



**ADOPTION BUDGET**  
**FISCAL YEAR 2014-15**

**PRESENTED TO THE GOVERNING BOARD**

**SEPTEMBER 10, 2014**

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# ADOPTION BUDGET FISCAL YEAR 2014-15

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# ADOPTION BUDGET FISCAL YEAR 2014-15

## 1. INTRODUCTION

The goal in preparing the Adoption Budget for the Contra Costa Community College District (District) is to develop a balanced budget that provides for programs and services and meets the needs of the communities the District serves, as delineated in the District's strategic plan. The foundation of the budget development process incorporates shared values, honesty, integrity, transparency, and collaboration with the colleges and participatory governance committees. Fiscal prudence and adherence to Education Code §70901 and Title 5 §58301 are exercised in the development and management of the budget.

### 1.1 California's FY 2014-15 Enacted Budget

The enacted state budget for FY 2014-15 has general fund spending at \$108 billion, the highest general fund spending in state history. Despite its size, the general fund budget allocates only modest increases in ongoing spending; significant expenses are one-time and are largely predicated on addressing the state's past practice of deferring expenses into subsequent fiscal years. Governor Brown is a major advocate for paying down this "wall of debt" and other known liabilities; accordingly, the state budget devotes substantial financial resources to tackle the issue.

The Proposition 98 guarantee (K-12 and community college funding) for FY 2014-15 shows double-digit, year-over-year growth. Combined with one-time revenue from prior-year recalculations, the enacted state budget designates these additional resources to a variety of line items. Table 1 illustrates how these additional revenues affect the community college system as well as the specific impact to the District.

<u>Categories</u>	<u>Enacted State Budget</u>	<u>Impact to District</u>
➤ Access/Restoration	\$140 million to fund 2.75 percent in access/restoration <sup>1</sup> for the community college system	Potential to earn an additional 780 resident FTES (full-time equivalent students), valued at approximately \$3.7 million (The District is not budgeting to earn any of this access/restoration funding)
➤ COLA	\$47.3 million to fund a COLA of 0.85 percent, raising the value of a resident FTES from \$4,636 to \$4,676	An additional \$1.1 million in apportionment funding for the District, included within the Adoption Budget
➤ Student Success and Support Program (formerly Matriculation)	\$100 million in additional, ongoing funds for the community college system	The categorical funding for this program increases from \$1.8 million in FY 2013-14 to \$4.2 million in FY 2014-15

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<sup>1</sup> Access/restoration funding for the District is available monies that can be earned through growing its FTES base.

<u>Categories</u>	<u>Enacted State Budget</u>	<u>Impact to District</u>
➤ Student Equity	\$70 million in one-time funds to help close gaps in access for underrepresented student groups	An additional \$1.7 million in one-time, restricted funds for the District
➤ Proposition 39 - Energy Efficient Projects	\$37.5 million for energy-efficient projects for the community college system	\$762,000 in funds for the District to undertake projects geared towards energy efficiency
➤ K-14 System Deferrals	A pay-down of system deferrals (currently at \$592 million), possibly to zero	In FY 2013-14, the District posted a \$12.2 million receivable that would be largely eliminated with this proposal
➤ Disabled Student Programs and Services (DSPS) Categorical Program <sup>2</sup>	\$30 million ongoing increase for the community college system, restoring DSPS to its pre-recession level of funding	The District will see its allocation go from \$1.8 million in FY 2013-14 to \$2.4 million in FY 2014-15
➤ Deferred Maintenance	\$148 million in one-time funding for deferred maintenance for the community college system	The District will receive \$3.6 million in one-time funds with no local match requirement

**Table 1**

**1.2 California State Teachers' Retirement System (CalSTRS)**

In the May 2014 revision, the Governor made a surprise announcement about increasing CalSTRS contribution rates. Unlike the California Public Employees' Retirement System (CalPERS), which can set its member contribution rates based upon actuarial studies and assumptions, CalSTRS is controlled by the Governor and legislature; any increase in contribution rates for CalSTRS must be legislated.

Despite strong urging from the CalSTRS board, the legislature has been loath to raise contribution rates. The current employer contribution rate of 8.25 percent of salary has been stagnant since 1986. The employee portion of 8 percent of salary has been unchanged since 1979. The state also makes a contribution based upon a percentage of payroll; the state's contribution is formulaic and ranges between 2-3 percent annually. These three sources of funds for CalSTRS are insufficient to maintain the long-term financial health of the defined benefit program for teachers. With CalSTRS possessing an unfunded liability of \$74 billion

<sup>2</sup>

Categorical programs include Disabled Student Programs and Services, Extended Opportunity Program and Services, and other, smaller programs with dollars earmarked for specific purposes.

(and growing \$22 million daily), the Governor pushed the legislature to act and raise the contribution rates in FY 2014-15.

The enacted state budget codifies an increase in the rates for all three contributors to CalSTRS (employer, employee and the state) with the stated goal of reaching 100 percent funding for the pension program within 33 years. Unfortunately, the funding solution falls disproportionately on the employer with the current 8.25 percent rate being raised to 8.88 percent in FY 2014-15. By FY 2020-21, that rate will climb to 19.10 percent, more than doubling the current contribution. Table 2 shows the proposed rate increases for CalSTRS based upon the enacted state budget. It should also be noted that the rate increases within Table 2 are now the law; changing these new rates will require legislative action.

**CalSTRS Contribution Rates  
Enacted State Budget**

	<u>Employer %</u>	<u>Employee % (pre-2013 hire date)</u>	<u>Employee % (post-2013 hire date)</u>	<u>State %</u>
2013-14	8.25	8.00	8.00	3.04
2014-15	8.88	8.15	8.15	3.45
2015-16	10.73	9.20	8.56	4.89
2016-17	12.58	10.25	9.21	6.33
2017-18	14.43	10.25	9.21	6.33
2018-19	16.28	10.25	9.21	6.33
2019-20	18.13	10.25	9.21	6.33
2020-21	19.10	10.25	9.21	6.33
<b>K-14 Share of Solution</b>	<b>\$42B</b>		<b>\$12B</b>	<b>\$20B</b>

**Table 2**

Moreover, with CalPERS also signaling large future employer contribution rate increases, the trend is financially troubling for the District. Table 3 provides a forecast of CalSTRS employer contributions based upon the Governor's May Revision as well as a forecast of CalPERS employer contributions derived from a circular letter dated March 10, 2014, which forecast contribution rate increases from 11.442% in 2013-14 to 20.400% in 2020-21.

**CalSTRS and CalPERS Combined Employer Contribution Forecast**

<b>CalSTRS</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>
STRS Payroll *	\$ 58,800,000	\$ 59,976,000	\$ 61,175,520	\$ 62,399,030	\$ 63,647,011	\$ 64,919,951	\$ 66,218,350	\$ 67,542,717
Contribution rate	8.250%	8.880%	10.730%	12.580%	14.430%	16.280%	18.130%	19.100%
Contribution required	\$ 4,851,000	\$ 5,325,869	\$ 6,564,133	\$ 7,849,798	\$ 9,184,264	\$ 10,568,968	\$ 12,005,387	\$ 12,900,659

**ADOPTION BUDGET  
FISCAL YEAR 2014-15**

CalPERS	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
PERS Payroll *	\$ 36,150,000	\$ 36,873,000	\$ 37,610,460	\$ 38,362,669	\$ 39,129,922	\$ 39,912,520	\$ 40,710,770	\$ 41,524,985
Contribution rate	11.442%	11.771%	12.600%	15.000%	16.600%	18.200%	19.900%	20.400%
Contribution required	\$ 4,136,283	\$ 4,340,321	\$ 4,738,918	\$ 5,754,400	\$ 6,495,567	\$ 7,264,079	\$ 8,101,443	\$ 8,471,097
<b>Total Contributions</b>	<b>\$ 8,987,283</b>	<b>\$ 9,666,190</b>	<b>\$ 11,303,051</b>	<b>\$ 13,604,198</b>	<b>\$ 15,679,831</b>	<b>\$ 17,833,047</b>	<b>\$ 20,106,830</b>	<b>\$ 21,371,756</b>

\* Payroll is assumed to increase 2.00% each year, compounded.

**Table 3**

To put Table 3 into perspective, in order to “break-even” on the total contribution increases going from \$8.98 million in FY 2013-14 to the \$21.37 million in FY 2020-21, the District would have to experience a 1.3 percent COLA every year during that timeframe. Further, this “break-even” COLA figure does not take into account other escalating costs (utilities, active and retiree health benefits, etc.). Obviously, the increased contribution rates employers are being asked to make are of major concern to the District. Additional analysis of the District’s contribution rates for the defined benefit pension programs is provided within Appendix C.

**1.3 Adoption Budget Planning**

The FY 2014-15 Adoption Budget includes the 0.85 percent COLA increase enacted within the state budget. This raises the value of a resident FTES from \$4,636 to \$4,676 and provides over \$1.1 million in additional unrestricted revenue to the District. However, as indicated during the April Budget Study Session and reiterated during the Tentative Budget presentation in June, the District has chosen not to budget any of the 2.75 percent access/restoration funding above target that is being made available to the community college system for increasing FTES. With the Governing Board’s authorization to borrow Summer 2014 resident FTES in order that the District achieve its FY 2013-14 target, the District will almost certainly go on stability funding in FY 2014-15. While the District will still be funded for its base FTES of 28,367 while going on stability, it will not be able to capture any of the 2.75 percent access/restoration funding made available to the community college system.

With the District not budgeting for access/restoration funding in FY 2014-15, its FTES base and target are the same. Table 4 illustrates this point as well as quantifies the additional dollars per FTES, reflective of the 0.85 percent COLA enacted in the state budget.

	<u>FTES Base</u>	<u>FY 2014-15 FTES Target</u>	<u>Additional FTES</u>	<u>Additional Dollars</u>
<b>CCC</b>	5,581	5,581	-	\$223,240
<b>DVC</b>	15,035	15,035	-	\$601,400
<b>LMC</b>	7,751	7,751	-	\$310,040
<b>District Total</b>	<b>28,367</b>	<b>28,367</b>	-	<b>\$1,134,680</b>

**Table 4**

**2. STATUS OF FISCAL YEAR 2013-14**

In September 2013, the Governing Board adopted the FY 2013-14 budget. Unlike previous-year budgets, this budget provided a level of certainty and stability to the District. Due to the passage of Proposition 30 in November 2012 and a recovering state economy, the fear of mid-year reductions and/or trigger cuts were no longer present. In fact, access/restoration funding of 2.14 percent was available for the District to earn and, for the first time since FY 2007-08, a COLA (1.57 percent) was granted to the community college system. These two factors resulted in approximately \$5 million in year-over-year incremental revenue that flowed through the District’s revenue allocation model. Bolstered by this improved funding environment, the District negotiated compensation, including base salary increases with its bargaining groups. After four years of stagnant salary schedules, employees of the District received a 2 percent salary schedule increase, and a multi-year formula was developed to determine future salary levels. Inclusive of the salary increase, the Adopted Budget for FY 2013-14 showed a structural surplus (revenues greater than expenses) of \$1.4 million within the operating, ongoing portion of the unrestricted general fund. Important to the budgeted surplus was achieving FTES growth targets. Through borrowing FTES from Summer 2014, the District was able to achieve its FY 2013-14 FTES target and the revenue associated with that target.

**2.1 FTES Challenges**

**2.1.1 Actual Enrollment**

The District began FY 2013-14 with strong enrollment; Summer 2013 resident FTES grew 17 percent over Summer 2012. Unfortunately, Fall 2013 and Spring 2014 were flat or slightly down year-over-year. This decline in the District’s two largest semesters resulted in a resident FTES shortfall at each site. The Districtwide 1,124 resident FTES shortfall (with each FTES worth \$4,636) illustrated in Table 5 carried a value of \$5.2 million in apportionment revenue for the District, which was included in the FY 2013-14 Adopted Budget and distributed within each site’s budget allocation. In order to avoid this precipitous drop in revenue, the Governing Board authorized District staff to borrow resident FTES from Summer 2014. Further, the Governing Board authorized District staff to borrow resident FTES in excess of its target, with any monies generated by this practice designated towards unfunded liabilities. Table 5 also shows the level of FTES borrowing that occurred in the District.

	<b>2013-14 Resident FTES Goal</b>	<b>2013-14 Resident FTES Achieved</b>	<b>Shortfall</b>	<b>Borrowed from Summer 2014</b>
<b>CCC</b>	5,581	5,214	(367)	475
<b>DVC</b>	15,035	14,648	(387)	1,549
<b>LMC</b>	7,751	7,381	(370)	616
<b>Total</b>	<b>28,367</b>	<b>27,243</b>	<b>(1,124)</b>	<b>2,640</b>

Table 5



**2.1.2 Borrowed FTES**

After receiving authorization to borrow FTES from Summer 2014, District staff reported the entirety of FTES generated (2,640) from that term on the annual attendance report submitted to the State Chancellor's Office. As shown in Table 6, the magnitude of the borrowing resulted in the District shifting 2,640 resident FTES into FY 2013-14. Of that total, 1,124 were borrowed to reach target and 1,516 FTES were borrowed in excess of target.

As discussed in the June 2014 Governing Board meeting, the District is attempting to generate one-time revenue designated for paying down unfunded liabilities. Should the entirety of the 1,516 FTES borrowed in excess of base be funded, it will generate greater than \$14 million<sup>3</sup> in one-time revenue over a two-year period. The District will not know the extent of the funding until February 2015 when the final FY 2013-14 apportionment recalculation is done by the State Chancellor's Office.

	<b><u>Borrowed FTES to Reach Target</u></b>	<b><u>Excess FTES Borrowed</u></b>	<b><u>Total FTES Borrowed from Summer 2014</u></b>
<b>CCC</b>	367	108	475
<b>DVC</b>	387	1,162	1,549
<b>LMC</b>	370	299	616
<b>District Total</b>	<b>1,124</b>	<b>1,516</b>	<b>2,640</b>

**Table 6**

**2.2 Changes in FY 2013-14 Revenues**

**2.2.1 Non-resident Tuition**

The demand for courses, particularly at Diablo Valley College (DVC), from non-resident and international students continues to grow. In FY 2013-14, the District budgeted revenue for 2,493 non-resident FTES, equating to \$12.3 million. Actual non-resident FTES was 2,653, generating more than \$13 million in revenue, which represents an increase greater than \$700,000 above that noted in the FY 2013-14 Adopted Budget.

**2.2.2 Apportionment Recalculation**

The District received an additional \$655,655 from the apportionment recalculation done by the State Chancellor's Office for FY 2012-13. This additional revenue was generated due to a deficit factor less than what was calculated by the State Chancellor's Office on the FY 2012-13 P-2 apportionment report<sup>4</sup>. The deficit factor is a shortfall in property tax receipts and enrollment fee collections statewide. This shortfall is not backfilled by the state and becomes a one-time deficit that does not carry forward or affect base funding in subsequent years. The recalculation of the deficit factor done by the State Chancellor's Office confirmed the shortfall was not as

<sup>3</sup> The 1,516 excess FTES borrowed would be funded in FY 2014-15 and FY 2015-16 at \$4,636 per FTES.

<sup>4</sup> The P-2 apportionment report is released annually in June by the State Chancellor's Office and is driven by the District's reported FTES. The P-2 report determines the amount of apportionment funding the District is eligible to receive.

large as anticipated at the P-2 report, resulting in the additional \$655,655 in District revenue which was distributed consistent with the District's revenue allocation model.

## 2.3 Changes in FY 2013-14 Expenditures

### 2.3.1 Scheduled Maintenance, Compensated Absences, and One-Time Projects

All colleges and the District Office have signaled a desire to set aside and transfer funds to address scheduled maintenance, liabilities associated with load banking and vacation, and other one-time projects. Amongst all sites, these transfers from the operating fund totaled \$3.8 million, with \$2.5 million going towards scheduled maintenance and other one-time projects and the remaining \$1.3 million towards load banking and vacation.

### 2.3.2 Legal Expenses

A year removed from informing the Board about higher-than-average legal expenses (over \$640,000 in FY 2012-13 largely due to two cases), the District is pleased to report a significant drop in legal fees in FY 2013-14. With only \$255,000 in total legal costs for the year, not only are expenses significantly down year-over-year, but also well under the budgeted amount of \$450,000.

### 2.3.3 Unemployment Benefits

As the economy and job market improve in California, the expenses associated with unemployment benefits have declined. In addition to the unemployment payroll tax (which decreased dramatically in FY 2013-14 from over 1 percent to 0.05 percent), the District pays 15 percent of the unemployment benefits received by eligible individuals. This expense is referred to as the "Local Experience Charge" (LEC) and is paid quarterly to the California Employee Development Department. At its height in FY 2011-12, the District's LEC reached \$211,000; since then, the LEC expense has progressively decreased. In FY 2013-14, the District's LEC expense totaled \$115,000, a savings of \$110,000 over the budgeted amount.

## 2.4 Ending Fund Balance

Revenues within the operating fund were at 99.6 percent of the adopted budget amount. The District's revenue projections rely strongly on historic trends while adjusting for known changes. This revenue analysis has resulted in increasingly accurate projections for the Adoption Budget.

On the expense side, with salaries and benefits making up approximately 88 percent of the total budget, it is important to focus on these two specific budgeted amounts versus the actual expended amount. In this regard, the District budgeted \$146 million and achieved actuals of \$143 million. Put another way, the District was 98 percent accurate on the most important and greatest driver of overall costs – salary and benefits.

Table 7 shows the difference between the FY 2013-14 Adopted Budget and the actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2013-14 becomes the opening balance in FY 2014-15.

	<b>FY 2013-14 Adopted Budget</b>	<b>FY 2013-14 Actuals</b>
<b>Revenues</b>	\$167,125,257	\$166,476,286
<b>Expenditures</b>	165,702,207	168,449,047
<b>Increase/(Decrease)</b>	1,423,050	(1,972,761)
<b>Opening Fund Balance</b>	27,962,543	27,962,576
<b>Ending Fund Balance</b>	\$29,385,593	\$25,989,815

**Table 7**

**3. FISCAL YEAR 2014-15 ADOPTION BUDGET**

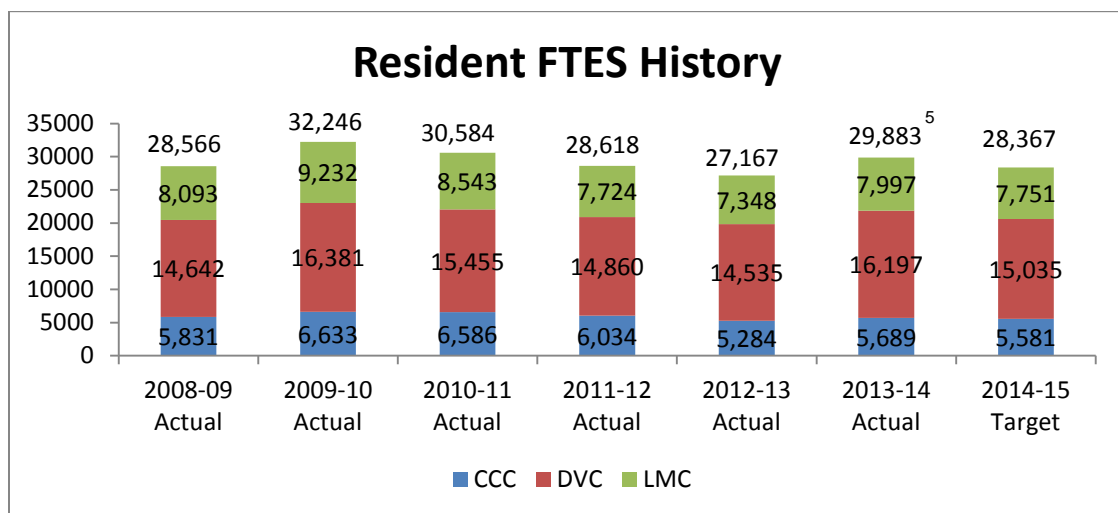
Despite double-digit growth in Proposition 98 funding, the community college system is receiving only minimal increases in ongoing, unrestricted funds. With a COLA of just 0.85 percent, the majority of new monies are being allocated and earmarked within restricted, categorical funds, such as the Student Success and Support Program. While categorical funds are welcome and will be efficiently utilized, the District sees little relief in the state budget to help offset its increasing, ongoing costs.

The District achieved its target of 28,367 through borrowing FTES and is no longer on stability. This guarantees the District will be funded at its 28,367 target level of FTES in FY 2014-15, regardless of actual FTES generated. However, as reported to the Governing Board in June, by borrowing the entirety of the FTES generated in Summer 2014, the District is almost certainly going to return to stability funding in FY 2014-15. Although funding for 28,367 resident FTES in FY 2014-15 is guaranteed, the colleges have built course schedules with a focus of increasing FTES semester-over-semester from FY 2013-14 and continue to explore other means to increase FTES.

**3.1 FTES**

Resident

The FY 2014-15 FTES target of 28,367 mirrors the target and funded base from the prior year. Graph 1 reflects a six-year history of actual resident FTES, with the funded target for FY 2014-15.



**Graph 1**

<sup>5</sup>

The 29,883 actual resident FTES in FY 2013-14 is inclusive of the 2,640 borrowed FTES from Summer 2014.

Non-resident

The total District non-resident (NR) target is set at a level of 2,750 FTES, with targets detailed by college in Table 8. With a non-resident target of 2,750 FTES, \$13.5 million in revenue is anticipated Districtwide.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
<b>FY 2014-15 NR target</b>	250	2,400	100	2,750
<b>Percentage</b>	9.09%	87.27%	3.64%	100.00%

Table 8

Aggregate Resident and Non-resident FTES

Table 9 provides an aggregate FTES total (resident and non-resident) by college.

	<b>2014-15 Total FTES Targets</b>			
	<u>Resident</u>	<u>Non-resident</u>	<u>Total</u>	<u>% of Total</u>
<b>CCC</b>	5,581	250	5,831	18.74%
<b>DVC</b>	15,035	2,400	17,435	56.03%
<b>LMC</b>	7,751	100	7,851	25.23%
<b>Total</b>	<b>28,367</b>	<b>2,750</b>	<b>31,117</b>	<b>100.00%</b>

Table 9

**3.2 Impact on Operating Fund Balance**

The difference between current revenue and current expense is commonly referred to as “operating income” or alternately as “operating deficit” and is used to measure whether the budget is structurally balanced. The District pays very close attention to the relationship between operating income and expense. To the degree that expenses exceed revenue, the operating fund balance is impacted. In difficult fiscal times, the strength of the operating fund balance is critical to the District’s ability to mitigate external factors and to provide temporary relief from economic downturns. Table 10 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on the District’s fund balance.

**Unrestricted General Fund, Operating**

Income	\$ 171,500,269
Expenses	<u>171,742,824</u>
Net Income over Expenses	(242,555)
Beginning Fund Balance at July 1, 2014	\$ 25,989,815
Operating Deficit	<u>(242,555)</u>
<b>Projected Ending Balance at June 30, 2015</b>	<b>\$ 25,747,261</b>

*\*( ) denotes an operating deficit*

Table 10

**3.3 Components of Ending Fund Balance**

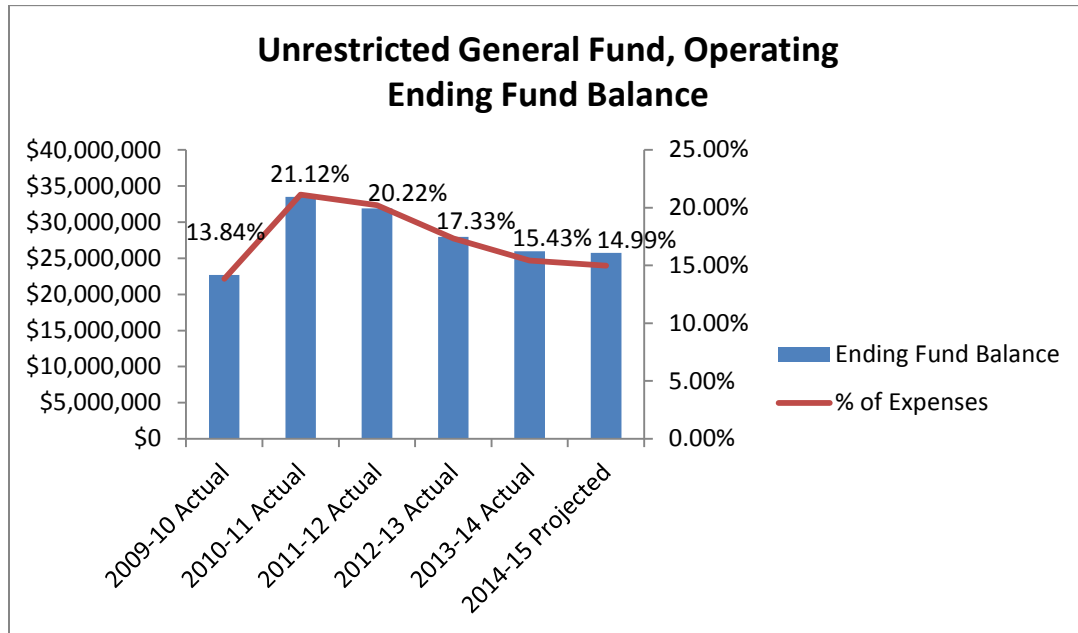
The projected ending balance of \$25,747,261 at June 30, 2015, has restricted and unrestricted components. Table 11 summarizes those components.

**Projected Ending Fund Balance**

	<u><b>Restricted</b></u>
5% Board Reserve	\$ 8,505,771
5% Board Contingency Reserve	8,505,771
1% Minimum Site Reserves	4,027,414
Designated Reserve	<u>1,624,424</u>
Subtotal Restricted	\$ 22,663,380
	<u><b>Unrestricted</b></u>
Undesignated Reserves	<u>\$ 3,083,881</u>
Subtotal Unrestricted	\$ 3,083,881
 <b>Total Reserves</b>	 <b>\$ 25,747,261</b>

**Table 11**

Graph 2 reflects a five-year history of actual ending fund balances with the projection for FY 2014-15.



**Graph 2**

**3.4 Areas of Concern**

- Student demand for courses
- Funding of long-term liabilities, such as banked load, vacation accrual and retiree health benefits
- Rising costs of health benefit premiums, including a 14 percent increase in the Anthem and Kaiser rates for FY 2014-15 (expectations are that the new federal requirements within the health care industry will push rates up further in FY 2015-16)
- Escalating employer contribution rates for the defined benefit pension programs, CalPERS and CalSTRS
- Eventual end of the Proposition 30 tax increases (2016 and 2018)

**4. ALL FUNDS RECAP**

Table 12 provides a high-level view of the overall Adoption Budget by fund. Of note is the creation of Fund 23 (2014 bond redemption fund) and Fund 44 (2014 bond fund).

<u>Fund</u>	<u>Beginning Balance July 1, 2014</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June 30, 2015</u>
F11 Unrestricted GF	\$ 35,273,738	\$ 174,523,528	\$ 177,760,862	\$ 32,036,404
F12 Restricted GF	233,457	25,785,778	25,927,891	91,344
F21 2002 Bond Redemption	5,045,498	8,415,183	8,271,647	5,189,034
F22 2006 Bond Redemption	13,273,288	16,351,611	17,975,791	11,649,108
F23 2014 Bond Redemption	-	5,356,231	1,723,046	3,633,185
F29 Long-term Debt	5,413,381	514,427	100,000	5,827,808
F39 Special Revenue	184,287	128,271	135,447	177,111
F41 Capital Project	17,965,454	4,415,008	2,751,492	19,628,970
F42 Bond 2002	1,303,861	-	1,303,861	-
F43 Bond 2006	137,022,907	665,000	40,120,899	97,567,008
F44 Bond 2014	-	120,275,000	167,680	120,107,320
F51 Bookstore	1,623,162	11,431,700	11,215,007	1,839,855
F52 Cafeteria	456,812	1,076,890	1,091,551	442,151
F59 Data Center	1,381,730	-	45,000	1,336,730
F61 Self Insurance	580,366	101,350	-	681,716
F69 Retiree Benefits	8,733,364	1,613,558	6,959,510	3,387,412
F71 Student Organization	1,050,392	241,020	260,763	1,030,649
F73 Student Center	1,417,756	422,400	408,823	1,431,333
F74 Financial Aid	-	35,133,756	35,133,756	-
F75 Scholarship Trust	491,330	1,705	1,804	491,231
F77 OPEB Irrevocable Trust	66,858,559	12,778,860	245,029	79,392,390
<b>Total</b>	<b>\$298,309,342</b>	<b>\$419,231,276</b>	<b>\$331,599,859</b>	<b>\$385,940,759</b>

Table 12

**5. CONCLUSION**

Community colleges face significant challenges in improving economic times. As the student population becomes more economically, culturally, ethnically, and educationally diverse, the District must become more innovative and better prepared to meet the needs of its changing population. In addition, the demand for services is reduced at the same time incremental access funding is available to increase those same services. As the District prepares to face these challenges in FY 2014-15, it must be innovative in marketing the value it provides in order to combat the sluggish enrollment of the past two fiscal years. With stability funding a near certainty in FY 2014-15, the District must gain momentum in its enrollment heading into FY 2015-16 and capitalize on the quality and value of its services.

**6. ADOPTION BUDGET – FISCAL YEAR 2014-15**

The Adoption Budget for Fiscal Year 2014-15 is presented to the Governing Board for approval. The Adoption Budget is structured into four parts.

- 6.1 Summary Overview of Unrestricted General Fund, Ongoing
- 6.2 Section I, Unrestricted General Fund, Ongoing
- 6.3 Section II, Unrestricted General Fund, One Time
- 6.4 Section III, All Funds

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**2014-2015 ADOPTION BUDGET**  
**SUMMARY OVERVIEW**  
**For ONGOING GENERAL UNRESTRICTED FUNDS**



## Summary Overview: 2014-2015 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
<b>BUDGET RESOURCES</b>							
<b>BEGINNING FUND BALANCE, July, 01, 2014</b>							
Total Beginning Fund Balance	1,857,954	4,147,588	1,967,005	7,972,547	812,876	17,204,393	25,989,816
<b>REVENUES</b>							
Apportionment Revenue							
State Funding	-	-	-	-	-	52,436,024	52,436,024
Property Taxes	-	-	-	-	-	74,974,144	74,974,144
Local Funding	-	-	-	-	-	1,614,066	1,614,066
Student Enrollment Fees, 98%	-	-	-	-	-	16,511,490	16,511,490
Subtotal	-	-	-	-	-	145,535,724	145,535,724
State Revenues ( <i>exclusive of Apportionment revenue</i> )	2,809	181,064	93,783	277,656	-	5,611,373	5,889,029
Local Revenues, SB 361 Revenue Allocation	326,594	2,771,257	434,640	3,532,491	-	13,519,199	17,051,690
Local Revenues beyond SB 361 Revenue Allocation	546,721	247,824	478,712	1,273,257	284,420	-	1,557,677
Interfund Transfers in	-	128,034	100,000	228,034	-	-	228,034
Intrafund and Subfund Transfers In	700,175	967,257	742,670	2,410,102	617,534	22,273,383	25,301,019
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,576,299	4,295,436	1,849,805	7,721,540	901,954	186,939,679	195,563,173
Operating Allocation	24,707,906	68,812,853	33,220,616	126,741,375	15,102,072	-	141,843,447
<b>TOTAL RESOURCES</b>	<b>28,142,159</b>	<b>77,255,877</b>	<b>37,037,426</b>	<b>142,435,462</b>	<b>16,816,902</b>	<b>204,144,072</b>	<b>363,396,436</b>

## Summary Overview: 2014-2015 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
<b>BUDGET USES</b>							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,040,610	22,059,090	9,330,996	38,430,696	-	-	38,430,696
Part-time Faculty, Instructional & Non-Instructional	5,807,157	16,510,710	7,049,971	29,367,838	-	169,297	29,537,135
Academic Managers	1,444,238	2,311,776	1,560,038	5,316,052	1,058,949	-	6,375,001
Classified Managers	759,754	1,038,358	1,000,448	2,798,560	2,428,678	-	5,227,238
Full-time Classified	3,743,871	8,958,298	5,023,360	17,725,529	5,218,212	61,773	23,005,514
Hourly classified, students, other	467,886	1,148,601	551,696	2,168,183	146,900	27,406	2,342,489
<b>Total Salaries</b>	<b>19,263,516</b>	<b>52,026,833</b>	<b>24,516,509</b>	<b>95,806,858</b>	<b>8,852,739</b>	<b>258,476</b>	<b>104,918,073</b>
Employee Benefits	5,787,303	16,021,346	8,130,697	29,939,346	3,979,290	12,099,124	46,017,760
<b>Total Salaries and Benefits</b>	<b>25,050,819</b>	<b>68,048,179</b>	<b>32,647,206</b>	<b>125,746,204</b>	<b>12,832,029</b>	<b>12,357,600</b>	<b>150,935,833</b>
Supplies	451,346	1,610,511	656,502	2,718,359	287,081	-	3,005,440
Operating expenses	735,392	3,202,991	1,941,178	5,879,561	2,247,318	7,650,382	15,777,261
Equipment and Capital Outlay	146,111	139,128	13,650	298,889	95,903	-	394,792
Other Outgo	52,194	2,097	33,512	87,803	441,695	1,100,000	1,629,498
Intrafund and Subfund Transfers Out	13,000	61,655	-	74,655	100,000	165,731,696	165,906,351
<b>TOTAL USES</b>	<b>26,448,862</b>	<b>73,064,561</b>	<b>35,292,048</b>	<b>134,805,471</b>	<b>16,004,026</b>	<b>186,839,678</b>	<b>337,649,175</b>
Net Revenues over/(under) Expenditures	(164,657)	43,728	(221,627)	(342,556)	-	100,001	(242,555)
<b>ENDING FUND BALANCE, June, 30, 2015</b>	<b>1,693,297</b>	<b>4,191,316</b>	<b>1,745,378</b>	<b>7,629,991</b>	<b>812,876</b>	<b>17,304,394</b>	<b>25,747,261</b>
<b>Components of Ending Fund Balance (Reserves)</b>							
Minimum Reserve - 1% per site, 5% Districtwide	396,732	2,918,926	556,120	3,871,778	155,636	8,505,771	12,533,185
Designated Reserves - Deficit Reserves, 5% Board Reserve	416,692	373,557	750,664	1,540,913	83,511	8,505,771	10,130,195
Undesignated Reserves	879,873	898,833	438,594	2,217,300	573,729	292,852	3,083,881
	<b>1,693,297</b>	<b>4,191,316</b>	<b>1,745,378</b>	<b>7,629,991</b>	<b>812,876</b>	<b>17,304,394</b>	<b>25,747,261</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**2014-2015 ADOPTION BUDGET**  
**SECTION - I**  
**For ONGOING GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8610 General Apportionment Revenue	53,792,881	30,724,167	35,243,087	32,674,386	32,674,386	32,952,118
8630 Education Protection Account	-	20,941,995	17,648,916	19,483,906	19,483,906	19,483,906
8671 Homeowners Revenue	729,820	707,490	663,576	686,297	686,297	716,131
8672 In Lieu of Taxes (wildlife)	4,208	621	3,182	4,266	4,266	4,451
8811 Tax Allocation, Secured Roll Revenue	59,858,862	59,394,105	64,145,633	62,813,579	62,813,579	65,544,150
8812 Tax Allocation, Supplemental Roll Revenue	419,429	744,254	803,794	1,339,385	1,339,385	1,397,609
8813 Tax Allocation, Unsecured Roll Revenue	2,559,512	2,591,253	2,798,553	2,771,036	2,771,036	2,891,496
8815 Revenue Augmentation Fund	3,730,536	-	-	-	-	-
8817 ERAF	-	4,164,126	4,497,256	4,236,157	4,236,157	4,420,307
8919 Redevelopment Agency Revenue/Residual	80,348	2,456,165	2,652,658	1,546,824	1,546,824	1,614,066
8874 98% of Enrollment Fees	12,852,966	15,725,916	15,852,578	16,511,489	16,511,498	16,511,490
<b>Apportionment Revenues</b>	<b>\$ 134,028,562</b>	<b>\$ 137,450,092</b>	<b>\$ 144,309,233</b>	<b>\$ 142,067,325</b>	<b>\$ 142,067,334</b>	<b>\$ 145,535,724</b>
8150 Student Financial Aid Revenue	5,640	-	-	-	-	-
8160 Veterans Education	-	4,629	-	-	597	-
<b>Total Federal Revenues</b>	<b>\$ 5,640</b>	<b>\$ 4,629</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 597</b>	<b>\$ -</b>
8613 Apprenticeship Revenue	184,759	184,759	184,759	184,759	184,759	183,873
8614 Part Time Instructor Pay Increase	649,465	649,465	649,465	649,465	649,465	649,465
8617 Part Time Office Hours	151,769	154,247	147,775	151,769	151,769	151,769
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	33,015	33,015
8620 General Categorical Programs	151,204	325,000	103,884	103,884	279,317	93,783
8680 Lottery Revenue	3,698,261	4,014,196	3,888,318	3,801,041	3,801,041	3,982,870
8690 State Tax Subventions	5	777,573	794,267	758,842	758,842	794,254
<b>Total Other State Revenues</b>	<b>\$ 4,868,478</b>	<b>\$ 6,138,255</b>	<b>\$ 5,801,483</b>	<b>\$ 5,682,775</b>	<b>\$ 5,858,208</b>	<b>\$ 5,889,029</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
8820 Contributions and Gifts	153,582	192,213	206,213	206,213	206,213	85,565
8840 Sales and Commissions	164,713	99,352	-	97,205	97,203	-
8851 Rentals and Leases	322,255	299,489	348,080	447,010	348,592	451,500
8860 Interest and Investment Income	125,801	84,188	90,000	90,000	102,059	121,000
8874 2% of Enrollment Fees	262,306	248,735	323,794	334,375	334,367	327,094
8870 Other Student Fees and Charges	1,473,490	1,634,469	1,173,319	1,802,615	1,800,318	1,780,397
8880 Nonresident Tuition	10,705,176	11,695,201	12,321,779	13,032,844	13,032,844	13,519,199
8880 Other Student Fees	353,351	439,110	1,325,000	491,087	549,125	1,425,000
8890 Other Local Revenues	1,482,241	1,598,164	1,082,773	1,822,310	1,533,849	899,612
<b>Total Other Local Revenues</b>	<b>\$ 15,042,915</b>	<b>\$ 16,290,921</b>	<b>\$ 16,870,958</b>	<b>\$ 18,323,659</b>	<b>\$ 18,004,570</b>	<b>\$ 18,609,367</b>
<b>Total Revenues</b>	<b>\$ 153,945,595</b>	<b>\$ 159,883,897</b>	<b>\$ 166,981,674</b>	<b>\$ 166,073,759</b>	<b>\$ 165,930,709</b>	<b>\$ 170,034,120</b>
8900 Other Financing Sources, Miscellaneous	1,277	1,411	-	1,254	1,254	-
8910 Proceeds of General Fixed Assets	7,928	1,131	-	532	2,281	-
8980 Interfund Transfers In	1,194,820	736,337	143,583	622,042	542,042	228,034
8990 Intrafund and Subfund Transfers In	23,219,811	22,414,922	22,253,876	22,098,853	22,098,852	25,301,019
8994 Operating Allocation	131,972,821	133,122,606	141,771,578	141,249,044	141,249,044	141,843,447
8997 District Subsidy for Colleges	2,167,023	1,049,737	569,142	569,142	569,142	-
<b>Total Other Financing Sources</b>	<b>\$ 158,563,680</b>	<b>\$ 157,326,144</b>	<b>\$ 164,738,179</b>	<b>\$ 164,540,867</b>	<b>\$ 164,462,615</b>	<b>\$ 167,372,500</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 312,509,275</b>	<b>\$ 317,210,041</b>	<b>\$ 331,719,853</b>	<b>\$ 330,614,626</b>	<b>\$ 330,393,324</b>	<b>\$ 337,406,620</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Uses:</b>						
1100 Monthly Instructional Salary	30,616,762	30,449,361	31,928,404	31,407,126	30,638,486	31,378,044
1200 Noninstructional Salaries Full Time	12,533,249	12,147,960	13,112,048	12,761,917	12,488,501	13,427,653
1300 Instructional Salaries Part Time	24,146,936	25,419,225	27,906,494	28,897,056	28,157,445	28,383,211
1400 Noninstructional Salaries Part Time	1,318,281	1,382,237	1,206,890	1,419,515	1,158,153	1,153,924
<b>Total Academic Salaries</b>	<b>\$ 68,615,228</b>	<b>\$ 69,398,783</b>	<b>\$ 74,153,836</b>	<b>\$ 74,485,614</b>	<b>\$ 72,442,585</b>	<b>\$ 74,342,832</b>
2100 Noninstructional Salaries Full Time	22,291,828	22,890,291	24,899,149	24,949,997	23,682,003	25,521,494
2200 Instructional Aides Full Time	2,629,719	2,597,212	2,689,529	2,689,529	2,541,065	2,711,258
2300 Variable Non-Instructional	2,234,474	2,417,281	1,543,407	1,615,246	2,573,436	1,538,583
2400 Variable Classroom Aide	738,154	758,796	613,477	757,453	913,866	491,825
2500 Variable Manager/Supervisor Short Term Hourly	-	6,817	-	56,452	91,810	147,192
2600 Variable Aide Other	196,804	176,214	163,429	174,721	179,655	164,889
<b>Total Classified Salaries</b>	<b>\$ 28,090,979</b>	<b>\$ 28,846,611</b>	<b>\$ 29,908,991</b>	<b>\$ 30,243,398</b>	<b>\$ 29,981,835</b>	<b>\$ 30,575,241</b>
3000 Benefits	40,053,033	40,771,047	42,785,879	41,786,940	40,962,336	46,017,760
<b>Total Salaries and Benefits</b>	<b>\$ 136,759,240</b>	<b>\$ 139,016,441</b>	<b>\$ 146,848,706</b>	<b>\$ 146,515,952</b>	<b>\$ 143,386,756</b>	<b>\$ 150,935,833</b>
4000 Supplies and Materials	\$ 1,896,301	\$ 1,415,666	\$ 3,045,871	\$ 2,667,033	\$ 1,888,696	\$ 3,005,440

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
5100 Consultants	1,074,914	932,175	1,236,161	1,236,074	964,004	1,008,618
5200 Travel	359,056	435,297	573,844	538,862	483,022	751,280
5300 Dues and Memberships	266,981	251,155	225,712	230,362	253,927	229,523
5400 Insurance	2,485,638	2,651,477	2,585,000	2,972,733	2,968,850	3,230,719
5500 Utilities and Housekeeping	3,815,077	4,097,479	4,129,759	4,235,363	4,156,332	4,267,308
5600 Contract Services	2,412,120	2,352,844	2,968,973	3,092,190	3,320,982	2,941,552
5690 Other Operating Expenses	(100,578)	1,195,546	1,129,907	1,174,860	1,060,449	1,249,815
5700 Legal/Elections/Audit Expenses	726,725	1,507,642	645,000	285,003	292,712	1,117,000
5800 Other Services and Expenses	688,653	899,724	905,171	976,303	1,051,229	916,985
5900 Interprogram Charges (credits)	(2,656)	(30,833)	72,009	71,096	(55,955)	64,461
<b>Total Other Operating Expenses</b>	<b>\$ 11,725,930</b>	<b>\$ 14,292,506</b>	<b>\$ 14,471,536</b>	<b>\$ 14,812,846</b>	<b>\$ 14,495,552</b>	<b>\$ 15,777,261</b>
6100 Sites and Site Improvements	-	-	1,500	1,239	-	1,500
6200 Buildings	3,484	6,614	7,718	7,718	11,320	7,718
6300 Library Books	88,804	76,719	59,158	82,660	78,377	61,750
6400 Equipment	381,445	563,475	367,983	430,921	585,480	323,824
<b>Total Capital Outlay</b>	<b>\$ 473,733</b>	<b>\$ 646,808</b>	<b>\$ 436,359</b>	<b>\$ 522,538</b>	<b>\$ 675,177</b>	<b>\$ 394,792</b>
7300 Interfund Transfers Out	4,398,050	5,946,280	1,321,788	5,268,181	5,362,625	1,627,401
7400 Other Transfers/Uses	19,160	72,270	-	-	-	-
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	26,861,939	26,654,481	22,398,868	25,309,235	25,308,235	24,062,904
7894 Operating Allocation from	131,972,821	133,122,606	141,771,578	141,249,044	141,249,044	141,843,447
<b>Total Transfers and Other Outgo</b>	<b>\$ 163,251,970</b>	<b>\$ 165,795,637</b>	<b>\$ 165,494,331</b>	<b>\$ 171,828,557</b>	<b>\$ 171,919,904</b>	<b>\$ 167,535,849</b>
<b>Total Expenses</b>	<b>\$ 314,107,174</b>	<b>\$ 321,167,058</b>	<b>\$ 330,296,803</b>	<b>\$ 336,346,926</b>	<b>\$ 332,366,085</b>	<b>\$ 337,649,175</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (1,597,899)</b>	<b>\$ (3,957,017)</b>	<b>\$ 1,423,050</b>	<b>\$ (5,732,300)</b>	<b>\$ (1,972,761)</b>	<b>\$ (242,555)</b>
<b>Beginning Fund Balance</b>	33,517,491	31,919,593	27,962,543	27,962,576	27,962,576	25,989,816
<b>Ending Fund Balance</b>	<b>\$ 31,919,592</b>	<b>\$ 27,962,576</b>	<b>\$ 29,385,593</b>	<b>\$ 22,230,276</b>	<b>\$ 25,989,815</b>	<b>\$ 25,747,261</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	8,240,229	8,240,229	-	8,505,771
7902 5% Board Contingency Reserve	-	-	8,240,229	8,240,229	-	8,505,771
7903 Deficit Funding Reserve	-	-	2,909,939	612,529	-	747,281
7904 College/DO Local Reserves (1% minimum)	-	-	3,907,999	3,222,937	-	4,027,414
7907 Load Bank and Vacation Liability Reserve	-	-	438,968	438,968	-	88,941
7908 Reserve for ISA Payback	-	-	1,499,328	-	-	-
7900 Designated Reserves	-	-	1,208,918	330,118	-	788,202
			<u>26,445,610</u>	<u>21,085,010</u>		<u>22,663,380</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	24,149	726,426	-	292,852
7999 Undesignated College and DO Reserves	-	-	2,915,834	418,840	-	2,791,029
			<u>2,939,983</u>	<u>1,145,266</u>		<u>3,083,881</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,385,593</b>	<b>\$ 22,230,276</b>	<b>\$ -</b>	<b>\$ 25,747,261</b>



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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8150 Student Financial Aid Revenue	3,030	-	-	-	-	-
<b>Total Federal Revenues</b>	<b>\$ 3,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8613 Apprenticeship Revenue	3,695	3,695	3,695	3,695	3,697	2,809
8614 Part Time Instructor Pay Increase	80,137	113,420	-	-	-	-
8620 General Categorical Programs	42,976	-	-	-	79,534	-
<b>Total Other State Revenues</b>	<b>\$ 126,808</b>	<b>\$ 117,115</b>	<b>\$ 3,695</b>	<b>\$ 3,695</b>	<b>\$ 83,231</b>	<b>\$ 2,809</b>
8840 Sales and Commissions	551	120	-	75	75	-
8851 Rentals and Leases	70,574	71,604	163,080	175,809	68,043	259,580
8874 2% of Enrollment Fees	29,346	23,274	26,594	33,820	33,812	26,594
8870 Other Student Fees and Charges	60,777	107,956	-	61,918	58,981	-
8880 Other Student Fees	53,568	54,115	300,000	67,219	78,771	300,000
8890 Other Local Revenues	567,533	576,022	503,517	664,036	586,313	287,141
<b>Total Other Local Revenues</b>	<b>\$ 782,349</b>	<b>\$ 833,091</b>	<b>\$ 993,191</b>	<b>\$ 1,002,877</b>	<b>\$ 825,995</b>	<b>\$ 873,315</b>
<b>Total Revenues</b>	<b>\$ 912,187</b>	<b>\$ 950,206</b>	<b>\$ 996,886</b>	<b>\$ 1,006,572</b>	<b>\$ 909,226</b>	<b>\$ 876,124</b>
8910 Proceeds of General Fixed Assets	7,928	-	-	532	1,532	-
8980 Interfund Transfers In	405,549	216,883	-	141,130	141,130	-
8990 Intrafund and Subfund Transfers In	288,004	305,430	39,628	154,690	154,689	700,175
8994 Operating Allocation	23,931,440	23,458,780	24,657,068	24,372,525	24,372,525	24,707,906
8997 District Subsidy for Colleges	1,342,393	579,914	254,127	254,127	254,127	-
<b>Total Other Financing Sources</b>	<b>\$ 25,975,314</b>	<b>\$ 24,561,007</b>	<b>\$ 24,950,823</b>	<b>\$ 24,923,004</b>	<b>\$ 24,924,003</b>	<b>\$ 25,408,081</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 26,887,501</b>	<b>\$ 25,511,213</b>	<b>\$ 25,947,709</b>	<b>\$ 25,929,576</b>	<b>\$ 25,833,229</b>	<b>\$ 26,284,205</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Uses:</b>						
1100 Monthly Instructional Salary	5,636,570	5,399,560	5,811,815	5,811,815	5,532,458	5,337,688
1200 Noninstructional Salaries Full Time	3,164,190	3,136,968	3,225,625	3,105,737	3,107,236	3,147,160
1300 Instructional Salaries Part Time	4,648,274	4,953,651	4,982,124	5,196,870	5,094,539	5,415,248
1400 Noninstructional Salaries Part Time	323,786	350,713	374,922	423,522	279,423	391,909
<b>Total Academic Salaries</b>	<b>\$ 13,772,820</b>	<b>\$ 13,840,892</b>	<b>\$ 14,394,486</b>	<b>\$ 14,537,944</b>	<b>\$ 14,013,656</b>	<b>\$ 14,292,005</b>
2100 Noninstructional Salaries Full Time	3,345,161	3,471,096	3,850,545	3,850,545	3,548,366	3,965,019
2200 Instructional Aides Full Time	385,910	401,266	511,631	511,631	469,902	538,606
2300 Variable Non-Instructional	819,206	838,213	436,436	461,881	862,960	445,482
2400 Variable Classroom Aide	38,973	55,461	108,348	108,348	84,192	22,404
2600 Variable Aide Other	2,153	-	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ 4,591,403</b>	<b>\$ 4,766,036</b>	<b>\$ 4,906,960</b>	<b>\$ 4,932,405</b>	<b>\$ 4,965,420</b>	<b>\$ 4,971,511</b>
3000 Benefits	5,275,749	5,376,108	5,351,688	5,323,500	5,355,096	5,787,303
<b>Total Salaries and Benefits</b>	<b>\$ 23,639,972</b>	<b>\$ 23,983,036</b>	<b>\$ 24,653,134</b>	<b>\$ 24,793,849</b>	<b>\$ 24,334,172</b>	<b>\$ 25,050,819</b>
4000 Supplies and Materials	\$ 283,426	\$ 226,880	\$ 419,435	\$ 534,292	\$ 311,193	\$ 451,346
5100 Consultants	54,782	17,969	61,740	66,740	9,187	7,568
5200 Travel	60,849	63,487	39,070	32,455	54,755	73,655
5300 Dues and Memberships	31,691	28,795	2,703	3,528	48,498	19,678
5400 Insurance	-	39,732	-	-	-	10,719
5500 Utilities and Housekeeping	31,283	37,419	53,526	56,606	42,447	50,607
5600 Contract Services	307,333	215,490	416,471	423,502	647,602	356,363
5690 Other Operating Expenses	232,439	82,225	80,390	79,829	87,946	167,348
5700 Legal/Elections/Audit Expenses	1,100	-	-	-	-	-
5800 Other Services and Expenses	52,537	63,903	65,470	62,303	38,276	49,454
<b>Total Other Operating Expenses</b>	<b>\$ 772,014</b>	<b>\$ 549,020</b>	<b>\$ 719,370</b>	<b>\$ 724,963</b>	<b>\$ 928,711</b>	<b>\$ 735,392</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
6200 Buildings	3,484	6,614	7,718	7,718	11,320	7,718
6300 Library Books	6,162	10,944	7,908	12,349	11,315	10,500
6400 Equipment	179,163	90,003	124,894	126,238	173,006	127,893
<b>Total Capital Outlay</b>	<b>\$ 188,809</b>	<b>\$ 107,561</b>	<b>\$ 140,520</b>	<b>\$ 146,305</b>	<b>\$ 195,641</b>	<b>\$ 146,111</b>
7300 Interfund Transfers Out	660,051	2,104,038	-	1,100,000	1,191,460	52,194
7800 Intrafund and Subfund Transfers Out	1,028,902	-	6,250	6,334	6,334	13,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,688,953</b>	<b>\$ 2,104,038</b>	<b>\$ 6,250</b>	<b>\$ 1,106,334</b>	<b>\$ 1,197,794</b>	<b>\$ 65,194</b>
<b>Total Expenses</b>	<b>\$ 26,573,174</b>	<b>\$ 26,970,535</b>	<b>\$ 25,938,709</b>	<b>\$ 27,305,743</b>	<b>\$ 26,967,511</b>	<b>\$ 26,448,862</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 314,327</b>	<b>\$ (1,459,322)</b>	<b>\$ 9,000</b>	<b>\$ (1,376,167)</b>	<b>\$ (1,134,282)</b>	<b>\$ (164,657)</b>
<b>Beginning Fund Balance</b>	4,137,233	4,451,559	2,992,203	2,992,237	2,992,237	1,857,954
<b>Ending Fund Balance</b>	<b>\$ 4,451,560</b>	<b>\$ 2,992,237</b>	<b>\$ 3,001,203</b>	<b>\$ 1,616,070</b>	<b>\$ 1,857,955</b>	<b>\$ 1,693,297</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	566,959	566,959	-	143,353
7904 College/DO Local Reserves (1% minimum)	-	-	266,163	266,163	-	396,732
7907 Load Bank and Vacation Liability Reserve	-	-	350,000	350,000	-	-
7908 Reserve for ISA Payback	-	-	523,099	-	-	-
7900 Designated Reserves	-	-	282,695	268,594	-	273,339
			<u>1,988,916</u>	<u>1,451,716</u>		<u>813,424</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,012,287	164,354	-	879,873
			<u>1,012,287</u>	<u>164,354</u>		<u>879,873</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,001,203</b>	<b>\$ 1,616,070</b>	<b>\$ -</b>	<b>\$ 1,693,297</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8613 Apprenticeship Revenue	181,064	181,064	181,064	181,064	181,062	181,064
8614 Part Time Instructor Pay Increase	294,627	394,276	-	-	-	-
8620 General Categorical Programs	58,898	-	-	-	113,848	-
<b>Total Other State Revenues</b>	<b>\$ 534,589</b>	<b>\$ 575,340</b>	<b>\$ 181,064</b>	<b>\$ 181,064</b>	<b>\$ 294,910</b>	<b>\$ 181,064</b>
8820 Contributions and Gifts	153,582	192,213	206,213	206,213	206,213	85,565
8840 Sales and Commissions	101,178	89,987	-	93,356	93,354	-
8851 Rentals and Leases	56,729	55,000	55,000	82,892	82,892	55,000
8874 2% of Enrollment Fees	190,521	173,944	240,860	240,915	240,915	240,860
8870 Other Student Fees and Charges	1,342,828	1,457,244	1,173,319	1,673,145	1,673,160	1,780,397
8880 Other Student Fees	285,879	360,125	750,000	413,990	446,914	750,000
8890 Other Local Revenues	291,679	344,677	85,018	324,034	317,277	107,259
<b>Total Other Local Revenues</b>	<b>\$ 2,422,396</b>	<b>\$ 2,673,190</b>	<b>\$ 2,510,410</b>	<b>\$ 3,034,545</b>	<b>\$ 3,060,725</b>	<b>\$ 3,019,081</b>
<b>Total Revenues</b>	<b>\$ 2,956,985</b>	<b>\$ 3,248,530</b>	<b>\$ 2,691,474</b>	<b>\$ 3,215,609</b>	<b>\$ 3,355,635</b>	<b>\$ 3,200,145</b>
8900 Other Financing Sources, Miscellaneous	1,277	1,411	-	1,254	1,254	-
8980 Interfund Transfers In	434,355	297,318	143,583	448,313	368,313	128,034
8990 Intrafund and Subfund Transfers In	486,638	911,006	492,614	742,180	742,180	967,257
8994 Operating Allocation	63,731,533	64,711,129	68,671,639	69,241,729	69,241,729	68,812,853
8997 District Subsidy for Colleges	438,114	238,114	238,114	238,114	238,114	-
<b>Total Other Financing Sources</b>	<b>\$ 65,091,917</b>	<b>\$ 66,158,978</b>	<b>\$ 69,545,950</b>	<b>\$ 70,671,590</b>	<b>\$ 70,591,590</b>	<b>\$ 69,908,144</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 68,048,902</b>	<b>\$ 69,407,508</b>	<b>\$ 72,237,424</b>	<b>\$ 73,887,199</b>	<b>\$ 73,947,225</b>	<b>\$ 73,108,289</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Uses:</b>						
1100 Monthly Instructional Salary	17,911,917	18,222,001	19,162,222	18,640,944	18,569,339	18,890,915
1200 Noninstructional Salaries Full Time	5,279,023	4,945,799	5,601,856	5,371,613	5,222,714	5,479,951
1300 Instructional Salaries Part Time	13,699,891	14,386,954	15,806,224	16,545,002	16,121,919	16,325,813
1400 Noninstructional Salaries Part Time	432,643	405,827	163,049	391,572	395,790	184,897
<b>Total Academic Salaries</b>	<b>\$ 37,323,474</b>	<b>\$ 37,960,581</b>	<b>\$ 40,733,351</b>	<b>\$ 40,949,131</b>	<b>\$ 40,309,762</b>	<b>\$ 40,881,576</b>
2100 Noninstructional Salaries Full Time	7,708,288	8,130,699	8,692,619	8,744,768	8,399,289	8,772,658
2200 Instructional Aides Full Time	1,333,672	1,321,156	1,243,266	1,243,266	1,216,689	1,223,998
2300 Variable Non-Instructional	772,585	900,498	582,823	682,065	1,009,185	588,212
2400 Variable Classroom Aide	388,603	362,315	374,198	421,199	402,455	349,198
2500 Variable Manager/Supervisor Short Term Hourly	-	-	-	56,452	69,685	147,192
2600 Variable Aide Other	92,834	91,792	64,999	73,321	87,629	63,999
<b>Total Classified Salaries</b>	<b>\$ 10,295,982</b>	<b>\$ 10,806,460</b>	<b>\$ 10,957,905</b>	<b>\$ 11,221,071</b>	<b>\$ 11,184,932</b>	<b>\$ 11,145,257</b>
3000 Benefits	13,910,367	14,421,333	14,873,235	14,873,854	14,545,468	16,021,346
<b>Total Salaries and Benefits</b>	<b>\$ 61,529,823</b>	<b>\$ 63,188,374</b>	<b>\$ 66,564,491</b>	<b>\$ 67,044,056</b>	<b>\$ 66,040,162</b>	<b>\$ 68,048,179</b>
4000 Supplies and Materials	\$ 879,514	\$ 584,642	\$ 1,675,576	\$ 1,021,176	\$ 833,473	\$ 1,610,511
5100 Consultants	158,664	150,289	125,534	169,671	156,735	112,779
5200 Travel	116,977	145,009	163,497	190,343	152,379	226,747
5300 Dues and Memberships	86,367	73,202	64,835	67,235	51,591	62,735
5400 Insurance	1,028,117	1,129,142	1,000,000	1,394,241	1,390,358	1,600,000
5500 Utilities and Housekeeping	105,948	153,074	126,767	132,799	121,722	105,547
5600 Contract Services	688,117	685,458	683,922	678,503	772,751	579,501
5690 Other Operating Expenses	239,631	381,326	233,119	259,303	257,297	369,088
5800 Other Services and Expenses	100,688	162,388	116,114	152,614	104,640	146,594
<b>Total Other Operating Expenses</b>	<b>\$ 2,524,509</b>	<b>\$ 2,879,888</b>	<b>\$ 2,513,788</b>	<b>\$ 3,044,709</b>	<b>\$ 3,007,473</b>	<b>\$ 3,202,991</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
6300 Library Books	62,677	57,268	40,000	59,061	57,218	40,000
6400 Equipment	164,568	364,675	101,236	145,828	276,992	99,128
<b>Total Capital Outlay</b>	<b>\$ 227,245</b>	<b>\$ 421,943</b>	<b>\$ 141,236</b>	<b>\$ 204,889</b>	<b>\$ 334,210</b>	<b>\$ 139,128</b>
7300 Interfund Transfers Out	1,542,772	2,301,513	107,786	2,424,179	2,393,651	-
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	1,258,972	2,228,616	61,125	978,646	978,646	61,655
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,801,744</b>	<b>\$ 4,530,129</b>	<b>\$ 171,008</b>	<b>\$ 3,404,922</b>	<b>\$ 3,372,297</b>	<b>\$ 63,752</b>
<b>Total Expenses</b>	<b>\$ 67,962,835</b>	<b>\$ 71,604,976</b>	<b>\$ 71,066,099</b>	<b>\$ 74,719,752</b>	<b>\$ 73,587,615</b>	<b>\$ 73,064,561</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 86,067</b>	<b>\$ (2,197,468)</b>	<b>\$ 1,171,325</b>	<b>\$ (832,553)</b>	<b>\$ 359,610</b>	<b>\$ 43,728</b>
<b>Beginning Fund Balance</b>	5,899,380	5,985,445	3,787,978	3,787,978	3,787,978	4,147,588
<b>Ending Fund Balance</b>	<b>\$ 5,985,447</b>	<b>\$ 3,787,977</b>	<b>\$ 4,959,303</b>	<b>\$ 2,955,425</b>	<b>\$ 4,147,588</b>	<b>\$ 4,191,316</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	1,426,542	-	-	364,367
7904 College/DO Local Reserves (1% minimum)	-	-	2,691,189	2,691,189	-	2,918,926
7900 Designated Reserves	-	-	10,000	9,750	-	9,190
			<u>4,127,731</u>	<u>2,700,939</u>		<u>3,292,483</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	831,572	254,486	-	898,833
			<u>831,572</u>	<u>254,486</u>		<u>898,833</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,959,303</b>	<b>\$ 2,955,425</b>	<b>\$ -</b>	<b>\$ 4,191,316</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8150 Student Financial Aid Revenue	2,610	-	-	-	-	-
8160 Veterans Education	-	4,629	-	-	597	-
<b>Total Federal Revenues</b>	<b>\$ 2,610</b>	<b>\$ 4,629</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 597</b>	<b>\$ -</b>
8614 Part Time Instructor Pay Increase	101,499	141,769	-	-	-	-
8620 General Categorical Programs	49,330	-	103,884	103,884	85,935	93,783
<b>Total Other State Revenues</b>	<b>\$ 150,829</b>	<b>\$ 141,769</b>	<b>\$ 103,884</b>	<b>\$ 103,884</b>	<b>\$ 85,935</b>	<b>\$ 93,783</b>
8840 Sales and Commissions	62,984	9,245	-	3,774	3,774	-
8851 Rentals and Leases	46,888	42,660	-	58,309	58,309	-
8874 2% of Enrollment Fees	42,439	51,517	56,340	59,640	59,640	59,640
8870 Other Student Fees and Charges	69,885	69,269	-	67,552	68,177	-
8880 Other Student Fees	13,904	24,870	275,000	9,878	23,440	375,000
8890 Other Local Revenues	567,760	663,744	468,038	803,535	570,264	478,712
<b>Total Other Local Revenues</b>	<b>\$ 803,860</b>	<b>\$ 861,305</b>	<b>\$ 799,378</b>	<b>\$ 1,002,688</b>	<b>\$ 783,604</b>	<b>\$ 913,352</b>
<b>Total Revenues</b>	<b>\$ 957,299</b>	<b>\$ 1,007,703</b>	<b>\$ 903,262</b>	<b>\$ 1,106,572</b>	<b>\$ 870,136</b>	<b>\$ 1,007,135</b>
8910 Proceeds of General Fixed Assets	-	1,131	-	-	-	-
8980 Interfund Transfers In	262,280	222,136	-	-	-	100,000
8990 Intrafund and Subfund Transfers In	595,306	332,967	275,244	292,688	292,688	742,670
8994 Operating Allocation	30,407,869	31,259,776	33,508,694	33,085,833	33,085,833	33,220,616
8997 District Subsidy for Colleges	386,516	231,709	76,901	76,901	76,901	-
<b>Total Other Financing Sources</b>	<b>\$ 31,651,971</b>	<b>\$ 32,047,719</b>	<b>\$ 33,860,839</b>	<b>\$ 33,455,422</b>	<b>\$ 33,455,422</b>	<b>\$ 34,063,286</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 32,609,270</b>	<b>\$ 33,055,422</b>	<b>\$ 34,764,101</b>	<b>\$ 34,561,994</b>	<b>\$ 34,325,558</b>	<b>\$ 35,070,421</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Uses:</b>						
1100 Monthly Instructional Salary	7,068,275	6,827,800	6,954,367	6,954,367	6,536,689	7,149,441
1200 Noninstructional Salaries Full Time	3,259,126	3,135,611	3,381,219	3,381,219	3,282,981	3,741,593
1300 Instructional Salaries Part Time	5,798,771	6,078,620	7,118,146	7,155,184	6,940,987	6,642,150
1400 Noninstructional Salaries Part Time	421,350	460,915	498,919	457,900	327,149	407,821
<b>Total Academic Salaries</b>	<b>\$ 16,547,522</b>	<b>\$ 16,502,946</b>	<b>\$ 17,952,651</b>	<b>\$ 17,948,670</b>	<b>\$ 17,087,806</b>	<b>\$ 17,941,005</b>
2100 Noninstructional Salaries Full Time	4,705,270	4,467,615	4,977,303	4,977,303	4,616,213	5,075,154
2200 Instructional Aides Full Time	909,103	874,790	934,632	934,632	854,474	948,654
2300 Variable Non-Instructional	430,410	466,551	348,048	323,700	498,153	330,583
2400 Variable Classroom Aide	310,578	341,020	130,931	227,906	427,219	120,223
2600 Variable Aide Other	101,817	84,422	98,430	101,400	90,657	100,890
<b>Total Classified Salaries</b>	<b>\$ 6,457,178</b>	<b>\$ 6,234,398</b>	<b>\$ 6,489,344</b>	<b>\$ 6,564,941</b>	<b>\$ 6,486,716</b>	<b>\$ 6,575,504</b>
3000 Benefits	7,129,045	7,010,681	7,483,583	7,483,485	7,085,665	8,130,697
<b>Total Salaries and Benefits</b>	<b>\$ 30,133,745</b>	<b>\$ 29,748,025</b>	<b>\$ 31,925,578</b>	<b>\$ 31,997,096</b>	<b>\$ 30,660,187</b>	<b>\$ 32,647,206</b>
4000 Supplies and Materials	\$ 522,680	\$ 445,920	\$ 704,591	\$ 821,716	\$ 514,805	\$ 656,502
5100 Consultants	215,927	254,680	225,059	225,059	183,253	219,671
5200 Travel	55,864	72,190	76,250	88,950	119,454	138,232
5300 Dues and Memberships	50,589	50,936	46,774	46,774	46,075	33,410
5500 Utilities and Housekeeping	43,096	41,934	32,138	32,138	55,901	33,488
5600 Contract Services	428,460	594,983	608,127	602,851	597,634	804,872
5690 Other Operating Expenses	554,193	668,104	738,538	756,568	574,047	641,194
5800 Other Services and Expenses	23,370	15,380	-	-	45,697	5,850
5900 Interprogram Charges (credits)	(2,709)	(30,973)	72,009	71,096	(56,051)	64,461
<b>Total Other Operating Expenses</b>	<b>\$ 1,368,790</b>	<b>\$ 1,667,234</b>	<b>\$ 1,798,895</b>	<b>\$ 1,823,436</b>	<b>\$ 1,566,010</b>	<b>\$ 1,941,178</b>



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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
6300 Library Books	19,965	8,507	11,250	11,250	9,844	11,250
6400 Equipment	16,376	17,328	31,550	49,002	51,109	2,400
<b>Total Capital Outlay</b>	<b>\$ 36,341</b>	<b>\$ 25,835</b>	<b>\$ 42,800</b>	<b>\$ 60,252</b>	<b>\$ 60,953</b>	<b>\$ 13,650</b>
7300 Interfund Transfers Out	467,566	40,729	-	500,000	533,512	33,512
7400 Other Transfers/Uses	19,160	72,270	-	-	-	-
7800 Intrafund and Subfund Transfers Out	331,549	35,105	-	2,265,264	2,264,264	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 818,275</b>	<b>\$ 148,104</b>	<b>\$ -</b>	<b>\$ 2,765,264</b>	<b>\$ 2,797,776</b>	<b>\$ 33,512</b>
<b>Total Expenses</b>	<b>\$ 32,879,831</b>	<b>\$ 32,035,118</b>	<b>\$ 34,471,864</b>	<b>\$ 37,467,764</b>	<b>\$ 35,599,731</b>	<b>\$ 35,292,048</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (270,561)</b>	<b>\$ 1,020,304</b>	<b>\$ 292,237</b>	<b>\$ (2,905,770)</b>	<b>\$ (1,274,173)</b>	<b>\$ (221,627)</b>
<b>Beginning Fund Balance</b>	2,491,431	2,220,872	3,241,176	3,241,176	3,241,176	1,967,005
<b>Ending Fund Balance</b>	<b>\$ 2,220,870</b>	<b>\$ 3,241,176</b>	<b>\$ 3,533,413</b>	<b>\$ 335,406</b>	<b>\$ 1,967,003</b>	<b>\$ 1,745,378</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	590,868	-	-	164,050
7904 College/DO Local Reserves (1% minimum)	-	-	805,950	235,498	-	556,120
7907 Load Bank and Vacation Liability Reserve	-	-	88,968	88,968	-	88,941
7908 Reserve for ISA Payback	-	-	976,229	-	-	-
7900 Designated Reserves	-	-	573,034	10,940	-	497,673
			<u>3,035,049</u>	<u>335,406</u>		<u>1,306,784</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	498,364	-	-	438,594
			<u>498,364</u>	<u>0</u>		<u>438,594</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,533,413</b>	<b>\$ 335,406</b>	<b>\$ -</b>	<b>\$ 1,745,378</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8851 Rentals and Leases	148,064	130,225	130,000	130,000	139,348	136,920
8860 Interest and Investment Income	125,801	84,188	90,000	90,000	102,059	121,000
8890 Other Local Revenues	55,269	13,721	26,200	30,705	59,995	26,500
<b>Total Other Local Revenues</b>	<b>\$ 329,134</b>	<b>\$ 228,134</b>	<b>\$ 246,200</b>	<b>\$ 250,705</b>	<b>\$ 301,402</b>	<b>\$ 284,420</b>
<b>Total Revenues</b>	<b>\$ 329,134</b>	<b>\$ 228,134</b>	<b>\$ 246,200</b>	<b>\$ 250,705</b>	<b>\$ 301,402</b>	<b>\$ 284,420</b>
8910 Proceeds of General Fixed Assets	-	-	-	-	749	-
8980 Interfund Transfers In	92,636	-	-	32,599	32,599	-
8990 Intrafund and Subfund Transfers In	78,165	132,489	132,677	142,177	142,177	617,534
8994 Operating Allocation	13,901,979	13,692,921	14,934,177	14,548,957	14,548,957	15,102,072
<b>Total Other Financing Sources</b>	<b>\$ 14,072,780</b>	<b>\$ 13,825,410</b>	<b>\$ 15,066,854</b>	<b>\$ 14,723,733</b>	<b>\$ 14,724,482</b>	<b>\$ 15,719,606</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 14,401,914</b>	<b>\$ 14,053,544</b>	<b>\$ 15,313,054</b>	<b>\$ 14,974,438</b>	<b>\$ 15,025,884</b>	<b>\$ 16,004,026</b>
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	830,446	929,582	903,348	903,348	875,570	1,058,949
1400 Noninstructional Salaries Part Time	4,865	23,862	-	-	9,270	-
<b>Total Academic Salaries</b>	<b>\$ 835,311</b>	<b>\$ 953,444</b>	<b>\$ 903,348</b>	<b>\$ 903,348</b>	<b>\$ 884,840</b>	<b>\$ 1,058,949</b>
2100 Noninstructional Salaries Full Time	6,472,221	6,759,993	7,315,270	7,315,270	7,056,024	7,646,890
2200 Instructional Aides Full Time	1,034	-	-	-	-	-
2300 Variable Non-Instructional	211,514	212,019	147,600	147,600	203,138	146,900
2500 Variable Manager/Supervisor Short Term Hourly	-	6,817	-	-	22,125	-
2600 Variable Aide Other	-	-	-	-	1,369	-
<b>Total Classified Salaries</b>	<b>\$ 6,684,769</b>	<b>\$ 6,978,829</b>	<b>\$ 7,462,870</b>	<b>\$ 7,462,870</b>	<b>\$ 7,282,656</b>	<b>\$ 7,793,790</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
3000 Benefits	3,012,046	3,257,654	3,577,391	3,577,391	3,447,397	3,979,290
<b>Total Salaries and Benefits</b>	<b>\$ 10,532,126</b>	<b>\$ 11,189,927</b>	<b>\$ 11,943,609</b>	<b>\$ 11,943,609</b>	<b>\$ 11,614,893</b>	<b>\$ 12,832,029</b>
4000 Supplies and Materials	\$ 210,681	\$ 158,224	\$ 246,269	\$ 289,849	\$ 229,225	\$ 287,081
5100 Consultants	645,541	509,237	823,828	774,604	614,829	668,600
5200 Travel	125,366	154,611	295,027	227,114	156,434	312,646
5300 Dues and Memberships	98,334	98,222	111,400	112,825	107,763	113,700
5400 Insurance	118	89	-	-	-	-
5500 Utilities and Housekeeping	156,678	176,854	215,110	214,410	136,853	193,750
5600 Contract Services	232,940	145,920	217,675	222,936	136,098	171,350
5690 Other Operating Expenses	93,003	63,891	77,860	79,160	141,159	72,185
5700 Legal/Elections/Audit Expenses	46,770	9,262	-	-	7,708	-
5800 Other Services and Expenses	512,058	658,053	723,587	761,386	862,616	715,087
5900 Interprogram Charges (credits)	53	140	-	-	96	-
<b>Total Other Operating Expenses</b>	<b>\$ 1,910,861</b>	<b>\$ 1,816,279</b>	<b>\$ 2,464,487</b>	<b>\$ 2,392,435</b>	<b>\$ 2,163,556</b>	<b>\$ 2,247,318</b>
6100 Sites and Site Improvements	-	-	1,500	1,239	-	1,500
6400 Equipment	21,338	91,469	110,303	109,853	84,373	94,403
<b>Total Capital Outlay</b>	<b>\$ 21,338</b>	<b>\$ 91,469</b>	<b>\$ 111,803</b>	<b>\$ 111,092</b>	<b>\$ 84,373</b>	<b>\$ 95,903</b>
7300 Interfund Transfers Out	627,661	400,000	114,002	144,002	144,002	441,695
7800 Intrafund and Subfund Transfers Out	1,837,060	1,688,382	432,884	1,089,237	1,089,236	100,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,464,721</b>	<b>\$ 2,088,382</b>	<b>\$ 546,886</b>	<b>\$ 1,233,239</b>	<b>\$ 1,233,238</b>	<b>\$ 541,695</b>
<b>Total Expenses</b>	<b>\$ 15,139,727</b>	<b>\$ 15,344,281</b>	<b>\$ 15,313,054</b>	<b>\$ 15,970,224</b>	<b>\$ 15,325,285</b>	<b>\$ 16,004,026</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (737,813)</b>	<b>\$ (1,290,737)</b>	<b>\$ -</b>	<b>\$ (995,786)</b>	<b>\$ (299,401)</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	3,140,825	2,403,014	1,112,278	1,112,277	1,112,277	812,876
<b>Ending Fund Balance</b>	<b>\$ 2,403,012</b>	<b>\$ 1,112,277</b>	<b>\$ 1,112,278</b>	<b>\$ 116,491</b>	<b>\$ 812,876</b>	<b>\$ 812,876</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	325,570	45,570	-	75,511
7904 College/DO Local Reserves (1% minimum)	-	-	144,697	30,087	-	155,636
7900 Designated Reserves	-	-	68,400	40,834	-	8,000
			<u>538,667</u>	<u>116,491</u>		<u>239,147</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	573,611	-	-	573,729
			<u>573,611</u>	<u>0</u>		<u>573,729</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,112,278</b>	<b>\$ 116,491</b>	<b>\$ -</b>	<b>\$ 812,876</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8610 General Apportionment Revenue	53,792,881	30,724,167	35,243,087	32,674,386	32,674,386	32,952,118
8630 Education Protection Account	-	20,941,995	17,648,916	19,483,906	19,483,906	19,483,906
8671 Homeowners Revenue	729,820	707,490	663,576	686,297	686,297	716,131
8672 In Lieu of Taxes (wildlife)	4,208	621	3,182	4,266	4,266	4,451
8811 Tax Allocation, Secured Roll Revenue	59,858,862	59,394,105	64,145,633	62,813,579	62,813,579	65,544,150
8812 Tax Allocation, Supplemental Roll Revenue	419,429	744,254	803,794	1,339,385	1,339,385	1,397,609
8813 Tax Allocation, Unsecured Roll Revenue	2,559,512	2,591,253	2,798,553	2,771,036	2,771,036	2,891,496
8815 Revenue Augmentation Fund	3,730,536	-	-	-	-	-
8817 ERAF	-	4,164,126	4,497,256	4,236,157	4,236,157	4,420,307
8819 Redevelopment Agency Revenue/Residual	80,348	2,456,165	2,652,658	1,546,824	1,546,824	1,614,066
8874 98% of Enrollment Fees	12,852,966	15,725,916	15,852,578	16,511,489	16,511,498	16,511,490
<b>Apportionment Revenues</b>	<b>\$ 134,028,562</b>	<b>\$ 137,450,092</b>	<b>\$ 144,309,233</b>	<b>\$ 142,067,325</b>	<b>\$ 142,067,334</b>	<b>\$ 145,535,724</b>
8614 Part Time Instructor Pay Increase	173,202	-	649,465	649,465	649,465	649,465
8617 Part Time Office Hours	151,769	154,247	147,775	151,769	151,769	151,769
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	33,015	33,015
8620 General Categorical Programs	-	325,000	-	-	-	-
8680 Lottery Revenue	3,698,261	4,014,196	3,888,318	3,801,041	3,801,041	3,982,870
8690 State Tax Subventions	5	777,573	794,267	758,842	758,842	794,254
<b>Total Other State Revenues</b>	<b>\$ 4,056,252</b>	<b>\$ 5,304,031</b>	<b>\$ 5,512,840</b>	<b>\$ 5,394,132</b>	<b>\$ 5,394,132</b>	<b>\$ 5,611,373</b>
8880 Nonresident Tuition	10,705,176	11,695,201	12,321,779	13,032,844	13,032,844	13,519,199
<b>Total Other Local Revenues</b>	<b>\$ 10,705,176</b>	<b>\$ 11,695,201</b>	<b>\$ 12,321,779</b>	<b>\$ 13,032,844</b>	<b>\$ 13,032,844</b>	<b>\$ 13,519,199</b>
<b>Total Revenues</b>	<b>\$ 148,789,990</b>	<b>\$ 154,449,324</b>	<b>\$ 162,143,852</b>	<b>\$ 160,494,301</b>	<b>\$ 160,494,310</b>	<b>\$ 164,666,296</b>
8990 Intrafund and Subfund Transfers In	21,771,698	20,733,030	21,313,713	20,767,118	20,767,118	22,273,383
<b>Total Other Financing Sources</b>	<b>\$ 21,771,698</b>	<b>\$ 20,733,030</b>	<b>\$ 21,313,713</b>	<b>\$ 20,767,118</b>	<b>\$ 20,767,118</b>	<b>\$ 22,273,383</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 170,561,688</b>	<b>\$ 175,182,354</b>	<b>\$ 183,457,565</b>	<b>\$ 181,261,419</b>	<b>\$ 181,261,428</b>	<b>\$ 186,939,679</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	464	-	-	-	-	-
1400 Noninstructional Salaries Part Time	135,637	140,920	170,000	146,521	146,521	169,297
<b>Total Academic Salaries</b>	<b>\$ 136,101</b>	<b>\$ 140,920</b>	<b>\$ 170,000</b>	<b>\$ 146,521</b>	<b>\$ 146,521</b>	<b>\$ 169,297</b>
2100 Noninstructional Salaries Full Time	60,888	60,888	63,412	62,111	62,111	61,773
2300 Variable Non-Instructional	759	-	28,500	-	-	27,406
<b>Total Classified Salaries</b>	<b>\$ 61,647</b>	<b>\$ 60,888</b>	<b>\$ 91,912</b>	<b>\$ 62,111</b>	<b>\$ 62,111</b>	<b>\$ 89,179</b>
3000 Benefits	10,725,826	10,705,271	11,499,982	10,528,710	10,528,710	12,099,124
<b>Total Salaries and Benefits</b>	<b>\$ 10,923,574</b>	<b>\$ 10,907,079</b>	<b>\$ 11,761,894</b>	<b>\$ 10,737,342</b>	<b>\$ 10,737,342</b>	<b>\$ 12,357,600</b>
5400 Insurance	1,457,403	1,482,514	1,585,000	1,578,492	1,578,492	1,620,000
5500 Utilities and Housekeeping	3,478,072	3,688,198	3,702,218	3,799,410	3,799,409	3,883,916
5600 Contract Services	755,270	710,993	1,042,778	1,164,398	1,166,897	1,029,466
5690 Other Operating Expenses	(1,219,844)	-	-	-	-	-
5700 Legal/Elections/Audit Expenses	678,855	1,498,380	645,000	285,003	285,004	1,117,000
<b>Total Other Operating Expenses</b>	<b>\$ 5,149,756</b>	<b>\$ 7,380,085</b>	<b>\$ 6,974,996</b>	<b>\$ 6,827,303</b>	<b>\$ 6,829,802</b>	<b>\$ 7,650,382</b>
7300 Interfund Transfers Out	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
7800 Intrafund and Subfund Transfers Out	22,405,456	22,702,378	21,898,609	20,969,754	20,969,755	23,888,249
7894 Operating Allocation from	131,972,821	133,122,606	141,771,578	141,249,044	141,249,044	141,843,447
<b>Total Transfers and Other Outgo</b>	<b>\$ 155,478,277</b>	<b>\$ 156,924,984</b>	<b>\$ 164,770,187</b>	<b>\$ 163,318,798</b>	<b>\$ 163,318,799</b>	<b>\$ 166,831,696</b>
<b>Total Expenses</b>	<b>\$ 171,551,607</b>	<b>\$ 175,212,148</b>	<b>\$ 183,507,077</b>	<b>\$ 180,883,443</b>	<b>\$ 180,885,943</b>	<b>\$ 186,839,678</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (989,919)</b>	<b>\$ (29,794)</b>	<b>\$ (49,512)</b>	<b>\$ 377,976</b>	<b>\$ 375,485</b>	<b>\$ 100,001</b>
<b>Beginning Fund Balance</b>	17,848,622	16,858,703	16,828,908	16,828,908	16,828,908	17,204,393
<b>Ending Fund Balance</b>	<b>\$ 16,858,703</b>	<b>\$ 16,828,909</b>	<b>\$ 16,779,396</b>	<b>\$ 17,206,884</b>	<b>\$ 17,204,393</b>	<b>\$ 17,304,394</b>
<b><u>Board Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	8,240,229	8,240,229	-	8,505,771
7902 5% Board Contingency Reserve	-	-	8,240,229	8,240,229	-	8,505,771
7900 Designated Reserves	-	-	274,789	-	-	-
			<u>16,755,247</u>	<u>16,480,458</u>		<u>17,011,542</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	24,149	726,426	-	292,852
			<u>24,149</u>	<u>726,426</u>		<u>292,852</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,779,396</b>	<b>\$ 17,206,884</b>	<b>\$ -</b>	<b>\$ 17,304,394</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b><u>District Services</u></b>						
Board	164,792	210,378	218,464	219,464	224,362	252,653
Chancellor	758,808	741,803	1,029,726	949,802	819,819	887,868
Facilities	340,076	305,747	588,569	595,569	504,898	703,472
Administrative Services and Finance	4,447,856	4,071,003	2,696,403	3,315,926	3,303,563	2,870,475
Human Resources	1,793,768	1,886,186	2,147,719	2,177,785	2,004,795	2,106,200
Information Technology Services	2,248,528	2,355,128	2,704,589	2,704,589	2,604,659	2,869,073
Internal Auditing	163,356	220,528	217,576	217,576	164,175	243,216
International Education	492,483	479,362	495,667	495,667	516,498	502,019
Marketing	228,935	283,838	276,667	351,667	286,279	347,103
Other	9,326	9,175	9,492	9,492	8,456	10,032
Payroll	633,420	666,765	689,812	689,812	758,708	714,262
Educational Planning	202,311	321,602	309,595	309,595	276,903	509,309
Police Services	2,528,489	2,583,177	2,686,738	2,691,243	2,646,865	2,738,320
Research	661,138	679,999	657,393	657,393	661,334	678,913
Purchasing	466,440	529,588	584,644	584,644	543,973	571,111
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 15,139,726</b>	<b>\$ 15,344,279</b>	<b>\$ 15,313,054</b>	<b>\$ 15,970,224</b>	<b>\$ 15,325,287</b>	<b>\$ 16,004,026</b>
<b><u>Districtwide Expenses</u></b>						
Contractual Assessments	1,294,355	754,685	631,621	751,404	751,404	1,346,413
Regulatory Expenditures	15,911,846	16,666,408	16,900,269	15,927,724	15,927,724	18,226,970
Committed Obligations	2,345,900	2,500,141	2,650,000	2,589,607	2,592,107	2,600,000
Districtwide Operations	151,999,507	155,290,914	163,325,187	161,614,708	161,614,709	164,666,295
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 171,551,608</b>	<b>\$ 175,212,148</b>	<b>\$ 183,507,077</b>	<b>\$ 180,883,443</b>	<b>\$ 180,885,944</b>	<b>\$ 186,839,678</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 186,691,334</b>	<b>\$ 190,556,427</b>	<b>\$ 198,820,131</b>	<b>\$ 196,853,667</b>	<b>\$ 196,211,231</b>	<b>\$ 202,843,704</b>



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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b><u>Board and District Office Restricted Reserves</u></b>						
5% General Fund Reserve	-	-	8,240,229	8,240,229	-	8,505,771
5% Board Contingency Reserve	-	-	8,240,229	8,240,229	-	8,505,771
Deficit Funding Reserve	-	-	325,570	45,570	-	75,511
College/DO Local Reserves (1% minimum)	-	-	144,697	30,087	-	155,636
Designated Reserves	-	-	343,189	40,834	-	8,000
			<u>17,293,914</u>	<u>16,596,949</u>		<u>17,250,689</u>
<b><u>Unrestricted Reserves</u></b>						
Undesignated District Reserves	-	-	24,149	726,426	-	292,852
Undesignated College and DO Reserves	-	-	573,611	-	-	573,729
			<u>597,760</u>	<u>726,426</u>		<u>866,581</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,891,674</b>	<b>\$ 17,323,375</b>	<b>\$ -</b>	<b>\$ 18,117,270</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2014-2015 ADOPTION BUDGET  
SECTION - II  
For ONE TIME GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8150 Student Financial Aid Revenue	46,940	42,255	-	2,345	46,240	-
8160 Veterans Education	1,876	6,162	-	4,695	4,695	-
<b>Total Federal Revenues</b>	<b>\$ 48,816</b>	<b>\$ 48,417</b>	<b>\$ -</b>	<b>\$ 7,040</b>	<b>\$ 50,935</b>	<b>\$ -</b>
8659 Other Reimbursable Categorical Programs	16,472	17,695	-	-	17,068	-
8690 State Tax Subventions	-	37,070	-	-	-	-
<b>Total Other State Revenues</b>	<b>\$ 16,472</b>	<b>\$ 54,765</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,068</b>	<b>\$ -</b>
8830 Contract Services	224,440	230,071	100,000	108,000	118,948	100,000
8851 Rentals and Leases	195,263	251,713	120,600	196,016	222,405	127,906
8870 Other Student Fees and Charges	191,884	141,631	50,000	129,636	156,436	96,948
8880 Other Student Fees	13,504	652	-	-	40,150	-
8890 Other Local Revenues	1,823,406	2,158,369	4,346,791	4,831,038	1,781,306	3,936,520
<b>Total Other Local Revenues</b>	<b>\$ 2,448,497</b>	<b>\$ 2,782,436</b>	<b>\$ 4,617,391</b>	<b>\$ 5,264,690</b>	<b>\$ 2,319,245</b>	<b>\$ 4,261,374</b>
<b>Total Revenues</b>	<b>\$ 2,513,785</b>	<b>\$ 2,885,618</b>	<b>\$ 4,617,391</b>	<b>\$ 5,271,730</b>	<b>\$ 2,387,248</b>	<b>\$ 4,261,374</b>
8910 Proceeds of General Fixed Assets	-	216	-	-	5,815	-
8980 Interfund Transfers In	1,245	25,629	-	-	24,994	-
8990 Intrafund and Subfund Transfers In	3,224,790	3,655,591	-	3,187,535	3,186,535	-
<b>Total Other Financing Sources</b>	<b>\$ 3,226,035</b>	<b>\$ 3,681,436</b>	<b>\$ -</b>	<b>\$ 3,187,535</b>	<b>\$ 3,217,344</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 5,739,820</b>	<b>\$ 6,567,054</b>	<b>\$ 4,617,391</b>	<b>\$ 8,459,265</b>	<b>\$ 5,604,592</b>	<b>\$ 4,261,374</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	-	-	-	53,223	19,749	-
1300 Instructional Salaries Part Time	92,859	82,363	12,996	12,996	52,183	64,089
1400 Noninstructional Salaries Part Time	105,016	112,388	156,182	267,600	171,984	86,851
<b>Total Academic Salaries</b>	<b>\$ 197,875</b>	<b>\$ 194,751</b>	<b>\$ 169,178</b>	<b>\$ 333,819</b>	<b>\$ 243,916</b>	<b>\$ 150,940</b>
2100 Noninstructional Salaries Full Time	73,798	81,213	81,448	81,448	86,938	113,610
2200 Instructional Aides Full Time	25,284	25,284	25,790	25,790	25,790	-
2300 Variable Non-Instructional	808,476	787,039	777,717	967,562	838,388	837,522
2400 Variable Classroom Aide	49,894	53,342	-	-	48,992	-
2600 Variable Aide Other	24,457	981	24,225	24,225	2,792	24,225
<b>Total Classified Salaries</b>	<b>\$ 981,909</b>	<b>\$ 947,859</b>	<b>\$ 909,180</b>	<b>\$ 1,099,025</b>	<b>\$ 1,002,900</b>	<b>\$ 975,357</b>
3000 Benefits	184,802	183,624	129,192	129,192	188,244	132,671
<b>Total Salaries and Benefits</b>	<b>\$ 1,364,586</b>	<b>\$ 1,326,234</b>	<b>\$ 1,207,550</b>	<b>\$ 1,562,036</b>	<b>\$ 1,435,060</b>	<b>\$ 1,258,968</b>
4000 Supplies and Materials	\$ 301,221	\$ 419,272	\$ 1,049,724	\$ 1,819,580	\$ 450,699	\$ 1,274,739
5100 Consultants	72,664	81,718	135,024	221,613	150,368	112,042
5200 Travel	24,577	48,513	40,615	59,865	81,708	40,283
5300 Dues and Memberships	2,384	4,623	-	-	33,778	-
5500 Utilities and Housekeeping	1,821	2,502	850	47,388	46,454	1,394
5600 Contract Services	7,997	130,202	392,726	423,561	146,083	224,178
5690 Other Operating Expenses	129,409	180,599	1,076,695	1,278,289	89,308	1,067,596
5800 Other Services and Expenses	9,437	61,212	450,943	360,444	133,563	3,500
5900 Interprogram Charges (credits)	(52,015)	(52,694)	1,500	1,500	(60,120)	1,500
5910 Indirect Costs	(27,095)	(35,655)	-	(38,420)	(218,242)	(185,537)
<b>Total Other Operating Expenses</b>	<b>\$ 169,179</b>	<b>\$ 421,020</b>	<b>\$ 2,098,353</b>	<b>\$ 2,354,240</b>	<b>\$ 402,900</b>	<b>\$ 1,264,956</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
6100 Sites and Site Improvements	3,758	-	-	-	5,200	-
6200 Buildings	-	-	-	40,345	16,674	-
6300 Library Books	10,015	5,019	17,250	9,311	7,978	1,333
6400 Equipment	612,891	552,505	2,288,083	2,305,005	694,336	1,718,042
<b>Total Capital Outlay</b>	<b>\$ 626,664</b>	<b>\$ 557,524</b>	<b>\$ 2,305,333</b>	<b>\$ 2,354,661</b>	<b>\$ 724,188</b>	<b>\$ 1,719,375</b>
7300 Interfund Transfers Out	148,448	576,616	-	1,246,589	1,246,589	500,000
7600 Other Student Payments	954	800	-	-	1,620	-
7800 Intrafund and Subfund Transfers Out	1,749,684	465,769	424,150	546,295	546,295	1,238,115
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,899,086</b>	<b>\$ 1,043,185</b>	<b>\$ 424,150</b>	<b>\$ 1,792,884</b>	<b>\$ 1,794,504</b>	<b>\$ 1,738,115</b>
<b>Total Expenses</b>	<b>\$ 4,360,736</b>	<b>\$ 3,767,235</b>	<b>\$ 7,085,110</b>	<b>\$ 9,883,401</b>	<b>\$ 4,807,351</b>	<b>\$ 7,256,153</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,379,084</b>	<b>\$ 2,799,819</b>	<b>\$ (2,467,719)</b>	<b>\$ (1,424,136)</b>	<b>\$ 797,241</b>	<b>\$ (2,994,779)</b>
<b>Beginning Fund Balance</b>	4,307,781	5,686,864	8,487,043	8,486,681	8,486,681	9,283,922
<b>Ending Fund Balance</b>	<b>\$ 5,686,865</b>	<b>\$ 8,486,683</b>	<b>\$ 6,019,324</b>	<b>\$ 7,062,545</b>	<b>\$ 9,283,922</b>	<b>\$ 6,289,143</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	2,966,501	4,009,742	-	3,620,744
			<u>2,966,501</u>	<u>4,009,742</u>		<u>3,620,744</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	3,052,823	3,052,803	-	2,668,399
			<u>3,052,823</u>	<u>3,052,803</u>		<u>2,668,399</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,019,324</b>	<b>\$ 7,062,545</b>	<b>\$ -</b>	<b>\$ 6,289,143</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b><u>Sources:</u></b>						
8150 Student Financial Aid Revenue	14,350	11,515	-	-	11,525	-
<b>Total Federal Revenues</b>	<b>\$ 14,350</b>	<b>\$ 11,515</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,525</b>	<b>\$ -</b>
8659 Other Reimbursable Categorical Programs	2,966	4,955	-	-	5,734	-
<b>Total Other State Revenues</b>	<b>\$ 2,966</b>	<b>\$ 4,955</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,734</b>	<b>\$ -</b>
8830 Contract Services	-	71,831	-	-	7,162	-
8851 Rentals and Leases	45,746	98,180	45,000	45,000	82,816	62,906
8870 Other Student Fees and Charges	4,927	18,141	-	-	18,190	16,948
8890 Other Local Revenues	298,025	244,192	110,000	151,144	198,770	48,763
<b>Total Other Local Revenues</b>	<b>\$ 348,698</b>	<b>\$ 432,344</b>	<b>\$ 155,000</b>	<b>\$ 196,144</b>	<b>\$ 306,938</b>	<b>\$ 128,617</b>
<b>Total Revenues</b>	<b>\$ 366,014</b>	<b>\$ 448,814</b>	<b>\$ 155,000</b>	<b>\$ 196,144</b>	<b>\$ 324,197</b>	<b>\$ 128,617</b>
8910 Proceeds of General Fixed Assets	-	216	-	-	5,815	-
8980 Interfund Transfers In	1,196	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	489,917	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 491,113</b>	<b>\$ 216</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,815</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 857,127</b>	<b>\$ 449,030</b>	<b>\$ 155,000</b>	<b>\$ 196,144</b>	<b>\$ 330,012</b>	<b>\$ 128,617</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Uses:</b>						
1300 Instructional Salaries Part Time	4,055	19,455	12,996	12,996	3,248	4,089
1400 Noninstructional Salaries Part Time	32,299	26,924	15,182	15,182	12,107	15,851
<b>Total Academic Salaries</b>	<b>\$ 36,354</b>	<b>\$ 46,379</b>	<b>\$ 28,178</b>	<b>\$ 28,178</b>	<b>\$ 15,355</b>	<b>\$ 19,940</b>
2100 Noninstructional Salaries Full Time	(110)	-	-	-	-	-
2300 Variable Non-Instructional	63,873	28,890	4,957	4,957	15,477	4,762
2400 Variable Classroom Aide	102	175	-	-	190	-
<b>Total Classified Salaries</b>	<b>\$ 63,865</b>	<b>\$ 29,065</b>	<b>\$ 4,957</b>	<b>\$ 4,957</b>	<b>\$ 15,667</b>	<b>\$ 4,762</b>
3000 Benefits	10,326	7,351	2,991	2,991	2,034	1,899
<b>Total Salaries and Benefits</b>	<b>\$ 110,545</b>	<b>\$ 82,795</b>	<b>\$ 36,126</b>	<b>\$ 36,126</b>	<b>\$ 33,056</b>	<b>\$ 26,601</b>
4000 Supplies and Materials	\$ 36,663	\$ 40,384	\$ 435,802	\$ 471,840	\$ 34,811	\$ 326,891
5100 Consultants	19,871	34,548	48,024	48,024	10,608	13,453
5200 Travel	5,096	13,272	2,315	2,315	15,080	7,783
5300 Dues and Memberships	2,384	860	-	-	2,660	-
5500 Utilities and Housekeeping	274	209	-	-	3,100	-
5600 Contract Services	6,394	112,587	279,671	279,671	12,864	224,178
5690 Other Operating Expenses	60,499	129,077	333,631	333,631	60,001	194,416
5800 Other Services and Expenses	3,141	2,648	6,633	6,633	12,198	-
5900 Interprogram Charges (credits)	(53,071)	(53,265)	-	-	(60,690)	-
<b>Total Other Operating Expenses</b>	<b>\$ 44,588</b>	<b>\$ 239,936</b>	<b>\$ 670,274</b>	<b>\$ 670,274</b>	<b>\$ 55,821</b>	<b>\$ 439,830</b>
6400 Equipment	10,768	174,880	638,658	638,658	81,771	583,652
<b>Total Capital Outlay</b>	<b>\$ 10,768</b>	<b>\$ 174,880</b>	<b>\$ 638,658</b>	<b>\$ 638,658</b>	<b>\$ 81,771</b>	<b>\$ 583,652</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
7600 Other Student Payments	954	800	-	-	-	-
7800 Intrafund and Subfund Transfers Out	159,917	34,393	-	-	-	400,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 160,871</b>	<b>\$ 35,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>
<b>Total Expenses</b>	<b>\$ 363,435</b>	<b>\$ 573,188</b>	<b>\$ 1,780,860</b>	<b>\$ 1,816,898</b>	<b>\$ 205,459</b>	<b>\$ 1,776,974</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 493,692</b>	<b>\$ (124,158)</b>	<b>\$ (1,625,860)</b>	<b>\$ (1,620,754)</b>	<b>\$ 124,553</b>	<b>\$ (1,648,357)</b>
<b>Beginning Fund Balance</b>	1,922,245	2,415,937	2,291,779	2,291,779	2,291,778	2,416,331
<b>Ending Fund Balance</b>	<b>\$ 2,415,937</b>	<b>\$ 2,291,779</b>	<b>\$ 665,919</b>	<b>\$ 671,025</b>	<b>\$ 2,416,331</b>	<b>\$ 767,974</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	665,919	671,025	-	767,974
			<u>665,919</u>	<u>671,025</u>		<u>767,974</u>
<b><u>Unrestricted Reserves</u></b>						
			<u>0</u>	<u>0</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 665,919</b>	<b>\$ 671,025</b>	<b>\$ -</b>	<b>\$ 767,974</b>



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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8150 Student Financial Aid Revenue	18,055	16,385	-	2,345	19,415	-
8160 Veterans Education	1,876	6,162	-	4,695	4,695	-
<b>Total Federal Revenues</b>	<b>\$ 19,931</b>	<b>\$ 22,547</b>	<b>\$ -</b>	<b>\$ 7,040</b>	<b>\$ 24,110</b>	<b>\$ -</b>
8659 Other Reimbursable Categorical Programs	2,472	4,601	-	-	4,080	-
<b>Total Other State Revenues</b>	<b>\$ 2,472</b>	<b>\$ 4,601</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,080</b>	<b>\$ -</b>
8830 Contract Services	181,546	148,086	100,000	108,000	108,000	100,000
8851 Rentals and Leases	57,243	74,795	-	75,416	75,416	-
8870 Other Student Fees and Charges	152,657	123,490	50,000	129,636	136,046	80,000
8890 Other Local Revenues	1,302,884	1,431,285	4,236,791	4,633,099	1,376,213	3,887,757
<b>Total Other Local Revenues</b>	<b>\$ 1,694,330</b>	<b>\$ 1,777,656</b>	<b>\$ 4,386,791</b>	<b>\$ 4,946,151</b>	<b>\$ 1,695,675</b>	<b>\$ 4,067,757</b>
<b>Total Revenues</b>	<b>\$ 1,716,733</b>	<b>\$ 1,804,804</b>	<b>\$ 4,386,791</b>	<b>\$ 4,953,191</b>	<b>\$ 1,723,865</b>	<b>\$ 4,067,757</b>
8980 Interfund Transfers In	-	25,629	-	-	24,994	-
8990 Intrafund and Subfund Transfers In	1,193,962	2,378,591	-	914,771	914,771	-
<b>Total Other Financing Sources</b>	<b>\$ 1,193,962</b>	<b>\$ 2,404,220</b>	<b>\$ -</b>	<b>\$ 914,771</b>	<b>\$ 939,765</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,910,695</b>	<b>\$ 4,209,024</b>	<b>\$ 4,386,791</b>	<b>\$ 5,867,962</b>	<b>\$ 2,663,630</b>	<b>\$ 4,067,757</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Uses:</b>						
1300 Instructional Salaries Part Time	61,821	62,641	-	-	48,668	60,000
1400 Noninstructional Salaries Part Time	17,906	50,824	80,000	118,820	63,651	-
<b>Total Academic Salaries</b>	<b>\$ 79,727</b>	<b>\$ 113,465</b>	<b>\$ 80,000</b>	<b>\$ 118,820</b>	<b>\$ 112,319</b>	<b>\$ 60,000</b>
2100 Noninstructional Salaries Full Time	65,722	72,789	72,891	72,891	86,249	105,053
2200 Instructional Aides Full Time	25,284	25,284	25,790	25,790	25,790	-
2300 Variable Non-Instructional	738,779	753,896	763,000	906,766	817,878	823,000
2400 Variable Classroom Aide	23,043	20,977	-	-	24,519	-
2600 Variable Aide Other	1,680	981	-	-	2,792	-
<b>Total Classified Salaries</b>	<b>\$ 854,508</b>	<b>\$ 873,927</b>	<b>\$ 861,681</b>	<b>\$ 1,005,447</b>	<b>\$ 957,228</b>	<b>\$ 928,053</b>
3000 Benefits	159,870	165,622	116,321	116,321	169,678	122,266
<b>Total Salaries and Benefits</b>	<b>\$ 1,094,105</b>	<b>\$ 1,153,014</b>	<b>\$ 1,058,002</b>	<b>\$ 1,240,588</b>	<b>\$ 1,239,225</b>	<b>\$ 1,110,319</b>
4000 Supplies and Materials	\$ 192,666	\$ 315,268	\$ 574,205	\$ 1,235,513	\$ 314,504	\$ 895,106
5100 Consultants	27,185	35,670	37,000	37,000	43,915	37,000
5200 Travel	5,219	24,874	25,000	29,250	44,136	25,000
5300 Dues and Memberships	-	3,763	-	-	30,668	-
5500 Utilities and Housekeeping	1,547	2,293	850	47,388	43,354	1,394
5600 Contract Services	1,603	2,815	62,685	72,520	73,089	-
5690 Other Operating Expenses	68,910	51,522	743,064	944,658	29,307	873,180
5800 Other Services and Expenses	5,628	58,564	269,310	178,811	117,245	-
5910 Indirect Costs	31,578	(6,312)	-	(38,420)	(38,420)	-
<b>Total Other Operating Expenses</b>	<b>\$ 141,670</b>	<b>\$ 173,189</b>	<b>\$ 1,137,909</b>	<b>\$ 1,271,207</b>	<b>\$ 343,294</b>	<b>\$ 936,574</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
6100 Sites and Site Improvements	3,758	-	-	-	5,200	-
6200 Buildings	-	-	-	40,345	16,674	-
6300 Library Books	10,015	5,019	17,250	9,311	7,978	1,333
6400 Equipment	584,859	312,527	1,599,425	1,590,264	536,213	1,124,425
<b>Total Capital Outlay</b>	<b>\$ 598,632</b>	<b>\$ 317,546</b>	<b>\$ 1,616,675</b>	<b>\$ 1,639,920</b>	<b>\$ 566,065</b>	<b>\$ 1,125,758</b>
7300 Interfund Transfers Out	148,448	300,000	-	371,589	371,589	-
7600 Other Student Payments	-	-	-	-	1,620	-
7800 Intrafund and Subfund Transfers Out	14,064	419,598	-	109,145	109,145	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 162,512</b>	<b>\$ 719,598</b>	<b>\$ -</b>	<b>\$ 480,734</b>	<b>\$ 482,354</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 2,189,585</b>	<b>\$ 2,678,615</b>	<b>\$ 4,386,791</b>	<b>\$ 5,867,962</b>	<b>\$ 2,945,442</b>	<b>\$ 4,067,757</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 721,110</b>	<b>\$ 1,530,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (281,812)</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>1,270,788</b>	<b>1,991,897</b>	<b>3,522,326</b>	<b>3,522,306</b>	<b>3,522,306</b>	<b>3,240,494</b>
<b>Ending Fund Balance</b>	<b>\$ 1,991,898</b>	<b>\$ 3,522,306</b>	<b>\$ 3,522,326</b>	<b>\$ 3,522,306</b>	<b>\$ 3,240,494</b>	<b>\$ 3,240,494</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	469,503	469,503	-	572,095
			<u>469,503</u>	<u>469,503</u>		<u>572,095</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	3,052,823	3,052,803	-	2,668,399
			<u>3,052,823</u>	<u>3,052,803</u>		<u>2,668,399</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,522,326</b>	<b>\$ 3,522,306</b>	<b>\$ -</b>	<b>\$ 3,240,494</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8150 Student Financial Aid Revenue	14,535	14,355	-	-	15,300	-
<b>Total Federal Revenues</b>	<b>\$ 14,535</b>	<b>\$ 14,355</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,300</b>	<b>\$ -</b>
8659 Other Reimbursable Categorical Programs	11,034	8,139	-	-	7,254	-
<b>Total Other State Revenues</b>	<b>\$ 11,034</b>	<b>\$ 8,139</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,254</b>	<b>\$ -</b>
8830 Contract Services	42,894	10,154	-	-	3,786	-
8851 Rentals and Leases	16,812	15,709	-	-	-	-
8870 Other Student Fees and Charges	34,300	-	-	-	2,200	-
8880 Other Student Fees	5,104	652	-	-	36,150	-
8890 Other Local Revenues	208,316	174,478	-	46,795	197,654	-
<b>Total Other Local Revenues</b>	<b>\$ 307,426</b>	<b>\$ 200,993</b>	<b>\$ -</b>	<b>\$ 46,795</b>	<b>\$ 239,790</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 332,995</b>	<b>\$ 223,487</b>	<b>\$ -</b>	<b>\$ 46,795</b>	<b>\$ 262,344</b>	<b>\$ -</b>
8980 Interfund Transfers In	49	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	299,944	2,000	-	2,270,264	2,269,264	-
<b>Total Other Financing Sources</b>	<b>\$ 299,993</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,270,264</b>	<b>\$ 2,269,264</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 632,988</b>	<b>\$ 225,487</b>	<b>\$ -</b>	<b>\$ 2,317,059</b>	<b>\$ 2,531,608</b>	<b>\$ -</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	-	-	-	53,223	19,749	-
1300 Instructional Salaries Part Time	26,983	267	-	-	267	-
1400 Noninstructional Salaries Part Time	54,811	34,640	61,000	131,098	86,226	61,000
<b>Total Academic Salaries</b>	<b>\$ 81,794</b>	<b>\$ 34,907</b>	<b>\$ 61,000</b>	<b>\$ 184,321</b>	<b>\$ 106,242</b>	<b>\$ 61,000</b>
2100 Noninstructional Salaries Full Time	8,186	8,424	8,557	8,557	689	8,557
2300 Variable Non-Instructional	5,824	2,383	9,760	55,839	5,033	9,760
2400 Variable Classroom Aide	26,749	32,190	-	-	24,283	-
2600 Variable Aide Other	22,777	-	24,225	24,225	-	24,225
<b>Total Classified Salaries</b>	<b>\$ 63,536</b>	<b>\$ 42,997</b>	<b>\$ 42,542</b>	<b>\$ 88,621</b>	<b>\$ 30,005</b>	<b>\$ 42,542</b>
3000 Benefits	14,606	10,616	9,880	9,880	15,672	8,506
<b>Total Salaries and Benefits</b>	<b>\$ 159,936</b>	<b>\$ 88,520</b>	<b>\$ 113,422</b>	<b>\$ 282,822</b>	<b>\$ 151,919</b>	<b>\$ 112,048</b>
4000 Supplies and Materials	\$ 70,897	\$ 62,963	\$ 7,391	\$ 79,901	\$ 101,284	\$ 8,839
5100 Consultants	25,608	10,500	-	-	12,845	-
5200 Travel	14,262	8,940	3,300	18,300	20,831	2,500
5300 Dues and Memberships	-	-	-	-	450	-
5600 Contract Services	-	14,800	370	21,370	7,689	-
5800 Other Services and Expenses	668	-	-	-	1,100	-
5900 Interprogram Charges (credits)	1,056	571	1,500	1,500	570	1,500
<b>Total Other Operating Expenses</b>	<b>\$ 41,594</b>	<b>\$ 34,811</b>	<b>\$ 5,170</b>	<b>\$ 41,170</b>	<b>\$ 43,485</b>	<b>\$ 4,000</b>
6400 Equipment	17,264	27,508	-	26,083	29,902	9,965
<b>Total Capital Outlay</b>	<b>\$ 17,264</b>	<b>\$ 27,508</b>	<b>\$ -</b>	<b>\$ 26,083</b>	<b>\$ 29,902</b>	<b>\$ 9,965</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
7300 Interfund Transfers Out	-	-	-	-	-	500,000
7800 Intrafund and Subfund Transfers Out	534,735	-	-	6,000	6,000	838,115
<b>Total Transfers and Other Outgo</b>	<b>\$ 534,735</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 1,338,115</b>
<b>Total Expenses</b>	<b>\$ 824,426</b>	<b>\$ 213,802</b>	<b>\$ 125,983</b>	<b>\$ 435,976</b>	<b>\$ 332,590</b>	<b>\$ 1,472,967</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (191,438)</b>	<b>\$ 11,685</b>	<b>\$ (125,983)</b>	<b>\$ 1,881,083</b>	<b>\$ 2,199,018</b>	<b>\$ (1,472,967)</b>
<b>Beginning Fund Balance</b>	787,042	595,604	606,288	607,288	607,289	2,806,306
<b>Ending Fund Balance</b>	<b>\$ 595,604</b>	<b>\$ 607,289</b>	<b>\$ 480,305</b>	<b>\$ 2,488,371</b>	<b>\$ 2,806,307</b>	<b>\$ 1,333,339</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	480,305	2,488,371	-	1,333,339
			<u>480,305</u>	<u>2,488,371</u>		<u>1,333,339</u>
<b><u>Unrestricted Reserves</u></b>						
			<u>0</u>	<u>0</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 480,305</b>	<b>\$ 2,488,371</b>	<b>\$ -</b>	<b>\$ 1,333,339</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8690 State Tax Subventions	-	37,070	-	-	-	-
<b>Total Other State Revenues</b>	<b>\$ -</b>	<b>\$ 37,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
8851 Rentals and Leases	75,462	63,029	75,600	75,600	64,173	65,000
8880 Other Student Fees	8,400	-	-	-	4,000	-
8890 Other Local Revenues	14,181	308,414	-	-	8,669	-
<b>Total Other Local Revenues</b>	<b>\$ 98,043</b>	<b>\$ 371,443</b>	<b>\$ 75,600</b>	<b>\$ 75,600</b>	<b>\$ 76,842</b>	<b>\$ 65,000</b>
<b>Total Revenues</b>	<b>\$ 98,043</b>	<b>\$ 408,513</b>	<b>\$ 75,600</b>	<b>\$ 75,600</b>	<b>\$ 76,842</b>	<b>\$ 65,000</b>
8990 Intrafund and Subfund Transfers In	1,240,967	1,275,000	-	2,500	2,500	-
<b>Total Other Financing Sources</b>	<b>\$ 1,240,967</b>	<b>\$ 1,275,000</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,339,010</b>	<b>\$ 1,683,513</b>	<b>\$ 75,600</b>	<b>\$ 78,100</b>	<b>\$ 79,342</b>	<b>\$ 65,000</b>
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	-	-	-	2,500	10,000	10,000
<b>Total Academic Salaries</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
2300 Variable Non-Instructional	-	1,870	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ -</b>	<b>\$ 1,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3000 Benefits	-	35	-	-	860	-
<b>Total Salaries and Benefits</b>	<b>\$ -</b>	<b>\$ 1,905</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 10,860</b>	<b>\$ 10,000</b>
4000 Supplies and Materials	995	657	32,326	32,326	100	43,903

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
5100 Consultants	-	1,000	50,000	136,589	83,000	61,589
5200 Travel	-	1,427	10,000	10,000	1,661	5,000
5600 Contract Services	-	-	50,000	50,000	52,441	-
5800 Other Services and Expenses	-	-	175,000	175,000	3,020	3,500
5910 Indirect Costs	(58,673)	(29,343)	-	-	(179,822)	(185,537)
<b>Total Other Operating Expenses</b>	<b>\$ (58,673)</b>	<b>\$ (26,916)</b>	<b>\$ 285,000</b>	<b>\$ 371,589</b>	<b>\$ (39,700)</b>	<b>\$ (115,448)</b>
6400 Equipment	-	37,590	50,000	50,000	46,450	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 37,590</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 46,450</b>	<b>\$ -</b>
7300 Interfund Transfers Out	-	276,616	-	875,000	875,000	-
7800 Intrafund and Subfund Transfers Out	1,040,968	11,778	424,150	431,150	431,150	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,040,968</b>	<b>\$ 288,394</b>	<b>\$ 424,150</b>	<b>\$ 1,306,150</b>	<b>\$ 1,306,150</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 983,290</b>	<b>\$ 301,630</b>	<b>\$ 791,476</b>	<b>\$ 1,762,565</b>	<b>\$ 1,323,860</b>	<b>\$ (61,545)</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 355,720</b>	<b>\$ 1,381,883</b>	<b>\$ (715,876)</b>	<b>\$ (1,684,465)</b>	<b>\$ (1,244,518)</b>	<b>\$ 126,545</b>
<b>Beginning Fund Balance</b>	327,706	683,426	2,066,650	2,065,308	2,065,308	820,791
<b>Ending Fund Balance</b>	<b>\$ 683,426</b>	<b>\$ 2,065,309</b>	<b>\$ 1,350,774</b>	<b>\$ 380,843</b>	<b>\$ 820,790</b>	<b>\$ 947,336</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	1,350,774	380,843	-	947,336
			<u>1,350,774</u>	<u>380,843</u>		<u>947,336</u>
<b><u>Unrestricted Reserves</u></b>						
			<u>0</u>	<u>0</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,350,774</b>	<b>\$ 380,843</b>	<b>\$ -</b>	<b>\$ 947,336</b>



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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b><u>Sources:</u></b>						
<b>Total Revenues and Other Financing Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Uses:</u></b>						
<b>Total Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenues Over (Under) Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Board Restricted Reserves</u></b>			0	0		0
<b><u>Unrestricted Reserves</u></b>			0	0		0

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b><u>District Services</u></b>						
Facilities	-	-	-	882,000	882,000	-
Administrative Services and Finance	1,040,968	289,394	599,150	599,150	270,165	(166,140)
Human Resources	995	657	77,777	164,366	80,100	91,943
Information Technology Services	-	-	50,000	50,000	50,000	-
Educational Planning	(58,673)	(27,916)	10,000	12,500	(7,296)	4,103
Police Services	-	12,221	50,000	50,000	48,890	-
Research	-	3,851	4,549	4,549	-	8,549
Purchasing	-	23,423	-	-	-	-
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 983,290</b>	<b>\$ 301,630</b>	<b>\$ 791,476</b>	<b>\$ 1,762,565</b>	<b>\$ 1,323,859</b>	<b>\$ (61,545)</b>
<b><u>Districtwide Expenses</u></b>						
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 983,290</b>	<b>\$ 301,630</b>	<b>\$ 791,476</b>	<b>\$ 1,762,565</b>	<b>\$ 1,323,859</b>	<b>\$ (61,545)</b>
<b><u>Board and District Office Restricted Reserves</u></b>						
Designated Reserves	-	-	1,350,774	380,843	-	947,336
			<u>1,350,774</u>	<u>380,843</u>		<u>947,336</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,350,774</b>	<b>\$ 380,843</b>	<b>\$ -</b>	<b>\$ 947,336</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2014-2015 ADOPTION BUDGET**

**SECTION - III  
For ALL FUNDS**

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8610 General Apportionment Revenue	53,792,881	30,724,167	35,243,087	32,674,386	32,674,386	32,952,118
8630 Education Protection Account	-	20,941,995	17,648,916	19,483,906	19,483,906	19,483,906
8671 Homeowners Revenue	729,820	707,490	663,576	686,297	686,297	716,131
8672 In Lieu of Taxes (wildlife)	4,208	621	3,182	4,266	4,266	4,451
8811 Tax Allocation, Secured Roll Revenue	59,858,862	59,394,105	64,145,633	62,813,579	62,813,579	65,544,150
8812 Tax Allocation, Supplemental Roll Revenue	419,429	744,254	803,794	1,339,385	1,339,385	1,397,609
8813 Tax Allocation, Unsecured Roll Revenue	2,559,512	2,591,253	2,798,553	2,771,036	2,771,036	2,891,496
8815 Revenue Augmentation Fund	3,730,536	-	-	-	-	-
8817 ERAF	-	4,164,126	4,497,256	4,236,157	4,236,157	4,420,307
8819 Redevelopment Agency Revenue/Residual	80,348	2,456,165	2,652,658	1,546,824	1,546,824	1,614,066
8874 98% of Enrollment Fees	12,852,966	15,725,916	15,852,578	16,511,489	16,511,498	16,511,490
<b>Apportionment Revenues</b>	<b>\$ 134,028,562</b>	<b>\$ 137,450,092</b>	<b>\$ 144,309,233</b>	<b>\$ 142,067,325</b>	<b>\$ 142,067,334</b>	<b>\$ 145,535,724</b>
8150 Student Financial Aid Revenue	52,580	42,255	-	2,345	46,240	-
8160 Veterans Education	1,876	10,791	-	4,695	5,292	-
<b>Total Federal Revenues</b>	<b>\$ 54,456</b>	<b>\$ 53,046</b>	<b>\$ -</b>	<b>\$ 7,040</b>	<b>\$ 51,532</b>	<b>\$ -</b>
8613 Apprenticeship Revenue	184,759	184,759	184,759	184,759	184,759	183,873
8614 Part Time Instructor Pay Increase	649,465	649,465	649,465	649,465	649,465	649,465
8617 Part Time Office Hours	151,769	154,247	147,775	151,769	151,769	151,769
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	33,015	33,015
8620 General Categorical Programs	151,204	325,000	103,884	103,884	279,317	93,783
8659 Other Reimbursable Categorical Programs	16,472	17,695	-	-	17,068	-
8680 Lottery Revenue	3,698,261	4,014,196	3,888,318	3,801,041	3,801,041	3,982,870
8690 State Tax Subventions	5	814,643	794,267	758,842	758,842	794,254
<b>Total Other State Revenues</b>	<b>\$ 4,884,950</b>	<b>\$ 6,193,020</b>	<b>\$ 5,801,483</b>	<b>\$ 5,682,775</b>	<b>\$ 5,875,276</b>	<b>\$ 5,889,029</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
8820 Contributions and Gifts	153,582	192,213	206,213	206,213	206,213	85,565
8830 Contract Services	224,440	230,071	100,000	108,000	118,948	100,000
8840 Sales and Commissions	164,713	99,352	-	97,205	97,203	-
8851 Rentals and Leases	517,518	551,202	468,680	643,026	570,997	579,406
8860 Interest and Investment Income	125,801	84,188	90,000	90,000	102,059	121,000
8874 2% of Enrollment Fees	262,306	248,735	323,794	334,375	334,367	327,094
8870 Other Student Fees and Charges	1,665,374	1,776,100	1,223,319	1,932,251	1,956,754	1,877,345
8880 Nonresident Tuition	10,705,176	11,695,201	12,321,779	13,032,844	13,032,844	13,519,199
8880 Other Student Fees	366,855	439,762	1,325,000	491,087	589,275	1,425,000
8890 Other Local Revenues	3,305,647	3,756,533	5,429,564	6,653,348	3,315,155	4,836,132
<b>Total Other Local Revenues</b>	<b>\$ 17,491,412</b>	<b>\$ 19,073,357</b>	<b>\$ 21,488,349</b>	<b>\$ 23,588,349</b>	<b>\$ 20,323,815</b>	<b>\$ 22,870,741</b>
<b>Total Revenues</b>	<b>\$ 156,459,380</b>	<b>\$ 162,769,515</b>	<b>\$ 171,599,065</b>	<b>\$ 171,345,489</b>	<b>\$ 168,317,957</b>	<b>\$ 174,295,494</b>
8900 Other Financing Sources, Miscellaneous	1,277	1,411	-	1,254	1,254	-
8910 Proceeds of General Fixed Assets	7,928	1,347	-	532	8,096	-
8980 Interfund Transfers In	1,196,065	761,966	143,583	622,042	567,036	228,034
8990 Intrafund and Subfund Transfers In	26,444,601	26,070,513	22,253,876	25,286,388	25,285,387	25,301,019
8994 Operating Allocation	131,972,821	133,122,606	141,771,578	141,249,044	141,249,044	141,843,447
8992 District Subsidy to Colleges	2,167,023	1,049,737	569,142	569,142	569,142	-
<b>Total Other Financing Sources</b>	<b>\$ 161,789,715</b>	<b>\$ 161,007,580</b>	<b>\$ 164,738,179</b>	<b>\$ 167,728,402</b>	<b>\$ 167,679,959</b>	<b>\$ 167,372,500</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 318,249,095</b>	<b>\$ 323,777,095</b>	<b>\$ 336,337,244</b>	<b>\$ 339,073,891</b>	<b>\$ 335,997,916</b>	<b>\$ 341,667,994</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Uses:</b>						
1100 Monthly Instructional Salary	30,616,762	30,449,361	31,928,404	31,407,126	30,638,486	31,378,044
1200 Noninstructional Salaries Full Time	12,533,249	12,147,960	13,112,048	12,815,140	12,508,250	13,427,653
1300 Instructional Salaries Part Time	24,239,795	25,501,588	27,919,490	28,910,052	28,209,628	28,447,300
1400 Noninstructional Salaries Part Time	1,423,297	1,494,625	1,363,072	1,687,115	1,330,137	1,240,775
<b>Total Academic Salaries</b>	<b>\$ 68,813,103</b>	<b>\$ 69,593,534</b>	<b>\$ 74,323,014</b>	<b>\$ 74,819,433</b>	<b>\$ 72,686,501</b>	<b>\$ 74,493,772</b>
2100 Noninstructional Salaries Full Time	22,365,626	22,971,504	24,980,597	25,031,445	23,768,941	25,635,104
2200 Instructional Aides Full Time	2,655,003	2,622,496	2,715,319	2,715,319	2,566,855	2,711,258
2300 Variable Non-Instructional	3,042,950	3,204,320	2,321,124	2,582,808	3,411,824	2,376,105
2400 Variable Classroom Aide	788,048	812,138	613,477	757,453	962,858	491,825
2500 Variable Manager/Supervisor Short Term Hourly	-	6,817	-	56,452	91,810	147,192
2600 Variable Aide Other	221,261	177,195	187,654	198,946	182,447	189,114
<b>Total Classified Salaries</b>	<b>\$ 29,072,888</b>	<b>\$ 29,794,470</b>	<b>\$ 30,818,171</b>	<b>\$ 31,342,423</b>	<b>\$ 30,984,735</b>	<b>\$ 31,550,598</b>
3000 Benefits	40,237,835	40,954,671	42,915,071	41,916,132	41,150,580	46,150,431
<b>Total Salaries and Benefits</b>	<b>\$ 138,123,826</b>	<b>\$ 140,342,675</b>	<b>\$ 148,056,256</b>	<b>\$ 148,077,988</b>	<b>\$ 144,821,816</b>	<b>\$ 152,194,801</b>
4000 Supplies and Materials	\$ 2,197,522	\$ 1,834,938	\$ 4,095,595	\$ 4,486,613	\$ 2,339,395	\$ 4,280,179

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
5100 Consultants	1,147,578	1,013,893	1,371,185	1,457,687	1,114,372	1,120,660
5200 Travel	383,633	483,810	614,459	598,727	564,730	791,563
5300 Dues and Memberships	269,365	255,778	225,712	230,362	287,705	229,523
5400 Insurance	2,485,638	2,651,477	2,585,000	2,972,733	2,968,850	3,230,719
5500 Utilities and Housekeeping	3,816,898	4,099,981	4,130,609	4,282,751	4,202,786	4,268,702
5600 Contract Services	2,420,117	2,483,046	3,361,699	3,515,751	3,467,065	3,165,730
5690 Other Operating Expenses	28,831	1,376,145	2,206,602	2,453,149	1,149,757	2,317,411
5700 Legal/Elections/Audit Expenses	726,725	1,507,642	645,000	285,003	292,712	1,117,000
5800 Other Services and Expenses	698,090	960,936	1,356,114	1,336,747	1,184,792	920,485
5900 Interprogram Charges (credits)	(54,671)	(83,527)	73,509	72,596	(116,075)	65,961
5910 Indirect Costs	(27,095)	(35,655)	-	(38,420)	(218,242)	(185,537)
<b>Total Other Operating Expenses</b>	<b>\$ 11,895,109</b>	<b>\$ 14,713,526</b>	<b>\$ 16,569,889</b>	<b>\$ 17,167,086</b>	<b>\$ 14,898,452</b>	<b>\$ 17,042,217</b>
6100 Sites and Site Improvements	3,758	-	1,500	1,239	5,200	1,500
6200 Buildings	3,484	6,614	7,718	48,063	27,994	7,718
6300 Library Books	98,819	81,738	76,408	91,971	86,355	63,083
6400 Equipment	994,336	1,115,980	2,656,066	2,735,926	1,279,816	2,041,866
<b>Total Capital Outlay</b>	<b>\$ 1,100,397</b>	<b>\$ 1,204,332</b>	<b>\$ 2,741,692</b>	<b>\$ 2,877,199</b>	<b>\$ 1,399,365</b>	<b>\$ 2,114,167</b>
7300 Interfund Transfers Out	4,546,498	6,522,896	1,321,788	6,514,770	6,609,214	2,127,401
7400 Other Transfers/Uses	19,160	72,270	-	-	-	-
7600 Other Student Payments	954	800	2,097	2,097	1,620	2,097
7800 Intrafund and Subfund Transfers Out	28,611,623	27,120,250	22,823,018	25,855,530	25,854,530	25,301,019
94xx District Office Assessment	131,972,821	133,122,606	141,771,578	141,249,044	141,249,044	141,843,447
<b>Total Transfers and Other Outgo</b>	<b>\$ 165,151,056</b>	<b>\$ 166,838,822</b>	<b>\$ 165,918,481</b>	<b>\$ 173,621,441</b>	<b>\$ 173,714,408</b>	<b>\$ 169,273,964</b>
<b>Total Expenses</b>	<b>\$ 318,467,910</b>	<b>\$ 324,934,293</b>	<b>\$ 337,381,913</b>	<b>\$ 346,230,327</b>	<b>\$ 337,173,436</b>	<b>\$ 344,905,328</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (218,815)</b>	<b>\$ (1,157,198)</b>	<b>\$ (1,044,669)</b>	<b>\$ (7,156,436)</b>	<b>\$ (1,175,520)</b>	<b>\$ (3,237,334)</b>
<b>Beginning Fund Balance</b>	37,825,272	37,606,457	36,449,586	36,449,257	36,449,257	35,273,738
<b>Ending Fund Balance</b>	<b>\$ 37,606,457</b>	<b>\$ 36,449,259</b>	<b>\$ 35,404,917</b>	<b>\$ 29,292,821</b>	<b>\$ 35,273,737</b>	<b>\$ 32,036,404</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	8,240,229	8,240,229	-	8,505,771
7902 5% Board Contingency Reserve	-	-	8,240,229	8,240,229	-	8,505,771
7903 Deficit Funding Reserve	-	-	2,909,939	612,529	-	747,281
7904 College/DO Local Reserves (1% minimum)	-	-	3,907,999	3,222,937	-	4,027,414
7907 Load Bank and Vacation Liability Reserve	-	-	438,968	438,968	-	88,941
7908 Reserve for ISA Payback	-	-	1,499,328	-	-	-
7900 Designated Reserves	-	-	4,175,419	4,339,860	-	4,408,946
			<u>29,412,111</u>	<u>25,094,752</u>		<u>26,284,124</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	24,149	726,426	-	292,852
7999 Undesignated College and DO Reserves	-	-	5,968,657	3,471,643	-	5,459,428
			<u>5,992,806</u>	<u>4,198,069</u>		<u>5,752,280</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,404,917</b>	<b>\$ 29,292,821</b>	<b>\$ -</b>	<b>\$ 32,036,404</b>



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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8120 Higher Education Act	1,551,876	2,370,615	2,498,100	4,512,330	3,017,573	3,931,860
8150 Student Financial Aid Revenue	414,319	423,626	354,793	458,955	456,498	420,346
8170 Vocational & Technical Education Act (VTEA)	1,461,031	1,437,464	1,202,157	1,201,353	1,198,385	1,364,301
8190 Other Federal Revenues	607,943	680,755	1,705,000	8,737,082	2,838,362	2,967,379
<b>Total Federal Revenues</b>	<b>\$ 4,035,169</b>	<b>\$ 4,912,460</b>	<b>\$ 5,760,050</b>	<b>\$ 14,909,720</b>	<b>\$ 7,510,818</b>	<b>\$ 8,683,886</b>
8610 General Apportionments	159,279	163,409	157,750	152,958	149,458	147,982
8620 General Categorical Programs	6,331,172	6,137,002	6,070,472	8,595,521	7,592,160	8,805,976
8659 Other Reimbursable Categorical Programs	3,825,460	3,625,099	2,749,444	3,983,202	3,419,676	1,767,339
8680 Other State Non-Tax Revenues	1,395,535	1,350,528	153,887	1,445,800	1,403,565	262,800
8680 Lottery Revenue	633,893	1,223,025	956,650	1,019,464	1,061,993	1,019,474
8690 Other State Revenues	1,608,159	902,824	399,844	1,593,015	1,114,292	1,418,180
<b>Total State Revenues</b>	<b>\$ 13,953,498</b>	<b>\$ 13,401,887</b>	<b>\$ 10,488,047</b>	<b>\$ 16,789,960</b>	<b>\$ 14,741,144</b>	<b>\$ 13,421,751</b>
8820 Contributions and Gifts	26,841	223,095	51,312	405,774	316,962	198,866
8830 Contract Services	54,106	136,867	109,819	82,349	82,483	-
8880 Nonresident Tuition and Other Student Fees	1,665,562	1,408,821	1,471,000	1,471,000	1,330,108	1,411,000
8890 Other Local Revenues	1,404,917	2,078,811	1,798,364	2,582,641	2,314,660	2,070,275
<b>Total Local Revenues</b>	<b>\$ 3,151,426</b>	<b>\$ 3,847,594</b>	<b>\$ 3,430,495</b>	<b>\$ 4,541,764</b>	<b>\$ 4,044,213</b>	<b>\$ 3,680,141</b>
<b>Total Revenues</b>	<b>\$ 21,140,093</b>	<b>\$ 22,161,941</b>	<b>\$ 19,678,592</b>	<b>\$ 36,241,444</b>	<b>\$ 26,296,175</b>	<b>\$ 25,785,778</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 21,140,093</b>	<b>\$ 22,161,941</b>	<b>\$ 19,678,592</b>	<b>\$ 36,241,444</b>	<b>\$ 26,296,175</b>	<b>\$ 25,785,778</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Uses:</b>						
1100 Monthly Instructional Salary	292,325	128,806	186,039	70,958	137,190	19,814
1200 Noninstructional Salaries Full Time	1,525,513	1,654,311	1,823,360	3,092,291	1,814,332	1,636,248
1300 Instructional Salaries Part Time	688,451	842,787	282,757	928,312	828,330	182,009
1400 Noninstructional Salaries Part Time	1,433,948	1,661,082	648,234	2,475,481	1,865,115	621,335
<b>Total Academic Salaries</b>	<b>\$ 3,940,237</b>	<b>\$ 4,286,986</b>	<b>\$ 2,940,390</b>	<b>\$ 6,567,042</b>	<b>\$ 4,644,967</b>	<b>\$ 2,459,406</b>
2100 Noninstructional Salaries Full Time	3,388,645	3,480,535	4,616,212	4,944,617	4,075,992	5,137,383
2200 Instructional Aides Full Time	59,651	47,064	37,305	67,357	42,253	84,295
2300 Variable Non-Instructional	1,771,552	1,917,746	930,818	2,247,051	2,322,226	1,016,005
2400 Variable Classroom Aide	201,236	209,998	14,313	293,561	310,470	40,823
2600 Variable Aide Other	60,631	58,637	1,771	51,998	79,205	14,563
<b>Total Classified Salaries</b>	<b>\$ 5,481,715</b>	<b>\$ 5,713,980</b>	<b>\$ 5,600,419</b>	<b>\$ 7,604,584</b>	<b>\$ 6,830,146</b>	<b>\$ 6,293,069</b>
3000 Benefits	2,664,522	2,798,289	3,140,026	4,200,486	3,199,191	3,314,840
<b>Total Salaries and Benefits</b>	<b>\$ 12,086,474</b>	<b>\$ 12,799,255</b>	<b>\$ 11,680,835</b>	<b>\$ 18,372,112</b>	<b>\$ 14,674,304</b>	<b>\$ 12,067,315</b>
4000 Supplies and Materials	\$ 1,661,070	\$ 2,131,023	\$ 1,561,487	\$ 2,519,147	\$ 2,354,199	\$ 2,401,990
5100 Consultants	1,475,770	1,030,871	287,805	4,141,558	2,092,376	1,052,234
5200 Travel	187,554	250,634	105,528	470,091	312,434	106,075
5300 Dues and Memberships	20,815	9,969	3,820	13,819	15,682	2,900
5500 Utilities and Housekeeping	5,924	7,207	3,450	8,717	6,763	3,600
5600 Contract Services	174,900	393,783	214,874	455,522	425,524	157,603
5690 Other Operating Expenses	3,261,693	3,054,846	1,296,884	3,391,233	3,370,091	654,556
5800 Other Services and Expenses	38,068	28,055	5,300	27,013	27,437	13,734
5900 Interprogram Charges (credits)	7,167	7,262	2,844	6,806	5,325	3,425
5910 Indirect Costs	256,825	313,429	135,888	786,350	427,674	203,632
<b>Total Other Operating Expenses</b>	<b>\$ 5,428,716</b>	<b>\$ 5,096,056</b>	<b>\$ 2,056,393</b>	<b>\$ 9,301,109</b>	<b>\$ 6,683,306</b>	<b>\$ 2,197,759</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
6100 Sites and Site Improvements	59,745	40,352	-	-	10,464	-
6200 Buildings	-	-	258,228	226,759	-	120,000
6300 Library Books	42,066	34,020	35,739	28,100	38,440	28,100
6400 Equipment	676,318	693,227	451,261	1,635,795	1,010,958	1,651,164
<b>Total Capital Outlay</b>	<b>\$ 778,129</b>	<b>\$ 767,599</b>	<b>\$ 745,228</b>	<b>\$ 1,890,654</b>	<b>\$ 1,059,862</b>	<b>\$ 1,799,264</b>
7300 Interfund Transfers Out	145,496	121,176	36,772	333,444	344,501	81,759
7500 Student Financial Aid	7,329	10,346	-	8,113	6,709	-
7600 Other Student Payments	1,163,548	1,219,447	562,078	2,197,381	1,432,365	1,294,269
7900 Grant net AR (deferrals) not yet posted	-	-	3,023,857	1,607,542	-	6,085,535
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,316,373</b>	<b>\$ 1,350,969</b>	<b>\$ 3,622,707</b>	<b>\$ 4,146,480</b>	<b>\$ 1,783,575</b>	<b>\$ 7,461,563</b>
<b>Total Expenses</b>	<b>\$ 21,270,762</b>	<b>\$ 22,144,902</b>	<b>\$ 19,666,650</b>	<b>\$ 36,229,502</b>	<b>\$ 26,555,246</b>	<b>\$ 25,927,891</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (130,669)</b>	<b>\$ 17,039</b>	<b>\$ 11,942</b>	<b>\$ 11,942</b>	<b>\$ (259,071)</b>	<b>\$ (142,113)</b>
<b>Beginning Fund Balance</b>	606,159	475,490	492,529	492,529	492,529	233,457
<b>Ending Fund Balance</b>	<b>\$ 475,490</b>	<b>\$ 492,529</b>	<b>\$ 504,471</b>	<b>\$ 504,471</b>	<b>\$ 233,458</b>	<b>\$ 91,344</b>
7998 Restricted Reserve	-	-	504,471	504,471	-	91,344
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 504,471</b>	<b>\$ 504,471</b>	<b>\$ -</b>	<b>\$ 91,344</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8670 State Tax Subventions	72,911	67,493	-	-	60,214	72,200
<b>Total State Revenues</b>	<b>\$ 72,911</b>	<b>\$ 67,493</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,214</b>	<b>\$ 72,200</b>
8810 Property Taxes	7,376,515	7,100,930	7,669,004	7,669,004	6,895,687	8,331,631
8860 Interest and Investment Income	13,425	17,985	18,884	18,884	31,836	11,352
8890 Other Local Revenues	2,970	-	-	-	15,389	-
<b>Total Local Revenues</b>	<b>\$ 7,392,910</b>	<b>\$ 7,118,915</b>	<b>\$ 7,687,888</b>	<b>\$ 7,687,888</b>	<b>\$ 6,942,912</b>	<b>\$ 8,342,983</b>
<b>Total Revenues</b>	<b>\$ 7,465,821</b>	<b>\$ 7,186,408</b>	<b>\$ 7,687,888</b>	<b>\$ 7,687,888</b>	<b>\$ 7,003,126</b>	<b>\$ 8,415,183</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 7,465,821</b>	<b>\$ 7,186,408</b>	<b>\$ 7,687,888</b>	<b>\$ 7,687,888</b>	<b>\$ 7,003,126</b>	<b>\$ 8,415,183</b>
<b>Uses:</b>						
7110 Bond Redemption	2,091,000	3,126,500	3,628,750	3,628,750	3,662,100	2,755,000
7120 Bond Interest and Other Charges	4,510,867	3,895,650	7,030,129	7,030,129	4,234,793	5,516,647
<b>Total Transfers and Other Outgo</b>	<b>\$ 6,601,867</b>	<b>\$ 7,022,150</b>	<b>\$ 10,658,879</b>	<b>\$ 10,658,879</b>	<b>\$ 7,896,893</b>	<b>\$ 8,271,647</b>
<b>Total Expenses</b>	<b>\$ 6,601,867</b>	<b>\$ 7,022,150</b>	<b>\$ 10,658,879</b>	<b>\$ 10,658,879</b>	<b>\$ 7,896,893</b>	<b>\$ 8,271,647</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 863,954</b>	<b>\$ 164,258</b>	<b>\$ (2,970,991)</b>	<b>\$ (2,970,991)</b>	<b>\$ (893,767)</b>	<b>\$ 143,536</b>
<b>Beginning Fund Balance</b>	4,911,052	5,775,007	5,939,264	5,939,264	5,939,264	5,045,498
<b>Ending Fund Balance</b>	<b>\$ 5,775,006</b>	<b>\$ 5,939,265</b>	<b>\$ 2,968,273</b>	<b>\$ 2,968,273</b>	<b>\$ 5,045,497</b>	<b>\$ 5,189,034</b>
7912 Restricted Debt Reserve	-	-	2,968,273	2,968,273	-	5,189,034
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,968,273</b>	<b>\$ 2,968,273</b>	<b>\$ -</b>	<b>\$ 5,189,034</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8670 State Tax Subventions	141,248	57,870	-	-	125,114	150,967
<b>Total State Revenues</b>	<b>\$ 141,248</b>	<b>\$ 57,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,114</b>	<b>\$ 150,967</b>
8810 Property Taxes	13,593,637	5,956,437	6,432,952	6,432,952	13,125,075	16,172,992
8860 Interest and Investment Income	32,527	13,395	14,065	14,065	85,915	27,652
8890 Other Local Revenues	-	-	-	-	730	-
<b>Total Local Revenues</b>	<b>\$ 13,626,164</b>	<b>\$ 5,969,832</b>	<b>\$ 6,447,017</b>	<b>\$ 6,447,017</b>	<b>\$ 13,211,720</b>	<b>\$ 16,200,644</b>
<b>Total Revenues</b>	<b>\$ 13,767,412</b>	<b>\$ 6,027,702</b>	<b>\$ 6,447,017</b>	<b>\$ 6,447,017</b>	<b>\$ 13,336,834</b>	<b>\$ 16,351,611</b>
8940 Proceeds of General Long-Term Debt	-	-	-	-	3,751,471	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,751,471</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 13,767,412</b>	<b>\$ 6,027,702</b>	<b>\$ 6,447,017</b>	<b>\$ 6,447,017</b>	<b>\$ 17,088,305</b>	<b>\$ 16,351,611</b>
<b>Uses:</b>						
7110 Bond Redemption	7,065,000	7,206,700	2,856,750	2,856,750	2,827,050	5,331,500
7120 Bond Interest and Other Charges	4,757,102	4,420,241	7,166,055	7,166,055	7,864,002	12,644,291
<b>Total Transfers and Other Outgo</b>	<b>\$ 11,822,102</b>	<b>\$ 11,626,941</b>	<b>\$ 10,022,805</b>	<b>\$ 10,022,805</b>	<b>\$ 10,691,052</b>	<b>\$ 17,975,791</b>
<b>Total Expenses</b>	<b>\$ 11,822,102</b>	<b>\$ 11,626,941</b>	<b>\$ 10,022,805</b>	<b>\$ 10,022,805</b>	<b>\$ 10,691,052</b>	<b>\$ 17,975,791</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,945,310</b>	<b>\$ (5,599,239)</b>	<b>\$ (3,575,788)</b>	<b>\$ (3,575,788)</b>	<b>\$ 6,397,253</b>	<b>\$ (1,624,180)</b>
<b>Beginning Fund Balance</b>	<b>10,529,963</b>	<b>12,475,273</b>	<b>6,876,034</b>	<b>6,876,034</b>	<b>6,876,034</b>	<b>13,273,288</b>
<b>Ending Fund Balance</b>	<b>\$ 12,475,273</b>	<b>\$ 6,876,034</b>	<b>\$ 3,300,246</b>	<b>\$ 3,300,246</b>	<b>\$ 13,273,287</b>	<b>\$ 11,649,108</b>
7912 Restricted Debt Reserve	-	-	3,300,246	3,300,246	-	11,649,108
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,300,246</b>	<b>\$ 3,300,246</b>	<b>\$ -</b>	<b>\$ 11,649,108</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget  
FUND 23: 2014 BOND REDEMPTION FUND**

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8670 State Tax Subventions	-	-	-	-	-	21,450
<b>Total State Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,450
8810 Property Taxes	-	-	-	-	-	2,128,550
8860 Interest and Investment Income	-	-	-	-	-	10,500
<b>Total Local Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,139,050
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,160,500
8940 Proceeds of General Long-Term Debt	-	-	-	-	-	3,195,731
<b>Total Other Financing Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,195,731
<b>Total Revenues and Other Financing Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,356,231
<b>Uses:</b>						
7120 Bond Interest and Other Charges	-	-	-	-	-	1,723,046
<b>Total Transfers and Other Outgo</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,723,046
<b>Total Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,723,046
<b>Net Revenues Over (Under) Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,633,185
<b>Beginning Fund Balance</b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,633,185
7912 Restricted Debt Reserve	-	-	-	-	-	3,633,185
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,633,185

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8860 Interest and Investment Income	13,255	13,252	13,915	13,915	13,063	14,427
<b>Total Local Revenues</b>	\$ 13,255	\$ 13,252	\$ 13,915	\$ 13,915	\$ 13,063	\$ 14,427
<b>Total Revenues</b>	\$ 13,255	\$ 13,252	\$ 13,915	\$ 13,915	\$ 13,063	\$ 14,427
8900 Other Financing Sources, Miscellaneous	-	-	-	-	76,110	-
8980 Interfund Transfers In	2,548,450	1,624,190	-	1,300,690	1,300,690	500,000
<b>Total Other Financing Sources</b>	\$ 2,548,450	\$ 1,624,190	\$ -	\$ 1,300,690	\$ 1,376,800	\$ 500,000
<b>Total Revenues and Other Financing Sources</b>	\$ 2,561,705	\$ 1,637,442	\$ 13,915	\$ 1,314,605	\$ 1,389,863	\$ 514,427
<b>Uses:</b>						
7300 Interfund Transfers Out	866,757	536,270	-	447,581	447,581	100,000
<b>Total Transfers and Other Outgo</b>	\$ 866,757	\$ 536,270	\$ -	\$ 447,581	\$ 447,581	\$ 100,000
<b>Total Expenses</b>	\$ 866,757	\$ 536,270	\$ -	\$ 447,581	\$ 447,581	\$ 100,000
<b>Net Revenues Over (Under) Expenses</b>	\$ 1,694,948	\$ 1,101,172	\$ 13,915	\$ 867,024	\$ 942,282	\$ 414,427
<b>Beginning Fund Balance</b>	1,674,980	3,369,927	4,471,099	4,471,099	4,471,099	5,413,381
<b>Ending Fund Balance</b>	\$ 3,369,928	\$ 4,471,099	\$ 4,485,014	\$ 5,338,123	\$ 5,413,381	\$ 5,827,808
7906 Load Bank Liability Reserve	-	-	2,703,583	4,150,273	-	4,750,273
7907 Vacation Liability Reserve	-	-	200,000	300,000	-	200,000
7912 Restricted Debt Reserve	-	-	1,581,431	887,850	-	877,535
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ 4,485,014	\$ 5,338,123	\$ -	\$ 5,827,808

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8860 Interest and Investment Income	-	-	1	1	-	1
<b>Total Local Revenues</b>	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ 1
<b>Total Revenues</b>	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ 1
8980 Interfund Transfers In	125,520	126,300	127,900	127,900	127,918	128,270
<b>Total Other Financing Sources</b>	\$ 125,520	\$ 126,300	\$ 127,900	\$ 127,900	\$ 127,918	\$ 128,270
<b>Total Revenues and Other Financing Sources</b>	\$ 125,520	\$ 126,300	\$ 127,901	\$ 127,901	\$ 127,918	\$ 128,271
<b>Uses:</b>						
5700 Legal/Elections/Audit Expenses	20	-	-	-	20	-
5800 Other Services and Expenses	-	-	1,100	1,100	1,100	1,250
<b>Total Other Operating Expenses</b>	\$ 20	\$ -	\$ 1,100	\$ 1,100	\$ 1,120	\$ 1,250
7110 Bond Redemption	70,000	75,000	80,000	80,000	80,000	85,000
7120 Bond Interest and Other Charges	62,697	58,497	53,997	53,997	53,997	49,197
<b>Total Transfers and Other Outgo</b>	\$ 132,697	\$ 133,497	\$ 133,997	\$ 133,997	\$ 133,997	\$ 134,197
<b>Total Expenses</b>	\$ 132,717	\$ 133,497	\$ 135,097	\$ 135,097	\$ 135,117	\$ 135,447
<b>Net Revenues Over (Under) Expenses</b>	\$ (7,197)	\$ (7,197)	\$ (7,196)	\$ (7,196)	\$ (7,199)	\$ (7,176)
<b>Beginning Fund Balance</b>	205,880	198,683	191,486	191,486	191,486	184,287
<b>Ending Fund Balance</b>	\$ 198,683	\$ 191,486	\$ 184,290	\$ 184,290	\$ 184,287	\$ 177,111
7998 Restricted Reserve	-	-	184,290	184,290	-	177,111
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ 184,290	\$ 184,290	\$ -	\$ 177,111



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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8652 Deferred Maintenance	-	-	-	357,973	357,974	3,570,928
8690 Other State Revenues	-	-	-	979,344	979,344	762,321
<b>Total State Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,337,317</b>	<b>\$ 1,337,318</b>	<b>\$ 4,333,249</b>
8890 Other Local Revenues	1,438,408	59,628	-	708,133	708,134	-
<b>Total Local Revenues</b>	<b>\$ 1,438,408</b>	<b>\$ 59,628</b>	<b>\$ -</b>	<b>\$ 708,133</b>	<b>\$ 708,134</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 1,438,408</b>	<b>\$ 59,628</b>	<b>\$ -</b>	<b>\$ 2,045,450</b>	<b>\$ 2,045,452</b>	<b>\$ 4,333,249</b>
8980 Interfund Transfers In	427,818	3,427,888	36,772	4,179,915	4,179,915	81,759
8990 Intrafund and Subfund Transfers In	10,615	109,723	100,000	613,952	613,952	-
<b>Total Other Financing Sources</b>	<b>\$ 438,433</b>	<b>\$ 3,537,611</b>	<b>\$ 136,772</b>	<b>\$ 4,793,867</b>	<b>\$ 4,793,867</b>	<b>\$ 81,759</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,876,841</b>	<b>\$ 3,597,239</b>	<b>\$ 136,772</b>	<b>\$ 6,839,317</b>	<b>\$ 6,839,319</b>	<b>\$ 4,415,008</b>
<b>Uses:</b>						
5600 Contract Services	-	190,602	601,398	1,048,951	27,510	1,021,465
<b>Total Other Operating Expenses</b>	<b>\$ -</b>	<b>\$ 190,602</b>	<b>\$ 601,398</b>	<b>\$ 1,048,951</b>	<b>\$ 27,510</b>	<b>\$ 1,021,465</b>
6100 Sites and Site Improvements	-	3	26	31,055	24,321	46,858
6200 Buildings	211,604	299,979	617,017	2,393,571	944,581	1,674,604
6400 Equipment	5,553	59,347	20,311	33,970	25,405	8,565
<b>Total Capital Outlay</b>	<b>\$ 217,157</b>	<b>\$ 359,329</b>	<b>\$ 637,354</b>	<b>\$ 2,458,596</b>	<b>\$ 994,307</b>	<b>\$ 1,730,027</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
7800 Intrafund and Subfund Transfers Out	10,615	109,723	100,000	613,952	613,952	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 10,615</b>	<b>\$ 109,723</b>	<b>\$ 100,000</b>	<b>\$ 613,952</b>	<b>\$ 613,952</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 227,772</b>	<b>\$ 659,654</b>	<b>\$ 1,338,752</b>	<b>\$ 4,121,499</b>	<b>\$ 1,635,769</b>	<b>\$ 2,751,492</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 1,649,069</b>	<b>\$ 2,937,585</b>	<b>\$ (1,201,980)</b>	<b>\$ 2,717,818</b>	<b>\$ 5,203,550</b>	<b>\$ 1,663,516</b>
<b>Beginning Fund Balance</b>	8,175,251	9,824,319	12,761,903	12,761,903	12,761,905	17,965,454
<b>Ending Fund Balance</b>	<b>\$ 9,824,320</b>	<b>\$ 12,761,904</b>	<b>\$ 11,559,923</b>	<b>\$ 15,479,721</b>	<b>\$ 17,965,455</b>	<b>\$ 19,628,970</b>
7900 Designated Reserves	-	-	61,692	814,892	-	3,806,406
7913 Restricted Capital Reserve	-	-	11,419,731	14,664,829	-	15,822,564
7999 Undesignated Reserve	-	-	78,500	-	-	-
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,559,923</b>	<b>\$ 15,479,721</b>	<b>\$ -</b>	<b>\$ 19,628,970</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8860 Interest and Investment Income	34,956	11,502	-	4,214	4,213	-
<b>Total Local Revenues</b>	<b>\$ 34,956</b>	<b>\$ 11,502</b>	<b>\$ -</b>	<b>\$ 4,214</b>	<b>\$ 4,213</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 34,956</b>	<b>\$ 11,502</b>	<b>\$ -</b>	<b>\$ 4,214</b>	<b>\$ 4,213</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 34,956</b>	<b>\$ 11,502</b>	<b>\$ -</b>	<b>\$ 4,214</b>	<b>\$ 4,213</b>	<b>\$ -</b>
<b>Uses:</b>						
4000 Supplies and Materials	\$ 606	\$ -	\$ -	\$ -	\$ -	\$ -
5100 Consultants	151,957	50,000	39,908	50,622	18,699	31,925
5200 Travel	2,933	-	-	-	-	-
5500 Utilities and Housekeeping	1,600	-	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 156,490</b>	<b>\$ 50,000</b>	<b>\$ 39,908</b>	<b>\$ 50,622</b>	<b>\$ 18,699</b>	<b>\$ 31,925</b>
6200 Buildings	4,829,417	2,604,522	1,416,502	1,410,971	159,738	1,271,936
6400 Equipment	131,043	229,161	3,640	2,671	826	-
<b>Total Capital Outlay</b>	<b>\$ 4,960,460</b>	<b>\$ 2,833,683</b>	<b>\$ 1,420,142</b>	<b>\$ 1,413,642</b>	<b>\$ 160,564</b>	<b>\$ 1,271,936</b>
<b>Total Expenses</b>	<b>\$ 5,117,556</b>	<b>\$ 2,883,683</b>	<b>\$ 1,460,050</b>	<b>\$ 1,464,264</b>	<b>\$ 179,263</b>	<b>\$ 1,303,861</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (5,082,600)</b>	<b>\$ (2,872,181)</b>	<b>\$ (1,460,050)</b>	<b>\$ (1,460,050)</b>	<b>\$ (175,050)</b>	<b>\$ (1,303,861)</b>
<b>Beginning Fund Balance</b>	9,433,693	4,351,093	1,504,681	1,478,912	1,478,912	1,303,861
<b>Ending Fund Balance</b>	<b>\$ 4,351,093</b>	<b>\$ 1,478,912</b>	<b>\$ 44,631</b>	<b>\$ 18,862</b>	<b>\$ 1,303,862</b>	<b>\$ -</b>
7913 Restricted Capital Reserve	-	-	44,631	18,862	-	-
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,631</b>	<b>\$ 18,862</b>	<b>\$ -</b>	<b>\$ -</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8860 Interest and Investment Income	342,934	171,365	-	-	392,977	375,000
8890 Other Local Revenues	290,260	287,306	-	-	249,540	290,000
<b>Total Local Revenues</b>	<b>\$ 633,194</b>	<b>\$ 458,671</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 642,517</b>	<b>\$ 665,000</b>
<b>Total Revenues</b>	<b>\$ 633,194</b>	<b>\$ 458,671</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 642,517</b>	<b>\$ 665,000</b>
8940 Proceeds of General Long-Term Debt	-	-	140,500,000	140,500,000	140,500,000	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,500,000</b>	<b>\$ 140,500,000</b>	<b>\$ 140,500,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 633,194</b>	<b>\$ 458,671</b>	<b>\$ 140,500,000</b>	<b>\$ 140,500,000</b>	<b>\$ 141,142,517</b>	<b>\$ 665,000</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	928,395	945,844	679,749	679,749	716,637	648,775
2300 Variable Non-Instructional	-	4,645	-	-	534	-
<b>Total Classified Salaries</b>	<b>\$ 928,395</b>	<b>\$ 950,489</b>	<b>\$ 679,749</b>	<b>\$ 679,749</b>	<b>\$ 717,171</b>	<b>\$ 648,775</b>
3000 Benefits	383,502	401,592	283,246	283,246	301,633	271,751
<b>Total Salaries and Benefits</b>	<b>\$ 1,311,897</b>	<b>\$ 1,352,081</b>	<b>\$ 962,995</b>	<b>\$ 962,995</b>	<b>\$ 1,018,804</b>	<b>\$ 920,526</b>
4000 Supplies and Materials	\$ 3,785	\$ 1,975	\$ 9,384	\$ 9,384	\$ 3,909	\$ 12,500
5100 Consultants	598,265	753,181	1,861,289	1,861,289	1,496,334	793,416
5200 Travel	986	3,166	2,334	2,334	329	2,500
5500 Utilities and Housekeeping	50	1,050	1,950	1,950	-	500
5800 Other Services and Expenses	298	253	-	-	216	-
<b>Total Other Operating Expenses</b>	<b>\$ 599,599</b>	<b>\$ 757,650</b>	<b>\$ 1,865,573</b>	<b>\$ 1,865,573</b>	<b>\$ 1,496,879</b>	<b>\$ 796,416</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
6200 Buildings	25,815,754	17,831,769	34,625,051	34,762,216	34,978,741	36,167,468
6400 Equipment	1,136,271	4,693,834	3,906,811	3,899,160	3,273,580	2,223,989
<b>Total Capital Outlay</b>	<b>\$ 26,952,025</b>	<b>\$ 22,525,603</b>	<b>\$ 38,531,862</b>	<b>\$ 38,661,376</b>	<b>\$ 38,252,321</b>	<b>\$ 38,391,457</b>
<b>Total Expenses</b>	<b>\$ 28,867,306</b>	<b>\$ 24,637,309</b>	<b>\$ 41,369,814</b>	<b>\$ 41,499,328</b>	<b>\$ 40,771,913</b>	<b>\$ 40,120,899</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (28,234,112)</b>	<b>\$ (24,178,638)</b>	<b>\$ 99,130,186</b>	<b>\$ 99,000,672</b>	<b>\$ 100,370,604</b>	<b>\$ (39,455,899)</b>
<b>Beginning Fund Balance</b>	89,065,052	60,830,940	36,782,615	36,652,303	36,652,303	137,022,907
<b>Ending Fund Balance</b>	<b>\$ 60,830,940</b>	<b>\$ 36,652,302</b>	<b>\$ 135,912,801</b>	<b>\$ 135,652,975</b>	<b>\$ 137,022,907</b>	<b>\$ 97,567,008</b>
7913 Restricted Capital Reserve	-	-	135,912,801	135,652,975	-	97,567,008
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,912,801</b>	<b>\$ 135,652,975</b>	<b>\$ -</b>	<b>\$ 97,567,008</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget  
FUND 44: 2014 BOND CONSTRUCTION FUND**

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8860 Interest and Investment Income	-	-	-	-	-	275,000
<b>Total Local Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000
8940 Proceeds of General Long-Term Debt	-	-	-	-	-	120,000,000
<b>Total Other Financing Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000,000
<b>Total Revenues and Other Financing Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,275,000
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	-	-	-	-	-	118,189
<b>Total Classified Salaries</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,189
3000 Benefits	-	-	-	-	-	49,491
<b>Total Salaries and Benefits</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,680
<b>Total Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,680
<b>Net Revenues Over (Under) Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,107,320
<b>Beginning Fund Balance</b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,107,320
7913 Restricted Capital Reserve	-	-	-	-	-	120,107,320
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,107,320

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b><u>Sources:</u></b>						
8840 Sales and Commissions	7,509,604	7,049,033	7,614,350	7,614,350	6,915,082	7,421,700
8850 Other Sales Revenue	3,039,873	3,377,159	3,450,000	3,450,000	3,419,492	3,625,000
<b>Total Local Revenues</b>	<b>\$ 10,549,477</b>	<b>\$ 10,426,192</b>	<b>\$ 11,064,350</b>	<b>\$ 11,064,350</b>	<b>\$ 10,334,574</b>	<b>\$ 11,046,700</b>
<b>Total Revenues</b>	<b>\$ 10,549,477</b>	<b>\$ 10,426,192</b>	<b>\$ 11,064,350</b>	<b>\$ 11,064,350</b>	<b>\$ 10,334,574</b>	<b>\$ 11,046,700</b>
8910 Proceeds of General Fixed Assets	445,641	390,029	455,000	455,000	350,720	385,000
8980 Interfund Transfers In	240,712	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 686,353</b>	<b>\$ 390,029</b>	<b>\$ 455,000</b>	<b>\$ 455,000</b>	<b>\$ 350,720</b>	<b>\$ 385,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 11,235,830</b>	<b>\$ 10,816,221</b>	<b>\$ 11,519,350</b>	<b>\$ 11,519,350</b>	<b>\$ 10,685,294</b>	<b>\$ 11,431,700</b>
<b><u>Uses:</u></b>						
2100 Noninstructional Salaries Full Time	1,238,209	1,186,038	1,291,050	1,291,050	1,129,757	1,136,959
2300 Variable Non-Instructional	367,745	360,147	369,710	369,710	408,566	414,000
<b>Total Classified Salaries</b>	<b>\$ 1,605,954</b>	<b>\$ 1,546,185</b>	<b>\$ 1,660,760</b>	<b>\$ 1,660,760</b>	<b>\$ 1,538,323</b>	<b>\$ 1,550,959</b>
3000 Benefits	611,225	622,347	685,041	685,041	590,482	620,048
<b>Total Salaries and Benefits</b>	<b>\$ 2,217,179</b>	<b>\$ 2,168,532</b>	<b>\$ 2,345,801</b>	<b>\$ 2,345,801</b>	<b>\$ 2,128,805</b>	<b>\$ 2,171,007</b>
4000 Supplies and Materials	\$ 24,605	\$ 29,830	\$ 24,400	\$ 24,400	\$ 31,827	\$ 30,400

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
5200 Travel	25	1,508	3,600	3,600	846	3,200
5500 Utilities and Housekeeping	60,808	62,120	61,400	61,400	65,572	68,550
5600 Contract Services	50,324	42,627	41,200	41,200	50,329	50,000
5690 Other Operating Expenses	51,019	32,559	35,000	35,000	44,372	44,500
5800 Other Services and Expenses	211,397	212,438	224,950	224,950	231,388	241,000
5930 Depreciation	102,203	6,959	19,500	19,500	2,045	10,000
<b>Total Other Operating Expenses</b>	<b>\$ 475,776</b>	<b>\$ 358,211</b>	<b>\$ 385,650</b>	<b>\$ 385,650</b>	<b>\$ 394,552</b>	<b>\$ 417,250</b>
6400 Equipment	6,026	8,707	19,000	19,000	71,423	67,000
<b>Total Capital Outlay</b>	<b>\$ 6,026</b>	<b>\$ 8,707</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ 71,423</b>	<b>\$ 67,000</b>
7300 Interfund Transfers Out	155,590	43,694	-	40,000	45,000	-
7700 Cost of Goods Sold	8,224,680	8,096,683	8,472,500	8,472,500	7,688,591	8,529,350
<b>Total Transfers and Other Outgo</b>	<b>\$ 8,380,270</b>	<b>\$ 8,140,377</b>	<b>\$ 8,472,500</b>	<b>\$ 8,512,500</b>	<b>\$ 7,733,591</b>	<b>\$ 8,529,350</b>
<b>Total Expenses</b>	<b>\$ 11,103,856</b>	<b>\$ 10,705,657</b>	<b>\$ 11,247,351</b>	<b>\$ 11,287,351</b>	<b>\$ 10,360,198</b>	<b>\$ 11,215,007</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 131,974</b>	<b>\$ 110,564</b>	<b>\$ 271,999</b>	<b>\$ 231,999</b>	<b>\$ 325,096</b>	<b>\$ 216,693</b>
<b>Beginning Fund Balance</b>	1,055,527	1,187,502	1,298,067	1,298,067	1,298,067	1,623,162
<b>Ending Fund Balance</b>	<b>\$ 1,187,501</b>	<b>\$ 1,298,066</b>	<b>\$ 1,570,066</b>	<b>\$ 1,530,066</b>	<b>\$ 1,623,163</b>	<b>\$ 1,839,855</b>
7999 Undesignated Reserve	-	-	1,570,066	1,530,066	-	1,839,855
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,570,066</b>	<b>\$ 1,530,066</b>	<b>\$ -</b>	<b>\$ 1,839,855</b>



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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b><u>Sources:</u></b>						
8840 Sales and Commissions	850,729	825,112	789,665	776,491	870,187	1,022,349
8850 Other Sales Revenue	156	-	-	-	2,083	-
8890 Other Local Revenues	33,757	56,523	35,000	35,000	57,740	54,541
<b>Total Local Revenues</b>	<b>\$ 884,642</b>	<b>\$ 881,635</b>	<b>\$ 824,665</b>	<b>\$ 811,491</b>	<b>\$ 930,010</b>	<b>\$ 1,076,890</b>
<b>Total Revenues</b>	<b>\$ 884,642</b>	<b>\$ 881,635</b>	<b>\$ 824,665</b>	<b>\$ 811,491</b>	<b>\$ 930,010</b>	<b>\$ 1,076,890</b>
8980 Interfund Transfers In	262,149	141,441	107,786	223,489	115,703	-
<b>Total Other Financing Sources</b>	<b>\$ 262,149</b>	<b>\$ 141,441</b>	<b>\$ 107,786</b>	<b>\$ 223,489</b>	<b>\$ 115,703</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,146,791</b>	<b>\$ 1,023,076</b>	<b>\$ 932,451</b>	<b>\$ 1,034,980</b>	<b>\$ 1,045,713</b>	<b>\$ 1,076,890</b>
<b><u>Uses:</u></b>						
2100 Noninstructional Salaries Full Time	187,845	173,077	163,680	163,680	179,418	197,184
2300 Variable Non-Instructional	139,323	134,400	146,000	146,000	145,856	133,914
<b>Total Classified Salaries</b>	<b>\$ 327,168</b>	<b>\$ 307,477</b>	<b>\$ 309,680</b>	<b>\$ 309,680</b>	<b>\$ 325,274</b>	<b>\$ 331,098</b>
3000 Benefits	112,382	106,063	94,531	94,531	110,263	127,731
<b>Total Salaries and Benefits</b>	<b>\$ 439,550</b>	<b>\$ 413,540</b>	<b>\$ 404,211</b>	<b>\$ 404,211</b>	<b>\$ 435,537</b>	<b>\$ 458,829</b>
4000 Supplies and Materials	\$ 36,964	\$ 26,440	\$ 32,700	\$ 44,431	\$ 27,986	\$ 40,700

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
5200 Travel	-	381	-	-	99	-
5500 Utilities and Housekeeping	17,634	22,547	3,000	3,000	10,985	10,120
5600 Contract Services	10,337	20,753	23,800	23,800	44,837	33,400
5690 Other Operating Expenses	10,812	10,203	30,748	30,748	11,263	12,400
5800 Other Services and Expenses	22,444	(8,390)	6,800	6,800	8,273	14,500
5930 Depreciation	4,699	4,151	2,102	2,102	4,012	2,102
<b>Total Other Operating Expenses</b>	<b>\$ 65,926</b>	<b>\$ 49,645</b>	<b>\$ 66,450</b>	<b>\$ 66,450</b>	<b>\$ 79,469</b>	<b>\$ 72,522</b>
6400 Equipment	486	3,327	12,500	12,500	3,674	12,500
<b>Total Capital Outlay</b>	<b>\$ 486</b>	<b>\$ 3,327</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 3,674</b>	<b>\$ 12,500</b>
7700 Cost of Goods Sold	487,582	447,201	468,000	571,972	459,463	507,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 487,582</b>	<b>\$ 447,201</b>	<b>\$ 468,000</b>	<b>\$ 571,972</b>	<b>\$ 459,463</b>	<b>\$ 507,000</b>
<b>Total Expenses</b>	<b>\$ 1,030,508</b>	<b>\$ 940,153</b>	<b>\$ 983,861</b>	<b>\$ 1,099,564</b>	<b>\$ 1,006,129</b>	<b>\$ 1,091,551</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 116,283</b>	<b>\$ 82,923</b>	<b>\$ (51,410)</b>	<b>\$ (64,584)</b>	<b>\$ 39,584</b>	<b>\$ (14,661)</b>
<b>Beginning Fund Balance</b>	218,026	334,308	417,230	417,230	417,230	456,812
<b>Ending Fund Balance</b>	<b>\$ 334,309</b>	<b>\$ 417,231</b>	<b>\$ 365,820</b>	<b>\$ 352,646</b>	<b>\$ 456,814</b>	<b>\$ 442,151</b>
7999 Undesignated Reserve	-	-	365,820	352,646	-	442,151
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 365,820</b>	<b>\$ 352,646</b>	<b>\$ -</b>	<b>\$ 442,151</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8833 Contract Services, County	1,205,448	291,987	10,000	10,000	-	-
8840 Sales and Commissions	5,000	-	-	-	-	-
8880 Nonresident Tuition and Other Student Fees	-	1,479	-	-	-	-
8890 Other Local Revenues	-	-	-	-	45,000	-
<b>Total Local Revenues</b>	<b>\$ 1,210,448</b>	<b>\$ 293,466</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 1,210,448</b>	<b>\$ 293,466</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,210,448</b>	<b>\$ 293,466</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	485,231	94,405	-	-	-	-
2300 Variable Non-Instructional	20,057	-	-	-	2,112	-
<b>Total Classified Salaries</b>	<b>\$ 505,288</b>	<b>\$ 94,405</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,112</b>	<b>\$ -</b>
3000 Benefits	182,266	29,057	-	-	206	-
<b>Total Salaries and Benefits</b>	<b>\$ 687,554</b>	<b>\$ 123,462</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,318</b>	<b>\$ -</b>
4000 Supplies and Materials	\$ 79,092	\$ 20,749	\$ 15,000	\$ 15,000	\$ -	\$ 10,000
5100 Consultants	-	37,128	-	-	21,312	-
5500 Utilities and Housekeeping	5,945	1,574	-	-	-	-
5600 Contract Services	48,375	23,651	10,000	10,000	16,565	10,000
5800 Other Services and Expenses	-	-	-	-	7,975	-
5930 Depreciation	8,168	8,168	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 62,488</b>	<b>\$ 70,521</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 45,852</b>	<b>\$ 10,000</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
6400 Equipment	-	-	-	-	30,192	25,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,192</b>	<b>\$ 25,000</b>
7300 Interfund Transfers Out	-	-	-	32,599	32,599	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,599</b>	<b>\$ 32,599</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 829,134</b>	<b>\$ 214,732</b>	<b>\$ 25,000</b>	<b>\$ 57,599</b>	<b>\$ 110,961</b>	<b>\$ 45,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 381,314</b>	<b>\$ 78,734</b>	<b>\$ (15,000)</b>	<b>\$ (47,599)</b>	<b>\$ (65,961)</b>	<b>\$ (45,000)</b>
<b>Beginning Fund Balance</b>	987,645	1,368,957	1,447,690	1,447,690	1,447,690	1,381,730
<b>Ending Fund Balance</b>	<b>\$ 1,368,959</b>	<b>\$ 1,447,691</b>	<b>\$ 1,432,690</b>	<b>\$ 1,400,091</b>	<b>\$ 1,381,729</b>	<b>\$ 1,336,730</b>
7999 Undesignated Reserve	-	-	1,432,690	1,400,091	-	1,336,730
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,432,690</b>	<b>\$ 1,400,091</b>	<b>\$ -</b>	<b>\$ 1,336,730</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b><u>Sources:</u></b>						
8860 Interest and Investment Income	1,647	760	798	798	1,507	1,350
8890 Other Local Revenues	-	177,632	-	-	-	-
<b>Total Local Revenues</b>	<b>\$ 1,647</b>	<b>\$ 178,392</b>	<b>\$ 798</b>	<b>\$ 798</b>	<b>\$ 1,507</b>	<b>\$ 1,350</b>
<b>Total Revenues</b>	<b>\$ 1,647</b>	<b>\$ 178,392</b>	<b>\$ 798</b>	<b>\$ 798</b>	<b>\$ 1,507</b>	<b>\$ 1,350</b>
8911 Insurance Reimbursement	174,824	-	-	109,401	109,401	-
8980 Interfund Transfers In	100,000	260,146	100,000	100,000	100,000	100,000
<b>Total Other Financing Sources</b>	<b>\$ 274,824</b>	<b>\$ 260,146</b>	<b>\$ 100,000</b>	<b>\$ 209,401</b>	<b>\$ 209,401</b>	<b>\$ 100,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 276,471</b>	<b>\$ 438,538</b>	<b>\$ 100,798</b>	<b>\$ 210,199</b>	<b>\$ 210,908</b>	<b>\$ 101,350</b>
<b><u>Uses:</u></b>						
2300 Variable Non-Instructional	-	605	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ -</b>	<b>\$ 605</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3000 Benefits	-	133	-	-	-	-
<b>Total Salaries and Benefits</b>	<b>\$ -</b>	<b>\$ 738</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5400 Insurance	96,208	354,608	-	-	36,782	-
<b>Total Other Operating Expenses</b>	<b>\$ 96,208</b>	<b>\$ 354,608</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,782</b>	<b>\$ -</b>
6200 Buildings	4,000	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
7300 Interfund Transfers Out	145,875	-	-	109,401	109,401	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 145,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,401</b>	<b>\$ 109,401</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 246,083</b>	<b>\$ 355,346</b>	<b>\$ -</b>	<b>\$ 109,401</b>	<b>\$ 146,183</b>	<b>\$ -</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 30,388</b>	<b>\$ 83,192</b>	<b>\$ 100,798</b>	<b>\$ 100,798</b>	<b>\$ 64,725</b>	<b>\$ 101,350</b>
<b>Beginning Fund Balance</b>	402,061	432,449	515,641	515,641	515,641	580,366
<b>Ending Fund Balance</b>	<b>\$ 432,449</b>	<b>\$ 515,641</b>	<b>\$ 616,439</b>	<b>\$ 616,439</b>	<b>\$ 580,366</b>	<b>\$ 681,716</b>
7911 Self-Insurance Claims Reserve	-	-	616,439	616,439	-	681,716
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 616,439</b>	<b>\$ 616,439</b>	<b>\$ -</b>	<b>\$ 681,716</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8860 Interest and Investment Income	616,541	377,786	359,467	359,467	341,493	171,863
<b>Total Local Revenues</b>	<b>\$ 616,541</b>	<b>\$ 377,786</b>	<b>\$ 359,467</b>	<b>\$ 359,467</b>	<b>\$ 341,493</b>	<b>\$ 171,863</b>
<b>Total Revenues</b>	<b>\$ 616,541</b>	<b>\$ 377,786</b>	<b>\$ 359,467</b>	<b>\$ 359,467</b>	<b>\$ 341,493</b>	<b>\$ 171,863</b>
8980 Interfund Transfers In	1,000,000	1,000,000	1,114,002	1,114,002	1,114,002	1,441,695
<b>Total Other Financing Sources</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,114,002</b>	<b>\$ 1,114,002</b>	<b>\$ 1,114,002</b>	<b>\$ 1,441,695</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,616,541</b>	<b>\$ 1,377,786</b>	<b>\$ 1,473,469</b>	<b>\$ 1,473,469</b>	<b>\$ 1,455,495</b>	<b>\$ 1,613,558</b>
<b>Uses:</b>						
5100 Consultants	66,012	63,987	65,000	65,000	54,239	49,140
5400 Insurance	49,850	49,850	49,850	49,850	49,850	49,850
5800 Other Services and Expenses	4,603	1,827	2,264	2,264	1,052	520
<b>Total Other Operating Expenses</b>	<b>\$ 120,465</b>	<b>\$ 115,664</b>	<b>\$ 117,114</b>	<b>\$ 117,114</b>	<b>\$ 105,141</b>	<b>\$ 99,510</b>
7110 Bond Redemption	1,460	-	3,000	3,000	-	-
7300 Interfund Transfers Out	8,800,000	8,800,000	8,800,000	6,860,000	6,860,000	6,860,000
7400 Other Transfers/Uses	65,740	268,650	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 8,867,200</b>	<b>\$ 9,068,650</b>	<b>\$ 8,803,000</b>	<b>\$ 6,863,000</b>	<b>\$ 6,860,000</b>	<b>\$ 6,860,000</b>
<b>Total Expenses</b>	<b>\$ 8,987,665</b>	<b>\$ 9,184,314</b>	<b>\$ 8,920,114</b>	<b>\$ 6,980,114</b>	<b>\$ 6,965,141</b>	<b>\$ 6,959,510</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (7,371,124)</b>	<b>\$ (7,806,528)</b>	<b>\$ (7,446,645)</b>	<b>\$ (5,506,645)</b>	<b>\$ (5,509,646)</b>	<b>\$ (5,345,952)</b>
<b>Beginning Fund Balance</b>	<b>29,420,663</b>	<b>22,049,539</b>	<b>14,243,010</b>	<b>14,243,010</b>	<b>14,243,010</b>	<b>8,733,364</b>
<b>Ending Fund Balance</b>	<b>\$ 22,049,539</b>	<b>\$ 14,243,011</b>	<b>\$ 6,796,365</b>	<b>\$ 8,736,365</b>	<b>\$ 8,733,364</b>	<b>\$ 3,387,412</b>
7998 Restricted Reserve	-	-	6,796,365	8,736,365	-	3,387,412
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,796,365</b>	<b>\$ 8,736,365</b>	<b>\$ -</b>	<b>\$ 3,387,412</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8860 Interest and Investment Income	605	95	80	80	1,390	70
8890 Other Local Revenues	410,726	664,592	305,000	305,000	365,751	240,950
<b>Total Local Revenues</b>	<b>\$ 411,331</b>	<b>\$ 664,687</b>	<b>\$ 305,080</b>	<b>\$ 305,080</b>	<b>\$ 367,141</b>	<b>\$ 241,020</b>
<b>Total Revenues</b>	<b>\$ 411,331</b>	<b>\$ 664,687</b>	<b>\$ 305,080</b>	<b>\$ 305,080</b>	<b>\$ 367,141</b>	<b>\$ 241,020</b>
8980 Interfund Transfers In	69,969	-	-	-	45,000	-
<b>Total Other Financing Sources</b>	<b>\$ 69,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 481,300</b>	<b>\$ 664,687</b>	<b>\$ 305,080</b>	<b>\$ 305,080</b>	<b>\$ 412,141</b>	<b>\$ 241,020</b>
<b>Uses:</b>						
4000 Supplies and Materials	\$ 204,757	\$ 325,486	\$ 207,600	\$ 207,600	\$ 303,206	\$ 213,155
5200 Travel	5,798	7,389	11,000	11,000	29,902	11,000
5600 Contract Services	-	-	1,500	1,500	-	1,500
5800 Other Services and Expenses	72	233	-	-	72	-
<b>Total Other Operating Expenses</b>	<b>\$ 5,870</b>	<b>\$ 7,622</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 29,974</b>	<b>\$ 12,500</b>
7300 Interfund Transfers Out	50,000	-	48,300	48,300	-	30,108
7600 Other Student Payments	3,000	-	5,000	5,000	-	5,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 53,000</b>	<b>\$ -</b>	<b>\$ 53,300</b>	<b>\$ 53,300</b>	<b>\$ -</b>	<b>\$ 35,108</b>
<b>Total Expenses</b>	<b>\$ 263,627</b>	<b>\$ 333,108</b>	<b>\$ 273,400</b>	<b>\$ 273,400</b>	<b>\$ 333,180</b>	<b>\$ 260,763</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 217,673</b>	<b>\$ 331,579</b>	<b>\$ 31,680</b>	<b>\$ 31,680</b>	<b>\$ 78,961</b>	<b>\$ (19,743)</b>
<b>Beginning Fund Balance</b>	380,237	597,910	780,155	780,155	929,489	1,050,392
<b>Ending Fund Balance</b>	<b>\$ 597,910</b>	<b>\$ 929,489</b>	<b>\$ 811,835</b>	<b>\$ 811,835</b>	<b>\$ 1,008,450</b>	<b>\$ 1,030,649</b>
7900 Designated Reserves	-	-	59,000	59,000	-	59,055
7999 Undesignated Reserve	-	-	752,835	752,835	-	971,594
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 811,835</b>	<b>\$ 811,835</b>	<b>\$ -</b>	<b>\$ 1,030,649</b>



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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b><u>Sources:</u></b>						
8840 Sales and Commissions	135,428	127,778	130,000	130,000	122,534	130,000
8860 Interest and Investment Income	5,965	5,600	5,750	5,750	4,241	6,400
8880 Nonresident Tuition and Other Student Fees	283,913	289,163	286,000	286,000	279,477	286,000
<b>Total Local Revenues</b>	<b>\$ 425,306</b>	<b>\$ 422,541</b>	<b>\$ 421,750</b>	<b>\$ 421,750</b>	<b>\$ 406,252</b>	<b>\$ 422,400</b>
<b>Total Revenues</b>	<b>\$ 425,306</b>	<b>\$ 422,541</b>	<b>\$ 421,750</b>	<b>\$ 421,750</b>	<b>\$ 406,252</b>	<b>\$ 422,400</b>
8980 Interfund Transfers In	-	-	-	955	955	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 955</b>	<b>\$ 955</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 425,306</b>	<b>\$ 422,541</b>	<b>\$ 421,750</b>	<b>\$ 422,705</b>	<b>\$ 407,207</b>	<b>\$ 422,400</b>
<b><u>Uses:</u></b>						
1400 Noninstructional Salaries Part Time	5,186	2,511	2,500	2,500	5,450	4,000
<b>Total Academic Salaries</b>	<b>\$ 5,186</b>	<b>\$ 2,511</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 5,450</b>	<b>\$ 4,000</b>
2300 Variable Non-Instructional	51,492	46,614	46,050	46,050	70,974	46,400
<b>Total Classified Salaries</b>	<b>\$ 51,492</b>	<b>\$ 46,614</b>	<b>\$ 46,050</b>	<b>\$ 46,050</b>	<b>\$ 70,974</b>	<b>\$ 46,400</b>
3000 Benefits	6,836	6,012	4,624	4,624	6,458	2,995
<b>Total Salaries and Benefits</b>	<b>\$ 63,514</b>	<b>\$ 55,137</b>	<b>\$ 53,174</b>	<b>\$ 53,174</b>	<b>\$ 82,882</b>	<b>\$ 53,395</b>
4000 Supplies and Materials	4,939	1,744	2,000	2,955	10,525	7,000

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
5200 Travel	481	-	-	-	272	-
5300 Dues and Memberships	75	75	-	-	150	-
5500 Utilities and Housekeeping	193	256	-	-	188	-
5600 Contract Services	-	950	-	-	-	-
5690 Other Operating Expenses	9,199	8,391	8,500	8,500	8,900	8,500
5800 Other Services and Expenses	1,100	1,112	1,100	-	309	1,100
<b>Total Other Operating Expenses</b>	<b>\$ 11,048</b>	<b>\$ 10,784</b>	<b>\$ 9,600</b>	<b>\$ 8,500</b>	<b>\$ 9,819</b>	<b>\$ 9,600</b>
6400 Equipment	14,279	-	1,000	1,000	-	-
<b>Total Capital Outlay</b>	<b>\$ 14,279</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>
7300 Interfund Transfers Out	211,841	252,673	223,183	181,462	189,780	226,196
7700 Cost of Goods Sold	96,944	96,674	97,500	97,500	93,989	112,632
<b>Total Transfers and Other Outgo</b>	<b>\$ 308,785</b>	<b>\$ 349,347</b>	<b>\$ 320,683</b>	<b>\$ 278,962</b>	<b>\$ 283,769</b>	<b>\$ 338,828</b>
<b>Total Expenses</b>	<b>\$ 402,565</b>	<b>\$ 417,012</b>	<b>\$ 386,457</b>	<b>\$ 344,591</b>	<b>\$ 386,995</b>	<b>\$ 408,823</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 22,741</b>	<b>\$ 5,529</b>	<b>\$ 35,293</b>	<b>\$ 78,114</b>	<b>\$ 20,212</b>	<b>\$ 13,577</b>
<b>Beginning Fund Balance</b>	1,369,273	1,392,014	1,397,544	1,397,544	1,397,544	1,417,756
<b>Ending Fund Balance</b>	<b>\$ 1,392,014</b>	<b>\$ 1,397,543</b>	<b>\$ 1,432,837</b>	<b>\$ 1,475,658</b>	<b>\$ 1,417,756</b>	<b>\$ 1,431,333</b>
7998 Restricted Reserve	-	-	276,772	319,593	-	179,410
7999 Undesignated Reserve	-	-	1,156,065	1,156,065	-	1,251,923
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,432,837</b>	<b>\$ 1,475,658</b>	<b>\$ -</b>	<b>\$ 1,431,333</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8150 Student Financial Aid Revenue	33,525,791	31,139,226	32,093,312	32,093,312	33,381,264	33,267,550
<b>Total Federal Revenues</b>	<b>\$ 33,525,791</b>	<b>\$ 31,139,226</b>	<b>\$ 32,093,312</b>	<b>\$ 32,093,312</b>	<b>\$ 33,381,264</b>	<b>\$ 33,267,550</b>
8680 Other State Non-Tax Revenues	1,664,466	1,640,376	1,410,000	1,410,000	1,802,769	1,780,500
<b>Total State Revenues</b>	<b>\$ 1,664,466</b>	<b>\$ 1,640,376</b>	<b>\$ 1,410,000</b>	<b>\$ 1,410,000</b>	<b>\$ 1,802,769</b>	<b>\$ 1,780,500</b>
8860 Interest and Investment Income	-	-	-	-	87	-
<b>Total Local Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 35,190,257</b>	<b>\$ 32,779,602</b>	<b>\$ 33,503,312</b>	<b>\$ 33,503,312</b>	<b>\$ 35,184,120</b>	<b>\$ 35,048,050</b>
8980 Interfund Transfers In	151,373	148,526	-	38,564	216,166	85,706
<b>Total Other Financing Sources</b>	<b>\$ 151,373</b>	<b>\$ 148,526</b>	<b>\$ -</b>	<b>\$ 38,564</b>	<b>\$ 216,166</b>	<b>\$ 85,706</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 35,341,630</b>	<b>\$ 32,928,128</b>	<b>\$ 33,503,312</b>	<b>\$ 33,541,876</b>	<b>\$ 35,400,286</b>	<b>\$ 35,133,756</b>
<b>Uses:</b>						
5800 Other Services and Expenses	-	-	-	-	(6)	-
<b>Total Other Operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6)</b>	<b>\$ -</b>
7300 Interfund Transfers Out	-	13,749	-	-	13,937	-
7500 Student Financial Aid	35,341,630	32,914,379	33,503,312	33,541,876	35,386,355	35,133,756
<b>Total Transfers and Other Outgo</b>	<b>\$ 35,341,630</b>	<b>\$ 32,928,128</b>	<b>\$ 33,503,312</b>	<b>\$ 33,541,876</b>	<b>\$ 35,400,292</b>	<b>\$ 35,133,756</b>
<b>Total Expenses</b>	<b>\$ 35,341,630</b>	<b>\$ 32,928,128</b>	<b>\$ 33,503,312</b>	<b>\$ 33,541,876</b>	<b>\$ 35,400,286</b>	<b>\$ 35,133,756</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8860 Interest and Investment Income	2,074	1,733	1,855	1,855	1,480	1,705
<b>Total Local Revenues</b>	\$ 2,074	\$ 1,733	\$ 1,855	\$ 1,855	\$ 1,480	\$ 1,705
<b>Total Revenues</b>	\$ 2,074	\$ 1,733	\$ 1,855	\$ 1,855	\$ 1,480	\$ 1,705
<b>Total Revenues and Other Financing Sources</b>	\$ 2,074	\$ 1,733	\$ 1,855	\$ 1,855	\$ 1,480	\$ 1,705
<b>Uses:</b>						
5800 Other Services and Expenses	4	4	4	4	75	4
<b>Total Other Operating Expenses</b>	\$ 4	\$ 4	\$ 4	\$ 4	\$ 75	\$ 4
7400 Other Transfers/Uses	5,600	-	1,000	1,000	4,000	1,800
<b>Total Transfers and Other Outgo</b>	\$ 5,600	\$ -	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,800
<b>Total Expenses</b>	\$ 5,604	\$ 4	\$ 1,004	\$ 1,004	\$ 4,075	\$ 1,804
<b>Net Revenues Over (Under) Expenses</b>	\$ (3,530)	\$ 1,729	\$ 851	\$ 851	\$ (2,595)	\$ (99)
<b>Beginning Fund Balance</b>	495,727	492,197	493,925	493,925	493,926	491,330
<b>Ending Fund Balance</b>	\$ 492,197	\$ 493,926	\$ 494,776	\$ 494,776	\$ 491,331	\$ 491,231
7998 Restricted Reserve	-	-	494,776	494,776	-	491,231
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ 494,776	\$ 494,776	\$ -	\$ 491,231

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Adoption Budget 2014-2015
<b>Sources:</b>						
8860 Interest and Investment Income	660,898	4,081,755	4,081,423	4,081,423	7,816,234	5,918,860
<b>Total Local Revenues</b>	<b>\$ 660,898</b>	<b>\$ 4,081,755</b>	<b>\$ 4,081,423</b>	<b>\$ 4,081,423</b>	<b>\$ 7,816,234</b>	<b>\$ 5,918,860</b>
<b>Total Revenues</b>	<b>\$ 660,898</b>	<b>\$ 4,081,755</b>	<b>\$ 4,081,423</b>	<b>\$ 4,081,423</b>	<b>\$ 7,816,234</b>	<b>\$ 5,918,860</b>
8980 Interfund Transfers In	8,800,000	8,800,000	8,800,000	6,860,000	6,860,000	6,860,000
<b>Total Other Financing Sources</b>	<b>\$ 8,800,000</b>	<b>\$ 8,800,000</b>	<b>\$ 8,800,000</b>	<b>\$ 6,860,000</b>	<b>\$ 6,860,000</b>	<b>\$ 6,860,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 9,460,898</b>	<b>\$ 12,881,755</b>	<b>\$ 12,881,423</b>	<b>\$ 10,941,423</b>	<b>\$ 14,676,234</b>	<b>\$ 12,778,860</b>
<b>Uses:</b>						
5800 Other Services and Expenses	113,356	159,613	193,255	193,255	203,580	245,029
<b>Total Other Operating Expenses</b>	<b>\$ 113,356</b>	<b>\$ 159,613</b>	<b>\$ 193,255</b>	<b>\$ 193,255</b>	<b>\$ 203,580</b>	<b>\$ 245,029</b>
<b>Total Expenses</b>	<b>\$ 113,356</b>	<b>\$ 159,613</b>	<b>\$ 193,255</b>	<b>\$ 193,255</b>	<b>\$ 203,580</b>	<b>\$ 245,029</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 9,347,542</b>	<b>\$ 12,722,142</b>	<b>\$ 12,688,168</b>	<b>\$ 10,748,168</b>	<b>\$ 14,472,654</b>	<b>\$ 12,533,831</b>
<b>Beginning Fund Balance</b>	30,316,221	39,663,763	52,385,905	52,385,905	52,385,905	66,858,559
<b>Ending Fund Balance</b>	<b>\$ 39,663,763</b>	<b>\$ 52,385,905</b>	<b>\$ 65,074,073</b>	<b>\$ 63,134,073</b>	<b>\$ 66,858,559</b>	<b>\$ 79,392,390</b>
7998 Restricted Reserve	-	-	65,074,073	63,134,073	-	79,392,390
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,074,073</b>	<b>\$ 63,134,073</b>	<b>\$ -</b>	<b>\$ 79,392,390</b>



## **APPENDICES**

- A. 50% LAW HISTORY AND 2014-15 BUDGET YEAR 50% LAW CALCULATION**
- B. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- C. DEFINED BENEFIT PENSION PLAN CONTRIBUTIONS**
- D. GLOSSARY**

# **Appendix A**

## **50% LAW HISTORY AND 2014-15 BUDGET YEAR 50% LAW CALCULATION**

## Appendix A

### 50% Law History

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>District</u>
FY 2005-06	47.90%	53.62%	48.36%	51.84%
FY 2006-07	48.93%	55.03%	49.97%	52.60%
FY 2007-08	49.10%	56.45%	51.51%	53.72%
FY 2008-09	47.14%	54.05%	50.69%	52.04%
FY 2009-10	48.74%	55.96%	49.84%	53.02%
FY 2010-11	46.73%	57.57%	49.78%	52.99%
FY 2011-12	47.33%	57.73%	52.02%	53.50%
FY 2012-13	46.87%	56.52%	50.98%	52.95%
FY 2013-14 <sup>1</sup>	46.86%	56.76%	51.57%	53.17%
FY 2014-15 <sup>2</sup>	47.66%	56.69%	50.35%	53.28%

<sup>1</sup> Estimated

<sup>2</sup> Budgeted



**Contra Costa Community College District**  
**Analysis of Compliance with the 50 Percent Law (ECS 84362)**

**Based on Fund 11 2015 Tentative Budget for**  
**ALL LOCATIONS**

**Budget Year: 2014-15**

AB 2015 data as of 08/20/14

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		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	59,765,344	59,765,344	0	0	59,765,344	59,765,344
Noninstructional Salaries (CA 1200 and 1400)	408		13,884,667		0		13,884,667
<b>Subtotal Academic Salaries</b>	409	59,765,344	73,650,011	0	0	59,765,344	73,650,011
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		26,006,200		0		26,006,200
Noninstructional Aides (CA 2200 and 2400)	416	3,203,083	3,203,083	0	0	3,203,083	3,203,083
<b>Subtotal Classified Salaries</b>	419	3,203,083	29,209,283	0	0	3,203,083	29,209,283
Employee Benefits (CA 3000)	429	22,291,107	45,039,380	0	0	22,291,107	45,039,380
Supplies and Materials (CA 4000)	435		3,195,501		0		3,195,501
Other Operating Expenses and Services (CA 5000)	449	196,875	15,462,325	0	0	196,875	15,462,325
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		393,662		0		393,662
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	85,456,409	166,950,162	0	0	85,456,409	166,950,162
Less Exclusions for Current Expenses of Education	469	6,183,388	18,153,261	0	0	6,183,388	18,153,261
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	79,273,021	148,796,901	0	0	79,273,021	148,796,901
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.28%	100.00%			53.28%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		74,398,450				74,398,450
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		74,398,450				74,398,450

**Contra Costa Community College District**  
**Analysis of Compliance with the 50 Percent Law (ECS 84362)**

**Based on Fund 11 2015 Tentative Budget for**  
**CONTRA COSTA COLLEGE**

**Budget Year: 2014-15**

AB 2015 data as of 08/20/14

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.7396%		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	10,757,025	10,757,025	0	0	10,757,025	10,757,025
Noninstructional Salaries (CA 1200 and 1400)	408		3,397,805		232,042		3,629,847
<b>Subtotal Academic Salaires</b>	409	10,757,025	14,154,830	0	232,042	10,757,025	14,386,872
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,263,105		1,406,963		5,670,068
Noninstructional Aides (CA 2200 and 2400)	416	561,010	561,010	0	0	561,010	561,010
<b>Subtotal Classified Salaries</b>	419	561,010	4,824,115	0	1,406,963	561,010	6,231,078
Employee Benefits (CA 3000)	429	2,719,185	5,679,760	1,158,739	2,984,718	3,877,924	8,664,478
Supplies and Materials (CA 4000)	435		458,156		61,144		519,300
Other Operating Expenses and Services (CA 5000)	449	0	839,717	0	1,799,307	0	2,639,024
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		44,553		2,607		47,160
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	14,037,220	26,001,131	1,158,739	6,486,781	15,195,959	32,487,912
Less Exclusions for Current Expenses of Education	469	0	10,719	1,158,739	3,022,589	1,158,739	3,033,308
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	14,037,220	25,990,412	0	3,464,192	14,037,220	29,454,604
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.01%	100.00%			47.66%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		12,995,206				14,727,302
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		12,995,206				14,727,302

**Contra Costa Community College District**  
**Analysis of Compliance with the 50 Percent Law (ECS 84362)**

**Based on Fund 11 2015 Tentative Budget for**  
**DIABLO VALLEY COLLEGE**

**Budget Year: 2014-15**

AB 2015 data as of 08/20/14

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 56.0323%		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	35,216,728	35,216,728	0	0	35,216,728	35,216,728
Noninstructional Salaries (CA 1200 and 1400)	408		5,456,264		693,817		6,150,081
<b>Subtotal Academic Salaires</b>	409	35,216,728	40,672,992	0	693,817	35,216,728	41,366,809
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		9,262,347		4,206,894		13,469,241
Noninstructional Aides (CA 2200 and 2400)	416	1,573,196	1,573,196	0	0	1,573,196	1,573,196
<b>Subtotal Classified Salaries</b>	419	1,573,196	10,835,543	0	4,206,894	1,573,196	15,042,437
Employee Benefits (CA 3000)	429	9,231,192	15,638,064	3,464,692	8,924,466	12,695,884	24,562,530
Supplies and Materials (CA 4000)	435		1,797,087		182,824		1,979,911
Other Operating Expenses and Services (CA 5000)	449	0	3,145,176	0	5,380,023	0	8,525,199
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		335,196		7,796		342,992
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	46,021,116	72,424,058	3,464,692	19,395,820	49,485,808	91,819,878
Less Exclusions for Current Expenses of Education	469	0	1,600,000	3,464,692	9,037,701	3,464,692	10,637,701
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	46,021,116	70,824,058	0	10,358,119	46,021,116	81,182,177
Percentage of CEE (470, col. 1 / 470, col.2)	471	64.98%	100.00%			56.69%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		35,412,029				40,591,088
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		35,412,029				40,591,088

**Contra Costa Community College District**

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

Based on Fund 11 2015 Tentative Budget for

**LOS MEDANOS COLLEGE**

Budget Year: 2014-15

AB 2015 data as of 08/20/14

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 25.2282%		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	13,791,591	13,791,591	0	0	13,791,591	13,791,591
Noninstructional Salaries (CA 1200 and 1400)	408		3,792,352		312,387		4,104,739
<b>Subtotal Academic Salaires</b>	409	13,791,591	17,583,943	0	312,387	13,791,591	17,896,330
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,972,763		1,894,128		6,866,891
Noninstructional Aides (CA 2200 and 2400)	416	1,068,877	1,068,877	0	0	1,068,877	1,068,877
<b>Subtotal Classified Salaries</b>	419	1,068,877	6,041,640	0	1,894,128	1,068,877	7,935,768
Employee Benefits (CA 3000)	429	4,157,342	7,794,186	1,559,956	4,018,185	5,717,298	11,812,371
Supplies and Materials (CA 4000)	435		613,974		82,316		696,290
Other Operating Expenses and Services (CA 5000)	449	196,875	1,875,780	0	2,422,322	196,875	4,298,102
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		3,510		3,510
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	19,214,685	33,909,523	1,559,956	8,732,848	20,774,641	42,642,371
Less Exclusions for Current Expenses of Education	469	0	413,084	1,559,956	4,069,168	1,559,956	4,482,252
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	19,214,685	33,496,439	0	4,663,680	19,214,685	38,160,119
Percentage of CEE (470, col. 1 / 470, col.2)	471	57.36%	100.00%			50.35%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		16,748,219				19,080,059
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		16,748,219				19,080,059

# **Appendix B**

## **SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**

**Appendix B**  
**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 <sup>(4)</sup>	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 <sup>(6)</sup>	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 <sup>(1)(5)(7)</sup>	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 <sup>(2)(3)</sup>	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 <sup>(3)</sup>	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% <sup>(8)</sup>	3.5% <sup>(8)</sup>	5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	5.54% <sup>(8)</sup>	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	5.05%	1.52%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	3.14%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	1.66% <sup>(9)</sup>	-4.99%
14-15	TBD	TBD	TBD	TBD	Contract	14.00%	-2.88%

\* Projected

<sup>(1)</sup> Chancellor's Cabinet -2% FY 03-04 only

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

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

<sup>(4)</sup> Medical copay \$0 to \$5

<sup>(5)</sup> Medical copay \$5 to \$15

<sup>(6)</sup> Dental plan switch to ACSIG Insured

<sup>(7)</sup> Dental plan switch to ACSIG Self-insured

<sup>(8)</sup> Restoration of 03-04 Salary Schedule

<sup>(9)</sup> Switch from Healthnet to Anthem Blue Cross; 1.66% increase is actual percentage expense increase

# **Appendix C**

## **DEFINED BENEFIT PENSION PLAN CONTRIBUTIONS**

## Appendix C

### Defined Benefit Pension Plan Contributions

The District participates in two defined benefit pension programs for eligible employees: the California Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS). Recently, both pension programs released scheduled contribution rate increases out to FY 2020-21. While the CalPERS rates are subject to change, the rates for CalSTRS are in statute. These rate increases are considerable and will put significant pressure on the District's budget.

Table 1 shows the rate increases the District is facing for the two pension programs out to FY 2020-21. If these rates become reality, the District is facing pension contributions rising from less than \$9 million in FY 2013-14 to greater than \$21.3 million in FY 2020-21.

#### CalSTRS and CalPERS Combined Employer Contribution Forecast

<b>CalSTRS</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>
STRS Payroll *	\$ 58,800,000	\$ 59,976,000	\$ 61,175,520	\$ 62,399,030	\$ 63,647,011	\$ 64,919,951	\$ 66,218,350	\$ 67,542,717
Contribution rate	8.250%	8.880%	10.730%	12.580%	14.430%	16.280%	18.130%	19.100%
Contribution required	\$ 4,851,000	\$ 5,325,869	\$ 6,564,133	\$ 7,849,798	\$ 9,184,264	\$ 10,568,968	\$ 12,005,387	\$ 12,900,659
<b>CalPERS</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>
PERS Payroll *	\$ 36,150,000	\$ 36,873,000	\$ 37,610,460	\$ 38,362,669	\$ 39,129,922	\$ 39,912,520	\$ 40,710,770	\$ 41,524,985
Contribution rate	11.442%	11.771%	12.600%	15.000%	16.600%	18.200%	19.900%	20.400%
Contribution required	\$ 4,136,283	\$ 4,340,321	\$ 4,738,918	\$ 5,754,400	\$ 6,495,567	\$ 7,264,079	\$ 8,101,443	\$ 8,471,097
<b>Total Contributions</b>	<b>\$ 8,987,283</b>	<b>\$ 9,666,190</b>	<b>\$ 11,303,051</b>	<b>\$ 13,604,198</b>	<b>\$ 15,679,831</b>	<b>\$ 17,833,047</b>	<b>\$ 20,106,830</b>	<b>\$ 21,371,756</b>

\* Payroll is assumed to increase 2.00% each year, compounded.

**Table 1**

The District has received a Cost of Living Adjustment (COLA) from the state in just two of the past seven fiscal years. In FY 2013-14, the District received 1.57 percent; in FY 2014-15, the District received 0.85 percent. Table 2 illustrates the increased costs associated with the defined pension benefit contributions, the increased costs as a percent of projected payroll, and the breakeven COLA needed to cover the District's rising contributions.

	<b>CalSTRS Increase</b>	<b>CalPERS Increase</b>	<b>Total Increase</b>	<b>% of Payroll</b>	<b>Breakeven COLA</b>
FY 2014-15	474,869	204,038	678,907	0.70%	0.50%
FY 2015-16	1,238,264	398,597	1,636,861	1.66%	1.20%
FY 2016-17	1,285,665	1,015,482	2,301,147	2.28%	1.67%
FY 2017-18	1,334,466	741,167	2,075,633	2.02%	1.48%
FY 2018-19	1,384,704	768,512	2,153,216	2.05%	1.51%
FY 2019-20	1,436,419	837,364	2,273,783	2.13%	1.57%
FY 2020-21	895,272	369,654	1,264,926	1.16%	0.86%

**Table 2**



In FY 2014-15, the District's 0.85 percent COLA fell far short of covering the 14 percent increase in health benefit costs for its active employees and retirees. Moreover, the District has other escalating costs including utilities, step-column-longevity increases, information technology maintenance agreements, and property and liability insurance.

Unless downward movement is made to the defined benefit contribution rates or additional help and support from the state is given, the District strongly believes these rate increases will push its total benefits package (payroll taxes, pension contributions and health benefits) from the current 41 percent of salary to over 50 percent of salary. Should that occur, the salary and benefits of the District will consume greater than 90 percent of its budget, leaving precious few resources available.

District staff will continue to monitor the pension contribution rates and inform the Governing Board on any developments.

# **Appendix D**

## **GLOSSARY**

# Appendix D

## GLOSSARY

### **50 Percent Law**

Section 84362 of the *Education Code*, commonly known as the Fifty Percent Law, requires that a minimum of 50% of the District's current expense of education be expended during each fiscal year for "salaries of classroom instructors." Salaries include benefits and the salaries of instructional aides.

### **Accounts Payable**

A short-term liability account reflecting amounts due to others for goods and services received prior to the end of an accounting period (includes amounts billed, but not paid).

### **Accounts Receivable**

An asset account reflecting amounts due from others for goods and services provided prior to the end of an accounting period (includes amounts advanced but not repaid).

### **Activity Code**

A set of institutional functions or operations related to an academic discipline or a grouping of services.

### **Administrator**

For the purpose of *Education Code* Section 84362, "Administrator" means any employee in a position having significant responsibilities for formulating district policies or administering district programs.

### **Allocation of Costs**

Districts regularly incur costs that are not exclusively for one program. These costs generally must be assigned to the programs incurring such costs, using an acceptable allocation method.

### **Apportionments**

Allocation of state or federal aid, local taxes or other moneys among school districts or other governmental units.

### **Capital Outlay**

Capital outlay expenditures are those which result in the acquisition of or addition to fixed assets. They are expenditures for land or existing buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

### **Capital Projects Funds**

The fund accounts for financial resources to be used for the acquisition or construction of capital outlay items.

### **Categorical Funds**

Money from the state or federal government granted to qualifying districts for special programs, such as DSPS, EOPS or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

### **Certificates of Participation (COPs)**

COPs are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

### **Chart of Accounts**

A systematic list of accounts applicable to a specific entity. The Chart of Accounts consists of funds, subfunds, cost centers, activities and object codes.

### **Collective Bargaining - SB 160 (1975)**

A law passed by the California legislature which sets the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulations board. (See PERB)

**Compensated Absences**

Absences, such as vacation and load banking, for which employees must be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

**Current Assets**

Assets that are available to meet the cost of operations or to pay current liabilities.

**Debt Service Funds**

Funds used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Disabled Student Programs and Services (DSP&S)**

The purpose of these special programs and services is to integrate the disabled student into the general college program; to provide educational intervention leading to vocational preparation, transfer or general education; and to increase independence or to refer students to the community resources most appropriate to his or her needs.

**Educational Administrator**

*Education Code* Section 87002 and *California Code of Regulations* Section 53402(c) define “educational administrator” as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory management employees designated by the governing board as educational administrators.

**Enterprise Funds**

A subgroup of the proprietary Funds Group used account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be

financed or recovered primarily through user charges; or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Extended Opportunity Programs and Services (EOPS)**

Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social and/or economic disadvantages.

**Fiscal Year**

Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government’s fiscal year.

**Fixed Assets**

Property of a permanent nature having continuing value such as land, buildings, machinery, furniture, and equipment with a \$5,000 threshold.

**Full-time Equivalent (FTE) Employees**

Ratio of the hours worked based upon the standard work hours of one full-time employee.

**Full-time Equivalent Students (FTES)**

An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes 3 hours per day for 175 days will be in attendance 525 hours. An FTES is currently worth \$4,636 in apportionment funding.

Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by external auditors. The importance of these reports lies in the fact that they serve as the basis

for State General Apportionment allocation to community college districts.

**Fund**

An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**Fund Balance**

The difference between fund assets and fund liabilities of governmental and similar trust funds.

**Gann Limitation**

A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

**General Fund**

The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**Generally Accepted Accounting Principles (GAAP)**

Uniform minimum standards and guidelines for financial accounting and reporting.

**General Purpose Tax Rate**

The District's tax rate, determined by statute as interpreted by the County Controller. The base rate was established in 1978, after the passage of Proposition 13, and changes have occurred based on a complex formula using tax rate areas.

**Grants**

Contributions or gifts of cash or other assets from another government or private organization to be used or expended for a specific purpose, activity or facility.

**Interfund Transfers**

Money that is taken from one fund and added to another fund without an expectation of repayment.

**Intrafund Transfer**

The transfer of moneys within a fund of the district.

**Irrevocable Trust**

A trust that can't be modified or terminated without the permission of the beneficiary. The grantor, having transferred assets into the trust, effectively removes all of his or her rights of ownership to the assets and the trust. The District currently has an irrevocable trust to fund retiree health benefits.

**Nonresident Tuition**

A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140. The fee shall not be less than the average statewide cost per student.

**Objects of Expenditure**

Objects of expenditure are articles purchased or services obtained by a district, such as:

- **Certificated Salaries (object series 51000)**  
Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.
- **Classified Salaries (object series 52000)**  
Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.
- **Employee Benefits (object series 53000)**  
Includes all expenditures for employer's contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Governing Board members.
- **Supplies (object series 54000)**  
Includes supplies and materials, typically with a limited lifespan.

- **Other Operating Expenses (object series 55000)**

Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

- **Capital Outlay (object series 56000)**

Includes expenditures for sites, improvement of buildings, books and media for libraries and new equipment.

- **Other Outgo (object series 57000)**

Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

**Other Post-Employment Benefits (OPEB)**

Other post-employment benefits (OPEB) are employee benefits other than pensions that are received after employment ends, typically medical benefits.

**Proposition 13 (1978)**

An initiative amendment passed in June 1978 which added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

**Proposition 98 (1988)**

An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

**Proposition 111 (1990)**

A Senate Constitutional Amendment which modified Proposition 98 and made numerous changes to the way the appropriations limit is calculated and how the minimum funding guarantee for public schools and community colleges is determined; this includes the appropriations limit formula, the K-14 education funding guarantee and the allocation of excess revenues.

**Public Employees' Retirement System (PERS)**

State law requires school district classified employees, school districts and the State to contribute to the fund for full-time classified employees.

**Public Employment Relations Board (PERB)**

Established to regulate collective bargaining between school districts and employees. Formerly called EERB.

**Reserves**

Funds set aside to provide for estimated future expenditures or deficits, for working capital or other purposes. Designated reserves are funds set aside for a specific purpose while undesignated reserves are available for appropriation. All reserves are one-time in nature.

- **Board 5% Reserve**

Per Board Policy 5033, a 5% Board reserve shall be set aside to address significant opportunities that present themselves through the year and covers the minimum prudent standard set by the State Chancellor's Office. This is calculated on the ongoing, operating expenditure budget of the District, not including interfund or intrafund transfers out.

- **Board 5% Contingency Reserve**

Per Business Procedure 18.01, a 5% contingency reserve shall be set aside to address significant opportunities that present themselves throughout the year and covers the minimum prudent standard set by the State Chancellor's Office. This is calculated on the ongoing, operating expenditure budget of the District, not including interfund or intrafund transfers out.

**Stability**

A funding/accounting mechanism that allows a district to receive full apportionment funding for its FTES base in the year it is short. The district then has three years to get back to its FTES base before permanent loss of base funding occurs.

**State Teachers' Retirement System (STRS)**

State law requires that school district employees, school districts, and the State, contribute to the fund for full-time certificated employees.

**Student Financial Aid Funds**

Funds designated to account for the deposit and direct payment of government-funded student financial aid. The following are the various types of financial aid:

## Federal Aid:

- Pell Grants
- Supplemental Educational Opportunity Grant (SEOG)
- Perkins

## State Aid:

- EOPS (Extended Opportunity Programs and Services)
- CAL Grant

**Taxonomy of Programs (TOP)**

This was formerly called Classification of Instructional Disciplines. Districts are required for State purposes to report the expenditures by categories identified in the CCFS-311. The major categories are:

- Instructional
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operations and Maintenance
- Planning and Policy Making
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriations for Contingencies

**Tax and Revenue Anticipation Notes (TRANS)**

These are issued to finance short-term cash flow needs. The notes are paid off within a 13-month period using the proceeds of current fiscal year taxes.

**Useful Life**

The period of time that an asset is of physical useful value. It is established primarily for depreciation and insurance purposes.

**Weekly Student Contact Hours (WSCH)**

The number of class hours each course is regularly scheduled to meet during a week, inclusive of holidays, multiplied by the number of students actively enrolled in the course.