

GOVERNING BOARD
CONTRA COSTA COMMUNITY COLLEGE DISTRICT
OF
CONTRA COSTA COUNTY
MARTINEZ, CALIFORNIA

REPORT NO. 57-A

DATE February 26, 2014

PURPOSE Budget Transfers and Adjustments for the Period October 1, 2013, through
December 31, 2013

TO MEMBERS OF THE GOVERNING BOARD

RECOMMENDATION

It is recommended that the attached budget transfers and adjustments for the period October 1, 2013, through December 31, 2013, be approved.

FUNDING SOURCE

This activity reports the sources and uses of the various funds of the District. All budget transfers reflect either:

1. increases/decreases in expenditures that correspond to associated revenue increases/decreases; or
2. movement of equal budget amounts from one major expenditure classification to another; or
3. increases/decreases in expenditures or revenues that directly impact fund balance.

BACKGROUND

Pursuant to California Code of Regulations, Title 5, Section 58307, and Board Policy 5031, any budget transfers between major expenditure classifications or from reserves must be authorized by the Governing Board. Transfers may be made from the reserve for contingencies by written resolution approved by a two-thirds vote of the Governing Board. Additionally, the District's expenditures are limited to the amounts as approved by the Governing Board, i.e., the adopted budget, unless the budget is officially revised.

Disposition APPROVED
Governing Board

Date FEB 26 2014


Secretary

BUDGET TRANSFERS and ADJUSTMENTS

FUND 11: GENERAL FUND - UNRESTRICTED

for Period Ended December 31, 2013

Description	Adopted Budget	9/30/2013 Revised Budget	12/31/2013 Revised Budget	Change
Sources:				
8100 Federal Revenues	-	-	2,345	2,345
8600 State Revenues	59,360,244	59,360,244	59,360,244	-
8800 Local Revenues	112,238,821	112,813,247	112,913,744	100,497
8900 Other Financing Sources	143,583	183,877	216,860	32,983
8990 Subfund Transfers & Allocations In	164,594,596	164,602,707	164,808,027	205,320
Total Revenues and Other Sources	336,337,244	336,960,075	337,301,220	341,145
Uses:				
1000 Academic Salaries	74,323,014	74,284,311	74,474,491	190,180
2000 Classified Salaries	30,818,171	30,876,871	30,996,175	119,304
3000 Benefits	42,915,071	42,908,024	42,906,263	(1,761)
4000 Supplies and Materials	4,095,595	4,039,517	4,112,843	73,326
5000 Other Operating Expenses and Services	16,569,889	17,134,076	17,284,514	150,438
6000 Capital Outlay	2,741,692	2,793,750	2,811,875	18,125
7300 Interfund transfers Out	1,321,788	1,321,788	1,321,890	102
7600 Other Student Payments	2,097	2,097	2,097	-
7800 Subfund Transfers & Allocations Out	164,594,596	164,602,707	164,808,027	205,320
Total Expenditures and Other Outgo	337,381,913	337,963,141	338,718,175	755,034
Sources Over (Under) Uses and Other Outgo	(1,044,669)	(1,003,066)	(1,416,955)	(413,889)
9000 Fund Balance at July 01, 2013	\$ 36,449,586	\$ 36,449,586	\$ 36,449,257	\$ (329)
Fund Balance at September 30, 2013	\$ 35,404,917	\$ 35,446,520	\$ 35,032,302	\$ (414,218)

Explanation of Changes	Amount
Record and allocate CCC fee based revenues to related expense account budgets per Bus. Proc. 3.03.	
8800 Local Revenues	(35,814)
1000 Academic Salaries	(36,703)
2000 Classified Salaries	994
3000 Benefits	(7,047)
4000 Supplies and Materials	5,400
6000 Capital Outlay	1,542
Record and allocate DVC fee based revenues to related expense account budgets per Bus. Proc. 3.03.	
8800 Local Revenues	(9,082)
8900 Other Financing Sources	384
4000 Supplies and Materials	(32,898)
5000 Other Operating Expenses	22,560
6000 Capital Outlay	1,640
Record and allocate LMC fee based revenues to related expense account budgets per Bus. Proc. 3.03.	
8800 Local Revenues	122,413
2000 Classified Salaries	33,622
4000 Supplies and Materials	88,776
5000 Other Operating Expenses	15
Realign CCC budgets to match actual or anticipated revenues and expenditures within/between departments.	
1000 Academic Salaries	(31,048)
2000 Classified Salaries	5,835
4000 Supplies and Materials	25,213

BUDGET TRANSFERS and ADJUSTMENTS

FUND 11: GENERAL FUND - UNRESTRICTED

for Period Ended December 31, 2013

Realign DVC budgets to match actual or anticipated revenues and expenditures within/between departments.

1000	Academic Salaries	(837)
2000	Classified Salaries	7,745
3000	Benefits	4,037
4000	Supplies and Materials	(68,274)
5000	Other Operating Expenses	39,053
6000	Capital Outlay	18,276

Realign LMC budgets to match actual or anticipated revenues and expenditures within/between departments.

1000	Academic Salaries	(28,864)
4000	Supplies and Materials	31,364
5000	Other Operating Expenses	(2,500)

Realign District Office budgets to match actual or anticipated revenues and expenditures within/between departments.

8900	Other Financing Sources	32,599
5000	Other Operating Expenses	82,599
6000	Capital Outlay	(50,000)

Budget DVC additional actual/projected revenues and related actual/projected expense and/or increase to reserves for future use.

8100	Federal Revenues	2,345
8800	Local Revenues	21,386
2000	Classified Salaries	401
4000	Supplies and Materials	2,746
6000	Capital Outlay	20,584

Budget CCC additional actual/projected expenses.

1000	Academic Salaries	99,795
2000	Classified Salaries	69,605
4000	Supplies and Materials	21,215
5000	Other Operating Expenses	22,500
6000	Capital Outlay	26,083
7900	Reserves	(239,198)

Budget CCC additional reserves for expenses no longer anticipated to be incurred.

4000	Supplies and Materials	(5,106)
7900	Reserves	5,106

Transfer DVC revenues, expenses, and/or reserves between departments and/or funds.

8800	Local Revenues	1,594
8992	Subfund Transfers In	25,523
1000	Academic Salaries	14,040
2000	Classified Salaries	1,102
3000	Benefits	1,249
4000	Supplies and Materials	390
5000	Other Operating Expenses	(15,289)
7300	Transfers Out	102
7800	Subfund Transfers Out	25,523

Transfer LMC revenues, expenses, and/or reserves between LMC departments and/or funds.

8992	Subfund Transfers In	6,000
4000	Supplies and Materials	4,500
5000	Other Operating Expenses	1,500
7800	Subfund Transfers Out	6,000
7900	Reserves	(6,000)

Transfer District Office revenues, expenses, and/or reserves between departments and/or funds.

8992	Subfund Transfers In	173,797
1000	Academic Salaries	173,797
7800	Subfund Transfers Out	173,797
7900	Reserves	(173,797)

BUDGET TRANSFERS and ADJUSTMENTS
FUND 11: GENERAL FUND - UNRESTRICTED
for Period Ended December 31, 2013

Adjust budgeted beginnng fund balance to actual balance at start of year.

7900 Reserves

(329)

9700 Fund balance

(329)

BUDGET TRANSFERS and ADJUSTMENTS

FUND 12: GENERAL FUND - RESTRICTED

for Period Ended December 31, 2013

Description	Adopted Budget	9/30/2013 Revised Budget	12/31/2013 Revised Budget	Change
Sources:				
8100 Federal Revenues	5,760,050	5,816,164	7,544,954	1,728,790
8600 State Revenues	10,488,047	11,678,887	13,293,200	1,614,313
8800 Local Revenues	3,430,495	3,433,841	4,089,325	655,484
Total Revenues and Other Sources	19,678,592	20,928,892	24,927,479	3,998,587
Uses:				
1000 Academic Salaries	2,940,390	2,954,490	4,278,398	1,323,908
2000 Classified Salaries	5,600,419	5,609,009	6,543,365	934,356
3000 Benefits	3,140,026	3,145,116	3,501,300	356,184
4000 Supplies and Materials	1,561,487	1,571,712	1,885,916	314,204
5000 Other Operating Expenses and Services	2,056,393	3,268,688	4,512,938	1,244,250
6000 Capital Outlay	745,228	745,228	1,111,611	366,383
7300 Interfund transfers Out	36,772	36,772	36,772	-
7500 Student Financial Aid	-	-	8,113	8,113
7600 Other Student Payments	562,078	562,078	1,606,183	1,044,105
7900 Reserves	3,528,328	3,528,328	1,935,412	(1,592,916)
Total Expenditures and Other Outgo	20,171,121	21,421,421	25,420,008	3,998,587
Sources Over (Under) Uses and Other Outgo	(492,529)	(492,529)	(492,529)	-
9000 Fund Balance at July 01, 2013	\$ 492,529	\$ 492,529	\$ 492,529	\$ -
Fund Balance at September 30, 2013	\$ -	\$ -	\$ -	\$ -

Explanation of Changes	Amount
Establish CCC budget(s) for program(s) not previously budgeted.	
8100 Federal Revenues	90,748
8600 State Revenues	679,063
8800 Local Revenues	562,699
1000 Academic Salaries	646,903
2000 Classified Salaries	496,092
3000 Benefits	165,988
4000 Supplies and Materials	230,714
5000 Other Operating Expenses	688,837
6000 Capital Outlay	26,569
7500 Student Financial Aid	8,113
7600 Other Student Payments	438,636
7900 Reserves	(1,369,342)
Establish DVC budget(s) for program(s) not previously budgeted.	
8100 Federal Revenues	958,806
8600 State Revenues	743,776
8800 Local Revenues	113,985
1000 Academic Salaries	429,916
2000 Classified Salaries	283,331
3000 Benefits	184,914
4000 Supplies and Materials	8,652
5000 Other Operating Expenses	405,302
6000 Capital Outlay	238,431
7600 Other Student Payments	54,203
7900 Reserves	211,818

BUDGET TRANSFERS and ADJUSTMENTS

FUND 12: GENERAL FUND - RESTRICTED

for Period Ended December 31, 2013

Establish LMC budget(s) for program(s) not previously budgeted.

8100	Federal Revenues	617,700
8600	State Revenues	98,646
1000	Academic Salaries	159,108
2000	Classified Salaries	6,248
3000	Benefits	23,943
4000	Supplies and Materials	36,611
5000	Other Operating Expenses	143,127
6000	Capital Outlay	104,500
7600	Other Student Payments	521,800
7900	Reserves	(278,991)

Realign CCC budgets to match actual or anticipated revenues and expenditures within/between departments.

8600	State Revenues	(5,308)
1000	Academic Salaries	(3,785)
2000	Classified Salaries	(1,533)
3000	Benefits	5,048
4000	Supplies and Materials	10,930
5000	Other Operating Expenses	(13,762)
6000	Capital Outlay	(1,706)
7600	Other Student Payments	(500)

Realign DVC budgets to match actual or anticipated revenues and expenditures within/between departments.

8100	Federal Revenues	(1,034)
8600	State Revenues	23,833
1000	Academic Salaries	25,886
2000	Classified Salaries	79,698
3000	Benefits	(47,987)
4000	Supplies and Materials	(4,366)
5000	Other Operating Expenses	(61,998)
6000	Capital Outlay	3,500
7600	Other Student Payments	28,066

Budget CCC additional actual/projected revenues and related actual/projected expense and/or increase to reserves for future use.

8100	Federal Revenues	62,570
8600	State Revenues	78,591
1000	Academic Salaries	40,500
2000	Classified Salaries	16,000
3000	Benefits	19,178
4000	Supplies and Materials	10,239
5000	Other Operating Expenses	71,744
6000	Capital Outlay	(16,500)

Budget reduction in CCC projected revenues and related actual/projected expense and/or decrease to reserve.

8800	Local Revenues	(21,200)
1000	Academic Salaries	1,000
4000	Supplies and Materials	2,900
5000	Other Operating Expenses	5,000
7600	Other Student Payments	1,900
7900	Reserves	(32,000)

Budget CCC additional actual/projected expenses.

8600	State Revenues	(4,288)
1000	Academic Salaries	24,380
2000	Classified Salaries	54,520
3000	Benefits	5,100
5000	Other Operating Expenses	6,000
7900	Reserves	(94,288)

BUDGET TRANSFERS and ADJUSTMENTS
FUND 12: GENERAL FUND - RESTRICTED
for Period Ended December 31, 2013

Budget LMC additional actual/projected expenses.

4000	Supplies and Materials	18,524
6000	Capital Outlay	11,589
7900	Reserves	(30,113)

BUDGET TRANSFERS and ADJUSTMENTS
FUND 41: CAPITAL PROJECTS FUND (other than bond financed)
for Period Ended December 31, 2013

Description	Adopted Budget	9/30/2013 Revised Budget	12/31/2013 Revised Budget	Change
Sources:				
8600 State Revenues	-	-	357,973	357,973
8900 Other Financing Sources	36,772	36,772	36,772	-
8990 Subfund Transfers & Allocations In	100,000	100,000	113,952	13,952
Total Revenues and Other Sources	136,772	136,772	508,697	371,925
Uses:				
5000 Other Operating Expenses and Services	601,398	601,398	648,951	47,553
6000 Capital Outlay	637,354	637,354	640,173	2,819
7800 Subfund Transfers & Allocations Out	100,000	100,000	113,952	13,952
Total Expenditures and Other Outgo	1,338,752	1,338,752	1,403,076	64,324
Sources Over (Under) Uses and Other Outgo	(1,201,980)	(1,201,980)	(894,379)	307,601
9000 Fund Balance at July 01, 2013	\$ 12,761,903	\$ 12,761,903	\$ 12,761,903	\$ -
Fund Balance at September 30, 2013	\$ 11,559,923	\$ 11,559,923	\$ 11,867,524	\$ 307,601

Explanation of Changes	Amount
Establish District Office and campus budget(s) for items not previously budgeted.	
8600 State Revenues	357,973
8992 Subfund Transfers In	13,952
7800 Subfund Transfers Out	13,952
7900 Reserves	357,973
Budget District Office additional actual/projected expenses.	
5000 Other Operating Expenses	47,553
6000 Capital Outlay	2,819
7900 Reserves	(50,372)

BUDGET TRANSFERS and ADJUSTMENTS
FUND 42: 2002 BOND CONSTRUCTION FUND
for Period Ended December 31, 2013

Description	Adopted Budget	9/30/2013 Revised Budget	12/31/2013 Revised Budget	Change
Sources:				
8800 Local Revenues	-	-	852	852
Total Revenues and Other Sources	-	-	852	852
Uses:				
5000 Other Operating Expenses and Services	39,908	39,908	40,760	852
6000 Capital Outlay	1,420,142	1,420,142	1,420,142	-
Total Expenditures and Other Outgo	1,460,050	1,460,050	1,460,902	852
Sources Over (Under) Uses and Other Outgo	(1,460,050)	(1,460,050)	(1,460,050)	-
9000 Fund Balance at July 01, 2013	\$ 1,504,681	\$ 1,504,681	\$ 1,478,912	\$ (25,769)
Fund Balance at September 30, 2013	\$ 44,631	\$ 44,631	\$ 18,862	\$ (25,769)

Explanation of Changes

Amount

Budget CCC additional actual/projected revenues and related actual/projected expense and/or increase to reserves for future use.		
8800 Local Revenues		852
5000 Other Operating Expenses		852
Adjust budgeted beginning fund balance to actual balance at start of year.		
7900 Reserves		(25,769)
9700 Fund balance		(25,769)

BUDGET TRANSFERS and ADJUSTMENTS
FUND 43: 2006 BOND CONSTRUCTION FUND
for Period Ended December 31, 2013

Description	Adopted Budget	9/30/2013 Revised Budget	12/31/2013 Revised Budget	Change
Sources:				
8900 Other Financing Sources	140,500,000	140,500,000	140,500,000	-
Total Revenues and Other Sources	140,500,000	140,500,000	140,500,000	-
Uses:				
2000 Classified Salaries	679,749	679,749	679,749	-
3000 Benefits	283,246	283,246	283,246	-
4000 Supplies and Materials	9,384	9,384	9,384	-
5000 Other Operating Expenses and Services	1,865,573	1,865,573	1,865,573	-
6000 Capital Outlay	38,531,862	38,531,862	38,531,862	-
Total Expenditures and Other Outgo	41,369,814	41,369,814	41,369,814	-
Sources Over (Under) Uses and Other Outgo	99,130,186	99,130,186	99,130,186	-
9000 Fund Balance at July 01, 2013	\$ 36,782,615	\$ 36,782,615	\$ 36,652,303	\$ (130,312)
Fund Balance at September 30, 2013	\$ 135,912,801	\$ 135,912,801	\$ 135,782,489	\$ (130,312)

Explanation of Changes	Amount
Adjust budgeted beginnng fund balance to actual balance at start of year.	
7900 Reserves	(130,312)
9700 Fund balance	(130,312)

BUDGET TRANSFERS and ADJUSTMENTS

FUND 59: DATA CENTER FUND

for Period Ended December 31, 2013

Description	Adopted Budget	9/30/2013 Revised Budget	12/31/2013 Revised Budget	Change
Sources:				
8800 Local Revenues	10,000	10,000	10,000	-
Total Revenues and Other Sources	10,000	10,000	10,000	-
Uses:				
4000 Supplies and Materials	15,000	15,000	15,000	-
5000 Other Operating Expenses and Services	10,000	10,000	10,000	-
7300 Interfund transfers Out	-	-	32,599	32,599
Total Expenditures and Other Outgo	25,000	25,000	57,599	32,599
Sources Over (Under) Uses and Other Outgo	(15,000)	(15,000)	(47,599)	(32,599)
9000 Fund Balance at July 01, 2013	\$ 1,447,690	\$ 1,447,690	\$ 1,447,690	\$ -
Fund Balance at September 30, 2013	\$ 1,432,690	\$ 1,432,690	\$ 1,400,091	\$ (32,599)

Explanation of Changes	Amount
Transfer District Office revenues, expenses, and/or reserves between departments and/or funds.	
7300 Transfers Out	32,599
7900 Reserves	(32,599)

BUDGET TRANSFERS and ADJUSTMENTS

FUND 69: RETIREE HEALTH BENEFITS FUND

for Period Ended December 31, 2013

Description	Adopted Budget	9/30/2013 Revised Budget	12/31/2013 Revised Budget	Change
Sources:				
8800 Local Revenues	359,467	359,467	359,467	-
8900 Other Financing Sources	1,114,002	1,114,002	1,114,002	-
Total Revenues and Other Sources	1,473,469	1,473,469	1,473,469	-
Uses:				
5000 Other Operating Expenses and Services	117,114	117,114	117,114	-
7100 Debt Retirement	3,000	3,000	3,000	-
7300 Interfund transfers Out	8,800,000	8,800,000	6,860,000	(1,940,000)
Total Expenditures and Other Outgo	8,920,114	8,920,114	6,980,114	(1,940,000)
Sources Over (Under) Uses and Other Outgo	(7,446,645)	(7,446,645)	(5,506,645)	1,940,000
9000 Fund Balance at July 01, 2013	\$ 14,243,010	\$ 14,243,010	\$ 14,243,010	\$ -
Fund Balance at September 30, 2013	\$ 6,796,365	\$ 6,796,365	\$ 8,736,365	\$ 1,940,000

Explanation of Changes	Amount
Adjust 2013-14 OPEB Contribution Amount Based on the Actuarial Report.	
7300 Transfers Out	(1,940,000)
7900 Reserves	1,940,000

BUDGET TRANSFERS and ADJUSTMENTS

FUND 73: STUDENT BODY CENTER FUND

for Period Ended December 31, 2013

Description	Adopted Budget	9/30/2013 Revised Budget	12/31/2013 Revised Budget	Change
Sources:				
8800 Local Revenues	421,750	421,750	421,750	-
8900 Other Financing Sources	-	40,000	40,102	102
Total Revenues and Other Sources	421,750	461,750	461,852	102
Uses:				
1000 Academic Salaries	2,500	2,500	2,500	-
2000 Classified Salaries	46,050	46,050	46,050	-
3000 Benefits	4,624	4,624	4,624	-
4000 Supplies and Materials	2,000	2,000	2,102	102
5000 Other Operating Expenses and Services	9,600	9,600	8,500	(1,100)
6000 Capital Outlay	1,000	1,000	1,000	-
7300 Interfund transfers Out	223,183	263,183	263,183	-
7700 Purchases	97,500	97,500	97,500	-
Total Expenditures and Other Outgo	386,457	426,457	425,459	(998)
Sources Over (Under) Uses and Other Outgo	35,293	35,293	36,393	1,100
9000 Fund Balance at July 01, 2013	\$ 1,397,544	\$ 1,397,544	\$ 1,397,544	\$ -
Fund Balance at September 30, 2013	\$ 1,432,837	\$ 1,432,837	\$ 1,433,937	\$ 1,100

Explanation of Changes	Amount
Budget DVC additional reserves for expenses no longer anticipated to be incurred.	
5000 Other Operating Expenses	(1,100)
7900 Reserves	1,100
Transfer DVC revenues, expenses, and/or reserves between departments and/or funds.	
8900 Other Financing Sources	102
4000 Supplies and Materials	102

BUDGET TRANSFERS and ADJUSTMENTS

FUND 77: OPEB IRREVOCABLE TRUST

for Period Ended December 31, 2013

Description	Adopted Budget	9/30/2013 Revised Budget	12/31/2013 Revised Budget	Change
Sources:				
8800 Local Revenues	4,081,423	4,081,423	4,081,423	-
8900 Other Financing Sources	8,800,000	8,800,000	6,860,000	(1,940,000)
Total Revenues and Other Sources	12,881,423	12,881,423	10,941,423	(1,940,000)
Uses:				
5000 Other Operating Expenses and Services	193,255	193,255	193,255	-
Total Expenditures and Other Outgo	193,255	193,255	193,255	-
Sources Over (Under) Uses and Other Outgo	12,688,168	12,688,168	10,748,168	(1,940,000)
9000 Fund Balance at July 01, 2013	\$ 52,385,905	\$ 52,385,905	\$ 52,385,905	\$ -
Fund Balance at September 30, 2013	\$ 65,074,073	\$ 65,074,073	\$ 63,134,073	\$ (1,940,000)

Explanation of Changes	Amount
Adjust 2013-14 OPEB Contribution Amount Based on the Actuarial Report.	
8900 Other Financing Sources	(1,940,000)
7900 Reserves	(1,940,000)