

Contra Costa Community College District

Contra Costa College • Diablo Valley College • Los Medanos College • Brentwood Center • San Ramon Campus • Walnut Creek Center

BOARDreport

*The Governing Board believes in open lines of communication
with employees and the community*

Contra Costa
Community
College District

pathways to success

BOARD MEMBERS

**Jo Ann Cookman, President (Ward V) • Tomi Van de Brooke, Vice President (Ward II) • Sheila A. Grilli, Secretary (Ward III)
John T. Nejedly, (Ward IV) • Dr. Anthony T. Gordon (Ward I) • Pamela Hampton, Student Trustee**

The Governing Board of the Contra Costa Community College District is comprised of five trustees elected from the individual wards and one student member with an advisory vote selected on a rotating basis from our colleges. The Governing Board typically meets on the last Wednesday of the month in the George R. Gordon Education Center, 500 Court Street, Martinez. Regular meetings/study sessions are also held three times a year at the colleges and centers. You can reach the Governing Board by calling (925) 229-1000, ext. 1204. Minutes of the meetings are available online at www.4cd.net/governing_board/minutes06_07.asp

Governing Board Meeting of June 27, 2007

The Contra Costa Community College District (CCCCD) Governing Board met at the George R. Gordon Education Center on June 27, 2007. The regular meeting began with a closed session at 5:30 p.m., followed by an open session at 7:00 p.m. Highlights of the meeting follow:

Introduction of Pamela J. Hampton, Student Trustee for 2007-08, and Administration of Oath

Board President Cookman introduced 2007-08 Student Trustee Pamela J. Hampton and administered the oath of office. Mrs. Cookman welcomed Ms. Hampton to the Governing Board.

High Demand Programs: Nursing

Sandra Castillo, Director of Nursing Programs, Los Medanos College, summarized the attached report.

2007-2008 Tentative Budget

Interim Vice Chancellor of Finance and Administration Doug Roberts summarized the attached 2007-08 tentative budget. State law requires that the Governing Board approve a tentative budget prior to June 30 of each year. The tentative budget is developed in accordance with the approved budget calendar and District participatory governance policy and procedure.

Ratification of Contracts for New Associate Vice Chancellors and New Chief Facilities Planner

In Board Report Nos. 94-B, 94-C, and 94-F, the Governing Board approved contracts for Associate Vice Chancellor/Chief Financial Officer Doug Roberts, Associate Vice Chancellor/Chief Human Resources Officer Eugene Huff, Associate Vice Chancellor/Chief Information Officer Mojdeh Mehdizadeh, and Chief Facilities Planner Raymond Pyle.

Student Trustee Election Process

Amy Donofrio, Associated Students President, Diablo Valley College, gave background information regarding the Student Trustee election process and stated the DVC Associated Students felt the District's election process was not satisfactory, because students Districtwide should have an opportunity to vote. Meetings to resolve the concerns and to reach agreement on the Student Trustee election process have begun so that the new election process is in place for the 2008-09 Student Trustee election.

Student Learning Outcomes Update Report

Interim Special Assistant to the Chancellor Ted Wieden summarized the attached report on Student Learning Outcomes (SLO).

New Start Time for Governing Board Meetings

The Governing Board unanimously supported the new start time of 6:00 p.m. for regular meetings. The first meeting to begin at 6:00 p.m. will be held on August 29, 2007.

Upon approval at the next regular meeting, complete Governing Board minutes for this meeting will be posted at: http://www.4cd.net/governing_board/minutes06_07.asp.

**THE NEXT REGULAR MEETING/STUDY SESSION OF THE GOVERNING BOARD
WILL BE HELD ON JULY 25, 2007, AT 4:00 P.M. IN THE BFL COMMUNITY CENTER,
DIABLO VALLEY COLLEGE, 321 GOLF CLUB ROAD, PLEASANT HILL, CALIFORNIA**

**HIGH DEMAND PROGRAMS IN THE
CONTRA COSTA COMMUNITY
COLLEGE DISTRICT (CCCCD):
NURSING**

**Sandra Castillo
Director of Nursing Programs
Los Medanos College**

Nursing Programs

Known Facts:

- The US is facing a public health crisis due to the nursing shortage.
- More than one million new and replacement nurses will be needed by 2012. (U.S. Bureau of Labor Statistics, *Monthly Labor Review* February 2004)
- It is estimated that California will need 25,000 – 30,000 more nurses by 2010.

Nursing Programs

- The focus on the nursing shortage
- New nurse-patient ratios
- Aging nursing workforce
- Job growth, security, and salary



- Increased interest in the nursing profession.
- Pre requisite courses were in high demand.
- Nursing schools begin to see an increase in student applications.

Nursing Programs

In an effort to begin to address the nursing shortage, nursing programs were encouraged to admit more students.

- State grants offered to nursing programs to hire more clinical faculty
 - Chancellor's Capacity Building Grant (2005 -2008)
Admit 10 more students per year
- Partnerships with hospitals were formed to release selected staff nurses to work as clinical faculty

Nursing Programs

Currently nursing programs are impacted receiving between 300 – 500 applications annually.

- Los Medanos College accepted 44 students
- Contra Costa College accepted 55 students

Nursing Programs

Factors that limit the number students that can be admitted:

- **Lack of qualified nursing faculty**
 - **Medical-surgical nursing**
 - **Pediatric nursing**
 - **Maternity nursing**
 - **Psychiatric nursing**
- **1 : 11 student ratio (some hospitals want 1:8)**
- **Clinical placements**
- **Class room space**
- **Salary**

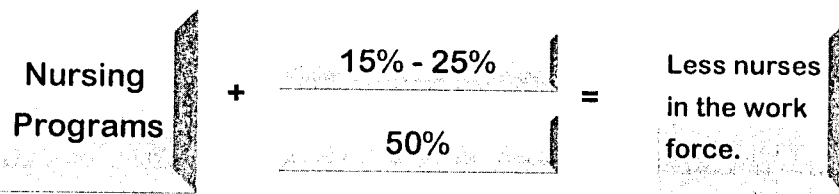
Nursing Programs

Recommendations from the Board of Registered Nursing:

- **25% of the clinical experience can be obtained through simulation in a Skills Lab**
 - **This will require a Simulation Skills Lab**
 - **A new faculty person who is knowledgeable in working with mannequins, computerized simulations, and is clinically competent to teach across the different nursing areas.**

Nursing Programs

Even though nursing programs have responded by Admitting more students, the attrition rate has remained high.



Nursing Programs

Assessment of nursing students:

- Chancellor's Augmentation Grant (current)
 - Administer an assessment test to selected students prior to entering the nursing program.

Nursing Programs

FACULTY SHORTAGE affects the expansion of nursing programs:

- The median age of full-time nurse faculty is 51.5 years.
- The average age for all faculty ranks prepared at the master's degree level is 49.0 years.
- The average ages of doctorally-prepared nurse faculty holding the ranks of professor 56.8 respectively.

(www.aacn.nche.edu)

Nursing Programs

The nursing programs at LMC and CCC:

CCC

8 Full time fac

- 5 over 60 years
- 2 over 55 years
- 1 over 45 years

LMC

6 Full time fac

- 4 over 55 years
- 1 over 45 years
- 1 over 35 years

Nursing Programs

FUTURE:

- This an exciting time – nursing education is in transition.
- Support will be needed to maintain programs.
- Selection of nursing students is changing and may be even more competitive in the future.



pathways to success

2007-08

Tentative Budget

June 27, 2007

Office of Finance and Administration
Contra Costa Community College District
500 Court Street
Martinez, California 94553

Contra Costa Community College District
Tentative Budget Report
Revenues, Expenditures and Fund Balances
2007-2008

The Tentative Budget was compiled using the District's Budget Values and Parameters and is the first compilation of the projected revenues, expenditures and ending fund balance (reserves) for all of the District's funds. With the exception of the Unrestricted General Fund, all of the revenue and expenditure projections are based upon actual 2006-07 revenues and expenditures along with specific knowledge of subsequent-year revenue streams. Budget projections for the 2007-08, Unrestricted General Fund (Fund 11) are also based upon the previous year's revenues and expenditures, plus the following assumptions:

Beginning Fund Balance Assumptions

- The Beginning Fund Balance is based upon the May 31, 2007 "projections" of the 2006-07 Ending Fund Balance. "Actual" amounts will be used when developing the Adopted Budget. The projected 2007-08 Beginning Fund Balance is \$17,449,657 and is comprised of the following "ongoing" and "one-time" components. This amount is \$1.9 million over the amount shown in the preliminary budget due to 2004-05 audit adjustments. These adjustments were related to expenditures reclassified against liability accounts.

Ongoing Component:

- \$7,374,184 which represents the projected 5% reserve required for 2007-08 ongoing expenditures.

One-time Components:

- \$173,408 which represents the projected 5% reserve required 2007-08 one-time expenditures.
- \$208,867 which represents the College carry-over of unspent, 2006-07, self-funded, fee-based, and co-curricular activities
- \$9,621,198 which represents all remaining fund balance in excess of reserve and designated amounts.

Revenue Assumptions

- COLA: Per the "Governor's May Revise Budget", the 2007-08 COLA is 4.53%.
- Growth: Although the Colleges have stated a collective goal of 29,759 FTES, in 2007-08, which would indicate FTES-growth of 1.6%, the District will not budget any (restoration/growth) revenue until next Fall, and only if the then-census-data indicates that an increase in FTES has occurred.

- **Deficit Funding:** For fiscal years 2001-02 through 2003-04 State-wide apportionment was under-funded. The only reason 2004-05 did not have any deficit funding is because the State included \$33 million for 2004-05 property tax (deficit) backfill in the 2005-06 budget. 2005-06 and 2006-07 did not have any deficit funding due to the fact that there were and are funds (this year) to cover the property tax and enrollment fee shortfalls. Unfortunately, there are no guarantees going into 2007-08, and, given the Department of Finance's record on predicting community college property taxes, the District will include a 0.5% funding deficit.

Expenditure Assumptions

- **Salary Costs:** With regards to payroll expenditures, the 2007-08 salary and benefit expenditure-budgets reflect those pertaining to all current employees and any other approved (but as yet unfilled) vacant positions. The budgetary amount also reflects known changes that will take place beginning July 1, 2007.

Changes in salary costs include all step, column and longevity increases (for all negotiation groups) plus the savings-effect of retirements.

Note: *Salary Costs (per this Tentative Budget) do not include any "allowance or projection" of any potential, negotiated salary agreement(s) that might effect 2007-08 costs.*

- **Healthcare Costs:** Healthcare premium costs are projected using an "overall" 13.1% increase-factor (over the costs of the previous year). During 2007-08, employee contributions will cover 6% of the "active" employee premium costs.
- **Other Benefits:** The employer costs associated with payroll (such as FICA, Medicare, Unemployment Insurance, Workers Compensation, STRS, PERS, Salary Continuance, etc.) have roughly the same cost- rates as that of the previous year, with a few minor changes.
- **Full-time Faculty Obligation (FTO):** The District will employ roughly 469 full-time faculty, during 2007-08, which is more than enough to meet the projected minimum-FTO, calculated at 386 FTEF (Full-time Equivalent Faculty).
- **50% Law:** The District will meet its 50%-Law requirement (that no less than 50% of total costs of education costs are spent on instructor salary costs).
- **Position Control Budget:** Employee salary expenses are derived from data contained in the Position Control Budgetary files.
- **College Allocations:** College allocations for operations and adjunct faculty are based upon 2007-08 College FTES goals. The allocation for adjunct faculty was calculated using established budgetary formulas. The allocation for College allocations was calculated using a new formula that eliminated previous formula growth disincentives.

- **District Office & District-wide Costs:** District Office, Facilities, Polices Services, and other District-wide budgets are based upon prior expenditure levels, and are augmented for known increases (and decreases). Two of the larger decreases are 1) a projected decrease in electricity costs as a result of the District's energy-savings and solar-panel projects, and 2) another \$1 Million in savings, primarily from the shifting of allowable managerial bond-expenditures from the Unrestricted Fund to the Bond Fund.

Net Resources over Uses

- **2007-08 Resources in excess of Uses:** Based on the above assumptions, the District's 2006-07 resources exceed uses by \$5,746,481 on an "on-going" basis, and \$7,825,504 on a "one-time" basis. *(Note: the maintenance of the 5% reserve is considered a "use" of the overall resources)*

Ending Fund Balance

- The "total" Unrestricted General Fund, Ending Fund Balance is projected to be \$21,119,577 and is comprised of the following "ongoing" and "one-time" components.

Ongoing Components:

- \$7,374,184 which represents the projected 5% reserve required for 2007-08 ongoing expenditures.
- \$5,746,481 which represents ongoing revenues in excess of ongoing expenditures. *(Note: for each \$1 million in additional expenditures, an additional \$50,000 needs to be placed into the 5% reserve)*

One-time Components:

- \$173,408 which represents the projected 5% reserve required 2007-08 one-time expenditures.
- \$65,288 which represents the "currently projected" College carry-over of unspent, 2007-08, self-funded, fee-based, and co-curricular activities
- \$7,760,216 which represents all remaining fund balance in excess of reserve and designated amounts.

Summary Overview: 2007-08 Tentative Budget - Unrestricted General Fund

	<u>Total</u>	<u>One-time</u>	<u>Ongoing</u>
Budget - Resources			
Beginning Fund Balance			
5% Reserve	7,547,592	173,408	7,374,184
Designated Fund Balance (College Carry-overs)	280,867	280,867	
Unreserved, Undesignated Fund Balance	9,621,198	9,621,198	-
Total Fund Balance	<u>17,449,657</u>	<u>10,075,473</u>	<u>7,374,184</u>
Revenues			
Base Apportionment	122,076,014		122,076,014
Base Increase (recovery of "borrowed" FTES)	10,179,819		10,179,819
COLA on "Base"	5,530,043		5,530,043
COLA on "Base Increase"	461,146		461,146
Growth/(Decline)	-		-
Deficit Funding	(691,235)		(691,235)
Stability	-		-
One-time Allocations & Corrections	-		-
Total General Apportionment	<u>137,555,787</u>	<u>-</u>	<u>137,555,787</u>
Part-time Instructor & Other State Allocations	2,244,286	-	2,244,286
Lottery revenue	3,475,100		3,475,100
Non-resident & Foreign Student Fees	6,467,252		6,467,252
Sales, Rent, and Interest	447,422		447,422
Local and Miscellaneous Revenues & Transfers-in	4,431,920	1,391,600	3,040,320
Total Revenues	<u>154,621,767</u>	<u>1,391,600</u>	<u>153,230,167</u>
Total Resources	<u>172,071,424</u>	<u>11,467,073</u>	<u>160,604,351</u>
Budget-Uses			
Minimum 5% Reserve - Ending Fund Balance	7,547,592	173,408	7,374,184
Expenditures			
Permanent Employee Salaries			
Faculty: Instructional & Non Instructional	36,701,229	635,185	36,066,044
Management: Certificated & Classified	11,434,340	-	11,434,340
Classified Employees	21,207,980	79,284	21,128,696
Total Permanent Employee Salaries	<u>69,343,549</u>	<u>714,469</u>	<u>68,629,080</u>
Part-time Employee Salaries			
Faculty: Instructional	21,671,529	81,900	21,589,629
Faculty: Non Instructional	822,825	15,000	807,825
Classified Employees	2,963,197	281,000	2,682,197
Total Part-time Employee Salaries	<u>25,457,551</u>	<u>377,900</u>	<u>25,079,651</u>
Benefits	<u>34,168,776</u>	<u>1,624,496</u>	<u>32,544,280</u>
Total Salaries & Benefits	<u>128,969,876</u>	<u>2,716,865</u>	<u>126,253,011</u>
Operating Expenses			
DVC	3,928,364	235,216	3,693,148
LMC	2,952,824	171,480	2,781,344
CCC	1,600,452	34,600	1,565,852
Facilities & Police - operations	6,462,594	-	6,462,594
District Office	1,593,302	310,000	1,283,302
District-wide	5,444,435	-	5,444,435
Total Operating Expenses	<u>21,981,971</u>	<u>751,296</u>	<u>21,230,675</u>
Total Expenditures	<u>150,951,847</u>	<u>3,468,161</u>	<u>147,483,686</u>
Total Uses	<u>158,499,439</u>	<u>3,641,569</u>	<u>154,857,870</u>
Net Resources over Uses	<u>13,571,985</u>	<u>7,825,504</u>	<u>5,746,481</u>
Total Ending Fund Balance	21,119,577	7,998,912	13,120,665
Components of Ending Fund Balance			
5% Reserve	7,547,592	173,408	7,374,184
Designated Fund Balance (College Carry-overs)	65,288	65,288	-
Unreserved, Undesignated Fund Balance	13,506,697	7,760,216	5,746,481

Highlights of the Governor's Proposed Budget for 2007-08

General Fund Effects	Projected Dollar-Effect
COLA of 4.53% (Apportionment)	5,991,189
Statewide 3.5% Growth Funding	[a] _____ -
Total	5,991,189

Based on current information, the District will experience a 0.3% reduction in FTES for 2006-07 (over the FTES earned in 2005-06). For 2007-08, zero growth revenue is currently projected. This estimate will change based upon the actual growth experience.

Categorical Program Effects

DSP&S: 4.53% COLA, 2.0% Growth	179,150
EOP&S: 4.53% COLA, 2.00% Growth	203,873
Matriculation: 4.53% COLA, 2.00% Growth	120,785
Physical Plant & Instruction Support (Ongoing) (No Change in Funding)	[b] _____ -
Physical Plant & Instruction Support (One-time) +\$47.5 million	[b] _____ 1,169,925
Total	1,673,734

The Chancellor's Office will distribute these funds based upon pro-rata share of Statewide FTES. Contra Costa currently makes up approximately 2.463% of the State's total FTES. Funding for "Physical Plant and Instruction Support" requires "District-matching"; a \$1 district-match for every \$3-received, if used for instructional equipment, or a \$1-match for every \$1-received, if used for deferred maintenance. At this time, little is known about the "Block Grant" other than it is intended to be used to ... "address local priorities". It is not known if this funding will require a District-match, or contain spending restrictions.

Note: The Governor's budget also includes the following one-time budget increases: \$82 million for Career Technical Education, \$9 million for "Nursing", \$2.5 million for "Textbook Assistance", \$2.7 million for "Technology Items", \$50 million for "Nursing/Allied health Equipment", and \$1 million for "CalPASS". The District does not know what dollar-effect these increases will have for the District.



S TATE BUDGET UPDATE

UPDATE #7 • MAY 24, 2007

A status report on the actions, discussions, and rumors in Sacramento related to the community colleges' state budget for fiscal year 2007-08. This update is distributed to all chief executive officers for distribution to trustees, administrators, faculty, classified, public/governmental relations officers and student leaders.

Assembly Budget Subcommittee Augments Community College Budget

The Assembly Education Budget subcommittee closed out the community college budget last night. Assembly budget writers took actions related to the current year, budget year, and one-time resources. The following actions were taken and are reflected in the Assembly budget chart.

The Assembly took action to reject the May Revise proposal to reduce \$80 million in the current year and budget year apportionment item. In the current year, the action taken will guarantee all workload reported will be funded and avoid the potential for a revenue deficit. In the budget year, the Assembly reduced the apportionment item by \$40 million, providing the minimal of resources requested by the System to ensure districts receive funding to support projected enrollments. This is a significant victory and responds to the efforts of local districts and community college advocates over the last week to ensure student access is maintained.

The Assembly also provided Growth and COLA for apportionments (growth roughly 3.5%; COLA 4.53%) and categorical programs (growth 2.0%; COLA 4.53%) such as DSPS, Matriculation, EOPS and CARE (Child Care Tax Bailout received COLA only). In addition, the subcommittee approved \$33.1 million for the Basic Skills initiative and adopted language more closely aligned with the community college system budget request. The Assembly also rejected the May Revise proposal to recapture Basic Skills funds appropriated in the current year, which would mean \$33.1 million of one-time funds are available in addition to the \$33.1 million of ongoing funds for the Basic Skills initiative. Finally, budget writers also included \$18 million of ongoing funds for Career Development and College Preparation, \$5 million of ongoing funds for Part-Time Faculty Health Benefits, and \$5 million of ongoing funds for Part-Time Faculty Office Hours.

Assembly budget writers also included \$152.7 million in one-time funds provided in the May Revise. The one-time funds are broken out in the following manner: Physical Plant/Instructional Equipment (\$47.5m), Mandates (\$20m), Nursing and Allied Health Equipment (\$49.2m), Career Technical Equipment (\$20m), Book Grant Program (\$5.0m) (Professional Development (\$5m), Student Access to Transit Initiative (\$3m), Construction Colleges (\$3m).

Assembly and Senate Budget Major Program Areas (as of May 24, 2007)		
Item	Assembly	Senate
Current Year (06-07) Base Apportionment	No reduction	-\$80 million
Budget Year (07-08) Base Apportionment	-\$40 million	-\$80 million
Enrollment Growth (apportionments/categoricals)	3.5%/2.0%	2.2%/2.0%
Cost-of-living adjustment (apportionments & categoricals)	4.53%	4.53%
Career Development and College Preparation enhanced noncredit	\$18 million	\$0 (base \$30 million continues)
Basic Skills Initiative	Accepted system language \$33.1m ongoing/\$33.1m one-time	Accepted system language \$33.1m ongoing/\$33.1m one-time
One-time funds	\$152.7 million	\$202.7 million

Conference Committee to start end of next week

It is anticipated conference committee will begin its work at the end of next week. System advocates are now strategizing on how to maximize the resources proposed by each house and will distribute talking points the beginning of next week, as well as a list of conference committee members, when announced.



COMMUNITY COLLEGE LEAGUE
OF CALIFORNIA

Item	2006-07 Final Budget	2007-08 System Budget Request	2007-08 Governor's Proposed Budget	2007-08 Governor's May Revise	2007-08 Senate	2007-08 Assembly
General Apportionment						
Base Apportionment (incl: GF, P-Tax, Fee)	4,920,252,000	5,416,585,000	5,423,341,000	5,423,341,000	5,423,341,000	5,423,341,000
Apportionment reduction for unused growth	-85,000,000	-	-	-	-	-
2007-08 Budget Deliberations reduction unused growth	-	-	-	-80,000,000	-80,000,000	-40,000,000
Student fee reduction (to \$20 full-year)	40,000,000	40,000,000	33,245,000	33,245,000	33,245,000	33,245,000
	4,875,252,000	5,456,585,000	5,456,586,000	5,376,586,000	5,376,586,000	5,416,586,000
Cost-of-living adjustment (categorical COLA incl. below)	294,387,000	281,500,000	224,855,000	248,431,000	248,431,000	248,431,000
Growth for Apportionments	97,508,000	164,000,000	109,132,000	107,532,000	117,532,000	107,532,000
Apportionment increase for remediation/exit exam	10,000,000	-	-	-	-	-
Equalization	159,438,000	-	-	-	-	-
Career Development & College Preparation	30,000,000	30,000,000	-	-	-	18,000,000
Realignment of nursing item (technical issue)	-10,000,000	-	-	-	-	-
Total General Apportionment	5,456,585,000	5,932,085,000	5,790,573,000	5,732,549,000	5,742,549,000	5,790,549,000
Categorical Programs						
Academic Senate for the Community Colleges	467,000	490,000	467,000	467,000	467,000	467,000
Basic Skills and Apprenticeship	15,239,000	50,599,000	15,229,000	15,229,000	48,329,000	48,329,000
Baccalaureate Pilot Program	100,000	100,000	100,000	-	-	-
Career Technical Education	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Child Care Tax Bailout	6,540,000	6,988,000	6,804,000	6,836,000	6,836,000	6,836,000
Disabled Students Programs and Services	107,870,000	115,430,695	114,472,000	115,011,000	115,011,000	115,011,000
Economic Development	46,790,000	48,790,000	46,790,000	46,790,000	46,790,000	46,790,000
EOPS & CARE	112,916,000	120,805,000	119,827,000	120,391,000	120,391,000	120,391,000
Equal Employment Opportunity	1,747,000	1,747,000	1,747,000	1,747,000	1,747,000	1,747,000
Foster Care Education Program	4,754,000	5,079,000	4,754,000	5,254,000	5,254,000	5,254,000
Fund for Student Success	6,158,000	8,358,000	6,158,000	6,158,000	6,158,000	6,158,000
Full-time Faculty: Increase Positions	-	45,000,000	-	-	-	-
Matriculation	95,481,000	116,149,000	134,436,000	144,913,000	101,802,000	101,802,000
Nursing	16,886,000	16,886,000	25,886,000	25,886,000	25,886,000	25,886,000
Part-Time Faculty Compensation	50,828,000	100,828,000	50,828,000	50,828,000	50,828,000	50,828,000
Part-Time Faculty Health Insurance	1,000,000	8,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Part-Time Faculty Office Hours	7,172,000	12,172,000	7,172,000	7,172,000	7,172,000	12,172,000
Physical Plant and Instructional Support	27,345,000	27,345,000	27,345,000	27,345,000	27,345,000	27,345,000
Professional Development	-	10,000,000	-	-	-	-
Special Services for CalWORKs Recipients	43,580,000	46,714,000	43,580,000	43,580,000	43,580,000	43,580,000
Student Financial Aid Administration	52,593,000	55,115,500	51,308,000	51,640,000	51,640,000	51,640,000
Telecommunications / Technology Svcs / C.V. U	26,197,000	40,497,000	26,197,000	28,097,000	28,097,000	28,097,000
Transfer Education and Articulation	1,424,000	1,424,000	1,424,000	1,424,000	1,424,000	1,424,000
Ongoing Funds Subtotal	6,101,672,000	6,790,600,195	6,496,097,000	6,452,317,000	6,452,306,000	6,510,306,000
One-Time Funds (Prop. 98 Reversion & Settle-up)						
Career Technical Education	-	-	-	50,000,000	20,000,000	20,000,000
Mandate reimbursements	40,000,000	20,000,000	-	-	35,000,000	20,000,000
Physical Plant and Instructional Support	94,144,000	50,000,000	-	47,500,000	45,800,000	47,500,000
General Purpose Block Grant	100,000,000	-	-	-	-	-
Amador COE	100,000	-	-	-	-	-
Funding Formula Reform - One-time Costs	19,710,000	-	-	-	-	-
Internet access for offsite centers	1,446,000	-	-	-	-	-
Electronic Transcript Exchange	700,000	-	-	-	-	-
Professional Development	5,000,000	-	-	-	-	5,000,000
Strategic Plan Implementation	500,000	-	-	-	-	-
Career Technical Education SB 1133	-	-	32,000,000	32,000,000	32,000,000	32,000,000
Nursing (startup & simulators)	3,000,000	-	9,000,000	9,000,000	9,000,000	9,000,000
Cal PASS	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Textbook Assistance	-	-	-	2,500,000	-	5,000,000
Technology Items	-	9,650,000	-	2,700,000	2,000,000	-
Nursing Equipment / Allied Health Equipment	-	-	-	50,000,000	30,000,000	43,200,000
Basic Skills (06-07 funds; available one-time)	-	-	-	-	33,100,000	included in 06-07
Nursing & Allied Health - 24hr State facilities	-	-	-	-	15,000,000	-
Outreach for parolees	-	-	-	-	10,000,000	-
Part-Time Faculty Health Insurance	-	-	-	-	5,000,000	-
Part-Time Faculty Office Hours	-	-	-	-	5,000,000	-
Accreditation Assistance	-	-	-	-	2,000,000	-
Student Access to Transit Initiative	-	-	-	-	-	3,000,000
Construction College	-	-	-	-	-	3,000,000
One-time Prop 98 Funds Subtotal	264,600,000	79,650,000	42,000,000	194,700,000	244,700,000	194,700,000
Miscellaneous (Non-program) Items						
Mandate reimbursements (suspension continues)	4,004,000	16,000,000	4,004,000	4,004,000	4,004,000	4,004,000
Fiscal Crisis Management Assistance Team (FCMAT)	-	570,000	350,000	570,000	570,000	570,000
STRS Payments for CCC Employees	83,013,000	83,013,000	81,979,000	81,979,000	81,979,000	81,979,000
Lease-Purchase Bond Payments	63,960,000	63,960,000	59,401,000	59,401,000	59,401,000	59,401,000
Lottery	155,293,000	155,293,000	155,293,000	155,293,000	155,293,000	155,293,000
Total State-Determined Funding	6,672,542,000	7,189,086,195	6,839,124,000	6,948,264,000	6,998,253,000	7,006,253,000
Funded FTES						
Prop 98 (Local) Ongoing Funding per FTES	1,139,921	1,174,119	1,174,119	1,174,119	1,176,284	1,179,818
Prop 98 (Local) One-Time Funding per FTES	5,353	5,784	5,533	5,495	5,485	5,518
Funding per FTES	\$ 5,854	\$ 6,123	\$ 5,825	\$ 5,918	\$ 5,949	\$ 5,938

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2007-2008 TENTATIVE BUDGET**

**SECTION - I
For ALL FUNDS**

**UNRESTRICTED GENERAL FUNDS - COMBINED
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
PROGRAM-BASED FUNDING	\$ 120,685,012	\$ 132,139,953	\$ 131,380,006	\$ 143,935,866	\$ 136,688,003	\$ 137,555,787
FEDERAL	36,925	21,540	21,540	21,540	2,810	21,540
OTHER STATE	10,752,635	6,322,685	8,067,390	8,241,798	5,672,382	5,719,386
OTHER LOCAL	9,382,050	10,138,501	8,964,178	9,998,106	10,317,074	10,535,054
TOTAL	140,856,622	148,622,679	148,433,114	162,197,310	152,680,269	153,831,767
TRANSFERS IN	1,021,332	1,142,802	830,000	830,000	199,525	790,000
TOTAL SOURCES	141,877,954	149,765,481	149,263,114	163,027,310	152,879,794	154,621,767
USE OF FUNDS						
SALARIES	90,472,766	87,002,441	90,607,737	95,390,042	88,280,800	94,801,100
BENEFITS	29,991,279	29,870,252	31,737,261	31,378,244	26,601,313	34,168,776
TOTAL SALARIES AND BENEFITS	120,464,045	116,872,693	122,344,998	126,768,286	114,882,113	128,969,876
FIXED EXPENSES	7,545,450	7,984,567	9,209,962	8,925,084	6,615,162	8,256,513
OTHER OPERATING	10,720,166	11,600,348	12,282,251	15,689,956	9,037,385	13,196,398
TOTAL OTHER EXPENSE	18,265,616	19,584,915	21,492,213	24,615,040	15,652,547	21,452,911
TOTAL USES	138,729,661	136,457,608	143,837,211	151,383,326	130,534,660	150,422,787
SOURCES OVER USES	3,148,293	13,307,873	5,425,903	11,643,984	22,345,134	4,198,980
TRANSFERS OUT	(1,017,142)	(1,890,602)	(498,368)	(16,385,343)	(15,904,875)	(529,060)
SOURCES OVER (UNDER) USES & TRANSFERS	2,131,151	11,417,271	4,927,535	(4,741,359)	6,440,259	3,669,920
BEGINNING FUND BALANCE	8,642,594	10,773,745	14,145,004	22,191,016	22,191,016	17,449,657
ENDING FUND BALANCE	\$ 10,773,745	\$ 22,191,016	\$ 19,072,539	\$ 17,449,657	\$ 28,631,275	\$ 21,119,577

**UNRESTRICTED GENERAL FUNDS - COMBINED
STATEMENT OF SOURCES OF FUNDS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
PROGRAM-BASED FUNDING						
STATE APPORTIONMENT	\$ 45,417,493	\$ 52,795,283	\$ 49,612,027	\$ 61,626,718	\$ 59,115,321	\$ 56,487,846
STATE TAX RELIEF	1,110,725	1,310,994	1,110,000	560,000	531,107	560,000
LOCAL TAXES	63,751,828	66,847,531	70,758,530	70,992,027	66,284,454	70,992,027
ENROLLMENT FEES	10,404,966	11,186,145	9,899,449	10,757,121	10,757,121	9,515,914
TOTAL	120,685,012	132,139,953	131,380,006	143,935,866	136,688,003	137,555,787
FEDERAL						
STUDENT FINANCIAL AID	36,925	21,540	21,540	21,540	2,425	21,540
VETERANS' EDUCATION	-	-	-	-	385	-
OTHER	-	-	-	-	-	-
TOTAL	36,925	21,540	21,540	21,540	2,810	21,540
OTHER STATE						
PARTNERSHIP FOR EXCELLENCE	5,238,878	879,101	-	-	-	-
LOTTERY	3,283,687	3,393,422	3,291,619	3,239,427	1,359,726	3,475,100
PART-TIME INSTRUCTOR PAY INCREASE	1,458,983	1,458,983	1,458,983	1,458,983	1,225,546	1,458,983
APPRENTICESHIP	297,860	355,507	355,000	337,600	283,584	320,760
STATE- OFFICE HOURS / HEALTH	408,924	189,370	189,370	189,340	-	210,000
BOARD OF GOVERNORS GRANTS	48,713	46,302	46,302	54,543	45,841	54,543
OTHER	15,590	-	2,726,116	2,961,905	2,757,685	200,000
TOTAL	10,752,635	6,322,685	8,067,390	8,241,798	5,672,382	5,719,386
OTHER LOCAL						
NON-RESIDENT AND FOREIGN STUDENT FEES	4,741,186	5,328,951	5,328,952	5,978,821	6,467,098	6,467,252
OTHER FEES	819,195	1,079,112	1,064,152	1,248,941	1,272,482	1,159,802
INVESTMENT INCOME	215,643	274,336	225,000	225,000	376,068	600,000
SALES	146,834	130,526	125,000	100,858	100,649	100,858
RENTALS	407,701	357,960	320,000	343,535	445,393	340,564
OTHER	3,051,491	2,967,616	1,901,074	2,100,951	1,655,384	1,866,578
TOTAL	9,382,050	10,138,501	8,964,178	9,998,106	10,317,074	10,535,054
TRANSFERS IN:	1,021,332	1,142,802	830,000	830,000	199,525	790,000
TOTAL SOURCES	\$ 141,877,954	\$ 149,765,481	\$ 149,263,114	\$ 163,027,310	\$ 152,879,794	\$ 154,621,767

UNRESTRICTED SOURCES OF FUNDS

SECTION I

Page 2

**UNRESTRICTED GENERAL FUNDS - COMBINED
PROGRAM BASED FUNDING**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
PROGRAM BASED FUNDING REVENUE						
BASE REVENUE	\$ 114,640,867	\$ 116,972,349	\$ 124,037,015	\$ 131,113,269	\$ 123,865,406	\$ 122,076,014
STATE INCREASE (REDUCTION) OF BASE REVENUE (1)	3,113,267	1,166,006	-	4,187,752	4,187,752	-
COST OF LIVING ADJUSTMENT (2)	2,762,845	4,941,862	7,342,991	6,822,980	6,822,980	5,530,043
GROWTH (FULL TIME EQUIVALENT STUDENTS) (3)	(15,077,594)	8,217,636	(3,362,458)	(20,047,988)	(20,047,988)	10,640,965
GROWTH (M&O)	204,427	77,699	-	-	-	-
STABILITY / RESTORATION (3)	15,077,594	-	3,362,458	21,234,828	21,234,828	-
PRIOR YEAR ADJUSTMENTS & CURRENT YEAR, ONE-TIME FUNDING (4)	(46,175)	764,401	-	625,025	625,025	-
STATE DEFICIT FUNDING (5)	9,781	-	-	-	-	(691,235)
REVISED PROGRAM BASED FUNDING	\$ 120,685,012	\$ 132,139,953	\$ 131,380,006	\$ 143,935,866	\$ 136,688,003	\$ 137,555,787

NOTES:

- (1) The 2004-05 increase is the District's share of the \$80 million statewide funding for equalization. The 2005-06 increase is the District's share of the \$30 million statewide funding for equalization. The 2006-07 increase was due to the new State funding formula that resulted from the passage of SB 361. The new formula model incorporated FTES funding-equalization.
- (2) 2.41% in 2004-05. 4.23% in 2005-06. 5.92% in 2006-07. 4.53% in 2007-08.
- (3) Reported FTES for 2004-05 were less than "base" FTES levels. This was due to the "borrowing" or report-shifting of summer 2005 FTES into 2003-04. Stability funding covered the decrease so no funding loss occurred. The "increase" seen in 2005-06 was reported FTES "restoration" as summer 2006 FTES were "borrowed" from 2006-07 and reported in 2005-06. The 2006-07 Adopted Budget was compiled prior to the 2005-06 FTES "borrowing". As such, the early 2006-07 FTES projections indicated a 3% decline over 2005-06 "earned" FTES. As a result of the 2005-06 "borrowing" (coupled with and "non-borrowing" from 2007-08), the 2006-07 adjusted budget shows the net two-year effect of this "borrowing" strategy. 2006-07 "stability" funding resulted in no dollar-loss for the year. The 2007-08 "growth" is nothing more than recovery from the prior year's effect of "borrowing".
- (4) For 2005-06, \$670,207 came from unused (2004-05) state-wide "Basic Skills" funds. For 2006-07, the funds were for related to the 2005-06 borrowing.
- (5) State deficit funding occurred in 01/02, 02/03 and 03/04. For 04/05, the state provided "deficit backfill" in the 05/06 budget. For 05/06 and 06/07, unused sytem funding backfilled the deficits. For 07/08, doubts about the State budget lead the District to include a 0.5% deficit factor.

**UNRESTRICTED GENERAL FUNDS - COMBINED
SALARY AND FRINGE BENEFIT ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ 27,858,976	\$ 26,100,280	\$ 28,536,512	\$ 30,421,734	\$ 28,166,674	\$ 30,635,527
INSTRUCTIONAL, HOURLY	23,450,813	22,793,957	21,409,202	22,600,003	23,098,938	21,671,529
NON-INSTRUCTIONAL, REGULAR	5,830,107	5,030,735	5,297,960	5,824,219	5,025,289	6,065,702
NON-INSTRUCTIONAL, HOURLY	974,330	1,126,493	807,825	873,253	910,521	822,825
TOTAL	58,114,226	55,051,465	56,051,499	59,719,209	57,201,422	59,195,583
CLASSIFIED						
STAFF REGULAR	14,750,234	14,708,884	17,483,320	17,305,863	14,623,791	17,989,918
INSTRUCTIONAL AIDES	2,568,756	2,511,871	3,160,039	3,217,129	2,678,015	3,218,062
STAFF HOURLY	3,308,133	3,661,352	2,179,753	2,644,858	2,962,283	2,241,223
STUDENT AIDES & ASSISTANTS	299,492	306,082	245,996	359,378	276,880	307,596
INSTRUCTIONAL AIDES, HOURLY	770,559	773,775	406,378	635,949	639,273	414,378
TOTAL	21,697,174	21,961,964	23,475,486	24,163,177	21,180,242	24,171,177
ADMINISTRATORS						
ACADEMIC MANAGERS	5,480,551	5,259,167	5,706,583	5,969,960	5,275,072	5,967,549
CLASSIFIED MANAGERS	2,762,678	2,484,721	2,911,296	2,844,675	2,599,964	3,041,670
CLASSIFIED SUPERVISORS	2,418,137	2,245,124	2,462,873	2,693,021	2,024,100	2,425,121
TOTAL	10,661,366	9,989,012	11,080,752	11,507,656	9,899,136	11,434,340
TOTAL SALARIES	\$ 90,472,766	\$ 87,002,441	\$ 90,607,737	\$ 95,390,042	\$ 88,280,800	\$ 94,801,100
BENEFITS						
STRS	5,270,900	4,959,262	5,338,770	5,382,769	4,354,984	6,257,366
PERS	2,423,371	2,173,839	2,133,598	2,162,406	2,144,357	2,254,887
FICA	1,616,531	1,602,115	2,265,451	1,952,596	1,561,433	1,644,759
MEDICARE	1,222,567	1,164,625	1,256,726	1,270,414	1,154,702	1,230,523
UNEMPLOYMENT & WORKERS COMP. INSUR.	2,294,039	2,383,554	1,617,257	1,639,265	1,608,245	1,746,207
HEALTH AND WELFARE	17,163,871	17,586,857	19,125,459	18,970,794	15,777,592	21,035,034
TOTAL BENEFITS	\$ 29,991,279	\$ 29,870,252	\$ 31,737,261	\$ 31,378,244	\$ 26,601,313	\$ 34,168,776

**UNRESTRICTED GENERAL FUNDS - COMBINED
FIXED AND DISCRETIONARY EXPENSE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
UTILITIES						
GAS	\$ 818,748	\$ 661,224	\$ 811,556	\$ 834,128	\$ 693,061	\$ 744,128
LIGHTS AND POWER	2,428,062	2,725,224	3,669,230	3,545,100	2,106,200	2,665,100
TELEPHONE	313,865	298,417	324,762	281,262	209,899	290,174
WATER	283,060	314,974	388,200	402,791	249,561	384,791
GARBAGE, SEWER AND OTHER UTILITIES	302,658	402,794	539,750	509,904	326,606	496,704
TOTAL	4,146,393	4,402,633	5,733,498	5,573,185	3,585,327	4,580,897
OTHER						
LEASES	1,967,691	2,045,851	1,818,834	1,673,451	1,605,090	1,913,222
INSURANCE	1,431,366	1,536,083	1,657,630	1,678,448	1,424,745	1,762,394
OTHER	-	-	-	-	-	-
TOTAL	3,399,057	3,581,934	3,476,464	3,351,899	3,029,835	3,675,616
TOTAL FIXED EXPENSES	\$ 7,545,450	\$ 7,984,567	\$ 9,209,962	\$ 8,925,084	\$ 6,615,162	\$ 8,256,513
DISCRETIONARY						
BOOKS AND SUPPLIES	2,895,250	3,144,572	3,428,099	5,498,735	2,600,538	3,556,461
PROFESSIONAL SERVICES	1,378,183	1,039,809	941,641	1,373,177	1,157,793	1,313,092
TRAVEL AND STUDENT BUS TRANS.	220,999	285,297	252,337	302,627	253,051	278,322
DUES AND MEMBERSHIPS	130,832	144,995	149,971	174,339	177,386	181,819
PUBLISHING AND POSTAGE	267,157	207,790	205,697	252,995	215,217	217,697
BUILDING AND EQUIPMENT REPAIRS	1,386,360	1,352,186	1,563,828	1,756,040	945,317	1,824,231
OTHER OPERATING	3,761,180	4,639,217	4,077,865	4,331,022	3,222,530	4,146,853
EQUIPMENT	638,424	778,657	661,921	1,054,295	478,839	670,849
OTHER - UNALLOCATED RESOURCES	41,781	7,825	1,000,892	946,726	(13,286)	1,007,074
TOTAL OTHER OPERATING	\$ 10,720,166	\$ 11,600,348	\$ 12,282,251	\$ 15,689,956	\$ 9,037,385	\$ 13,196,398
TOTAL USES	\$ 138,729,661	\$ 136,457,608	\$ 143,837,211	\$ 151,383,326	\$ 130,534,660	\$ 150,422,787
TRANSFERS OUT	\$ 1,017,142	\$ 1,890,602	\$ 498,368	\$ 16,385,343	\$ 31,504,875	\$ 529,060

**RESTRICTED GENERAL FUNDS
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
FEDERAL	\$ 3,623,860	\$ 2,870,629	\$ 2,970,495	\$ 4,952,799	\$ 1,564,644	\$ 2,970,495
STATE	14,739,255	15,616,269	16,864,121	27,001,161	13,473,786	16,864,121
LOCAL	2,061,238	2,316,990	2,450,000	3,302,736	3,044,714	2,450,000
TOTAL SOURCES	20,424,353	20,803,888	22,284,616	35,256,696	18,083,144	22,284,616
USE OF FUNDS						
SALARIES AND BENEFITS	9,693,924	9,983,241	7,460,548	12,667,711	9,827,091	7,340,424
FIXED EXPENSES	4,492,542	4,613,484	4,789,296	3,167,525	1,825,343	4,325,900
OTHER OPERATING	3,002,487	3,001,713	4,052,668	7,968,126	2,609,066	3,757,935
EQUIPMENT PURCHASE	1,744,307	1,613,291	3,062,377	3,176,772	1,613,857	3,062,377
STUDENT FINANCIAL AID	-	-	-	-	-	-
OTHER TRANSFERS	1,227,402	1,209,590	823,768	1,045,053	930,123	1,210,000
OTHER - UNALLOCATED RESOURCES	47,457	28,254	2,923,534	7,136,575	305	2,379,961
TOTAL USES	20,208,119	20,449,573	23,112,191	35,161,762	16,805,785	22,076,597
SOURCES OVER (UNDER) USES	216,234	354,315	(827,575)	94,934	1,277,359	208,019
TRANSFERS IN (OUT)	(208,992)	(354,312)	422,625	456,331	71,860	(208,019)
SOURCES OVER (UNDER) USES & TRANSFERS	7,242	3	(404,950)	551,265	1,349,219	-
BEGINNING FUND BALANCE	25,216	32,458	555,875	32,461	32,461	583,726
ENDING FUND BALANCE	\$ 32,458	\$ 32,461	\$ 150,925	\$ 583,726	\$ 1,381,680	\$ 583,726

**RESTRICTED GENERAL FUNDS
STATEMENT OF SOURCES OF FUNDS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FEDERAL SOURCES						
HIGHER EDUCATION ACT	\$ 1,191,528	\$ 1,008,114	\$ 740,468	\$ 2,204,776	\$ 1,057,295	\$ 2,316,378
STUDENT FINANCIAL AID	467,582	246,277	308,582	164,573	263,579	270,455
VOCATIONAL EDUCATION ACT	918,614	1,207,459	1,215,382	1,415,411	27,582	163,918
OTHER FEDERAL	1,046,136	408,779	706,063	1,168,039	216,188	219,744
TOTAL	3,623,860	2,870,629	2,970,495	4,952,799	1,564,644	2,970,495
STATE SOURCES						
EOPS AND CARE	2,717,711	2,893,144	2,894,498	3,100,718	2,586,679	3,079,378
DSPS	2,143,481	2,273,136	2,367,040	2,705,949	2,272,997	2,705,949
MATRICULATION	1,319,063	1,277,433	1,278,208	1,824,384	1,532,483	1,824,384
TANF	145,723	156,878	146,355	148,651	121,927	145,151
CAL WORKS	648,689	649,247	424,222	803,070	614,955	732,090
TECHNOLOGY	-	-	-	-	-	-
FACULTY & STAFF DEV./DIV.	26,013	38,567	25,891	191,809	160,436	27,144
INSTRUCTIONAL EQUIPMENT	917,264	904,240	2,470,593	3,140,380	1,583,941	346,423
LOTTERY	649,947	664,337	160,000	160,000	109,714	200,000
OTHER STATE	6,171,364	6,759,287	7,097,314	14,926,200	4,490,654	7,803,602
TOTAL	14,739,255	15,616,269	16,864,121	27,001,161	13,473,786	16,864,121
LOCAL SOURCES						
PARKING	1,764,110	1,919,132	1,900,000	1,900,000	1,209,049	1,727,770
OTHER LOCAL	297,128	397,858	550,000	1,402,736	1,835,665	722,230
TOTAL	2,061,238	2,316,990	2,450,000	3,302,736	3,044,714	2,450,000
TOTAL SOURCES	\$ 20,424,353	\$ 20,803,886	\$ 22,284,616	\$ 35,256,696	\$ 18,083,144	\$ 22,284,616

**CAPITAL PROJECTS FUND
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
STATE CONSTRUCTION ACT	\$ 15,200,760	\$ 37,855,413	\$ 13,837,325	\$ 16,236,325	\$ 10,660,539	\$ 4,016,108
STATE SCHEDULED MAINTENANCE	393,530	76,649	-	-	1,583,967	318,738
OTHER STATE	254,625	155,727	242,189	242,189	178,670	-
LOCAL	783,426	877,772	771,338	771,338	623,542	1,171,141
TOTAL	16,632,341	38,965,561	14,850,852	17,249,852	13,046,718	5,505,987
USE OF FUNDS						
SCHEDULED MAINTENANCE	787,059	180,365	-	-	-	-
CAPITAL CONSTRUCTION MAJOR REPAIRS	15,940,567	38,207,670	14,238,374	16,647,976	11,964,365	4,106,034
OPERATING	11,798	-	47,570	36,968	66,438	-
OTHER - UNALLOCATED RESOURCES	-	-	708,738	708,738	-	3,001,322
TOTAL	16,739,424	38,388,035	14,994,682	17,393,682	12,030,803	7,107,356
SOURCES OVER (UNDER) USES	(107,083)	577,526	(143,830)	(143,830)	1,015,915	(1,601,369)
TRANSFERS IN (OUT)	-	-	-	-	-	346,455
SOURCES OVER (UNDER) USES & TRANSFERS	(107,083)	577,526	(143,830)	(143,830)	1,015,915	(1,254,914)
BEGINNING FUND BALANCE	999,254	892,171	1,297,280	1,469,697	1,469,697	1,325,867
ENDING FUND BALANCE	\$ 892,171	\$ 1,469,697	\$ 1,153,450	\$ 1,325,867	\$ 2,485,612	\$ 70,953

**BOND CONSTRUCTION FUND
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
SALE OF BONDS - MEASURE A	\$ 45,000,000	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 73,000,000
INTEREST INCOME - MEASURE A	1,499,663	2,317,415	1,723,678	1,723,678	341,392	1,316,250
TOTAL	46,499,663	27,317,415	1,723,678	1,723,678	341,392	74,316,250
USE OF FUNDS						
CAPITAL CONSTRUCTION MAJOR REPAIRS	11,741,075	19,048,068	57,515,000	57,515,000	40,119,974	69,043,107
SALARIES	-	28,318	-	-	35,074	327,240
BENEFITS	-	5,177	-	-	9,696	100,971
OTHER OPERATING	238,804	881,262	485,000	485,000	171,357	(50,700)
GASB 31 COST-TO-MARKET VALUATION ADJ.	272,761	-	-	-	-	-
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL	12,252,640	19,962,825	58,000,000	58,000,000	40,336,101	69,420,618
SOURCES OVER (UNDER) USES	34,247,023	7,354,590	(56,276,322)	(56,276,322)	(39,994,709)	4,895,632
TRANSFERS IN (OUT)	-	-	-	-	-	(346,455)
SOURCES OVER (UNDER) USES & TRANSFERS	34,247,023	7,354,590	(56,276,322)	(56,276,322)	(39,994,709)	4,549,177
BEGINNING FUND BALANCE	23,217,816	57,464,839	65,797,791	64,819,429	64,819,429	8,543,107
ENDING FUND BALANCE	\$ 57,464,839	\$ 64,819,429	\$ 9,521,469	\$ 8,543,107	\$ 24,824,720	\$ 13,092,284

**BOND INTEREST AND REDEMPTION FUNDS
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
LOCAL TAXES	\$ 5,271,739	\$ 6,401,409	\$ 6,458,358	\$ 6,893,582	\$ 6,667,304	\$ 9,022,749
SALE OF BONDS	717,555	-	-	-	-	-
INTEREST	45,929	113,525	82,500	115,312	88,038	116,500
OTHER LOCAL	123,412	125,825	122,900	122,900	122,900	124,900
TOTAL SOURCES	6,158,635	6,640,759	6,663,758	7,131,794	6,878,242	9,264,149
USE OF FUNDS						
BOND INTEREST	3,273,909	4,489,792	4,431,258	5,780,765	5,780,765	7,663,344
BOND REDEMPTION	1,945,000	1,600,000	2,150,000	310,000	2,200,000	1,065,000
TOTAL USES	5,218,909	6,089,792	6,581,258	6,090,765	7,980,765	8,728,344
SOURCES OVER (UNDER) USES	939,726	550,967	82,500	1,041,029	(1,102,523)	535,805
TRANSFERS IN (OUT)	(5,533)	(3,226)	(4,400)	(4,299)	(4,299)	(4,300)
SOURCES OVER (UNDER) USES & TRANSFERS	934,193	547,741	78,100	1,036,730	(1,106,822)	531,505
BEGINNING FUND BALANCE	1,648,002	2,582,195	3,106,229	3,129,936	3,129,936	4,166,666
ENDING FUND BALANCE	\$ 2,582,195	\$ 3,129,936	\$ 3,184,329	\$ 4,166,666	\$ 2,023,114	\$ 4,698,171

**INFORMATION TECHNOLOGY FUND
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
COUNTY SERVICES	\$ 1,073,453	\$ 1,122,596	\$ 1,220,600	\$ 1,220,600	\$ 1,460,720	\$ 1,398,000
CONTRACT SERVICES	1,372,384	1,371,723	1,391,700	1,391,700	1,394,200	1,461,285
OTHER	13,670	10,445	15,400	15,400	8,592	7,500
TOTAL	2,459,507	2,504,764	2,627,700	2,627,700	2,863,512	2,866,785
USE OF FUNDS						
SALARIES	1,380,801	1,387,049	1,420,464	1,420,464	1,226,670	1,380,624
BENEFITS	449,799	439,653	450,824	450,824	366,421	388,068
TOTAL SALARIES AND BENEFITS	1,830,600	1,826,702	1,871,288	1,871,288	1,593,091	1,768,692
OTHER EXPENSES						
FIXED EXPENSES	10,683	10,464	7,350	7,350	8,633	9,927
OTHER OPERATING	144,068	203,955	354,190	354,190	339,337	279,120
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
EQUIPMENT PURCHASE	77,126	54,100	160,480	160,480	392,820	275,629
RETIREMENT OF DEBT	-	-	25,333	25,333	-	-
DEPRECIATION (1)	347,054	323,184	369,900	369,900	-	184,123
TOTAL OTHER EXPENSE	578,931	591,703	917,253	917,253	740,790	748,799
TOTAL	2,409,531	2,418,405	2,788,541	2,788,541	2,333,881	2,517,491
SOURCES OVER (UNDER) USES	49,976	86,359	(160,841)	(160,841)	529,631	349,294
TRANSFERS IN (OUT)	(51,831)	198,502	(25,333)	-	-	210,000
SOURCES OVER (UNDER) USES & TRANSFERS	(1,855)	284,861	(186,174)	(160,841)	529,631	559,294
BEGINNING FUND BALANCE	(742,248)	(744,103)	(475,380)	(459,242)	(459,242)	(620,083)
ENDING FUND BALANCE	\$ (744,103)	\$ (459,242)	\$ (661,554)	\$ (620,083)	\$ 70,389	\$ (60,789)

NOTES:

(1) This expense included \$271,442 in annual depreciation for the implementation of Datatel & K-12 systems. These systems will be fully depreciated at the end of 2006-2007.

**BOOKSTORE FUND
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
SALES	\$ 11,316,849	\$ 11,259,103	\$ 11,888,600	\$ 11,888,600	\$ 10,676,191	\$ 11,084,048
COST OF GOODS SOLD	9,236,601	8,313,699	8,953,400	8,953,400	8,260,045	8,603,449
NET SOURCES	2,080,248	2,945,404	2,935,200	2,935,200	2,416,146	2,480,599
USE OF FUNDS						
SALARIES	1,589,298	1,449,171	1,603,428	1,603,428	1,428,227	1,150,867
BENEFITS	479,447	423,692	455,484	455,484	391,761	414,943
TOTAL SALARIES AND BENEFITS	2,068,745	1,872,863	2,058,912	2,058,912	1,819,988	1,565,810
OTHER EXPENSES						
FIXED EXPENSES	55,012	48,944	34,800	34,800	47,491	50,483
OTHER OPERATING	376,290	387,503	452,000	452,000	364,330	376,041
EQUIPMENT PURCHASE	10,758	(505)	50,000	50,000	974,755	5,000
RETIREMENT OF DEBT	7,684	-	-	-	-	-
DEPRECIATION	49,178	67,042	62,510	62,510	-	205,610
TOTAL OTHER EXPENSE	498,922	502,984	599,310	599,310	1,386,576	637,134
TOTAL	2,567,667	2,375,847	2,658,222	2,658,222	3,206,564	2,202,944
SOURCES OVER (UNDER) USES	(487,419)	569,557	276,978	276,978	(790,418)	277,655
TRANSFERS IN (OUT)	(257,579)	(265,370)	(265,000)	(265,000)	-	(275,655)
SOURCES OVER (UNDER) USES & TRANSFERS	(744,998)	304,187	11,978	11,978	(790,418)	2,000
BEGINNING FUND BALANCE	1,406,976	661,978	787,200	966,165	966,165	978,143
ENDING FUND BALANCE	\$ 661,978	\$ 966,165	\$ 799,178	\$ 978,143	\$ 175,747	\$ 980,143

**CAFETERIA FUND
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
SALES	\$ 1,175,071	\$ 1,035,554	\$ 1,036,400	\$ 1,029,730	\$ 779,936	\$ 936,854
COST OF GOODS SOLD	647,698	540,879	544,200	544,200	464,619	551,066
NET SOURCES	527,373	494,675	492,200	485,530	315,317	385,788
USE OF FUNDS						
SALARIES	340,572	323,519	335,613	335,613	304,866	223,676
BENEFITS	89,382	87,464	92,662	92,662	82,803	87,570
TOTAL SALARIES AND BENEFITS	429,954	410,983	428,275	428,275	387,669	311,246
OTHER EXPENSES						
FIXED EXPENSES	9,750	5,568	5,700	5,201	11,144	11,500
OTHER OPERATING	33,113	23,171	33,400	33,398	23,570	26,618
EQUIPMENT PURCHASE	26,075	28,927	20,000	20,501	19,723	10,000
RETIREMENT OF DEBT	-	-	-	-	-	-
DEPRECIATION	1,960	2,278	4,608	4,608	-	-
TOTAL OTHER EXPENSE	70,898	59,944	63,708	63,708	54,437	48,118
TOTAL	500,852	470,927	491,983	491,983	442,106	359,364
SOURCES OVER (UNDER) USES	26,521	23,748	217	(6,453)	(126,789)	26,424
TRANSFERS IN (OUT)	-	-	-	-	-	-
SOURCES OVER (UNDER) USES & TRANSFERS	26,521	23,748	217	(6,453)	(126,789)	26,424
BEGINNING FUND BALANCE	(33,230)	(6,709)	13,178	17,039	17,039	10,586
ENDING FUND BALANCE	\$ (6,709)	\$ 17,039	\$ 13,395	\$ 10,586	\$ (109,750)	\$ 37,010

**STUDENT FINANCIAL AID FUND
STATEMENT OF SOURCES AND USE OF FUNDS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FINANCIAL AID						
PELL	\$ 9,965,212	\$ 9,787,201	\$ 9,796,087	\$ 9,796,087	\$ 8,058,914	\$ 9,796,087
SEOG	580,812	371,738	377,293	377,293	353,799	361,094
STAFFORD LOANS	302,332	283,277	283,691	283,691	245,360	283,691
ACADEMIC COMPETIVENESS	-	-	-	-	-	20,425
CAL-GRANTS B/C	1,092,137	1,239,223	1,248,052	1,248,052	1,246,200	1,248,052
TOTAL	11,940,493	11,681,439	11,705,123	11,705,123	9,904,273	11,709,349
STUDENT FINANCIAL AID PAYMENTS	\$ 12,017,083	\$ 11,661,513	\$ 11,705,123	\$ 11,705,123	\$ 10,461,393	\$ 11,709,349
SOURCES OVER (UNDER) USES	(76,590)	19,926	-	-	(557,120)	-
TRANSFERS AND OTHER SOURCES (USES)	55,139	221,475	39,570	16,440	33,490	-
SOURCES OVER (UNDER) USES & TRANSFERS	(21,451)	241,401	39,570	16,440	(523,630)	-
BEGINNING FUND BALANCE	(236,390)	(257,841)	(39,570)	(16,440)	(16,440)	-
b2008	\$ (257,841)	\$ (16,440)	\$ -	\$ -	\$ (540,070)	\$ -

**STUDENT LOAN AND SCHOLARSHIP FUND
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
INTEREST	\$ 7,479	\$ 11,024	\$ 20,000	\$ 20,000	\$ 15,403	\$ 24,000
OTHER LOCAL (1)	69	57	100	100	-	100
TOTAL	7,548	11,081	20,100	20,100	15,403	24,100
USE OF FUNDS						
STUDENT FINANCIAL AID	-	-	-	-	-	-
OTHER OPERATING	155	92	150	150	57	150
OTHER OUTGO (1)	22,000	-	-	22,000	(435)	22,000
TOTAL	22,155	92	150	22,150	(378)	22,150
SOURCES OVER (UNDER) USES	(14,607)	10,989	19,950	(2,050)	15,781	1,950
TRANSFERS IN (OUT)	-	-	-	-	-	-
SOURCES OVER (UNDER) USES & TRANSFERS	(14,607)	10,989	19,950	(2,050)	15,781	1,950
BEGINNING FUND BALANCE	528,091	513,484	533,525	524,473	524,473	522,423
ENDING FUND BALANCE	\$ 513,484	\$ 524,473	\$ 553,475	\$ 522,423	\$ 540,254	\$ 524,373

NOTES:

(1) The annual \$100,000 Leshar Foundation donation to the District's Foundations is no longer processed through this fund.

**TAX REVENUE ANTICIPATION NOTE DEPOSIT FUND
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
INTEREST	\$ 698,852	\$ 673,932	\$ -	\$ -	\$ -	\$ -
TOTAL	698,852	673,932	-	-	-	-
USE OF FUNDS						
TRAN ISSUANCE COSTS	43,970	46,321	-	-	-	-
INTEREST	554,050	518,575	-	-	-	-
TOTAL	598,020	564,896	-	-	-	-
SOURCES OVER USES	100,832	109,036	-	-	-	-
TRANSFERS AND OTHER SOURCES (USES)	-	(209,868)	-	-	-	-
SOURCES OVER (UNDER) USES & TRANSFERS	100,832	(100,832)	-	-	-	-
BEGINNING FUND BALANCE	-	100,832	-	-	-	-
ENDING FUND BALANCE	\$ 100,832	\$ -	\$ -	\$ -	\$ -	\$ -

NOTES:

Due to changes in property tax and state apportionment revenue streams, the District did not achieve the necessary "cash deficit" to avoid IRS arbitrage rules. As such, the District is did not issued a TRAN for 2006-07, or plan to issue one for 2007-08.

**RETIREE HEALTH BENEFITS FUND
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
INTEREST	\$ 764,721	\$ 540,664	\$ 742,430	\$ 742,430	\$ 108,860	\$ 1,980,000
GASB 31 COST-TO-MARKET VALUATION ADJ.	(28,764)	(412,885)	-	-	-	-
PREFUNDING OF RETIREMENT BENEFITS	1,000,000	1,003,871	1,000,000	16,600,000	16,600,000	1,000,000
TOTAL	1,735,957	1,131,650	1,742,430	17,342,430	16,708,860	2,980,000
USE OF FUNDS						
OTHER OPERATING	31,976	33,246	36,000	36,000	30,556	45,000
TOTAL	31,976	33,246	36,000	36,000	30,556	45,000
SOURCES OVER USES	1,703,981	1,098,404	1,706,430	17,306,430	16,678,304	2,935,000
BEGINNING FUND BALANCE	24,413,636	26,117,617	27,846,620	27,216,021	27,216,021	44,522,451
ENDING FUND BALANCE	\$ 26,117,617	\$ 27,216,021	\$ 29,553,050	\$ 44,522,451	\$ 43,894,325	\$ 47,457,451

**STUDENT BODY CENTER AND OPERATING FUND
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
STUDENT USE FEES	\$ 279,669	\$ 277,104	\$ 250,000	\$ 250,000	\$ 256,676	\$ 280,000
FOOD SALES	117,939	101,923	99,000	99,000	79,771	94,000
INTEREST	1,198	(1,218)	1,000	1,000	-	1,000
OTHER	153,096	-	-	-	-	-
TOTAL	551,902	377,809	350,000	350,000	336,447	375,000
USE OF FUNDS						
SALARIES	56,279	47,096	64,930	64,930	39,218	42,955
BENEFITS	11,297	8,697	12,150	12,150	6,817	7,164
TOTAL SALARIES AND BENEFITS	67,576	55,793	77,080	77,080	46,035	50,119
OTHER EXPENSES						
FIXED EXPENSES	128,809	128,148	122,900	129,300	38,349	122,900
OTHER OPERATING	2,804	1,846	2,980	8,950	(3,422)	4,000
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
GROCERIES	69,363	69,344	65,230	65,230	71,762	83,000
CAPITAL OUTLAY	2,634	115	6,000	6,000	2,592	3,500
TOTAL OTHER EXPENSE	203,610	199,453	197,110	209,480	109,281	213,400
TOTAL	271,186	255,246	274,190	286,560	155,316	263,519
SOURCES OVER USES	280,716	122,563	75,810	63,440	181,131	111,481
TRANSFERS IN (OUT)	5,533	3,227	4,400	4,400	3,101	(4,000)
SOURCES OVER USES & TRANSFERS	286,249	125,790	80,210	67,840	184,232	107,481
BEGINNING FUND BALANCE	184,057	470,306	685,061	596,096	596,096	663,936
ENDING FUND BALANCE	\$ 470,306	\$ 596,096	\$ 765,271	\$ 663,936	\$ 780,328	\$ 771,417

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2007-2008 TENTATIVE BUDGET
SECTION - II
For ONGOING GENERAL UNRESTRICTED FUNDS

**UNRESTRICTED GENERAL FUNDS - ONGOING
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
PROGRAM-BASED FUNDING	\$ 120,685,012	\$ 132,139,953	\$ 131,380,006	\$ 132,255,832	\$ 125,007,969	\$ 137,555,787
FEDERAL	36,925	21,540	21,540	21,540	2,810	21,540
OTHER STATE	10,752,635	6,322,685	5,545,474	5,484,113	2,914,697	5,719,386
OTHER LOCAL	7,527,194	8,151,287	7,572,578	8,460,293	9,330,317	9,143,454
TOTAL	139,001,766	146,635,465	144,519,598	146,221,778	137,255,793	152,440,167
TRANSFERS IN	1,021,332	1,142,802	830,000	830,000	-	790,000
TOTAL SOURCES	140,023,098	147,778,267	145,349,598	147,051,778	137,255,793	153,230,167
USE OF FUNDS						
SALARIES	89,481,036	86,036,374	88,239,878	92,840,628	87,164,758	93,708,731
BENEFITS	29,842,965	29,731,736	31,693,829	31,285,794	26,530,384	32,544,280
TOTAL SALARIES AND BENEFITS	119,324,001	115,768,110	119,933,707	124,126,422	113,695,142	126,253,011
FIXED EXPENSES	7,468,540	7,945,591	9,209,962	8,714,536	6,561,020	8,256,313
OTHER OPERATING	9,820,874	11,105,998	11,891,155	13,421,145	8,583,866	12,655,302
TOTAL OTHER EXPENSE	17,289,414	19,051,589	21,101,117	22,135,681	15,144,886	20,911,615
TOTAL USES	136,613,415	134,819,699	141,034,824	146,262,103	128,840,028	147,164,626
SOURCES OVER USES	3,409,683	12,958,568	4,314,774	789,675	8,415,765	6,065,541
TRANSFERS OUT	(928,491)	(1,890,602)	(498,368)	(803,243)	(304,875)	(319,060)
INTRA-FUND TRANSFERS IN / (OUT)	6,047,551	(601,134)	-	114,305	150,469	(1,700)
SOURCES OVER USES & TRANSFERS	8,528,743	10,466,832	3,816,406	100,737	8,261,359	5,744,781
BEGINNING FUND BALANCE	917,714	9,446,457	10,526,826	16,725,069	19,913,289	16,825,806
ENDING FUND BALANCE	\$ 9,446,457	\$ 19,913,289	\$ 14,343,232	\$ 16,825,806	\$ 28,174,648	\$ 22,570,587

STATEMENT OF SOURCES OF FUNDS

PROGRAM-BASED FUNDING						
STATE APPORTIONMENT	\$ 45,417,493	\$ 52,795,283	\$ 49,612,027	\$ 49,946,684	\$ 47,435,287	\$ 56,487,846
STATE TAX RELIEF	1,110,725	1,310,994	1,110,000	560,000	531,107	560,000
LOCAL TAXES	63,751,828	66,847,531	70,758,530	70,992,027	66,284,454	70,992,027
ENROLLMENT FEES	10,404,966	11,186,145	9,899,449	10,757,121	10,757,121	9,515,914
TOTAL	120,685,012	132,139,953	131,380,006	132,255,832	125,007,969	137,555,787
FEDERAL						
STUDENT FINANCIAL AID	36,925	21,540	21,540	21,540	2,425	21,540
VETERANS' EDUCATION	-	-	-	-	385	-
OTHER	-	-	-	-	-	-
TOTAL	36,925	21,540	21,540	21,540	2,810	21,540
OTHER STATE						
PARTNERSHIP FOR EXCELLENCE	5,238,878	879,101	-	-	-	-
LOTTERY	3,283,687	3,393,422	3,291,619	3,239,427	1,359,726	3,475,100
PART-TIME INSTRUCTOR PAY INCREASE	1,458,983	1,458,983	1,458,983	1,458,983	1,225,546	1,458,983
APPRENTICESHIP	297,860	355,507	355,000	337,600	283,584	320,760
STATE- OFFICE HOURS / HEALTH	408,924	189,370	189,370	189,340	-	210,000
BOARD OF GOVERNORS GRANTS	48,713	46,302	46,302	54,543	45,841	54,543
OTHER	15,590	-	204,200	204,220	-	200,000
TOTAL	10,752,635	6,322,685	5,545,474	5,484,113	2,914,697	5,719,386
OTHER LOCAL						
NON-RESIDENT AND FOREIGN STUDENT FEES	4,741,186	5,328,951	5,328,952	5,978,821	6,467,098	6,467,252
OTHER FEES	718,883	958,652	848,552	1,033,341	1,204,438	944,202
INVESTMENT INCOME	215,643	274,336	225,000	225,000	376,068	600,000
SALES	146,834	130,526	125,000	100,858	100,649	100,858
RENTALS	355,494	310,777	320,000	340,564	407,332	340,564
OTHER	1,349,154	1,148,045	725,074	781,709	774,732	690,578
TOTAL	7,527,194	8,151,287	7,572,578	8,460,293	9,330,317	9,143,454
TRANSFERS IN:	1,021,332	1,142,802	830,000	830,000	-	790,000
TOTAL SOURCES	\$ 140,023,098	\$ 147,778,267	\$ 145,349,598	\$ 147,051,778	\$ 137,255,793	\$ 153,230,167

**UNRESTRICTED GENERAL FUNDS - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ 27,858,976	\$ 26,094,320	\$ 27,786,331	\$ 29,671,553	\$ 27,574,995	\$ 30,000,342
INSTRUCTIONAL, HOURLY	23,336,207	22,710,521	20,849,142	21,974,443	23,007,808	21,589,629
NON-INSTRUCTIONAL, REGULAR	5,824,312	5,030,735	5,278,360	5,769,219	5,025,289	6,065,702
NON-INSTRUCTIONAL, HOURLY	824,356	951,892	807,825	811,853	809,847	807,825
TOTAL	57,843,851	54,787,468	54,721,658	58,227,068	56,417,939	58,463,498
CLASSIFIED						
STAFF REGULAR	14,671,965	14,621,275	16,937,335	16,743,293	14,553,956	17,910,634
INSTRUCTIONAL AIDES	2,568,756	2,511,871	3,160,039	3,217,129	2,678,015	3,218,062
STAFF HOURLY	2,717,400	3,081,705	1,942,753	2,458,688	2,764,483	2,004,223
STUDENT AIDES & ASSISTANTS	274,002	296,153	245,996	317,378	228,031	271,596
INSTRUCTIONAL AIDES, HOURLY	743,696	748,890	406,378	624,449	631,151	406,378
TOTAL	20,975,819	21,259,894	22,692,501	23,360,937	20,855,636	23,810,893
ADMINISTRATORS						
ACADEMIC MANAGERS	5,480,551	5,259,167	5,591,818	5,855,195	5,267,119	5,967,549
CLASSIFIED MANAGERS	2,762,678	2,484,721	2,771,028	2,704,407	2,599,964	3,041,670
CLASSIFIED SUPERVISORS	2,418,137	2,245,124	2,462,873	2,693,021	2,024,100	2,425,121
TOTAL	10,661,366	9,989,012	10,825,719	11,252,623	9,891,183	11,434,340
TOTAL SALARIES	\$ 89,481,036	\$ 86,036,374	\$ 88,239,878	\$ 92,840,628	\$ 87,164,758	\$ 93,708,731
BENEFITS						
STRS	5,252,825	4,942,359	5,338,770	5,373,854	4,344,867	4,696,267
PERS	2,391,679	2,146,364	2,126,829	2,149,122	2,132,089	2,242,387
FICA	1,578,406	1,564,975	2,260,847	1,929,714	1,544,272	1,627,598
MEDICARE	1,209,391	1,151,996	1,255,649	1,265,407	1,148,198	1,224,019
UNEMPLOYMENT & WORKERS COMP. INSUR.	2,268,679	2,361,126	1,615,896	1,630,378	1,599,242	1,736,931
HEALTH AND WELFARE	17,141,985	17,564,916	19,095,838	18,937,319	15,761,716	21,017,078
TOTAL BENEFITS	\$ 29,842,965	\$ 29,731,736	\$ 31,693,829	\$ 31,285,794	\$ 26,530,384	\$ 32,544,280
UTILITIES						
GAS	\$ 818,748	\$ 661,224	\$ 811,556	\$ 834,128	\$ 693,062	\$ 744,128
LIGHTS AND POWER	2,428,062	2,725,224	3,669,230	3,545,100	2,106,200	2,665,100
TELEPHONE	312,517	296,821	324,762	281,012	208,503	289,974
WATER	283,060	314,974	388,200	402,791	249,561	384,791
GARBAGE, SEWER AND OTHER UTILITIES	302,658	402,794	539,750	509,904	326,606	496,704
TOTAL	4,145,045	4,401,037	5,733,498	5,572,935	3,583,932	4,580,697
OTHER						
LEASES	1,892,129	2,008,471	1,818,834	1,463,153	1,552,343	1,913,222
INSURANCE	1,431,366	1,536,083	1,657,630	1,678,448	1,424,745	1,762,394
OTHER	-	-	-	-	-	-
TOTAL	3,323,495	3,544,554	3,476,464	3,141,601	2,977,088	3,675,616
TOTAL FIXED EXPENSES	\$ 7,468,540	\$ 7,945,991	\$ 9,209,982	\$ 8,714,536	\$ 6,561,020	\$ 8,258,313
DISCRETIONARY						
BOOKS AND SUPPLIES	2,542,423	2,839,433	3,158,583	4,560,809	2,378,251	3,286,945
PROFESSIONAL SERVICES	1,288,767	930,262	887,541	1,333,177	1,053,316	1,208,992
TRAVEL AND STUDENT BUS TRANS.	163,915	223,389	252,337	286,696	222,898	278,322
DUES AND MEMBERSHIPS	130,832	144,945	149,971	174,339	177,386	181,819
PUBLISHING AND POSTAGE	266,327	207,241	205,697	252,195	214,433	217,697
BUILDING AND EQUIPMENT REPAIRS	1,340,894	1,351,897	1,563,828	1,755,040	943,088	1,824,231
OTHER OPERATING	3,788,885	4,648,555	4,077,865	3,994,882	3,268,446	4,046,853
EQUIPMENT	256,845	752,744	594,441	521,044	339,785	603,369
OTHER - UNALLOCATED RESOURCES	41,986	7,532	1,000,892	542,963	(13,737)	1,007,074
TOTAL OTHER OPERATING	\$ 9,820,874	\$ 11,105,999	\$ 11,891,156	\$ 13,421,148	\$ 8,583,566	\$ 12,655,302
TOTAL USES	\$ 136,613,415	\$ 134,819,899	\$ 141,034,924	\$ 146,262,103	\$ 128,840,028	\$ 147,164,626
TRANSFERS OUT	\$ 928,491	\$ 1,890,602	\$ 498,368	\$ 803,243	\$ 15,904,875	\$ 319,060

**SUMMARY OF COLLEGES - ONGOING
EXPENDITURE ANALYSIS
By Expense**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ 27,858,976	\$ 26,094,320	\$ 27,786,331	\$ 30,421,734	\$ 27,574,995	\$ 30,000,342
INSTRUCTIONAL, HOURLY	22,335,006	22,260,231	20,849,142	22,452,602	23,007,808	21,589,629
NON-INSTRUCTIONAL, REGULAR	5,880,478	5,074,929	5,278,360	5,769,219	5,025,289	5,995,702
NON-INSTRUCTIONAL, HOURLY	532,866	664,318	484,025	488,053	621,526	484,025
TOTAL	56,607,326	54,093,798	54,397,858	59,131,608	56,229,618	58,069,696
CLASSIFIED						
STAFF REGULAR	10,228,057	10,053,024	11,883,894	11,674,040	9,999,692	12,178,854
INSTRUCTIONAL AIDES	2,568,756	2,510,901	3,160,039	3,214,859	2,675,793	3,218,063
STAFF HOURLY	2,053,810	2,300,806	1,044,300	1,175,090	1,886,244	1,044,300
STUDENT AIDES & ASSISTANTS	268,271	291,286	245,996	317,378	219,528	245,996
INSTRUCTIONAL AIDES, HOURLY	743,695	748,889	406,378	624,449	631,151	406,378
TOTAL	15,862,589	15,904,906	16,740,607	17,005,816	15,412,408	17,093,591
ADMINISTRATORS						
ACADEMIC MANAGERS	4,929,127	4,883,740	5,191,562	5,534,950	4,839,045	5,500,441
CLASSIFIED MANAGERS	1,202,677	1,137,044	1,310,172	1,374,073	1,307,670	1,472,328
CLASSIFIED SUPERVISORS	1,307,969	1,280,328	1,452,845	1,637,513	1,106,801	1,541,453
TOTAL	7,439,773	7,301,112	7,954,579	8,546,536	7,253,516	8,514,222
TOTAL SALARIES	\$ 79,909,888	\$ 77,289,816	\$ 78,093,044	\$ 84,683,960	\$ 78,895,542	\$ 83,877,511
BENEFITS						
STRS	4,626,317	4,297,602	4,663,119	4,663,146	4,305,174	4,645,174
PERS	1,636,721	1,449,884	1,420,062	1,422,087	1,448,448	1,544,940
FICA	1,173,188	1,169,830	1,767,496	1,505,010	1,155,553	1,235,457
MEDICARE	1,075,166	1,027,030	1,124,862	1,124,633	1,030,028	1,102,009
UNEMPLOYMENT & WORKERS COMP. INSUR.	2,132,913	1,897,655	1,448,102	1,446,540	1,422,862	1,544,058
HEALTH AND WELFARE	9,278,360	8,683,078	10,014,097	9,854,131	7,633,869	10,756,155
TOTAL BENEFITS	\$ 18,922,665	\$ 18,525,079	\$ 20,437,738	\$ 20,015,547	\$ 18,995,934	\$ 20,827,793
UTILITIES						
GAS	\$ 27,497	\$ 32,346	\$ 45,000	\$ 135,000	\$ 26,364	\$ 45,000
LIGHTS AND POWER	19,243	45,559	100,000	300,000	92,232	100,000
TELEPHONE	128,687	142,121	138,474	133,412	135,737	138,474
WATER	1,200	941	9,000	27,000	5,921	9,000
GARBAGE, SEWER AND OTHER UTILITIES	-	1,206	9,100	22,300	2,136	9,100
TOTAL	176,627	222,173	301,574	617,712	262,390	301,574
OTHER						
LEASES	1,429,529	1,474,984	1,275,367	921,798	924,840	1,275,367
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	1,429,529	1,474,984	1,275,367	921,798	924,840	1,275,367
TOTAL FIXED EXPENSES	\$ 1,806,156	\$ 1,697,157	\$ 1,578,941	\$ 1,538,510	\$ 1,187,230	\$ 1,578,941
DISCRETIONARY						
BOOKS AND SUPPLIES	1,974,627	2,153,369	2,327,796	3,761,996	1,670,800	2,467,796
PROFESSIONAL SERVICES	232,972	229,144	203,541	232,677	257,833	203,541
TRAVEL AND STUDENT BUS TRANS.	103,897	157,949	141,122	164,596	123,098	141,122
DUES AND MEMBERSHIPS	84,723	94,577	87,989	89,589	100,324	87,989
PUBLISHING AND POSTAGE	226,384	150,890	122,197	168,695	178,069	122,197
BUILDING AND EQUIPMENT REPAIRS	208,663	268,622	416,846	416,105	201,955	416,846
OTHER OPERATING	1,699,150	1,825,909	1,706,345	1,692,684	1,283,175	1,706,345
EQUIPMENT	194,507	547,559	453,174	379,850	205,192	453,174
OTHER - UNALLOCATED RESOURCES	40	(117)	840,973	412,221	264	840,973
TOTAL OTHER OPERATING	\$ 4,724,963	\$ 6,427,902	\$ 6,299,983	\$ 7,318,413	\$ 4,020,710	\$ 6,439,983
TOTAL USES	\$ 106,163,472	\$ 102,949,954	\$ 107,407,706	\$ 113,557,430	\$ 101,099,416	\$ 112,522,228
TRANSFERS OUT	\$ 41,766	\$ 88,288	\$ 23,420	\$ 222,945	\$ 199,525	\$ 23,420

**CONTRA COSTA COLLEGE - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ 6,367,671	\$ 5,781,268	\$ 5,894,145	\$ 6,483,769	\$ 5,828,458	\$ 6,503,243
INSTRUCTIONAL, HOURLY	3,907,972	4,432,647	4,130,964	4,444,342	4,869,244	4,369,090
NON-INSTRUCTIONAL, REGULAR	1,552,214	1,249,707	1,359,106	1,467,954	1,203,680	1,374,719
NON-INSTRUCTIONAL, HOURLY	166,473	243,454	69,566	71,931	172,881	69,566
TOTAL	11,994,330	11,707,076	11,453,781	12,467,996	12,074,263	12,316,618
CLASSIFIED						
STAFF REGULAR	2,712,327	2,679,772	2,850,497	2,927,652	2,665,911	3,018,262
INSTRUCTIONAL AIDES	703,496	703,007	872,328	873,576	769,283	863,210
STAFF HOURLY	503,676	590,137	137,170	152,527	603,252	137,170
STUDENT AIDES & ASSISTANTS	1,051	203	-	-	414	-
INSTRUCTIONAL AIDES, HOURLY	83,466	66,831	40,064	42,064	91,454	40,064
TOTAL	4,004,016	4,039,950	3,900,059	3,995,819	4,130,314	4,058,706
ADMINISTRATORS						
ACADEMIC MANAGERS	1,458,440	1,223,408	1,378,116	1,438,539	1,227,224	1,485,252
CLASSIFIED MANAGERS	283,272	297,108	300,780	308,032	351,157	407,268
CLASSIFIED SUPERVISORS	276,665	296,588	357,552	365,733	234,364	370,788
TOTAL	2,018,377	1,817,104	2,036,448	2,112,304	1,812,745	2,263,308
TOTAL SALARIES	\$ 18,016,723	\$ 17,584,130	\$ 17,390,288	\$ 18,576,119	\$ 18,017,322	\$ 18,838,632
BENEFITS						
STRS	1,011,064	929,429	1,001,763	1,001,763	924,144	996,144
PERS	431,847	383,354	376,312	377,189	392,945	432,411
FICA	298,923	300,862	548,162	548,162	302,742	326,742
MEDICARE	244,798	237,727	251,557	251,557	238,181	254,181
UNEMPLOYMENT & WORKERS COMP. INSUR.	480,145	431,162	318,747	318,747	324,410	349,257
HEALTH AND WELFARE	2,381,215	2,205,509	2,379,969	2,379,969	1,880,301	2,641,843
TOTAL BENEFITS	\$ 4,847,992	\$ 4,488,043	\$ 4,878,510	\$ 4,877,387	\$ 4,062,723	\$ 5,000,578
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	(4,500)	-	-	-	-	-
TELEPHONE	12,751	23,709	32,490	22,190	29,441	32,490
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	8,251	23,709	32,490	22,190	29,441	32,490
OTHER						
LEASES	141,611	111,581	121,833	134,301	226,348	121,833
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	141,611	111,581	121,833	134,301	226,348	121,833
TOTAL FIXED EXPENSES	\$ 149,862	\$ 135,290	\$ 154,323	\$ 166,491	\$ 255,789	\$ 154,323
DISCRETIONARY						
BOOKS AND SUPPLIES	433,143	436,395	519,769	815,518	349,522	619,769
PROFESSIONAL SERVICES	62,963	64,796	17,699	17,699	62,908	17,699
TRAVEL AND STUDENT BUS TRANS.	32,658	56,547	19,367	20,567	22,165	19,367
DUES AND MEMBERSHIPS	21,712	19,327	5,190	4,890	20,374	5,190
PUBLISHING AND POSTAGE	25,764	19,247	38,175	29,950	30,757	38,175
BUILDING AND EQUIPMENT REPAIRS	13,673	15,385	167,687	166,687	25,956	167,687
OTHER OPERATING	195,458	239,896	200,470	196,470	95,991	200,470
EQUIPMENT	31,421	34,076	73,471	84,443	46,834	73,471
OTHER - UNALLOCATED RESOURCES	-	-	269,701	304,994	-	269,701
TOTAL OTHER OPERATING	\$ 816,792	\$ 885,669	\$ 1,311,529	\$ 1,641,218	\$ 654,507	\$ 1,411,529
TOTAL USES	\$ 23,831,369	\$ 23,073,122	\$ 23,732,680	\$ 26,281,216	\$ 22,890,341	\$ 26,208,062
TRANSFERS OUT	\$ 30,737	\$ 56,251	\$ -	\$ -	\$ -	\$ -

**DIABLO VALLEY COLLEGE - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ 15,530,945	\$ 14,648,328	\$ 15,998,235	\$ 17,567,791	\$ 15,917,043	\$ 17,328,286
INSTRUCTIONAL, HOURLY	13,918,727	13,243,094	12,655,582	13,597,162	13,660,805	13,157,943
NON-INSTRUCTIONAL, REGULAR	2,576,735	2,499,867	2,521,633	2,757,211	2,370,417	2,650,844
NON-INSTRUCTIONAL, HOURLY	216,616	208,019	215,205	251,727	229,616	215,205
TOTAL	32,243,023	30,599,308	31,390,655	34,173,891	32,177,881	33,352,278
CLASSIFIED						
STAFF REGULAR	5,239,010	5,129,891	6,413,622	5,847,434	4,995,213	6,322,980
INSTRUCTIONAL AIDES	1,103,596	1,011,899	1,368,244	1,406,741	1,097,305	1,403,598
STAFF HOURLY	1,219,431	1,320,918	617,599	748,220	993,991	617,599
STUDENT AIDES & ASSISTANTS	219,155	192,813	165,996	247,382	173,591	165,996
INSTRUCTIONAL AIDES, HOURLY	426,905	463,285	294,193	378,602	350,067	294,193
TOTAL	8,208,097	8,118,806	8,859,654	8,628,379	7,610,167	8,804,366
ADMINISTRATORS						
ACADEMIC MANAGERS	2,222,088	2,345,620	2,504,106	2,638,887	2,386,298	2,628,054
CLASSIFIED MANAGERS	548,987	472,885	631,212	649,142	581,091	666,036
CLASSIFIED SUPERVISORS	742,987	682,767	814,450	821,493	571,528	845,645
TOTAL	3,514,062	3,501,272	3,949,768	4,109,522	3,538,917	4,139,735
TOTAL SALARIES	\$ 43,965,182	\$ 42,219,386	\$ 44,200,077	\$ 46,911,792	\$ 43,326,965	\$ 46,296,379
BENEFITS						
STRS	2,568,235	2,393,452	2,637,588	2,637,588	2,404,104	2,572,104
PERS	807,832	702,627	678,675	678,675	693,548	718,697
FICA	604,727	584,503	657,754	648,419	568,931	608,835
MEDICARE	589,232	557,415	627,860	627,631	557,642	597,623
UNEMPLOYMENT & WORKERS COMP. INSUR.	1,171,235	1,037,247	808,548	806,986	774,135	853,637
HEALTH AND WELFARE	4,750,290	4,466,172	5,080,554	5,070,588	3,951,540	5,529,392
TOTAL BENEFITS	\$ 10,491,551	\$ 9,741,416	\$ 10,490,979	\$ 10,469,897	\$ 8,949,900	\$ 10,880,298
UTILITIES						
GAS	\$ 27,497	\$ 32,346	\$ 45,000	\$ 135,000	\$ 26,364	\$ 45,000
LIGHTS AND POWER	29,203	45,559	100,000	300,000	92,232	100,000
TELEPHONE	74,882	82,230	85,102	87,967	70,875	85,102
WATER	1,200	941	9,000	27,000	5,921	9,000
GARBAGE, SEWER AND OTHER UTILITIES	-	1,206	9,100	22,300	2,136	9,100
TOTAL	132,782	162,282	248,202	572,267	197,528	248,202
OTHER						
LEASES	980,968	1,016,270	828,694	444,477	477,552	828,694
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	980,968	1,016,270	828,694	444,477	477,552	828,694
TOTAL FIXED EXPENSES	\$ 1,113,750	\$ 1,178,582	\$ 1,076,896	\$ 1,016,744	\$ 875,080	\$ 1,076,896
DISCRETIONARY						
BOOKS AND SUPPLIES	1,029,186	1,112,225	1,166,536	2,044,058	838,676	1,006,536
PROFESSIONAL SERVICES	59,567	63,188	65,548	55,389	65,920	65,548
TRAVEL AND STUDENT BUS TRANS.	49,411	67,475	85,861	105,623	64,508	85,861
DUES AND MEMBERSHIPS	38,044	52,024	54,058	55,958	48,316	54,058
PUBLISHING AND POSTAGE	124,577	82,643	70,406	101,234	94,235	70,406
BUILDING AND EQUIPMENT REPAIRS	122,988	124,689	182,404	172,304	116,498	182,404
OTHER OPERATING	207,530	239,009	215,720	241,829	220,901	215,720
EQUIPMENT	119,198	378,274	356,203	267,807	110,364	356,203
OTHER - UNALLOCATED RESOURCES	-	(265)	556,096	86,357	-	556,096
TOTAL OTHER OPERATING	\$ 1,760,801	\$ 2,119,262	\$ 2,782,832	\$ 3,130,885	\$ 1,569,418	\$ 2,592,832
TOTAL USES	\$ 57,320,894	\$ 55,258,616	\$ 58,520,784	\$ 61,528,982	\$ 54,511,383	\$ 60,946,395
TRANSFERS OUT	\$ 11,029	\$ 32,037	\$ 23,420	\$ 222,945	\$ 199,525	\$ 23,420

**LOS MEDANOS COLLEGE - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ 5,960,360	\$ 5,664,724	\$ 5,893,951	\$ 6,370,174	\$ 5,829,494	\$ 6,168,813
INSTRUCTIONAL, HOURLY	4,508,307	4,584,490	4,062,596	4,411,098	4,477,759	4,062,596
NON-INSTRUCTIONAL, REGULAR	1,751,529	1,325,355	1,397,621	1,544,054	1,451,192	1,970,139
NON-INSTRUCTIONAL, HOURLY	149,777	212,845	199,254	164,395	219,029	199,254
TOTAL	12,369,973	11,787,414	11,553,422	12,489,721	11,977,474	12,400,802
CLASSIFIED						
STAFF REGULAR	2,276,720	2,243,361	2,619,775	2,898,954	2,338,568	2,837,612
INSTRUCTIONAL AIDES	761,664	795,995	919,467	934,542	809,205	951,255
STAFF HOURLY	330,703	389,751	289,531	274,343	289,001	289,531
STUDENT AIDES & ASSISTANTS	48,065	98,270	80,000	69,996	45,523	80,000
INSTRUCTIONAL AIDES, HOURLY	233,324	218,773	72,121	203,783	189,630	72,121
TOTAL	3,650,476	3,746,150	3,980,894	4,381,618	3,671,927	4,230,519
ADMINISTRATORS						
ACADEMIC MANAGERS	1,248,599	1,314,712	1,309,340	1,457,524	1,225,523	1,387,135
CLASSIFIED MANAGERS	370,418	367,051	378,180	416,899	375,422	399,024
CLASSIFIED SUPERVISORS	288,317	300,973	280,843	450,287	300,909	325,020
TOTAL	1,907,334	1,982,736	1,968,363	2,324,710	1,901,854	2,111,179
TOTAL SALARIES	\$ 17,927,783	\$ 17,516,300	\$ 17,502,679	\$ 19,196,048	\$ 17,561,255	\$ 18,742,500
BENEFITS						
STRS	1,047,018	974,721	1,023,768	1,023,795	976,926	1,076,926
PERS	397,042	363,903	365,075	366,223	361,955	393,832
FICA	269,538	284,465	561,580	308,429	283,880	299,880
MEDICARE	241,136	231,888	245,445	245,445	234,205	250,205
UNEMPLOYMENT & WORKERS COMP. INSUR.	481,533	429,246	320,807	320,807	324,317	341,164
HEALTH AND WELFARE	2,146,855	2,011,397	2,553,574	2,403,574	1,802,028	2,584,920
TOTAL BENEFITS	\$ 4,563,122	\$ 4,295,620	\$ 5,070,249	\$ 4,668,273	\$ 3,983,311	\$ 4,946,927
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	(5,460)	-	-	-	-	-
TELEPHONE	41,054	36,182	20,882	23,255	35,421	20,882
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	35,594	36,182	20,882	23,255	35,421	20,882
OTHER						
LEASES	306,950	347,133	324,840	343,020	220,940	324,840
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	306,950	347,133	324,840	343,020	220,940	324,840
TOTAL FIXED EXPENSES	\$ 342,544	\$ 383,315	\$ 345,722	\$ 386,275	\$ 256,361	\$ 345,722
DISCRETIONARY						
BOOKS AND SUPPLIES	512,298	604,749	641,491	902,420	482,602	841,491
PROFESSIONAL SERVICES	110,442	101,160	120,294	159,589	129,005	120,294
TRAVEL AND STUDENT BUS TRANS.	21,828	33,927	35,894	38,406	36,425	35,894
DUES AND MEMBERSHIPS	24,967	23,226	28,741	28,741	31,634	28,741
PUBLISHING AND POSTAGE	76,043	49,000	13,616	37,511	53,077	13,616
BUILDING AND EQUIPMENT REPAIRS	72,002	128,548	66,755	77,114	59,501	66,755
OTHER OPERATING	1,296,162	1,347,004	1,290,155	1,254,385	966,283	1,290,155
EQUIPMENT	43,888	135,209	23,500	27,600	47,994	23,500
OTHER - UNALLOCATED RESOURCES	40	148	15,176	20,870	264	15,176
TOTAL OTHER OPERATING	\$ 2,187,670	\$ 2,422,971	\$ 2,235,622	\$ 2,646,638	\$ 1,806,785	\$ 2,435,622
TOTAL USES	\$ 25,011,119	\$ 24,618,206	\$ 25,154,272	\$ 26,777,233	\$ 23,597,712	\$ 28,470,771
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SUMMARY OF DISTRICT OFFICE - ONGOING
EXPENDITURE ANALYSIS**

By Expense

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
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FACULTY

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	7,500	1,815	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	675	-	-	-	-	-
TOTAL	8,175	1,815	-	-	-	-

CLASSIFIED

	1,306,936	1,317,663	1,522,993	1,576,767	1,311,292	1,584,442
STAFF REGULAR	-	970	-	2,270	2,222	-
INSTRUCTIONAL AIDES	164,643	184,118	268,086	228,086	209,923	271,586
STAFF HOURLY	-	-	-	-	-	-
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	1,471,579	1,502,751	1,791,079	1,807,123	1,523,437	1,856,028

ADMINISTRATORS

	189,943	270,402	291,816	325,357	322,527	357,572
ACADEMIC MANAGERS	740,932	555,245	643,332	692,044	568,317	704,076
CLASSIFIED MANAGERS	763,449	584,923	627,660	653,909	593,429	659,556
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	1,694,324	1,410,570	1,562,808	1,671,310	1,484,273	1,721,204

TOTAL SALARIES	\$ 3,174,078	\$ 2,915,136	\$ 3,353,887	\$ 3,478,433	\$ 3,007,710	\$ 3,577,232
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BENEFITS

	18,702	34,359	24,075	24,075	25,720	28,120
STRS	287,678	227,030	229,323	238,643	228,306	241,495
PERS	171,287	150,947	185,822	171,467	149,763	160,263
FICA	48,779	45,177	49,573	48,296	44,699	48,429
MEDICARE	89,768	77,640	62,666	61,684	57,680	61,131
UNEMPLOYMENT & WORKERS COMP. INSUR.	398,093	378,272	409,715	410,045	395,251	444,555
HEALTH AND WELFARE	-	-	-	-	-	-
TOTAL BENEFITS	\$ 1,014,307	\$ 913,425	\$ 961,174	\$ 954,210	\$ 901,419	\$ 983,993

UTILITIES

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GAS	-	-	-	-	-	-
LIGHTS AND POWER	158,994	98,349	107,400	105,400	41,338	107,400
TELEPHONE	-	-	-	-	-	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	158,994	98,349	107,400	105,400	41,338	107,400

OTHER

	33,069	20,498	49,500	36,800	13,926	28,300
LEASES	-	1,868	-	1,900	1,868	1,900
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	33,069	22,366	49,500	38,700	15,794	30,200

TOTAL FIXED EXPENSES	\$ 192,063	\$ 120,715	\$ 156,900	\$ 144,100	\$ 57,132	\$ 137,600
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DISCRETIONARY

	129,818	133,961	185,020	186,904	137,710	188,904
BOOKS AND SUPPLIES	462,875	279,240	285,500	539,500	554,473	501,500
PROFESSIONAL SERVICES	13,539	26,618	28,000	54,150	46,096	56,650
TRAVEL AND STUDENT BUS TRANS.	41,670	47,357	55,100	78,300	72,432	85,300
DUES AND MEMBERSHIPS	30,937	42,586	56,000	56,000	24,231	56,000
PUBLISHING AND POSTAGE	21,060	36,989	28,400	21,523	5,963	29,973
BUILDING AND EQUIPMENT REPAIRS	182,205	376,411	345,100	165,087	230,507	167,087
OTHER OPERATING	23,174	14,541	15,994	19,988	6,350	21,988
EQUIPMENT	5,000	-	30,000	30,000	-	38,000
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 910,278	\$ 987,703	\$ 1,029,114	\$ 1,161,482	\$ 1,077,762	\$ 1,145,462

TOTAL USES	\$ 5,290,728	\$ 4,908,979	\$ 5,501,075	\$ 5,728,195	\$ 5,044,023	\$ 5,844,227
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TRANSFERS OUT	\$ 408,000	\$ 408,000	\$ -	\$ -	\$ -	\$ -
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**SUMMARY OF DISTRICT OFFICE - ONGOING
UNRESTRICTED GENERAL FUND
By Department**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
CHANCELLOR	\$ 445,892	\$ 431,296	\$ 430,392	\$ 568,941	\$ 526,340	\$ 566,520
BOARD	111,110	116,785	123,222	157,232	148,638	164,571
PLANNING AND RESEARCH	745,721	520,974	606,830	533,205	451,578	630,905
FINANCE AND ACCOUNTING	1,259,844	1,173,650	1,435,805	1,495,803	1,309,173	1,504,541
PURCHASING	692,726	631,815	666,682	673,513	540,493	683,966
PAYROLL	610,752	580,200	749,177	749,266	544,899	734,409
HUMAN RESOURCES	1,424,681	1,452,259	1,488,967	1,550,235	1,522,902	1,559,315
TOTAL	\$ 5,290,726	\$ 4,908,979	\$ 5,501,075	\$ 5,728,185	\$ 5,044,023	\$ 5,844,227

**CHANCELLOR - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	7,500	1,815	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	7,500	1,815	-	-	-	-
CLASSIFIED						
STAFF REGULAR	-	-	-	-	-	-
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	-	4,472	15,065	13,065	3,805	15,565
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	-	4,472	15,065	13,065	3,805	15,565
ADMINISTRATORS						
ACADEMIC MANAGERS	136,973	201,765	180,024	204,862	198,190	209,024
CLASSIFIED MANAGERS	710	-	-	-	-	-
CLASSIFIED SUPERVISORS	146,111	104,148	104,148	106,231	102,884	109,992
TOTAL	283,794	305,913	284,172	311,093	301,074	319,016
TOTAL SALARIES	\$ 291,294	\$ 312,200	\$ 299,237	\$ 324,158	\$ 304,879	\$ 334,581
BENEFITS						
STRS	2,419	15,143	14,852	14,852	16,351	17,851
PERS	14,916	9,494	9,494	9,502	9,387	9,566
FICA	8,732	5,987	6,774	5,840	5,675	6,075
MEDICARE	4,278	4,596	4,339	4,121	4,466	4,846
UNEMPLOYMENT & WORKERS COMP. INSUR.	7,768	7,756	5,485	5,223	5,667	5,839
HEALTH AND WELFARE	17,095	14,016	11,311	11,311	14,011	15,378
TOTAL BENEFITS	\$ 55,208	\$ 56,992	\$ 52,255	\$ 50,849	\$ 55,557	\$ 59,555
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	188	-	2,400	400	-	2,400
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	188	-	2,400	400	-	2,400
OTHER						
LEASES	-	-	5,000	3,500	-	5,000
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	5,000	3,500	-	5,000
TOTAL FIXED EXPENSES	\$ 188	\$ -	\$ 7,400	\$ 3,900	\$ -	\$ 7,400
DISCRETIONARY						
BOOKS AND SUPPLIES	31,761	36,274	40,000	44,884	36,936	44,884
PROFESSIONAL SERVICES	57,754	1,319	-	96,000	96,080	55,000
TRAVEL AND STUDENT BUS TRANS.	1,096	8,684	5,000	17,150	15,468	18,650
DUES AND MEMBERSHIPS	5,795	12,811	15,000	23,500	15,085	25,500
PUBLISHING AND POSTAGE	-	-	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	2,328	2,167	5,000	7,000	2,335	7,450
OTHER OPERATING	-	-	4,500	1,500	-	3,500
EQUIPMENT	468	849	2,000	-	-	2,000
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	8,000
TOTAL OTHER OPERATING	\$ 99,202	\$ 62,104	\$ 71,500	\$ 190,034	\$ 168,904	\$ 164,984
TOTAL USES	\$ 445,892	\$ 431,296	\$ 430,392	\$ 568,941	\$ 528,340	\$ 566,520
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**BOARD - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
CLASSIFIED						
STAFF REGULAR	-	-	-	-	-	-
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	35,250	39,135	36,300	39,300	35,640	39,300
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	35,250	39,135	36,300	39,300	35,640	39,300
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	-	-
CLASSIFIED MANAGERS	-	-	-	-	-	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL SALARIES	\$ 35,250	\$ 39,135	\$ 36,300	\$ 39,300	\$ 35,640	\$ 39,300
BENEFITS						
STRS	-	-	-	-	-	-
PERS	-	-	-	-	-	-
FICA	2,444	2,503	2,251	2,251	1,861	2,061
MEDICARE	571	666	526	526	566	716
UNEMPLOYMENT & WORKERS COMP. INSUR.	1,038	1,145	665	665	745	867
HEALTH AND WELFARE	36,338	33,624	42,260	41,270	35,762	43,407
TOTAL BENEFITS	\$ 40,391	\$ 37,938	\$ 45,702	\$ 44,712	\$ 38,934	\$ 47,051
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	-	-	-	-	-	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
OTHER						
LEASES	-	-	-	-	-	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL FIXED EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISCRETIONARY						
BOOKS AND SUPPLIES	229	130	220	2,220	1,944	2,220
PROFESSIONAL SERVICES	-	-	-	-	-	-
TRAVEL AND STUDENT BUS TRANS.	2,587	7,667	5,000	20,000	16,687	20,000
DUES AND MEMBERSHIPS	32,653	31,832	36,000	51,000	55,433	56,000
PUBLISHING AND POSTAGE	-	-	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	-	-	-	-	-	-
OTHER OPERATING	-	83	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 38,469	\$ 38,712	\$ 41,220	\$ 73,220	\$ 74,064	\$ 78,220
TOTAL USES	\$ 111,110	\$ 118,785	\$ 123,222	\$ 157,232	\$ 148,838	\$ 164,571
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PLANNING AND RESEARCH - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
CLASSIFIED						
STAFF REGULAR	113,868	120,662	122,264	125,075	121,706	122,712
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	-	-	40,000	-	-	40,000
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	113,868	120,662	162,264	125,075	121,706	162,712
ADMINISTRATORS						
ACADEMIC MANAGERS	-	40,379	111,792	120,185	109,977	148,548
CLASSIFIED MANAGERS	265,350	33,029	-	-	405	-
CLASSIFIED SUPERVISORS	145,884	91,063	83,376	88,020	82,460	88,056
TOTAL	411,234	164,471	195,168	208,205	192,842	236,604
TOTAL SALARIES	\$ 525,102	\$ 285,133	\$ 357,432	\$ 333,280	\$ 314,548	\$ 399,316
BENEFITS						
STRS	-	3,134	9,223	9,223	9,369	10,269
PERS	50,321	21,762	18,290	18,306	18,619	19,223
FICA	27,920	13,679	14,920	12,440	12,912	13,212
MEDICARE	7,635	4,225	5,110	4,530	4,665	5,065
UNEMPLOYMENT & WORKERS COMP. INSUR.	14,023	7,198	6,460	5,743	5,967	6,348
HEALTH AND WELFARE	65,190	36,656	25,395	25,560	34,268	39,349
TOTAL BENEFITS	\$ 165,089	\$ 86,654	\$ 79,398	\$ 75,802	\$ 85,800	\$ 93,466
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	-	-	-	-	-	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
OTHER						
LEASES	3,593	-	10,000	-	-	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	3,593	-	10,000	-	-	-
TOTAL FIXED EXPENSES	\$ 3,593	\$ -	\$ 10,000	\$ -	\$ -	\$ -
DISCRETIONARY						
BOOKS AND SUPPLIES	5,439	1,414	9,500	5,500	1,582	7,500
PROFESSIONAL SERVICES	37,200	142,305	142,000	121,000	47,000	124,000
TRAVEL AND STUDENT BUS TRANS.	487	766	2,000	1,000	2,648	2,000
DUES AND MEMBERSHIPS	952	390	1,500	500	-	500
PUBLISHING AND POSTAGE	-	-	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	4,654	4,312	5,000	(3,877)	-	4,123
OTHER OPERATING	-	-	-	-	-	-
EQUIPMENT	3,205	-	-	-	-	-
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 61,937	\$ 149,187	\$ 160,000	\$ 124,123	\$ 61,230	\$ 138,123
TOTAL USES	\$ 145,721	\$ 520,974	\$ 606,830	\$ 533,205	\$ 451,578	\$ 630,905
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**FINANCE AND ACCOUNTING - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
CLASSIFIED						
STAFF REGULAR	443,061	462,058	567,697	599,573	458,559	615,298
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	14,140	7,980	27,606	26,606	96,886	27,606
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	457,201	470,038	595,303	626,179	555,445	642,904
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	7,180	-
CLASSIFIED MANAGERS	260,129	224,088	312,804	337,592	235,321	330,708
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	260,129	224,088	312,804	337,592	242,501	330,708
TOTAL SALARIES	\$ 717,330	\$ 684,126	\$ 808,107	\$ 963,771	\$ 797,946	\$ 973,612
BENEFITS						
STRS	-	-	-	-	-	-
PERS	70,465	62,549	64,791	64,848	64,409	65,633
FICA	42,536	40,162	57,598	55,887	45,490	45,490
MEDICARE	10,459	9,982	14,183	13,782	11,477	11,477
UNEMPLOYMENT & WORKERS COMP. INSUR.	19,148	17,152	17,928	17,471	14,788	15,237
HEALTH AND WELFARE	100,428	102,541	129,104	129,556	128,915	142,604
TOTAL BENEFITS	\$ 243,036	\$ 232,386	\$ 283,804	\$ 281,544	\$ 265,079	\$ 280,441
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	-	266	-	-	166	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	-	266	-	-	166	-
OTHER						
LEASES	11,418	339	2,000	800	733	800
INSURANCE	-	1,868	-	1,900	1,868	1,900
OTHER	-	-	-	-	-	-
TOTAL	11,418	2,207	2,000	2,700	2,601	2,700
TOTAL FIXED EXPENSES	\$ 11,418	\$ 2,473	\$ 2,000	\$ 2,700	\$ 2,767	\$ 2,700
DISCRETIONARY						
BOOKS AND SUPPLIES	6,551	9,104	15,800	15,800	8,539	15,800
PROFESSIONAL SERVICES	238,842	33,850	30,000	209,000	228,353	209,000
TRAVEL AND STUDENT BUS TRANS.	2,727	4,600	7,500	7,500	4,692	7,500
DUES AND MEMBERSHIPS	705	635	800	1,500	474	1,500
PUBLISHING AND POSTAGE	-	1,810	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	1,872	3,370	2,000	2,000	1,323	2,000
OTHER OPERATING	36,460	184,641	180,000	-	-	-
EQUIPMENT	903	6,655	5,994	11,988	-	11,988
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 268,660	\$ 244,666	\$ 242,094	\$ 247,788	\$ 243,381	\$ 247,788
TOTAL USES	\$ 1,259,844	\$ 1,173,850	\$ 1,435,805	\$ 1,495,803	\$ 1,309,173	\$ 1,504,541
TRANSFERS OUT	\$ 408,000	\$ 408,000	\$ -	\$ -	\$ -	\$ -

**PURCHASING - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
CLASSIFIED						
STAFF REGULAR	190,310	168,482	185,568	190,513	175,163	192,348
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	8,277	6,376	4,700	4,700	3,886	4,700
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	198,587	174,858	190,268	195,213	179,049	197,048
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	-	-
CLASSIFIED MANAGERS	94,608	101,280	101,280	103,306	99,991	106,860
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	94,608	101,280	101,280	103,306	99,991	106,860
TOTAL SALARIES	\$ 293,195	\$ 276,138	\$ 291,548	\$ 298,519	\$ 279,040	\$ 303,908
BENEFITS						
STRS	-	-	-	-	-	-
PERS	28,366	24,637	26,149	26,194	25,105	25,582
FICA	17,556	16,366	17,637	17,361	15,937	16,537
MEDICARE	4,323	4,023	4,227	4,163	3,971	4,271
UNEMPLOYMENT & WORKERS COMP. INSUR.	7,855	6,844	5,344	5,277	5,192	5,550
HEALTH AND WELFARE	52,135	62,310	67,877	68,099	66,036	74,218
TOTAL BENEFITS	\$ 110,235	\$ 114,180	\$ 121,234	\$ 121,094	\$ 116,241	\$ 126,158
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	158,806	98,083	105,000	105,000	41,172	105,000
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	158,806	98,083	105,000	105,000	41,172	105,000
OTHER						
LEASES	14,322	13,685	12,500	12,500	11,788	12,500
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	14,322	13,685	12,500	12,500	11,788	12,500
TOTAL FIXED EXPENSES	\$ 173,128	\$ 111,768	\$ 117,500	\$ 117,500	\$ 52,960	\$ 117,500
DISCRETIONARY						
BOOKS AND SUPPLIES	58,163	60,723	61,500	61,500	60,188	61,500
PROFESSIONAL SERVICES	-	-	-	-	-	-
TRAVEL AND STUDENT BUS TRANS.	196	1,357	1,500	1,500	2,314	1,500
DUES AND MEMBERSHIPS	1,125	1,309	1,500	1,500	1,269	1,500
PUBLISHING AND POSTAGE	29,832	40,479	55,000	55,000	22,247	55,000
BUILDING AND EQUIPMENT REPAIRS	11,050	25,402	14,900	14,900	1,295	14,900
OTHER OPERATING	3,388	459	2,000	2,000	4,939	2,000
EQUIPMENT	12,414	-	-	-	-	-
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 116,168	\$ 128,729	\$ 136,400	\$ 136,400	\$ 92,252	\$ 136,400
TOTAL USES	\$ 692,728	\$ 631,815	\$ 666,682	\$ 673,513	\$ 540,493	\$ 683,966
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PAYROLL - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
CLASSIFIED						
STAFF REGULAR	111,688	134,519	201,552	203,067	154,075	207,276
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	95,897	121,494	113,700	113,700	63,514	113,700
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	207,585	256,013	315,252	316,767	217,589	320,976
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	-	-
CLASSIFIED MANAGERS	109,716	111,792	111,792	120,185	110,405	117,960
CLASSIFIED SUPERVISORS	152,124	84,144	134,568	137,259	106,171	138,792
TOTAL	261,840	195,936	246,360	257,444	216,576	256,752
TOTAL SALARIES	\$ 469,425	\$ 451,949	\$ 561,612	\$ 574,211	\$ 434,185	\$ 577,728
BENEFITS						
STRS	-	-	-	-	-	-
PERS	40,587	34,343	31,387	34,414	32,146	35,757
FICA	25,125	22,793	33,729	26,680	20,765	25,765
MEDICARE	6,675	6,612	8,143	6,495	5,923	6,423
UNEMPLOYMENT & WORKERS COMP. INSUR.	12,116	11,166	10,294	8,233	7,529	7,957
HEALTH AND WELFARE	33,657	31,763	48,712	43,933	32,199	35,479
TOTAL BENEFITS	\$ 118,160	\$ 106,677	\$ 132,265	\$ 119,755	\$ 98,562	\$ 111,381
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	-	-	-	-	-	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
OTHER						
LEASES	3,736	6,474	20,000	20,000	1,405	10,000
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	3,736	6,474	20,000	20,000	1,405	10,000
TOTAL FIXED EXPENSES	\$ 3,736	\$ 6,474	\$ 20,000	\$ 20,000	\$ 1,405	\$ 10,000
DISCRETIONARY						
BOOKS AND SUPPLIES	16,211	12,059	30,000	30,000	9,566	30,000
PROFESSIONAL SERVICES	-	-	-	-	-	-
TRAVEL AND STUDENT BUS TRANS.	333	1,024	2,000	2,000	20	2,000
DUES AND MEMBERSHIPS	440	380	300	300	171	300
PUBLISHING AND POSTAGE	-	-	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	935	1,009	1,000	1,000	1,010	1,000
OTHER OPERATING	1,512	628	2,000	2,000	-	2,000
EQUIPMENT	-	-	-	-	-	-
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 19,431	\$ 15,100	\$ 35,300	\$ 35,300	\$ 10,767	\$ 35,300
TOTAL USES	\$ 610,752	\$ 580,200	\$ 749,177	\$ 749,266	\$ 544,899	\$ 734,409
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**HUMAN RESOURCES - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	675	-	-	-	-	-
TOTAL	675	-	-	-	-	-
CLASSIFIED						
STAFF REGULAR	448,009	431,942	445,912	458,539	401,789	446,808
INSTRUCTIONAL AIDES	-	970	-	2,270	2,222	-
STAFF HOURLY	11,079	4,661	30,715	30,715	6,192	30,715
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	459,088	437,573	476,627	491,524	410,203	477,523
ADMINISTRATORS						
ACADEMIC MANAGERS	52,970	28,258	-	310	7,180	-
CLASSIFIED MANAGERS	10,419	85,056	117,456	130,961	122,195	148,548
CLASSIFIED SUPERVISORS	319,330	305,568	305,568	322,399	301,914	322,716
TOTAL	382,719	418,882	423,024	453,670	431,289	471,264
TOTAL SALARIES	\$ 842,482	\$ 855,455	\$ 899,651	\$ 945,194	\$ 841,482	\$ 948,787
BENEFITS						
STRS	16,283	16,082	-	-	-	-
PERS	83,023	74,245	79,212	85,379	78,640	85,734
FICA	46,974	49,457	52,913	51,008	47,123	51,123
MEDICARE	14,838	15,073	13,045	14,679	13,631	15,631
UNEMPLOYMENT & WORKERS COMP. INSUR.	27,820	26,379	16,490	19,072	17,792	19,333
HEALTH AND WELFARE	93,250	97,362	85,056	90,316	84,060	94,120
TOTAL BENEFITS	\$ 292,188	\$ 278,598	\$ 248,716	\$ 280,454	\$ 241,246	\$ 285,941
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	-	-	-	-	-	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
OTHER						
LEASES	-	-	-	-	-	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL FIXED EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISCRETIONARY						
BOOKS AND SUPPLIES	11,464	14,257	28,000	27,000	18,955	27,000
PROFESSIONAL SERVICES	129,079	101,766	113,500	113,500	183,040	113,500
TRAVEL AND STUDENT BUS TRANS.	6,113	2,520	5,000	5,000	4,267	5,000
DUES AND MEMBERSHIPS	-	-	-	-	-	-
PUBLISHING AND POSTAGE	1,105	297	1,000	1,000	1,984	1,000
BUILDING AND EQUIPMENT REPAIRS	221	729	500	500	-	500
OTHER OPERATING	140,845	190,600	156,600	159,587	225,568	159,587
EQUIPMENT	6,184	7,037	8,000	8,000	6,350	8,000
OTHER - UNALLOCATED RESOURCES	5,000	-	30,000	30,000	-	30,000
TOTAL OTHER OPERATING	\$ 300,011	\$ 317,206	\$ 342,600	\$ 344,587	\$ 440,164	\$ 344,587
TOTAL USES	\$ 1,424,881	\$ 1,452,259	\$ 1,488,967	\$ 1,550,235	\$ 1,522,902	\$ 1,559,315
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SUMMARY OF DISTRICT WIDE - ONGOING
EXPENDITURE ANALYSIS
By Expense**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ (750,181)	\$ -	\$ -
INSTRUCTIONAL, HOURLY	1,001,201	450,290	-	(478,159)	-	-
NON-INSTRUCTIONAL, REGULAR	(63,666)	(46,009)	-	-	-	70,000
NON-INSTRUCTIONAL, HOURLY	290,815	287,574	323,800	323,800	188,321	323,800
TOTAL	1,228,350	691,855	323,800	(904,540)	188,321	393,800
CLASSIFIED						
STAFF REGULAR	3,136,972	3,250,588	3,530,448	3,492,486	3,242,972	4,147,338
INSTRUCTIONAL AIDES	-	-	-	-	-	(1)
STAFF HOURLY	498,947	596,781	630,367	1,055,512	668,316	688,337
STUDENT AIDES & ASSISTANTS	5,731	4,867	-	-	8,503	25,600
INSTRUCTIONAL AIDES, HOURLY	1	1	-	-	-	-
TOTAL	3,641,651	3,852,237	4,160,815	4,547,998	3,919,791	4,861,274
ADMINISTRATORS						
ACADEMIC MANAGERS	361,481	105,025	108,440	(5,112)	105,547	109,536
CLASSIFIED MANAGERS	819,069	792,432	817,524	638,290	723,977	865,266
CLASSIFIED SUPERVISORS	346,719	379,873	382,368	401,599	323,870	224,112
TOTAL	1,527,269	1,277,330	1,308,332	1,034,777	1,153,394	1,198,914
TOTAL SALARIES	\$ 6,397,270	\$ 5,821,422	\$ 5,792,947	\$ 4,678,235	\$ 5,261,608	\$ 6,453,988
BENEFITS						
STRS	607,806	610,398	651,576	686,633	13,973	22,973
PERS	467,280	469,450	477,444	488,392	455,335	455,952
FICA	233,931	244,198	307,529	253,237	238,956	231,878
MEDICARE	85,446	79,789	81,214	92,478	73,471	73,581
UNEMPLOYMENT & WORKERS COMP. INSUR.	45,998	385,831	105,128	122,154	118,700	131,742
HEALTH AND WELFARE	7,465,532	8,503,566	8,672,026	8,673,143	7,732,596	9,816,368
TOTAL BENEFITS	\$ 8,905,993	\$ 10,293,232	\$ 10,294,917	\$ 10,318,037	\$ 8,833,031	\$ 10,732,494
UTILITIES						
GAS	\$ 791,251	\$ 628,878	\$ 766,556	\$ 699,128	\$ 666,698	\$ 699,128
LIGHTS AND POWER	2,408,819	2,679,665	3,569,230	3,245,100	2,013,968	2,565,100
TELEPHONE	24,836	56,351	78,888	42,200	31,428	44,100
WATER	281,860	314,033	379,200	375,791	243,640	375,791
GARBAGE, SEWER AND OTHER UTILITIES	302,658	401,588	530,650	487,604	324,470	487,604
TOTAL	3,809,424	4,080,515	5,324,524	4,849,823	3,280,204	4,171,723
OTHER						
LEASES	429,531	512,989	493,967	504,555	613,577	609,555
INSURANCE	1,431,366	1,534,215	1,657,630	1,676,548	1,422,877	1,760,494
OTHER	-	-	-	-	-	-
TOTAL	1,860,897	2,047,204	2,151,597	2,181,103	2,036,454	2,370,049
TOTAL FIXED EXPENSES	\$ 5,670,321	\$ 6,127,719	\$ 7,476,121	\$ 7,030,926	\$ 5,316,658	\$ 6,541,772
DISCRETIONARY						
BOOKS AND SUPPLIES	437,978	552,103	645,767	611,909	569,741	630,245
PROFESSIONAL SERVICES	592,920	421,878	398,500	561,000	241,010	503,951
TRAVEL AND STUDENT BUS TRANS.	46,479	38,822	83,215	67,950	53,704	80,550
DUES AND MEMBERSHIPS	4,439	3,011	6,882	6,450	4,630	8,530
PUBLISHING AND POSTAGE	9,006	13,765	27,500	27,500	12,133	39,500
BUILDING AND EQUIPMENT REPAIRS	1,111,171	1,046,286	1,118,582	1,317,412	735,170	1,377,412
OTHER OPERATING	1,907,530	2,446,235	2,026,420	2,137,111	1,754,764	2,173,421
EQUIPMENT	39,164	190,644	125,273	121,206	128,243	128,207
OTHER - UNALLOCATED RESOURCES	36,946	7,649	129,919	100,742	(14,001)	128,101
TOTAL OTHER OPERATING	\$ 4,185,633	\$ 4,720,393	\$ 4,862,058	\$ 4,951,280	\$ 3,488,384	\$ 5,069,917
TOTAL USES	\$ 25,159,217	\$ 26,982,766	\$ 28,126,043	\$ 26,976,478	\$ 22,696,589	\$ 28,798,171
TRANSFERS OUT	\$ 478,725	\$ 1,394,314	\$ 474,948	\$ 580,298	\$ 105,350	\$ 295,640

**SUMMARY OF DISTRICT WIDE - ONGOING
UNRESTRICTED GENERAL FUND
By Department**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACILITIES	\$ 9,608,421	\$ 10,097,172	\$ 11,867,151	\$ 11,819,008	\$ 8,797,707	\$ 10,822,493
POLICE SERVICES	1,319,814	1,421,390	1,619,094	1,732,950	1,629,624	1,756,115
INFORMATION TECHNOLOGY SERVICES	1,780,331	1,824,619	1,855,252	1,924,689	1,842,189	2,106,963
INTERNAL AUDITING	116,124	116,752	126,051	131,960	118,592	132,531
MARKETING	372,798	377,549	386,041	480,833	220,997	482,644
INTERNATIONAL EDUCATION	935,250	1,041,004	1,153,918	1,319,088	1,152,238	1,672,752
DISTRICT WIDE FINANCE AND ACCOUNTING	10,135,676	11,416,598	10,375,549	8,858,950	8,544,108	11,124,435
DISTRICT WIDE HUMAN RESOURCES	883,348	658,597	734,909	716,093	384,069	692,907
OTHER	7,455	9,085	8,078	(7,093)	7,065	7,331
TOTAL	\$ 25,153,217	\$ 26,962,768	\$ 28,126,043	\$ 26,978,478	\$ 22,896,589	\$ 28,798,171

**FACILITIES - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
CLASSIFIED						
STAFF REGULAR	2,100,354	2,176,025	2,315,571	2,652,002	2,115,576	2,565,564
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	244,535	315,320	336,497	336,467	234,136	336,467
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	2,344,889	2,491,345	2,652,068	2,988,469	2,349,712	2,902,031
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	1,918	-
CLASSIFIED MANAGERS	535,057	553,530	545,292	566,259	520,609	581,940
CLASSIFIED SUPERVISORS	146,864	158,784	162,696	165,950	160,662	-
TOTAL	681,921	712,314	707,988	732,209	683,189	581,940
TOTAL SALARIES	\$ 3,026,810	\$ 3,203,669	\$ 3,360,056	\$ 3,720,678	\$ 3,032,801	\$ 3,483,971
BENEFITS						
STRS	47	-	-	-	-	-
PERS	275,935	264,386	270,451	270,451	257,331	236,286
FICA	178,443	186,033	198,757	198,757	177,623	160,345
MEDICARE	42,791	44,818	47,561	43,045	43,101	39,061
UNEMPLOYMENT & WORKERS COMP. INSUR.	79,142	77,918	60,120	58,567	56,309	56,625
HEALTH AND WELFARE	514,573	539,376	598,644	598,644	513,719	537,539
TOTAL BENEFITS	\$ 1,090,931	\$ 1,112,531	\$ 1,175,533	\$ 1,169,464	\$ 1,048,083	\$ 1,029,856
UTILITIES						
GAS	\$ 791,250	\$ 628,878	\$ 766,556	\$ 699,128	\$ 666,698	\$ 699,128
LIGHTS AND POWER	2,408,821	2,679,665	3,569,230	3,245,100	2,013,967	2,565,100
TELEPHONE	12,099	40,964	46,288	10,500	16,602	10,500
WATER	281,860	314,033	379,200	375,791	243,640	375,791
GARBAGE, SEWER AND OTHER UTILITIES	302,658	401,588	530,650	487,604	324,470	487,604
TOTAL	3,796,688	4,065,128	5,291,924	4,818,123	3,265,377	4,138,123
OTHER						
LEASES	148,342	177,432	207,582	217,095	213,105	217,095
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	148,342	177,432	207,582	217,095	213,105	217,095
TOTAL FIXED EXPENSES	\$ 3,945,030	\$ 4,242,560	\$ 5,499,506	\$ 5,035,218	\$ 3,478,482	\$ 4,355,218
DISCRETIONARY						
BOOKS AND SUPPLIES	373,651	446,411	533,421	457,676	425,214	457,476
PROFESSIONAL SERVICES	-	-	-	-	464	-
TRAVEL AND STUDENT BUS TRANS.	7,857	8,909	45,018	11,600	18,432	11,600
DUES AND MEMBERSHIPS	1,350	1,370	2,952	2,400	2,751	2,400
PUBLISHING AND POSTAGE	-	-	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	1,103,061	1,026,331	1,104,652	1,304,762	725,387	1,364,762
OTHER OPERATING	2,698	6,586	6,519	5,300	6,522	5,300
EQUIPMENT	20,087	41,165	78,720	62,500	73,471	62,500
OTHER - UNALLOCATED RESOURCES	36,946	7,650	60,774	49,410	(14,000)	49,410
TOTAL OTHER OPERATING	\$ 1,548,650	\$ 1,538,422	\$ 1,832,056	\$ 1,893,648	\$ 1,238,241	\$ 1,963,446
TOTAL USES	\$ 9,608,421	\$ 10,097,172	\$ 11,867,151	\$ 11,819,008	\$ 8,797,707	\$ 10,822,493
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**POLICE SERVICES - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
CLASSIFIED						
STAFF REGULAR	522,133	533,497	674,438	750,791	577,375	806,229
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	155,378	192,806	208,370	208,370	353,433	208,370
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	677,511	726,303	882,808	959,161	930,808	1,014,599
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	-	-
CLASSIFIED MANAGERS	115,521	103,514	115,356	121,710	116,437	121,746
CLASSIFIED SUPERVISORS	125,671	141,721	140,304	148,032	83,676	140,304
TOTAL	241,192	245,235	255,660	269,742	200,113	262,050
TOTAL SALARIES	\$ 918,703	\$ 971,538	\$ 1,138,468	\$ 1,228,903	\$ 1,130,921	\$ 1,276,649
BENEFITS						
STRS	-	-	-	-	-	-
PERS	115,610	129,877	142,725	152,525	132,765	135,288
FICA	7,434	9,556	52,967	20,048	13,650	13,650
MEDICARE	13,377	14,711	14,043	19,022	16,337	16,337
UNEMPLOYMENT & WORKERS COMP. INSUR.	24,275	24,898	17,751	22,971	20,974	21,611
HEALTH AND WELFARE	155,859	148,563	123,304	135,553	123,837	138,652
TOTAL BENEFITS	\$ 316,555	\$ 327,605	\$ 350,790	\$ 350,119	\$ 307,563	\$ 325,538
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	-	-	-	-	-	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
OTHER						
LEASES	3,673	14,351	15,926	15,000	28,037	15,000
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	3,673	14,351	15,926	15,000	28,037	15,000
TOTAL FIXED EXPENSES	\$ 3,673	\$ 14,351	\$ 15,926	\$ 15,000	\$ 28,037	\$ 15,000
DISCRETIONARY						
BOOKS AND SUPPLIES	46,281	74,591	77,698	94,821	120,751	94,821
PROFESSIONAL SERVICES	-	-	-	-	-	-
TRAVEL AND STUDENT BUS TRANS.	9,623	3,124	4,247	14,000	8,970	14,000
DUES AND MEMBERSHIPS	-	-	-	-	-	-
PUBLISHING AND POSTAGE	-	-	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	8,111	19,955	13,431	12,650	9,444	12,650
OTHER OPERATING	3,272	3,942	3,981	3,750	6,065	3,750
EQUIPMENT	13,596	6,284	14,553	13,707	17,873	13,707
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 80,883	\$ 107,996	\$ 113,910	\$ 138,928	\$ 162,103	\$ 138,928
TOTAL USES	\$ 1,319,814	\$ 1,421,390	\$ 1,819,094	\$ 1,732,950	\$ 1,629,824	\$ 1,756,115
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**INFORMATION TECHNOLOGY SERVICES - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
CLASSIFIED						
STAFF REGULAR	295,258	306,382	306,998	317,958	294,452	443,054
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	3,154	3,429	-	-	-	-
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	298,412	309,811	306,998	317,958	294,452	443,054
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	-	-
CLASSIFIED MANAGERS	-	-	-	-	-	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL SALARIES	\$ 298,412	\$ 309,811	\$ 306,998	\$ 317,958	\$ 294,452	\$ 443,054
BENEFITS						
STRS	-	-	-	-	-	-
PERS	29,384	27,930	27,986	28,011	26,866	37,376
FICA	18,456	18,897	19,034	19,034	18,022	24,022
MEDICARE	4,316	4,420	4,451	4,452	4,215	6,215
UNEMPLOYMENT & WORKERS COMP. INSUR.	7,955	7,669	5,627	5,643	5,475	8,141
HEALTH AND WELFARE	48,950	48,000	44,456	44,627	44,508	61,870
TOTAL BENEFITS	\$ 109,061	\$ 106,916	\$ 101,554	\$ 101,767	\$ 99,086	\$ 137,624
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	10,135	12,859	30,000	30,000	12,853	30,000
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	10,135	12,859	30,000	30,000	12,853	30,000
OTHER						
LEASES	-	-	-	-	-	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL FIXED EXPENSES	\$ 10,135	\$ 12,859	\$ 30,000	\$ 30,000	\$ 12,853	\$ 30,000
DISCRETIONARY						
BOOKS AND SUPPLIES	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-
TRAVEL AND STUDENT BUS TRANS.	-	-	-	-	-	-
DUES AND MEMBERSHIPS	-	-	-	-	-	-
PUBLISHING AND POSTAGE	-	-	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	-	-	-	-	-	-
OTHER OPERATING	1,362,723	1,362,723	1,391,700	1,439,964	1,400,200	1,461,285
EQUIPMENT	-	32,310	25,000	35,000	35,598	35,000
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 1,362,723	\$ 1,395,033	\$ 1,416,700	\$ 1,474,964	\$ 1,435,798	\$ 1,496,285
TOTAL USES	\$ 1,780,331	\$ 1,824,519	\$ 1,855,252	\$ 1,924,889	\$ 1,842,189	\$ 2,106,963
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**INTERNAL AUDITING - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
CLASSIFIED						
STAFF REGULAR	-	-	-	-	-	-
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	-	-	-	-	-	-
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	-	-
CLASSIFIED MANAGERS	81,576	78,645	85,200	89,893	83,990	89,904
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	81,576	78,645	85,200	89,893	83,990	89,904
TOTAL SALARIES	\$ 81,576	\$ 78,645	\$ 85,200	\$ 89,893	\$ 83,990	\$ 89,904
BENEFITS						
STRS	-	-	-	-	-	-
PERS	8,118	7,169	7,767	8,174	7,663	8,209
FICA	5,058	4,825	5,282	5,582	5,105	5,405
MEDICARE	1,183	1,128	1,235	1,435	1,194	1,394
UNEMPLOYMENT & WORKERS COMP. INSUR.	2,147	1,923	1,562	1,816	1,543	1,840
HEALTH AND WELFARE	16,552	18,095	19,055	19,110	17,532	19,829
TOTAL BENEFITS	\$ 33,058	\$ 33,140	\$ 34,901	\$ 36,117	\$ 33,037	\$ 36,677
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	-	-	-	-	-	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
OTHER						
LEASES	-	-	-	-	-	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL FIXED EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISCRETIONARY						
BOOKS AND SUPPLIES	79	246	235	235	605	235
PROFESSIONAL SERVICES	-	2,635	3,500	-	-	-
TRAVEL AND STUDENT BUS TRANS.	1,146	1,821	1,950	1,950	845	1,950
DUES AND MEMBERSHIPS	265	265	265	265	115	265
PUBLISHING AND POSTAGE	-	-	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	-	-	-	-	-	-
OTHER OPERATING	-	-	-	3,500	-	3,500
EQUIPMENT	-	-	-	-	-	-
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 1,490	\$ 4,967	\$ 6,950	\$ 5,950	\$ 1,565	\$ 6,950
TOTAL USES	\$ 116,124	\$ 116,752	\$ 126,051	\$ 131,960	\$ 118,592	\$ 132,531
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**MARKETING - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	4,800	-	4,800	4,800	1,053	4,800
TOTAL	4,800	-	4,800	4,800	1,053	4,800
CLASSIFIED						
STAFF REGULAR	88,472	94,483	92,220	96,702	93,880	96,636
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	13,536	15,854	18,500	18,500	10,472	18,500
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	102,008	110,337	110,720	115,202	104,352	115,136
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	-	-
CLASSIFIED MANAGERS	86,916	56,744	71,676	696	696	71,676
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	86,916	56,744	71,676	696	696	71,676
TOTAL SALARIES	\$ 193,724	\$ 187,081	\$ 187,196	\$ 120,698	\$ 106,101	\$ 191,612
BENEFITS						
STRS	396	-	396	84	84	84
PERS	17,475	12,729	8,407	9,214	8,566	9,228
FICA	11,592	9,561	11,564	6,718	6,380	6,780
MEDICARE	2,795	2,441	2,714	1,637	1,507	1,657
UNEMPLOYMENT & WORKERS COMP. INSUR.	5,200	4,134	3,431	2,145	1,937	2,295
HEALTH AND WELFARE	30,804	28,837	37,258	26,886	24,347	27,537
TOTAL BENEFITS	\$ 68,262	\$ 57,702	\$ 63,770	\$ 46,684	\$ 42,821	\$ 47,581
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	641	380	600	600	-	600
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	641	380	600	600	-	600
OTHER						
LEASES	-	-	-	-	-	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL FIXED EXPENSES	\$ 641	\$ 380	\$ 600	\$ 600	\$ -	\$ 600
DISCRETIONARY						
BOOKS AND SUPPLIES	4,634	5,124	9,500	6,000	5,373	6,000
PROFESSIONAL SERVICES	2,516	12,010	8,000	158,000	31,387	88,000
TRAVEL AND STUDENT BUS TRANS.	1,483	806	2,000	2,000	5,544	2,000
DUES AND MEMBERSHIPS	40	-	265	265	275	265
PUBLISHING AND POSTAGE	1,539	1,033	9,500	9,500	1,054	9,500
BUILDING AND EQUIPMENT REPAIRS	-	-	500	-	338	-
OTHER OPERATING	99,959	133,413	104,710	137,086	28,104	137,086
EQUIPMENT	-	-	-	-	-	-
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 110,171	\$ 182,386	\$ 134,475	\$ 312,881	\$ 72,675	\$ 242,881
TOTAL USES	\$ 312,798	\$ 377,549	\$ 386,041	\$ 480,833	\$ 220,997	\$ 482,644
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**INTERNATIONAL EDUCATION - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	70,000
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	70,000
CLASSIFIED						
STAFF REGULAR	117,633	135,356	136,128	142,550	157,663	231,016
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	69,419	56,582	52,000	109,600	55,493	110,000
STUDENT AIDES & ASSISTANTS	5,732	4,867	-	-	8,504	25,600
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	192,784	196,805	188,128	252,150	221,660	366,616
ADMINISTRATORS						
ACADEMIC MANAGERS	100,608	105,024	108,440	109,652	103,629	109,536
CLASSIFIED MANAGERS	-	-	-	-	-	-
CLASSIFIED SUPERVISORS	74,184	79,368	79,368	87,617	79,532	83,808
TOTAL	174,792	184,392	187,808	197,269	183,161	193,344
TOTAL SALARIES	\$ 367,576	\$ 381,197	\$ 375,936	\$ 449,419	\$ 404,821	\$ 829,960
BENEFITS						
STRS	8,300	8,664	11,231	11,231	8,549	17,549
PERS	20,305	19,773	19,645	19,662	21,776	29,189
FICA	15,289	14,762	14,008	17,706	16,430	19,930
MEDICARE	5,129	5,118	5,276	3,247	5,460	7,260
UNEMPLOYMENT & WORKERS COMP. INSUR.	9,631	9,271	9,141	4,116	7,574	8,704
HEALTH AND WELFARE	30,869	33,070	35,202	32,312	42,802	59,705
TOTAL BENEFITS	\$ 89,523	\$ 90,658	\$ 94,603	\$ 88,274	\$ 102,591	\$ 142,337
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	1,960	2,150	2,000	1,100	1,972	3,000
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	1,960	2,150	2,000	1,100	1,972	3,000
OTHER						
LEASES	-	-	-	-	-	-
INSURANCE	294,870	341,301	397,511	430,354	422,154	440,000
OTHER	-	-	-	-	-	-
TOTAL	294,870	341,301	397,511	430,354	422,154	440,000
TOTAL FIXED EXPENSES	\$ 296,830	\$ 343,451	\$ 399,511	\$ 431,464	\$ 424,126	\$ 443,000
DISCRETIONARY						
BOOKS AND SUPPLIES	11,900	23,909	24,913	53,178	15,989	71,713
PROFESSIONAL SERVICES	17,400	33,081	37,000	53,000	36,000	65,951
TRAVEL AND STUDENT BUS TRANS.	26,370	24,162	30,000	38,400	19,915	51,000
DUES AND MEMBERSHIPS	2,784	1,375	3,400	3,520	1,490	5,600
PUBLISHING AND POSTAGE	7,106	12,383	13,000	13,000	6,005	25,000
BUILDING AND EQUIPMENT REPAIRS	-	-	-	-	-	-
OTHER OPERATING	110,279	121,064	99,510	127,510	140,000	142,500
EQUIPMENT	5,482	9,724	7,000	10,000	1,301	17,000
OTHER - UNALLOCATED RESOURCES	-	-	69,145	51,333	-	78,691
TOTAL OTHER OPERATING	\$ 181,321	\$ 228,899	\$ 283,968	\$ 349,941	\$ 220,700	\$ 467,455
TOTAL USES	\$ 935,250	\$ 1,041,004	\$ 1,153,918	\$ 1,319,088	\$ 1,152,238	\$ 1,872,752
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**DISTRICT WIDE FINANCE AND ACCOUNTING - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ (750,181)	\$ -	\$ -
INSTRUCTIONAL, HOURLY	1,001,201	450,290	-	(478,160)	-	-
NON-INSTRUCTIONAL, REGULAR	(63,654)	(46,009)	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	937,547	404,281	-	(1,228,341)	-	-
CLASSIFIED						
STAFF REGULAR	8,618	-	-	(471,729)	-	-
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	-	-	-	367,576	-	-
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	8,618	-	-	(104,153)	-	-
ADMINISTRATORS						
ACADEMIC MANAGERS	260,874	-	-	(114,765)	-	-
CLASSIFIED MANAGERS	-	-	-	(140,268)	2,244	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	260,874	-	-	(255,033)	2,244	-
TOTAL SALARIES	\$ 1,207,039	\$ 404,281	\$ -	\$ (1,587,527)	\$ 2,244	\$ -
BENEFITS						
STRS	592,247	595,681	607,857	643,226	-	-
PERS	-	7,162	-	1	-	-
FICA	(3,417)	(619)	-	1,077	576	576
MEDICARE	14,533	5,932	-	19,584	504	504
UNEMPLOYMENT & WORKERS COMP. INSUR.	(85,002)	257,713	-	26,822	23,319	30,908
HEALTH AND WELFARE	6,667,307	7,686,107	7,812,113	7,812,113	6,964,307	8,969,493
TOTAL BENEFITS	\$ 7,185,668	\$ 8,551,978	\$ 8,419,970	\$ 8,502,823	\$ 8,988,706	\$ 9,001,481
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	-	-	-	-	-	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
OTHER						
LEASES	277,516	321,206	270,460	272,460	372,434	377,460
INSURANCE	1,136,496	1,192,914	1,260,119	1,246,194	1,000,723	1,320,494
OTHER	-	-	-	-	-	-
TOTAL	1,414,012	1,514,120	1,530,579	1,518,654	1,373,157	1,697,954
TOTAL FIXED EXPENSES	\$ 1,414,012	\$ 1,514,120	\$ 1,530,579	\$ 1,518,654	\$ 1,373,157	\$ 1,697,954
DISCRETIONARY						
BOOKS AND SUPPLIES	-	-	-	-	1,053	-
PROFESSIONAL SERVICES	-	26,200	-	-	-	-
TRAVEL AND STUDENT BUS TRANS.	-	-	-	-	-	-
DUES AND MEMBERSHIPS	-	-	-	-	-	-
PUBLISHING AND POSTAGE	360	350	5,000	5,000	5,073	5,000
BUILDING AND EQUIPMENT REPAIRS	-	-	-	-	-	-
OTHER OPERATING	328,597	818,510	420,000	420,000	173,875	420,000
EQUIPMENT	-	101,161	-	-	-	-
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 328,957	\$ 946,221	\$ 425,000	\$ 425,000	\$ 180,001	\$ 425,000
TOTAL USES	\$ 10,135,876	\$ 11,418,598	\$ 10,375,549	\$ 8,858,950	\$ 8,544,108	\$ 11,124,435
TRANSFERS OUT	\$ 478,725	\$ 1,394,313	\$ 474,948	\$ 580,298	\$ 105,350	\$ 295,640

**DISTRICT WIDE HUMAN RESOURCES - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	286,015	287,573	319,000	319,000	187,267	319,000
TOTAL	286,015	287,573	319,000	319,000	187,267	319,000
CLASSIFIED						
STAFF REGULAR	-	-	-	-	-	-
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	12,927	12,789	15,000	15,000	14,781	15,000
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	12,927	12,789	15,000	15,000	14,781	15,000
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	-	-
CLASSIFIED MANAGERS	-	-	-	-	-	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL SALARIES (1)	\$ 298,942	\$ 300,362	\$ 334,000	\$ 334,000	\$ 202,048	\$ 334,000
BENEFITS						
STRS	6,810	6,054	32,093	32,093	5,340	5,340
PERS	1	-	-	-	-	-
FICA	801	890	5,553	-	929	929
MEDICARE	1,256	1,153	5,858	-	1,096	1,096
UNEMPLOYMENT & WORKERS COMP. INSUR.	2,534	2,186	7,405	-	1,497	1,542
HEALTH AND WELFARE	-	-	-	-	-	-
TOTAL BENEFITS (1)	\$ 11,402	\$ 10,283	\$ 50,909	\$ 32,093	\$ 8,862	\$ 8,907
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	-	-	-	-	-	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
OTHER						
LEASES	-	-	-	-	-	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL FIXED EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISCRETIONARY						
BOOKS AND SUPPLIES	-	-	-	-	-	-
PROFESSIONAL SERVICES	573,004	347,952	350,000	350,000	173,159	350,000
TRAVEL AND STUDENT BUS TRANS.	-	-	-	-	-	-
DUES AND MEMBERSHIPS	-	-	-	-	-	-
PUBLISHING AND POSTAGE	-	-	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	-	-	-	-	-	-
OTHER OPERATING	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 573,004	\$ 347,952	\$ 350,000	\$ 350,000	\$ 173,159	\$ 350,000
TOTAL USES	\$ 883,348	\$ 658,597	\$ 734,999	\$ 716,093	\$ 384,089	\$ 692,907
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NOTES:

(1) Includes Department Chairs and Faculty Evaluations.

**OTHER - ONGOING
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	-	1	-	-
NON-INSTRUCTIONAL, REGULAR	(12)	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	1	-	-	1	-
TOTAL	(12)	1	-	1	1	-
CLASSIFIED						
STAFF REGULAR	4,504	4,845	5,093	4,212	4,026	4,839
INSTRUCTIONAL AIDES	-	-	-	-	-	(1)
STAFF HOURLY	(2)	1	-	(1)	1	-
STUDENT AIDES & ASSISTANTS	(1)	-	-	-	(1)	-
INSTRUCTIONAL AIDES, HOURLY	1	1	-	-	-	-
TOTAL	4,502	4,847	5,093	4,211	4,026	4,838
ADMINISTRATORS						
ACADEMIC MANAGERS	(1)	1	-	1	-	-
CLASSIFIED MANAGERS	(1)	(1)	-	-	1	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	(2)	-	-	1	1	-
TOTAL SALARIES	\$ 4,488	\$ 4,848	\$ 5,093	\$ 4,213	\$ 4,028	\$ 4,838
BENEFITS						
STRS	6	(1)	(1)	(1)	-	-
PERS	452	424	463	354	368	376
FICA	275	293	364	(15,685)	241	241
MEDICARE	66	68	76	56	57	57
UNEMPLOYMENT & WORKERS COMP. INSUR.	116	119	91	74	72	76
HEALTH AND WELFARE	618	1,518	1,994	3,898	1,544	1,743
TOTAL BENEFITS	\$ 1,533	\$ 2,421	\$ 2,987	\$ (11,304)	\$ 2,282	\$ 2,493
UTILITIES						
GAS	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	(2)	-	-	-	1	-
TELEPHONE	1	(2)	-	-	1	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	-	(2)	-	-	2	-
OTHER						
LEASES	-	-	(1)	-	1	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	(1)	-	1	-
INSURANCE						
PROPERTY	-	-	-	-	-	-
LIABILITY	-	-	-	-	-	-
STUDENT ACCIDENT	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL FIXED EXPENSES	\$ -	\$ (2)	\$ (1)	\$ -	\$ 3	\$ -
DISCRETIONARY						
BOOKS AND SUPPLIES	1,433	1,822	-	(1)	756	-
PROFESSIONAL SERVICES	-	-	-	-	-	-
TRAVEL AND STUDENT BUS TRANS.	-	-	-	-	(2)	-
DUES AND MEMBERSHIPS	-	1	-	-	(1)	-
PUBLISHING AND POSTAGE	1	(1)	-	-	1	-
BUILDING AND EQUIPMENT REPAIRS	(1)	-	(1)	-	1	-
OTHER OPERATING	2	(3)	-	1	(2)	-
EQUIPMENT	(1)	-	-	(1)	-	-
OTHER - UNALLOCATED RESOURCES	-	(1)	-	(1)	(1)	-
TOTAL OTHER OPERATING	\$ 1,434	\$ 1,818	\$ (1)	\$ (2)	\$ 752	\$ -
TOTAL USES	\$ 7,466	\$ 9,085	\$ 8,078	\$ (7,093)	\$ 7,065	\$ 7,331
TRANSFERS OUT	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -

Other - ongoing

SECTION II

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CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2007-2008 TENTATIVE BUDGET
SECTION - III
For ONE TIME GENERAL UNRESTRICTED FUNDS

**UNRESTRICTED GENERAL FUNDS - ONE TIME
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
OTHER STATE	\$ -	\$ -	\$ 2,521,916	\$ 14,437,719	\$ 14,437,719	\$ -
OTHER FEES	100,312	120,460	215,600	215,600	68,044	215,600
RENTALS	52,207	47,183	-	2,971	38,061	-
OTHER LOCAL	1,702,337	1,819,571	1,176,000	1,319,242	880,652	1,176,000
TOTAL	1,854,856	1,987,214	3,913,516	15,975,532	15,424,476	1,391,600
TRANSFERS IN	-	-	-	-	199,525	-
TOTAL SOURCES	1,854,856	1,987,214	3,913,516	15,975,532	15,624,001	1,391,600
USE OF FUNDS						
SALARIES	991,730	966,067	2,367,859	2,549,414	1,116,042	1,092,369
BENEFITS	148,314	138,516	43,432	92,450	70,929	1,624,496
TOTAL SALARIES AND BENEFITS	1,140,044	1,104,583	2,411,291	2,641,864	1,186,971	2,716,865
FIXED EXPENSES	76,910	38,976	-	210,548	54,142	200
OTHER OPERATING	899,292	494,350	391,096	2,268,811	453,519	541,096
TOTAL OTHER EXPENSE	976,202	533,326	391,096	2,479,359	507,661	541,296
TOTAL USES	2,116,246	1,637,909	2,802,387	5,121,223	1,694,632	3,258,161
SOURCES OVER (UNDER) USES	(261,390)	349,305	1,111,129	10,854,309	13,929,369	(1,866,561)
TRANSFERS OUT	(88,651)	-	-	(15,582,100)	(15,600,000)	(210,000)
INTRA-FUND TRANSFERS IN / (OUT)	(6,047,551)	601,134	-	(110,875)	-	-
SOURCES OVER (UNDER) USES & TRANSFERS	(6,397,592)	950,439	1,111,129	(4,838,666)	(1,670,631)	(2,076,561)
BEGINNING FUND BALANCE	7,724,880	1,327,288	3,618,178	5,462,517	2,277,727	623,851
ENDING FUND BALANCE	\$ 1,327,288	\$ 2,277,727	\$ 4,729,307	\$ 623,851	\$ 607,096	\$ (1,452,710)

**UNRESTRICTED GENERAL FUNDS - ONE TIME
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ 5,960	\$ 750,181	\$ 750,181	\$ 591,679	\$ 635,185
INSTRUCTIONAL, HOURLY	114,606	83,436	560,060	625,560	91,130	81,900
NON-INSTRUCTIONAL, REGULAR	5,795	-	19,600	55,000	-	-
NON-INSTRUCTIONAL, HOURLY	149,974	174,601	-	61,400	100,674	15,000
TOTAL	270,375	263,997	1,329,841	1,492,141	783,483	732,085
CLASSIFIED						
STAFF REGULAR	78,269	87,609	545,985	562,570	69,835	79,284
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	590,733	579,647	237,000	186,170	197,800	237,000
STUDENT AIDES & ASSISTANTS	25,490	9,929	-	42,000	48,849	36,000
INSTRUCTIONAL AIDES, HOURLY	26,863	24,885	-	11,500	8,122	8,000
TOTAL	721,355	702,070	782,985	802,240	324,606	360,284
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	114,765	114,765	7,953	-
CLASSIFIED MANAGERS	-	-	140,268	140,268	-	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	-	-	255,033	255,033	7,953	-
TOTAL SALARIES	\$ 991,730	\$ 988,067	\$ 2,367,859	\$ 2,549,414	\$ 1,118,042	\$ 1,092,369
BENEFITS						
STRS	18,075	16,903	-	8,915	10,117	1,561,099
PERS	31,692	27,475	6,769	13,284	12,268	12,500
FICA	38,125	37,140	4,604	22,882	17,161	17,161
MEDICARE	13,176	12,629	1,077	5,007	6,504	6,504
UNEMPLOYMENT & WORKERS COMP. INSUR.	25,360	22,428	1,361	8,887	9,003	9,276
HEALTH AND WELFARE	21,886	21,941	29,621	33,475	15,876	17,956
TOTAL BENEFITS	\$ 148,314	\$ 138,516	\$ 43,432	\$ 92,450	\$ 70,929	\$ 1,624,496
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	1,348	1,596	-	250	1,396	200
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	1,348	1,596	-	250	1,395	200
OTHER						
LEASES	75,562	37,380	-	210,298	52,747	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	75,562	37,380	-	210,298	52,747	-
TOTAL FIXED EXPENSES	\$ 76,910	\$ 38,976	\$ -	\$ 210,548	\$ 64,142	\$ 200
DISCRETIONARY						
BOOKS AND SUPPLIES	352,827	305,139	269,516	937,926	222,287	269,516
PROFESSIONAL SERVICES	89,416	109,547	54,100	40,000	104,477	104,100
TRAVEL AND STUDENT BUS TRANS.	57,084	61,908	-	15,931	30,153	-
DUES AND MEMBERSHIPS	-	50	-	-	-	-
PUBLISHING AND POSTAGE	830	549	-	800	784	-
BUILDING AND EQUIPMENT REPAIRS	45,466	289	-	1,000	2,229	-
OTHER OPERATING	(27,705)	(9,338)	-	336,140	(45,916)	100,000
EQUIPMENT	381,579	25,913	67,480	533,251	139,054	67,480
OTHER - UNALLOCATED RESOURCES	(205)	293	-	403,763	451	-
TOTAL OTHER OPERATING	\$ 899,292	\$ 494,350	\$ 391,096	\$ 2,288,811	\$ 453,519	\$ 541,096
TOTAL USES	\$ 2,116,246	\$ 1,637,909	\$ 2,802,387	\$ 5,121,223	\$ 1,694,632	\$ 3,258,161
TRANSFERS OUT	\$ 88,651	\$ -	\$ -	\$ 15,582,100	\$ 15,600,000	\$ 210,000

**SUMMARY OF COLLEGES - ONE TIME
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
OTHER STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FEES	100,312	120,460	215,600	215,600	68,044	215,600
RENTALS	52,206	47,183	-	2,971	38,061	-
OTHER LOCAL	1,344,253	1,483,964	1,176,000	1,319,242	880,652	1,176,000
TOTAL	1,496,771	1,651,607	1,391,600	1,537,813	986,757	1,391,600
TRANSFERS IN	-	-	-	-	199,525	-
TOTAL SOURCES	1,496,771	1,651,607	1,391,600	1,537,813	1,186,282	1,391,600
USE OF FUNDS						
SALARIES	718,461	677,754	412,755	594,312	1,116,042	1,092,369
BENEFITS	101,281	92,807	43,431	92,450	70,930	73,514
TOTAL SALARIES AND BENEFITS	819,742	770,561	456,186	686,762	1,186,972	1,165,883
FIXED EXPENSES	76,909	38,976	-	210,548	54,142	200
OTHER OPERATING	857,932	452,764	391,096	2,268,812	453,519	441,096
TOTAL OTHER EXPENSE	934,841	491,740	391,096	2,479,360	507,661	441,296
TOTAL USES	1,754,583	1,262,301	847,282	3,166,122	1,694,633	1,607,179
SOURCES OVER (UNDER) USES	(257,812)	389,306	544,318	(1,628,309)	(508,351)	(215,579)
TRANSFERS OUT	-	-	-	17,900	-	-
INTRA-FUND TRANSFERS IN / (OUT)	(5,997,380)	601,134	-	(110,875)	(157,139)	-
SOURCES OVER (UNDER) USES & TRANSFERS	(6,255,192)	990,440	544,318	(1,721,284)	(665,490)	(215,579)
BEGINNING FUND BALANCE	7,266,903	1,011,711	2,831,987	2,002,151	2,002,151	280,867
ENDING FUND BALANCE	\$ 1,011,711	\$ 2,002,151	\$ 3,376,305	\$ 280,867	\$ 1,336,661	\$ 68,288

**SUMMARY OF COLLEGES - ONE TIME
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ 5,960	\$ -	\$ -	\$ 591,679	\$ 635,185
INSTRUCTIONAL, HOURLY	114,606	83,435	81,900	147,400	91,131	81,900
NON-INSTRUCTIONAL, REGULAR	5,795	-	19,600	55,000	-	-
NON-INSTRUCTIONAL, HOURLY	145,774	148,484	-	61,400	100,674	15,000
TOTAL	266,175	237,879	101,500	263,800	783,484	732,085
CLASSIFIED						
STAFF REGULAR	78,269	87,609	74,255	90,842	69,834	79,284
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	321,663	317,452	237,000	186,170	197,800	237,000
STUDENT AIDES & ASSISTANTS	25,490	9,929	-	42,000	48,849	36,000
INSTRUCTIONAL AIDES, HOURLY	26,864	24,885	-	11,500	8,122	8,000
TOTAL	452,286	439,875	311,255	330,512	324,605	360,284
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	7,953	-
CLASSIFIED MANAGERS	-	-	-	-	-	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	-	-	-	-	7,953	-
TOTAL SALARIES	\$ 718,461	\$ 877,754	\$ 412,755	\$ 594,312	\$ 1,118,042	\$ 1,092,369
BENEFITS						
STRS	16,770	13,949	-	8,915	10,117	10,117
PERS	12,423	11,631	6,768	13,284	12,268	12,500
FICA	22,632	21,417	4,604	22,882	17,161	17,161
MEDICARE	9,243	8,492	1,077	5,007	6,504	6,504
UNEMPLOYMENT & WORKERS COMP. INSUR.	18,327	15,376	1,361	8,887	9,003	9,276
HEALTH AND WELFARE	21,886	21,942	29,621	33,475	15,877	17,956
TOTAL BENEFITS	\$ 101,281	\$ 82,807	\$ 43,431	\$ 92,450	\$ 70,830	\$ 73,514
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	1,347	1,596	-	250	1,395	200
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	1,347	1,596	-	250	1,395	200
OTHER						
LEASES	75,562	37,380	-	210,298	52,747	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	75,562	37,380	-	210,298	52,747	-
TOTAL FIXED EXPENSES	\$ 76,909	\$ 38,976	\$ -	\$ 210,548	\$ 54,142	\$ 200
DISCRETIONARY						
BOOKS AND SUPPLIES	349,819	304,985	269,516	937,926	222,264	269,516
PROFESSIONAL SERVICES	88,666	109,422	54,100	40,000	104,477	104,100
TRAVEL AND STUDENT BUS TRANS.	36,859	34,192	-	15,931	30,153	-
DUES AND MEMBERSHIPS	-	50	-	-	-	-
PUBLISHING AND POSTAGE	830	549	-	800	783	-
BUILDING AND EQUIPMENT REPAIRS	45,465	289	-	1,000	2,107	-
OTHER OPERATING	(45,082)	(22,929)	-	336,141	(38,456)	-
EQUIPMENT	381,580	25,913	67,480	533,251	131,740	67,480
OTHER - UNALLOCATED RESOURCES	(205)	293	-	403,763	451	-
TOTAL OTHER OPERATING	\$ 857,932	\$ 452,784	\$ 391,096	\$ 2,258,812	\$ 453,518	\$ 441,096
TOTAL USES	\$ 1,754,593	\$ 1,262,301	\$ 847,262	\$ 3,166,122	\$ 1,694,833	\$ 1,607,179
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ (17,900)	\$ -	\$ -

**CONTRA COSTA COLLEGE - ONE TIME
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
OTHER STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FEES	17,982	9,772	48,000	48,000	6,185	48,000
RENTALS	26,446	38,154	-	-	34,574	-
OTHER LOCAL	245,817	355,252	227,000	207,730	114,695	227,000
TOTAL	290,245	403,178	275,000	255,730	155,454	275,000
TRANSFERS IN	-	-	-	-	-	-
TOTAL SOURCES	290,245	403,178	275,000	255,730	155,454	275,000
USE OF FUNDS						
SALARIES	144,024	182,705	84,095	81,200	77,731	100,057
BENEFITS	20,635	27,001	10,680	17,007	15,084	15,860
TOTAL SALARIES AND BENEFITS	164,659	209,706	94,775	98,207	92,815	115,917
FIXED EXPENSES	1,633	577	-	2,900	196	200
OTHER OPERATING	34,690	56,054	34,400	609,412	162	34,400
TOTAL OTHER EXPENSE	36,323	56,631	34,400	612,312	358	34,600
TOTAL USES	200,982	266,337	129,175	710,519	93,173	150,517
SOURCES OVER (UNDER) USES	89,263	136,841	145,825	(454,789)	62,281	124,483
TRANSFERS OUT	-	-	-	-	-	-
INTRA-FUND TRANSFERS IN / (OUT)	(750,505)	(7,886)	-	21,800	25,536	-
SOURCES OVER (UNDER) USES & TRANSFERS	(661,242)	128,955	145,825	(432,989)	87,817	124,483
BEGINNING FUND BALANCE	1,088,806	427,564	899,822	556,519	556,519	123,530
ENDING FUND BALANCE	\$ 427,564	\$ 556,519	\$ 1,045,647	\$ 123,530	\$ 644,336	\$ 248,013

**CONTRA COSTA COLLEGE - ONE TIME
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	10,149	19,804	16,500	25,000	1,591	16,500
NON-INSTRUCTIONAL, REGULAR	5,795	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	36,465	50,718	-	15,000	20,609	15,000
TOTAL	52,409	70,522	16,500	40,000	22,200	31,500
CLASSIFIED						
STAFF REGULAR	18,223	24,284	26,595	30,000	25,589	27,557
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	71,620	87,899	41,000	11,200	29,942	41,000
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	1,772	-	-	-	-	-
TOTAL	91,615	112,183	67,595	41,200	55,531	68,557
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	-	-
CLASSIFIED MANAGERS	-	-	-	-	-	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL SALARIES	\$ 144,024	\$ 182,705	\$ 84,095	\$ 81,200	\$ 77,731	\$ 100,057
BENEFITS						
STRS	3,317	5,627	-	1,915	1,668	1,668
PERS	1,938	2,767	2,424	2,756	2,483	2,530
FICA	4,393	6,447	1,649	3,401	3,206	3,206
MEDICARE	1,837	2,474	386	1,100	1,062	1,062
UNEMPLOYMENT & WORKERS COMP. INSUR.	3,710	4,321	487	1,623	1,427	1,470
HEALTH AND WELFARE	5,440	5,365	5,734	6,212	5,238	5,924
TOTAL BENEFITS	\$ 20,635	\$ 27,001	\$ 10,680	\$ 17,007	\$ 15,084	\$ 15,880
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	285	577	-	200	196	200
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	285	577	-	200	196	200
OTHER						
LEASES	1,348	-	-	2,700	-	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	1,348	-	-	2,700	-	-
TOTAL FIXED EXPENSES	\$ 1,633	\$ 577	\$ -	\$ 2,900	\$ 196	\$ 200
DISCRETIONARY						
BOOKS AND SUPPLIES	39,210	62,592	22,300	359,307	14,211	22,300
PROFESSIONAL SERVICES	5,580	3,445	12,100	-	1,075	12,100
TRAVEL AND STUDENT BUS TRANS.	11,103	4,636	-	1,310	6,551	-
DUES AND MEMBERSHIPS	-	-	-	-	-	-
PUBLISHING AND POSTAGE	-	549	-	-	58	-
BUILDING AND EQUIPMENT REPAIRS	2,262	289	-	-	1,162	-
OTHER OPERATING	(42,974)	(16,784)	-	99,377	(26,570)	-
EQUIPMENT	19,714	1,327	-	35,460	3,675	-
OTHER - UNALLOCATED RESOURCES	(205)	-	-	113,958	-	-
TOTAL OTHER OPERATING	\$ 34,690	\$ 56,054	\$ 34,400	\$ 609,412	\$ 162	\$ 34,400
TOTAL USES	\$ 200,982	\$ 266,337	\$ 129,175	\$ 710,819	\$ 93,173	\$ 160,517
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**DIABLO VALLEY COLLEGE - ONE TIME
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
OTHER STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FEES	63,959	85,879	98,000	98,000	51,709	98,000
RENTALS	14,951	-	-	-	-	-
OTHER LOCAL	592,466	656,203	564,000	673,776	299,776	564,000
TOTAL	671,376	742,082	662,000	771,776	351,485	662,000
TRANSFERS IN	-	-	-	-	199,525	-
TOTAL SOURCES	671,376	742,082	662,000	771,776	551,010	662,000
USE OF FUNDS						
SALARIES	332,934	300,899	240,952	275,600	217,919	225,211
BENEFITS	48,089	40,645	31,147	49,628	30,802	32,332
TOTAL SALARIES AND BENEFITS	381,023	341,544	272,099	325,228	248,721	257,543
FIXED EXPENSES	66,212	32,688	-	200,798	47,166	-
OTHER OPERATING	300,691	259,434	185,216	1,423,214	252,500	235,216
TOTAL OTHER EXPENSE	366,903	292,122	185,216	1,624,012	299,666	235,216
TOTAL USES	747,926	633,666	457,315	1,949,240	548,387	492,759
SOURCES OVER (UNDER) USES	(76,550)	108,416	204,685	(1,177,464)	2,623	169,241
TRANSFERS OUT	-	-	-	17,900	-	-
INTRA-FUND TRANSFERS IN / (OUT)	(2,892,064)	609,020	-	(132,675)	(182,675)	-
SOURCES OVER (UNDER) USES & TRANSFERS	(2,968,614)	717,436	204,685	(1,292,239)	(180,052)	169,241
BEGINNING FUND BALANCE	3,626,902	658,288	1,691,696	1,375,724	1,375,724	83,485
ENDING FUND BALANCE	\$ 658,288	\$ 1,375,724	\$ 1,896,381	\$ 83,485	\$ 1,195,672	\$ 252,726

**DIABLO VALLEY COLLEGE - ONE TIME
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	23,831	13,577	15,400	32,400	2,706	15,400
NON-INSTRUCTIONAL, REGULAR	-	-	19,600	-	-	-
NON-INSTRUCTIONAL, HOURLY	38,989	32,814	-	46,400	28,190	-
TOTAL	62,820	46,391	35,000	78,800	30,896	15,400
CLASSIFIED						
STAFF REGULAR	36,984	40,175	41,952	55,330	38,890	45,811
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY (1)	217,998	198,292	164,000	138,970	132,591	164,000
STUDENT AIDES & ASSISTANTS	7,372	9,929	-	-	7,589	-
INSTRUCTIONAL AIDES, HOURLY	7,760	6,112	-	2,500	-	-
TOTAL	270,114	254,508	205,952	196,800	179,070	209,811
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	7,953	-
CLASSIFIED MANAGERS	-	-	-	-	-	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	-	-	-	-	7,953	-
TOTAL SALARIES	\$ 332,934	\$ 300,999	\$ 240,952	\$ 275,600	\$ 217,919	\$ 225,211
BENEFITS						
STRS	3,496	2,295	-	-	1,735	1,735
PERS	7,463	6,528	3,824	5,828	5,254	5,353
FICA	13,623	11,627	2,601	13,431	7,935	7,935
MEDICARE	4,426	3,534	608	802	2,337	2,337
UNEMPLOYMENT & WORKERS COMP. INSUR.	8,395	6,427	769	2,914	3,400	3,503
HEALTH AND WELFARE	10,686	10,234	23,345	26,653	10,141	11,469
TOTAL BENEFITS (2)	\$ 48,089	\$ 40,645	\$ 31,147	\$ 49,628	\$ 30,802	\$ 32,332
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	1,001	838	-	-	1,150	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	1,001	838	-	-	1,150	-
OTHER						
LEASES	65,211	31,850	-	200,798	46,016	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	65,211	31,850	-	200,798	46,016	-
TOTAL FIXED EXPENSES	\$ 66,212	\$ 32,688	\$ -	\$ 200,798	\$ 47,166	\$ -
DISCRETIONARY						
BOOKS AND SUPPLIES	200,466	151,501	143,216	480,096	135,359	143,216
PROFESSIONAL SERVICES	50,412	96,497	42,000	20,000	84,104	92,000
TRAVEL AND STUDENT BUS TRANS.	10,425	11,347	-	621	9,704	-
DUES AND MEMBERSHIPS	-	-	-	-	-	-
PUBLISHING AND POSTAGE	830	-	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	123	-	-	-	-	-
OTHER OPERATING	(34,208)	(14,059)	-	215,546	(28,143)	-
EQUIPMENT	72,643	13,855	-	426,913	51,025	-
OTHER - UNALLOCATED RESOURCES	-	293	-	280,038	451	-
TOTAL OTHER OPERATING	\$ 300,691	\$ 259,434	\$ 185,216	\$ 1,423,214	\$ 252,500	\$ 235,216
TOTAL USES	\$ 747,826	\$ 633,666	\$ 467,318	\$ 1,949,240	\$ 548,387	\$ 492,769
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ (17,900)	\$ -	\$ -

**LOS MEDANOS COLLEGE - ONE TIME
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
OTHER STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FEES	18,371	24,809	69,600	69,600	10,150	69,600
RENTALS	10,809	9,029	-	2,971	3,487	-
OTHER LOCAL	505,970	472,509	385,000	437,736	466,181	385,000
TOTAL	535,150	506,347	454,600	510,307	479,818	454,600
TRANSFERS IN	-	-	-	-	-	-
TOTAL SOURCES	535,150	506,347	454,600	510,307	479,818	454,600
USE OF FUNDS						
SALARIES	241,503	194,150	87,708	237,512	820,392	767,101
BENEFITS	32,557	25,161	1,604	25,815	25,044	25,322
TOTAL SALARIES AND BENEFITS	274,060	219,311	89,312	263,327	845,436	792,423
FIXED EXPENSES	9,064	5,711	-	6,850	6,780	-
OTHER OPERATING	522,551	137,276	171,480	236,186	200,857	171,480
TOTAL OTHER EXPENSE	531,615	142,987	171,480	243,036	207,637	171,480
TOTAL USES	805,675	362,298	260,792	506,363	1,053,073	963,903
SOURCES OVER (UNDER) USES	(270,525)	144,049	193,808	3,944	(573,255)	(509,303)
TRANSFERS OUT	-	-	-	-	-	-
INTRA-FUND TRANSFERS IN / (OUT)	(2,354,811)	-	-	-	-	-
SOURCES OVER (UNDER) USES & TRANSFERS	(2,625,336)	144,049	193,808	3,944	(573,255)	(509,303)
BEGINNING FUND BALANCE	2,551,195	(74,141)	240,469	69,908	69,908	73,852
ENDING FUND BALANCE	\$ (74,141)	\$ 69,908	\$ 434,277	\$ 73,852	\$ (503,347)	\$ (435,451)

**LOS MEDANOS COLLEGE - ONE TIME
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ 5,960	\$ -	\$ -	\$ 591,679	\$ 635,185
INSTRUCTIONAL, HOURLY	80,626	50,054	50,000	90,000	86,834	50,000
NON-INSTRUCTIONAL, REGULAR	-	-	-	55,000	-	-
NON-INSTRUCTIONAL, HOURLY	70,320	64,952	-	-	51,875	-
TOTAL	150,946	120,966	50,000	145,000	730,388	685,185
CLASSIFIED						
STAFF REGULAR	23,062	23,150	5,708	5,512	5,355	5,916
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	32,045	31,261	32,000	36,000	35,267	32,000
STUDENT AIDES & ASSISTANTS	18,118	-	-	42,000	41,260	36,000
INSTRUCTIONAL AIDES, HOURLY	17,332	18,773	-	9,000	8,122	8,000
TOTAL	90,557	73,184	37,708	92,512	90,004	81,916
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	-	-
CLASSIFIED MANAGERS	-	-	-	-	-	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL SALARIES	\$ 241,503	\$ 194,150	\$ 87,708	\$ 237,512	\$ 820,392	\$ 767,101
BENEFITS						
STRS	9,957	6,027	-	7,000	6,714	6,714
PERS	3,022	2,336	520	4,700	4,531	4,617
FICA	4,616	3,343	354	6,050	6,020	6,020
MEDICARE	2,980	2,484	83	3,105	3,105	3,105
UNEMPLOYMENT & WORKERS COMP. INSUR.	6,222	4,628	105	4,350	4,176	4,303
HEALTH AND WELFARE	5,760	6,343	542	610	498	563
TOTAL BENEFITS	\$ 32,557	\$ 25,161	\$ 1,604	\$ 25,615	\$ 25,044	\$ 25,322
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	61	181	-	50	49	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	61	181	-	50	49	-
OTHER						
LEASES	9,003	5,530	-	6,800	6,731	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	9,003	5,530	-	6,800	6,731	-
TOTAL FIXED EXPENSES	\$ 9,064	\$ 5,711	\$ -	\$ 6,850	\$ 6,780	\$ -
DISCRETIONARY						
BOOKS AND SUPPLIES	110,143	90,892	104,000	98,523	72,694	104,000
PROFESSIONAL SERVICES	32,674	9,480	-	20,000	19,298	-
TRAVEL AND STUDENT BUS TRANS.	15,331	18,209	-	14,000	13,898	-
DUES AND MEMBERSHIPS	-	50	-	-	-	-
PUBLISHING AND POSTAGE	-	-	-	800	725	-
BUILDING AND EQUIPMENT REPAIRS	43,080	-	-	1,000	945	-
OTHER OPERATING	32,100	7,914	-	21,218	16,257	-
EQUIPMENT	289,223	10,731	67,480	70,878	77,040	67,480
OTHER - UNALLOCATED RESOURCES	-	-	-	9,767	-	-
TOTAL OTHER OPERATING	\$ 522,551	\$ 137,276	\$ 171,480	\$ 236,186	\$ 200,857	\$ 171,480
TOTAL USES	\$ 808,876	\$ 382,298	\$ 260,792	\$ 606,263	\$ 1,083,073	\$ 963,903
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SUMMARY OF DISTRICT OFFICE - ONE TIME
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
OTHER STATE	\$ -	\$ -	\$ 2,521,916	\$ 14,437,719	\$ 14,437,719	\$ -
OTHER FEES	-	-	-	-	-	-
RENTALS	-	-	-	-	-	-
OTHER LOCAL	500	-	-	-	-	-
TOTAL	500	-	2,521,916	14,437,719	14,437,719	-
TRANSFERS IN	-	-	-	-	-	-
TOTAL SOURCES	500	-	2,521,916	14,437,719	14,437,719	-
USE OF FUNDS						
SALARIES	4,200	26,117	1,955,103	1,955,103	-	-
BENEFITS	510	3,134	-	-	-	1,550,982
TOTAL SALARIES AND BENEFITS	4,710	29,251	1,955,103	1,955,103	-	1,550,982
FIXED EXPENSES	-	-	-	-	-	-
OTHER OPERATING	41,360	41,586	-	-	-	100,000
TOTAL OTHER EXPENSE	41,360	41,586	-	-	-	100,000
TOTAL USES	46,070	70,837	1,955,103	1,955,103	-	1,650,982
SOURCES OVER (UNDER) USES	(45,570)	(70,837)	566,813	12,482,616	14,437,719	(1,650,982)
TRANSFERS OUT	-	-	-	(15,600,000)	(15,600,000)	(210,000)
INTRA-FUND TRANSFERS IN / (OUT)	45,570	-	-	-	157,139	-
SOURCES OVER (UNDER) USES & TRANSFERS	-	(70,837)	566,813	(3,117,384)	(1,005,142)	(1,860,982)
BEGINNING FUND BALANCE	1	1	1	3,117,384	(70,836)	-
ENDING FUND BALANCE	\$ 1	\$ (70,836)	\$ 566,814	\$ -	\$ (1,075,978)	\$ (1,860,982)

**SUMMARY OF DISTRICT OFFICE - ONE TIME
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ 750,181	\$ 750,181	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	-	478,160	478,160	-	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	4,200	26,117	-	-	-	-
TOTAL	4,200	26,117	1,228,341	1,228,341	-	-
CLASSIFIED						
STAFF REGULAR	-	-	471,729	471,729	-	-
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	-	-	-	-	-	-
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	-	-	-	-	-	-
TOTAL	-	-	471,729	471,729	-	-
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	114,765	114,765	-	-
CLASSIFIED MANAGERS	-	-	140,268	140,268	-	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	-	-	255,033	255,033	-	-
TOTAL SALARIES	\$ 4,200	\$ 26,117	\$ 1,955,103	\$ 1,955,103	\$ -	\$ -
BENEFITS						
STRS	346	2,094	-	-	-	1,550,982
PERS	-	-	-	-	-	-
FICA	-	35	-	-	-	-
MEDICARE	54	365	-	-	-	-
UNEMPLOYMENT & WORKERS COMP. INSUR.	110	640	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-	-
TOTAL BENEFITS	\$ 510	\$ 3,134	\$ -	\$ -	\$ -	\$ 1,550,982
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	-	-	-	-	-	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
OTHER						
LEASES	-	-	-	-	-	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL FIXED EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISCRETIONARY						
BOOKS AND SUPPLIES	3,008	155	-	-	-	-
PROFESSIONAL SERVICES	750	125	-	-	-	-
TRAVEL AND STUDENT BUS TRANS.	20,224	27,716	-	-	-	-
DUES AND MEMBERSHIPS	-	-	-	-	-	-
PUBLISHING AND POSTAGE	-	-	-	-	-	-
BUILDING AND EQUIPMENT REPAIRS	-	-	-	-	-	-
OTHER OPERATING	17,378	13,590	-	-	-	100,000
EQUIPMENT	-	-	-	-	-	-
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ 41,360	\$ 41,566	\$ -	\$ -	\$ -	\$ 100,000
TOTAL USES	\$ 46,070	\$ 70,837	\$ 1,955,103	\$ 1,955,103	\$ -	\$ 1,650,982
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ 15,600,000	\$ 15,600,000	\$ 210,000

**SUMMARY OF DISTRICT WIDE - ONE TIME
STATEMENT OF CHANGES IN FUND BALANCES**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
SOURCE OF FUNDS						
OTHER STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FEES	-	-	-	-	-	-
RENTALS	1	-	-	-	-	-
OTHER LOCAL	357,584	335,607	-	-	-	-
TOTAL	357,585	335,607	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-
TOTAL SOURCES	357,585	335,607	-	-	-	-
USE OF FUNDS						
SALARIES	269,069	262,196	1	(1)	-	-
BENEFITS	46,523	42,575	1	-	(1)	-
TOTAL SALARIES AND BENEFITS	315,592	304,771	2	(1)	(1)	-
FIXED EXPENSES	1	-	-	-	-	-
OTHER OPERATING	-	-	-	(1)	-	-
TOTAL OTHER EXPENSE	1	-	-	(1)	-	-
TOTAL USES	315,593	304,771	2	(2)	(1)	-
SOURCES OVER (UNDER) USES	41,992	30,836	(2)	2	1	-
TRANSFERS OUT	(88,651)	-	-	-	-	-
INTRA-FUND TRANSFERS IN / (OUT)	(95,741)	-	-	-	-	-
SOURCES OVER (UNDER) USES & TRANSFERS	(142,400)	30,836	(2)	2	1	-
BEGINNING FUND BALANCE	457,976	315,576	786,190	346,412	346,412	346,414
ENDING FUND BALANCE	\$ 315,576	\$ 346,412	\$ 786,188	\$ 346,414	\$ 346,413	\$ 346,414

**SUMMARY OF DISTRICT WIDE - ONE TIME
EXPENDITURE ANALYSIS**

	FINAL ACTUAL 2004-2005	FINAL ACTUAL 2005-2006	ADOPTED BUDGET 2006-07	ADJUSTED BUDGET 2006-07	YTD ACTUAL 2006-2007	TENTATIVE BUDGET 2007-2008
FACULTY						
INSTRUCTIONAL, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSTRUCTIONAL, HOURLY	-	1	-	-	(1)	-
NON-INSTRUCTIONAL, REGULAR	-	-	-	-	-	-
NON-INSTRUCTIONAL, HOURLY	-	-	-	-	-	-
TOTAL	-	1	-	-	(1)	-
CLASSIFIED						
STAFF REGULAR	-	-	1	(1)	1	-
INSTRUCTIONAL AIDES	-	-	-	-	-	-
STAFF HOURLY	269,070	262,195	-	-	-	-
STUDENT AIDES & ASSISTANTS	-	-	-	-	-	-
INSTRUCTIONAL AIDES, HOURLY	(1)	-	-	-	-	-
TOTAL	269,069	262,195	1	(1)	1	-
ADMINISTRATORS						
ACADEMIC MANAGERS	-	-	-	-	-	-
CLASSIFIED MANAGERS	-	-	-	-	-	-
CLASSIFIED SUPERVISORS	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL SALARIES	\$ 269,069	\$ 262,195	\$ 1	\$ (1)	\$ 1	\$ -
BENEFITS						
STRS	959	860	-	-	-	-
PERS	19,269	15,844	1	-	-	-
FICA	15,493	15,688	-	-	-	-
MEDICARE	3,879	3,772	-	-	-	-
UNEMPLOYMENT & WORKERS COMP. INSUR.	6,923	6,412	-	-	-	-
HEALTH AND WELFARE	-	(1)	-	-	(1)	-
TOTAL BENEFITS	\$ 46,523	\$ 42,875	\$ 1	\$ -	\$ (1)	\$ -
UTILITIES						
GAS	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -
LIGHTS AND POWER	-	-	-	-	-	-
TELEPHONE	1	-	-	-	1	-
WATER	-	-	-	-	-	-
GARBAGE, SEWER AND OTHER UTILITIES	-	-	-	-	-	-
TOTAL	1	-	-	-	-	-
OTHER						
LEASES	-	-	-	-	-	-
INSURANCE	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL FIXED EXPENSES	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
DISCRETIONARY						
BOOKS AND SUPPLIES	-	(1)	-	-	23	-
PROFESSIONAL SERVICES	-	-	-	-	-	-
TRAVEL AND STUDENT BUS TRANS.	1	-	-	-	-	-
DUES AND MEMBERSHIPS	-	-	-	-	-	-
PUBLISHING AND POSTAGE	-	-	-	-	1	-
BUILDING AND EQUIPMENT REPAIRS	1	-	-	-	122	-
OTHER OPERATING	(1)	1	-	(1)	(7,460)	-
EQUIPMENT	(1)	-	-	-	7,314	-
OTHER - UNALLOCATED RESOURCES	-	-	-	-	-	-
TOTAL OTHER OPERATING	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -
TOTAL USES	\$ 315,593	\$ 304,771	\$ 2	\$ (2)	\$ (1)	\$ -
TRANSFERS OUT	\$ 88,651	\$ -	\$ -	\$ -	\$ -	\$ -

DATE June 27, 2007

PURPOSE Student Learning Outcomes (SLO) Update Report

The SLO Update Report is presented to the Board for information.

Helen Benjamin

Background

In April 2006, the Board received an initial report on the status of implementing Student Learning Outcomes (SLOs) in the District. This initial report provided the background behind SLOs and explained how instructional and student services SLOs were being implemented across the District.

The Governing Board made SLOs a part of the Strategic Directions for the CCCCDC for 2007:

4.2 Monitor student learning by reviewing reports on the establishment and assessment of student learning outcomes.

- Ensure that the District is engaged in a systematic process of establishing and assessing student learning outcomes at the course, program and degree levels.

The purpose of this update is to comply with the Governing Board's goal, 4.2, as stated above.

Analysis

Contra Costa College

Instructional SLOs:

	Total ¹		Number with SLO's ²		% of total		Used in Assessment ³		% of courses with SLOs		Responded to Assessment Findings and/or Curriculum modified	
	'06	'07	'06	'07	'06	'07	'06	'07	'06	'07	'06	'07
Courses	1276	1174	800	226	63%	19%	85	18	11%	37%	13%	17%
Certificate/Degree Programs ⁵	48	78	14	33	29%	42%	2	0 ⁴	14%	0% ⁴	100%	0% ⁴

1. Represents the total number of courses as listed in the Datatel course file with a course status of active

2. Represents the total number of courses with course-level outcomes developed

3. Represents the total number of courses for which at least one assessment has been completed

4. SLOs are complete for some courses in some programs, but not all courses in any specific program

5. CCC has combined both certificate and degree programs into one category

Although it appears that the number of courses and programs for which SLOs have been established and used in assessments have declined significantly, the data submitted by CCC in 2006 was based on the number of courses and programs offered in the previous two semesters, not the total number of approved courses and certificate programs. Thus, no comparison can be made between the 2006 and 2007 data.

Processes for systematic establishment of instructional SLOs

Contra Costa College (CCC) continues to apply their processes for establishment of instructional SLOs which are linked to the program review schedule. CCC is on schedule to have SLOs established and implemented for all courses, programs and degrees by 2010.

Student Services SLOs:

Status

Contra Costa College has made significant progress in the development and implementation of student services SLOs. At this time, 43% of all instructional support courses (eg. library, learning resources and tutoring) and 60% of all student support services courses have defined expected SLOs. In addition, 43% of the instructional support courses and 96% of the student support services courses have identified appropriate assessment methodologies for the expected SLOs. However, none of the instructional support courses have actually been assessed, while 30% of the student support services courses have been assessed. Further, 10% of the student support services courses have been analyzed and as a result of the assessment, 8% have implemented changes to pedagogy, facilities, and other areas to improve learning.

Processes for systematic establishment of student services SLOs

Like instructional SLOs, student services SLOs are linked to program review. CCC is currently on track to implement SLOs in 100% of the student services division by 2008.

Diablo Valley College

Instructional SLOs:

Courses and Programs

	Total ¹	Number with SLOs ² SP 07 update		% of total		Used in Assessment ³		% of courses/programs with SLOs		Responded to Assessment Findings and/or Curriculum modified	
		'06	'07	'06	'07	'06	'07	'06	'07	'06	'07
Courses	1,891	28	88	2%	5%	3	29	11%	33%	33%	93%
Note: Since 2004 all course revisions and new courses required the use of active verbs in the objectives section of the course outlines, which have provided a starting point for many of the course SLOs. A total of 502 courses have followed the revised format since inception.											
Certificate Programs	76	2	2	3%	NC	0	1	0%	50%	0%	50%
In 2007-08 the focus will be on the development of program SLOs. In spring 2007 the Workforce Development Committee identified common soft skill SLOs, as well as rubrics to use for identified assessment methods. Options are being developed for assessment methods that may be adopted and/or modified by each program. This affects all certificate and degree programs.											
Degrees	24	0	2	0%	200%	0	2	0%	200%	0%	In progress
Most programs have yet to begin identifying their degree SLOs; however, Phase I of the GE assessment has been completed, which assessed students who completed ENG 122 (or equivalent) and/or MATH 110 (or equivalent). Results will be analyzed in fall 2007 and used for needed modifications to these two GE-required courses. Phase II will include the natural sciences (biological and physical sciences) and social and behavioral sciences.											

1. Represents the total number of courses as listed in the Datatel course file with a course status of active
2. Represents the total number of courses with course-level outcomes developed
3. Represents the total number of courses for which at least one assessment has been completed

Impact on Students

Category	Total Students		Number with SLOs				Used in Assessment				Curriculum Modified			
	Count		%		Count		%		Count		%		Count	
	'06	'07	'06	'07	'06	'07	'06	'07	'06	'07	'06	'07	'06	'07
Courses (Seat Count)	58,379	61,363	8,447	21,092	15%	34%	2,158	18,932	26%	90%	729	6086	34%	32%
Degree and Certificate Programs Number of Graduates*	*	916**	*	51	*	6%	*	2	*	4%	*	1	*	50%

* The 2006 data represented the approximate head count of students with the goal of earning a degree or certificate, independent of transfer intentions. These data were an estimate based on available evidence at the time of admission that approximately 8% of the students select this educational goal. Because goals change as students progress through the curriculum, comparison from year-to-year would not be reliable. As such, DVC has opted to move from total number of students served in certificate and degree programs to the number of graduates in course and degree programs (a number which is tracked). This change in methodology will not allow for a comparison between 2006 and 2007 results but will allow for future annual comparisons.

** The spring 2007 figures are pending based on verification of students' completion of graduation and certificate requirements for certificates of achievement and completion and AA/AS degrees.

Processes for systematic establishment of instructional SLOs

DVC continues to focus on instructional SLOs that will positively affect the greatest number of students for both courses and programs. A five (5) step process for implementing instructional SLOs continues to be followed:

1. determining the expected student learning outcome;
2. determining the methods of assessment;
3. determining and applying the measurement criteria;
4. analysis of the results from the application of the measurement criteria; and
5. use of the results to make modifications to curriculum (if necessary).

Student Services SLOs:

Status

Thirteen student services support areas (100 percent) completed the identification of program SLOs and concluded their first assessment cycle in spring 2006. Plans for using assessment results were developed during the summer of 2006 and implemented in fall 2006. In spring 2007 second assessment cycles were completed and collected data is being analyzed. Summaries of the analyses of the results and identification of needed modifications will be completed in summer 2007.

These student support services include admissions and records; assessment services; CalWORKS; career and employment services; counseling department; disability support services; educational talent search; EOPS/CARE; financial aid; information center; international students; transfer center; and student life.

Processes for systematic establishment of student services SLOs

The thirteen student service programs continue implementation of their SLO assessments for the second assessment cycles. Student service programs will use the assessment outcomes to modify services provided to students. When the results from the second assessment cycle are analyzed and plans for using the results to make modifications are developed, they will be implemented in fall 2007. If results indicate that no further modifications are needed, additional SLOs will be included to focus on other aspects of the program.

Los Medanos College

Instructional SLOs:

	Total ¹		Number with SLOs ²		% of total with SLOs		Used in Assessment ³		% of courses with SLOs that are used in assessment		Responded to Assessment Findings and/or Curriculum modified	
	'06	'07	'06	'07	'06	'07	'06	'07	'06	'07	'06	'07
Courses*	781	781	56	84	7%	11%	22	25	39%	30%	100%	100%
Certificate Programs**	34	34	5	34	15%	100%	1	8	20%	24%	20%	100%
Institutional Programs/Degrees***	5	5	5	5	100%	100%	4	5	80%	100%	40%	80%

1. Represents the total number of courses as listed in the Datatel course file with a course status of active

2. Represents the total number of courses with course-level outcomes developed

3. Represents the total number of courses for which at least one assessment has been completed

* Course Level SLOs are now a required part of course outlines of record, and are approved by the Curriculum Committee. Since course outlines need to be reviewed and revised every five years, 100% of courses will have course level SLOs by 2011.

** The assessment of program and certificate level SLOs are now required as part of the program review process.

*** Degree level SLOs are defined by five major "institutional" programs: developmental education; general education; occupational education; student services; and library and learning support services.

In addition to the above measures, LMC has gauged progress on implementing SLO assessment by using a rubric advocated by the Research and Planning Group of California (RPGroups). The full rubric is included in this report as Appendix A. This rubric more accurately reflects the new accreditation standards and gives a more comprehensive measurement of the positive impact of assessment on the college and its students. What follows is a summary of the progress based on the criteria in the RPGroups' rubric:

RPGroups criteria	Assessment of LMC progress
Implementation of a Complete SLO Cycle Framework	Between Stage 2 and Stage 3: LMC has a complete framework for SLO development at the course, program, and degree levels. SLOs have been defined for all academic programs and the five major "institutional" programs in developmental education; general education; occupational education; student services; and library and learning support services. Preliminary assessment plans have been developed by all but a few academic programs, with approximately 25% of academic programs implementing plans and using assessment results for program improvement.
Meaningful Dialogue	Between Stage 2 and Stage 3: Dialogue about assessment is embedded within structural practices across the college. For example, SLOs have been a recent focus for the following committees: curriculum; planning; developmental education; general education; occupational education; student services; and library and learning support services; and teaching and learning project. Faculty and staff are engaged and aware of SLO cycle framework.
Alignment of SLOs with Organizational Structures	Stage 3: The SLO cycle framework is embedded within and supported by the teaching and learning project, a committee which coordinates assessment efforts at LMC. SLOs have been incorporated into program review, curriculum processes, resource allocation, and staff development. The college has a timeline that is updated and followed.
Institutional Commitment	Between Stage 2 and Stage 3: Appropriate resources are being allocated to implement assessment through release time for faculty leadership and money to support ongoing professional development. Professional development in the form of flex activities, Friday retreats and teaching communities, Departmental meetings have focused on the assessment of student learning.
Alignment of Practice with SLOs and Assessment	Stage 2: The SLO cycle framework includes processes for integrating SLOs and assessment findings into classroom practice and pedagogy. LMC uses course-embedded assessment based on existing class assignments, and the college analyzes student work across courses and programs to develop action plans for improvement. Course-embedded assessment does not place additional demands on students and produces evidence of learning that is authentic, relevant to our SLOs, and useful for making improvements. Though LMC has processes set up for aligning practice with SLO assessment, in many programs, broad-based integration is in its early stage. For example, general education (GE) faculty are encouraged by the Office of Instruction to include GE SLOs in their course syllabi and the college provides ongoing professional development for GE faculty on designing assignments and grading criteria that reflect GE SLOs, but participation needs to be increased.
Evidence	Stage 2: SLOs for courses, programs, and degrees are documented in course outlines. Institutional SLOs will be included in the 2007-2008 catalog, college website, and student handbook. LMC is currently developing a link to assessment information and the work of the Teaching and Learning Project through the LMC intranet.

Student Services SLOs:

Status

- Since the last report to the Board on April 26, 2006, the Student Services SLO Committee has been formed with representatives from admission and records, outreach and recruitment, the information center, EOPS and CARE, DSPS, counseling, financial aid, and associated students. This committee has conducted periodic meetings to provide training and support for student services units in assessment-related work. The dialog has been broad-based and inclusive.
- LMC student services division has defined two overarching institutional SLOs that cross the traditional organizational boundaries and unify service units in support of common learning outcomes.
 - SLO#1: Demonstrate proficiency in use of online services
 - SLO#2: Demonstrate proficiency in self-advocacy

A preliminary assessment of student use of online services was conducted in fall 2006 and provided student services with a deepened understanding of the need for a clear research question and a comprehensive survey tool in order to yield informative results. This first experience with completing the assessment cycle has formed a strong base for student services, as they continue to learn how to incorporate SLO assessment into areas of their work.

As part of program review, each student service unit defined SLOs for their unit. Units aligned their SLOs with the two broad outcomes stated above and some units identified additional SLOs that reflected values and goals specific to the unit.

Current work is focused on identifying the best tools to use to assess student progress on unit-level SLOs. Units continue to receive feedback and technical support from the Student Services SLO Committee though there is concern that the recent transition in leadership of Student Services is impacting progress.

Conclusions

The colleges continue to make progress on the development and implementation of student learning outcomes in both the instructional and student services areas.

Appendix A

Rubric for Assessment of Progress Towards Implementing a Student Learning Outcomes Framework at a Community College

Stage 1 – Awareness Building		Stage 2 – SLO Framework Development		Stage 3 – SLO Framework Complete		Stage 4 – Sustained Change is Occurring			
Themes									
Student Learning Outcomes <i>The Complete Cycle-Framework</i>		<ul style="list-style-type: none">No progress.Recognition of existing practices, such as course objectives & institutional research, & how existing practices relate to SLO framework."Pilot" projects & efforts may be in progress.		<ul style="list-style-type: none">Complete SLO framework is in development.SLOs are being developed for all courses, programs & degrees.Means of assessment are being developed for SLOs and implemented.		<ul style="list-style-type: none">SLOs are in place for all three levels. Refinement of SLOs where needed is taking place.Means of assessment for SLOs are fully implemented.Results of assessments are being used for improvement and further alignment of practices.		<ul style="list-style-type: none">College is evaluating SLO framework & making changes as needed.	
Dialogue <i>Meaningful Dialogue</i>		<ul style="list-style-type: none">Preliminary, investigative dialogue includes: "what is this about? How do we do this?"Exploration of models, definitions, issues taking place by a few people.		<ul style="list-style-type: none">Dialogue is embedded within structural practices, across the college, and is taking place on a routine & widespread basis. Student learning outcomes assessment is the focus.		<ul style="list-style-type: none">Faculty & staff are fully engaged & aware of SLO framework.Collaboration for student learning improvement & decision making is widespread.		<ul style="list-style-type: none">Dialogue is ongoing, pervasive & robust. Student learning improvement is featured topic.Dialogue includes topic of strategies to improve SLO framework and components.Part-time faculty are part of dialogue.	
Organization <i>Alignment of SLOs with Structures</i>		<ul style="list-style-type: none">No linkage yet exists between existing organizational structures and SLO framework.		<ul style="list-style-type: none">Existing organizational structures are incorporating and supporting SLO framework within their structured processes.Leadership groups, e.g., Academic Senate and management have accepted responsibility for SLO framework development.		<ul style="list-style-type: none">Implementation of SLO framework is supported & embedded within new & established organizational structures, such as:<ul style="list-style-type: none">Assessment Committeeprogram reviewcurriculum processesplanning processesstaff developmentA timeline for SLO framework implementation is in evidence & being implemented.		<ul style="list-style-type: none">Evaluation and fine-tuning of organizational structures for SLO framework is ongoing.Organizational structures routinely address SLO framework & assessment within their responsibilities.	
Institutional Commitment		<ul style="list-style-type: none">Vague acknowledgement that "something needs to be done" re SLOs.No resources committed yet.Minimal or uneven "buy-in".Little established leadership.		<ul style="list-style-type: none">Appropriate resources are being allocated to implement an SLO framework, including:<ul style="list-style-type: none">assignment & support of faculty leadership,ongoing staff development,research,technology, &use of institutional structures.Leadership "walks the talk".		<ul style="list-style-type: none">Appropriate resources continue to be allocated & fine-tuned, where appropriate.		<ul style="list-style-type: none">Commitment to student learning improvement is a visible priority in all practices & structures, across college, including mission statement.	

Stage 1 – Awareness Building
Stage 2 – SLO Framework Development
Stage 3 – SLO Framework Complete
Stage 4 – Sustained Change is Occurring

Results				
Alignment of Practices - with SLOs & Assessment	<ul style="list-style-type: none"> • Little recognition of SLOs in developing college practices & pedagogy except within individual course content & within individual academic departments. 	<ul style="list-style-type: none"> • Development of SLO framework includes processes for alignment of practice & pedagogy with SLOs and assessment findings, e.g., SLOs reflected in course syllabi; grading is aligned with SLOs. 	<ul style="list-style-type: none"> • Practices, in academic & co-curricular programs, are intentionally aligned & delivered to address SLOs. • Learning is a focus addressed collaboratively across disciplines, departments and services. Coordination is enhanced across the college. 	<ul style="list-style-type: none"> • Practices are continually reviewed, reflecting assessment findings & dialogue, and resulting in innovative practices. • A progressive sequence of SLO attainment is recognized within course & co-curricular service delivery.
Evidence Artifacts-How Do We Know?	<ul style="list-style-type: none"> • Little organized, cohesive evidence exists related to SLOs & student learning other than student achievement outcomes, i.e., grades, transfer rate. 	<ul style="list-style-type: none"> • SLOs for courses, programs & degrees are available and are identified in institutional documents, such as: <ul style="list-style-type: none"> ◦ course outlines ◦ college catalogue ◦ Web site ◦ student handbook ◦ mission statement • A "tool kit" or other staff development resources, e.g., material re assessment strategies & college SLO framework, is available. • Means of assessment are identified for most course, program, & degree SLOs. 	<ul style="list-style-type: none"> • An assessment plan exists, is widely available, & has been implemented. • Assessment findings are compiled and in evidence in published reports. • Multiple assessment strategies are used, indirect & direct, & they are available, meaningful, & reliable. • Meeting minutes routinely reflect dialogue about SLOs and improvement of learning. • Job descriptions, hiring brochures, & other human resources literature include a focus on learning. 	<ul style="list-style-type: none"> • Comprehensive college assessment report(s) exist(s) and is completed on a regular basis. • SLOs and student achievement of SLOs are documented. • Course SLOs are reflective of degree SLOs. • SLOs are key effectiveness indicators for college. • Students demonstrate awareness of goals & purposes of courses they are enrolled in.

Julie Slark
Cal Assess Inst
3/6/06