	1,369,273	1,369,273	1,392,014
Ending Fund Balance	\$ 1,299,178	\$ 1,369,274	\$ 1,364,811	\$ 1,404,811	\$ 1,392,014	\$ 1,365,492
7998 Restricted Reserve	-	-	419,159	459,159	-	311,499
7999 Undesignated Reserve	-	-	945,652	945,652	-	1,053,993
Total Budgeted Reserves	\$ -	\$ -	\$ 1,364,811	\$ 1,404,811	\$ -	\$ 1,365,492

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8150 Student Financial Aid Revenue	26,547,393	32,542,111	32,428,312	32,428,312	33,602,591	32,093,312
Total Federal Revenues	\$ 26,547,393	\$ 32,542,111	\$ 32,428,312	\$ 32,428,312	\$ 33,602,591	\$ 32,093,312
8680 Other State Non-Tax Revenues	1,559,086	1,486,762	1,410,000	1,410,000	1,663,404	1,410,000
Total State Revenues	\$ 1,559,086	\$ 1,486,762	\$ 1,410,000	\$ 1,410,000	\$ 1,663,404	\$ 1,410,000
8860 Interest and Investment Income	-	-	-	-	186	-
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 186	\$ -
Total Revenues	\$ 28,106,479	\$ 34,028,873	\$ 33,838,312	\$ 33,838,312	\$ 35,266,181	\$ 33,503,312
8980 Interfund Transfers In	82,826	114,086	-	-	86,717	-
Total Other Financing Sources	\$ 82,826	\$ 114,086	\$ -	\$ -	\$ 86,717	\$ -
Total Revenues and Other Financing Sources	\$ 28,189,305	\$ 34,142,959	\$ 33,838,312	\$ 33,838,312	\$ 35,352,898	\$ 33,503,312
Uses:						
7300 Interfund Transfers Out	-	15,200	-	-	-	-
7500 Student Financial Aid	28,189,305	34,127,759	33,838,312	33,838,312	35,352,898	33,503,312
Total Transfers and Other Outgo	\$ 28,189,305	\$ 34,142,959	\$ 33,838,312	\$ 33,838,312	\$ 35,352,898	\$ 33,503,312
Total Expenses	\$ 28,189,305	\$ 34,142,959	\$ 33,838,312	\$ 33,838,312	\$ 35,352,898	\$ 33,503,312
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8860 Interest and Investment Income	3,314	4,577	4,570	4,570	2,074	2,305
Total Local Revenues	\$ 3,314	\$ 4,577	\$ 4,570	\$ 4,570	\$ 2,074	\$ 2,305
Total Revenues	\$ 3,314	\$ 4,577	\$ 4,570	\$ 4,570	\$ 2,074	\$ 2,305
Total Revenues and Other Financing Sources	\$ 3,314	\$ 4,577	\$ 4,570	\$ 4,570	\$ 2,074	\$ 2,305
Uses:						
5800 Other Services and Expenses	6	28	56	56	4	5
Total Other Operating Expenses	\$ 6	\$ 28	\$ 56	\$ 56	\$ 4	\$ 5
7400 Other Transfers/Uses	57,953	6,000	5,100	5,100	5,600	3,600
Total Transfers and Other Outgo	\$ 57,953	\$ 6,000	\$ 5,100	\$ 5,100	\$ 5,600	\$ 3,600
Total Expenses	\$ 57,959	\$ 6,028	\$ 5,156	\$ 5,156	\$ 5,604	\$ 3,605
Net Revenues Over (Under) Expenses	\$ (54,645)	\$ (1,451)	\$ (586)	\$ (586)	\$ (3,530)	\$ (1,300)
Beginning Fund Balance	549,057	497,178	495,726	495,726	495,727	492,197
Ending Fund Balance	\$ 494,412	\$ 495,727	\$ 495,140	\$ 495,140	\$ 492,197	\$ 490,897
7998 Restricted Reserve	-	-	495,140	495,140	-	490,897
Total Budgeted Reserves	\$ -	\$ -	\$ 495,140	\$ 495,140	\$ -	\$ 490,897

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Adoption Budget 2012-2013
Sources:						
8860 Interest and Investment Income	(406,009)	2,416,199	3,300,000	3,300,000	547,542	3,300,000
Total Local Revenues	\$ (406,009)	\$ 2,416,199	\$ 3,300,000	\$ 3,300,000	\$ 547,542	\$ 3,300,000
Total Revenues	\$ (406,009)	\$ 2,416,199	\$ 3,300,000	\$ 3,300,000	\$ 547,542	\$ 3,300,000
8980 Interfund Transfers In	19,270,451	9,100,000	8,800,000	8,800,000	8,800,000	8,800,000
Total Other Financing Sources	\$ 19,270,451	\$ 9,100,000	\$ 8,800,000	\$ 8,800,000	\$ 8,800,000	\$ 8,800,000
Total Revenues and Other Financing Sources	\$ 18,864,442	\$ 11,516,199	\$ 12,100,000	\$ 12,100,000	\$ 9,347,542	\$ 12,100,000
Uses:						
5800 Other Services and Expenses	-	64,421	-	-	-	-
Total Other Operating Expenses	\$ -	\$ 64,421	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ 64,421	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ 18,864,442	\$ 11,451,778	\$ 12,100,000	\$ 12,100,000	\$ 9,347,542	\$ 12,100,000
Beginning Fund Balance	-	18,864,442	30,738,171	30,316,221	30,316,221	39,663,763
Ending Fund Balance	\$ 18,864,442	\$ 30,316,220	\$ 42,838,171	\$ 42,416,221	\$ 39,663,763	\$ 51,763,763
7998 Restricted Reserve	-	-	42,838,171	42,416,221	-	51,763,763
Total Budgeted Reserves	\$ -	\$ -	\$ 42,838,171	\$ 42,416,221	\$ -	\$ 51,763,763

APPENDICES

Appendix A – Budget Year 2012-13 50% Law Calculation

Appendix B – Salary Schedule and District Benefits Premium History

Contra Costa Community College District

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

Budget Year: 2012-13

Fund 11 - Adoption Budget ALL LOCATIONS

**Expenditures Before Allocation
of District Expense**

**All Locations
Expenditures**

Object Category	State Use Only (EDP)	Expenditures Before Allocation of District Expense		Expenditures Before Allocation of District Expense		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	54,410,760	54,531,371	0	0	54,410,760	54,531,371
Noninstructional Salaries (CA 1200 and 1400)	408		13,021,656		0		13,021,656
Subtotal Academic Salaires	409	54,410,760	67,553,027	0	0	54,410,760	67,553,027
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		24,076,850		0		24,076,850
Noninstructional Aides (CA 2200 and 2400)	416	2,941,014	3,272,434	0	0	2,941,014	3,272,434
Subtotal Classified Salaries	419	2,941,014	27,349,284	0	0	2,941,014	27,349,284
Employee Benefits (CA 3000)	429	20,648,486	40,706,673	0	0	20,648,486	40,706,673
Supplies and Materials (CA 4000)	435		3,815,025		0		3,815,025
Other Operating Expenses and Services (CA 5000)	449	251,083	13,193,904	0	0	251,083	13,193,904
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		392,245		0		392,245
Total (409 + 419 + 429) and (435 + 449 + 451)	459	78,251,343	153,010,158	0	0	78,251,343	153,010,158
Less Exclusions for Current Expenses of Education	469	6,147,154	14,585,245	0	0	6,147,154	14,585,245
Totals for ESC 84362, 50 percent law (459 - 469)	470	72,104,189	138,424,913	0	0	72,104,189	138,424,913
Percentage of CEE (470, col. 1 / 470, col.2)	471	52.09%	100.00%	0.00%	100.00%	52.09%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		69,212,456		0		69,212,456
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		69,212,456		0		69,212,456

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Contra Costa Community College District

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

Budget Year: 2012-13

Fund 11 - Adoption Budget CONTRA COSTA COLLEGE

**Expenditures Before Allocation
of District Expense**

Share of District Expenses

**Contra Costa College
Expenditures**

Object Category	State Use Only (EDP)	Expenditures Before Allocation of District Expense		Share of District Expenses		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	10,287,828	10,288,291	0	0	10,287,828	10,288,291
Noninstructional Salaries (CA 1200 and 1400)	408		3,205,858		221,741		3,427,599
Subtotal Academic Salaires	409	10,287,828	13,494,149	0	221,741	10,287,828	13,715,890
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		3,872,416		1,392,531		5,264,947
Noninstructional Aides (CA 2200 and 2400)	416	417,481	417,901	0	0	417,481	417,901
Subtotal Classified Salaries	419	417,481	4,290,317	0	1,392,531	417,481	5,682,848
Employee Benefits (CA 3000)	429	2,368,806	5,012,595	1,244,159	2,982,954	3,612,965	7,995,549
Supplies and Materials (CA 4000)	435		1,115,113		50,982		1,166,095
Other Operating Expenses and Services (CA 5000)	449	101,083	812,442	0	1,755,539	101,083	2,567,981
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		3,000		7,656		10,656
Total (409 + 419 + 429) and (435 + 449 + 451)	459	13,175,198	24,727,616	1,244,159	6,411,403	14,419,357	31,139,019
Less Exclusions for Current Expenses of Education	469	0	0	1,243,790	2,878,216	1,243,790	2,878,216
Totals for ESC 84362, 50 percent law (459 - 469)	470	13,175,198	24,727,616	369	3,533,187	13,175,567	28,260,803
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.28%	100.00%	0.01%	100.00%	46.62%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		12,363,808		1,766,593		14,130,401
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		12,363,808		1,766,593		14,130,401

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Contra Costa Community College District

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

Budget Year: 2012-13

Fund 11 - Adoption Budget DIABLO VALLEY COLLEGE

**Expenditures Before Allocation
of District Expense**

Share of District Expenses

**Diablo Valley College
Expenditures**

Object Category	State Use Only (EDP)	Expenditures Before Allocation of District Expense		Share of District Expenses		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	31,711,394	31,831,542	0	0	31,711,394	31,831,542
Noninstructional Salaries (CA 1200 and 1400)	408		5,401,630		596,935		5,998,565
Subtotal Academic Salaires	409	31,711,394	37,233,172	0	596,935	31,711,394	37,830,107
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		8,642,845		3,748,744		12,391,589
Noninstructional Aides (CA 2200 and 2400)	416	1,433,614	1,764,614	0	0	1,433,614	1,764,614
Subtotal Classified Salaries	419	1,433,614	10,407,459	0	3,748,744	1,433,614	14,156,203
Employee Benefits (CA 3000)	429	8,331,116	14,018,577	3,349,323	8,030,222	11,680,439	22,048,799
Supplies and Materials (CA 4000)	435		1,664,826		137,246		1,802,072
Other Operating Expenses and Services (CA 5000)	449	0	2,385,379	0	4,725,976	0	7,111,355
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		323,670		20,610		344,280
Total (409 + 419 + 429) and (435 + 449 + 451)	459	41,476,124	66,033,083	3,349,323	17,259,733	44,825,447	83,292,816
Less Exclusions for Current Expenses of Education	469	0	0	3,348,328	7,748,264	3,348,328	7,748,264
Totals for ESC 84362, 50 percent law (459 - 469)	470	41,476,124	66,033,083	995	9,511,469	41,477,119	75,544,552
Percentage of CEE (470, col. 1 / 470, col.2)	471	62.81%	100.00%	0.01%	100.00%	54.90%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		33,016,541		4,755,734		37,772,276
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		33,016,541		4,755,734		37,772,276

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Contra Costa Community College District

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

Budget Year: 2012-13

Fund 11 - Adoption Budget LOS MEDANOS COLLEGE

**Expenditures Before Allocation
of District Expense**

Share of District Expenses

**Los Medanos College
Expenditures**

Object Category	State Use Only (EDP)	Expenditures Before Allocation of District Expense		Share of District Expenses		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	12,411,538	12,411,538	0	0	12,411,538	12,411,538
Noninstructional Salaries (CA 1200 and 1400)	408		3,318,262		277,230		3,595,492
Subtotal Academic Salaires	409	12,411,538	15,729,800	0	277,230	12,411,538	16,007,030
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,679,317		1,740,997		6,420,314
Noninstructional Aides (CA 2200 and 2400)	416	1,089,919	1,089,919	0	0	1,089,919	1,089,919
Subtotal Classified Salaries	419	1,089,919	5,769,236	0	1,740,997	1,089,919	7,510,233
Employee Benefits (CA 3000)	429	3,799,584	6,932,918	1,555,498	3,729,408	5,355,082	10,662,326
Supplies and Materials (CA 4000)	435		783,117		63,740		846,857
Other Operating Expenses and Services (CA 5000)	449	150,000	1,319,723	0	2,194,845	150,000	3,514,568
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		27,737		9,572		37,309
Total (409 + 419 + 429) and (435 + 449 + 451)	459	17,451,041	30,562,531	1,555,498	8,015,792	19,006,539	38,578,323
Less Exclusions for Current Expenses of Education	469	0	360,304	1,555,036	3,598,460	1,555,036	3,958,764
Totals for ESC 84362, 50 percent law (459 - 469)	470	17,451,041	30,202,227	462	4,417,332	17,451,503	34,619,559
Percentage of CEE (470, col. 1 / 470, col.2)	471	57.78%	100.00%	0.01%	100.00%	50.41%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		15,101,113		2,208,666		17,309,779
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		15,101,113		2,208,666		17,309,779

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Contra Costa Community College District
SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY
(effective July 1 unless noted)

Fiscal Year	Salary Schedule Changes					Benefits Premium Changes	
	Faculty	Classified	Confidentials	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%	0.0%	0.0%	0.0%		
84-85 eff. 7-1-84 eff. 7-1-85	8.4% 4.0%	10.4%	8.4% 4.0%	8.4% 4.0%	8.4% 4.0%		
85-86	6.2% (87.1% of work year)	5.4%	5.4%	5.4%	5.4%		
86-87	5.0%	5.4%	5.0%	5.0%	5.0%		
87-88	4.0%	4.0%	4.0%	4.0%	4.0%		
88-89	4.7%	4.7%	4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%	7.0%	7.0%	7.0%		
90-91	6.5%	6.5%	6.5%	6.5%	6.5%		
91-92	3.0%	3.0%	3.0%	3.0%	3.0%		
92-93	0.0%	0.0%	0.0%	0.0%	0.0%		
93-94	2.0%	2.0%	2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%	2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%	4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%	4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%	2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%	2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%	1.41%	1.41%	1.41%	11.90%	5.25%
00-01 ⁽⁴⁾	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 ⁽⁶⁾	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%*	-6.48%*
11-12	0.00%	0.00%	0.00%	0.00%	Contract	To be provided at September Board Meeting	To be provided at September Board Meeting

* Projected

⁽¹⁾ Chancellor's Cabinet -2% FY 03-04 only

⁽²⁾ Classified 7% furlough. Conf, Mgr/Sup, Cabinet -7% FY 04-05 only

⁽³⁾ Faculty 3.38% for FY 04-05 and 5.25% for FY 05-06 administered as 6.9% 4/1/05 - 6/30/06

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule