



**ADOPTION BUDGET
FISCAL YEAR 2013-14**

PRESENTED TO THE GOVERNING BOARD

SEPTEMBER 11, 2013

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Prepared in collaboration with the Fiscal Services Staff

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

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ADOPTION BUDGET FISCAL YEAR 2013-14

Table of Contents

I.	INTRODUCTION	1
	A. Planning.....	2
II.	STATUS OF FISCAL YEAR 2012-13	2
	A. Major Revenue Changes in FY 2012-13	3
	1. Proposition 30.....	3
	2. Reapportionment	4
	3. Non-resident FTES Growth	4
	B. Major Expenditure Changes in FY 2012-13	4
	1. Legal Expenses	4
	2. November 2012 Election Costs	5
	3. Scheduled Maintenance	5
	4. Compensated Absences	5
	C. Ending Fund Balance in FY 2012-13	5
III.	FISCAL YEAR 2013-14 ADOPTION BUDGET	6
	A. FTES in FY 2013-14	6
	B. Major Budget Assumptions in FY 2013-14	7
	C. Other Noteworthy Budget Items in FY 2013-14	8
	1. Audit Adjustment	8
	2. Redevelopment Agency Dissolution.....	8
	D. Impact on Fund Balance in FY 2013-14.....	8
	E. Components of Ending Fund Balance in FY 2013-14	8
	F. Areas of Concern in FY 2013-14.....	10
	1. Student Demand.....	10
	2. Productivity	10
	3. Proposition 30.....	10
	4. Health Benefit Increases	10
	5. Long-Term Liabilities	10
	6. Deficit Factor	10
	7. Redevelopment Agency Project Funds	10
IV.	ALL FUNDS RECAP.....	11
V.	CONCLUSION	11
VI.	ADOPTION BUDGET – FISCAL YEAR 2013-14	11
	A. Summary Overview, Unrestricted General Fund, Ongoing	12
	B. Section I, Unrestricted General Fund, Ongoing	14
	C. Section II, Unrestricted General Fund, One Time.....	39
	D. Section III, All Funds	56
Appendices:		
	2013-14 Budget Year 50% Law Calculation	A
	Salary Schedule and District Benefits Premium History	B

ADOPTION BUDGET FISCAL YEAR 2013-14

I. INTRODUCTION

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

California's 2013 budget reflects the most stable fiscal footing the state has had in over a decade. Tough spending cuts the past few years combined with new temporary revenues provided by the passage of Proposition 30 have resulted in a positive long-term outlook that includes balanced budgets for the foreseeable future. This improvement in the state's finances has allowed the District to incorporate increased revenues into its budget and maintain a cautious optimism about future funding levels within the community college system. This increased funding translates into a more robust course schedule and allows for increased access for students. In addition, with firmer economic times come increased stability and a higher level of certainty about what the next few years will look like. This type of environment allows the District to develop long-term plans and goals in a much more meaningful way than the previous years of trigger cuts and vast uncertainty.

With the passage of the state budget, the legislature and the Governor have stressed the importance of reinvesting in education. Of importance to the District, the state budget provides increased funding for all levels of education.

- **The community college system will receive \$87.5 million (1.57%) for a Cost of Living Adjustment (COLA). For the District, this is approximately \$2.3 million in new revenue.**
- **The community college system will receive \$89.4 million (1.63%) to restore student access. For the District, this is approximately \$2.7 million in revenue that can be earned by increasing its FTES.**
- The Statewide Student Success Task Force concluded its work over a year ago with 22 recommendations for improving the rates of student persistence and completion in community college instructional programs. A number of the task force strategies became the basis for Senate Bill 1456, which included specific requirements and metrics. The state budget provides \$50 million to implement some of these new requirements. The District will receive approximately \$950,000 of this additional funding within its categorical programs.
- The state budget includes and expands upon the Governor's earlier proposal to begin to "buy down" the "wall of debt" affecting all public organizations and service agencies in California. Community colleges have suffered severe cash-flow delays amounting to \$961 million due to the state's practice of deferring timely payment of its obligations by months at a time. The state budget reduces, or buys down, this debt resulting in a balance of \$592.5 million that is owed to the community colleges, thereby releasing cash payments faster. The District would benefit by approximately \$7.8 million in more timely payments under this plan.

**ADOPTION BUDGET
FISCAL YEAR 2013-14**

A. Planning

The Adoption Budget incorporates and budgets for revenue consistent with 2.14% growth funding and 1.57% COLA. Staff at each site developed course schedules to accommodate the increase in FTES targets, beginning with Summer 2013. However, due to its significant shortfall in FTES in FY 2012-13, Contra Costa College has opted to maintain its base and not plan for growth. This results in DVC and LMC having growth targets of 2.7% each. Table 1 shows the FTES targets at each site under this condition.

	Current FY 2012-13 FTES Base	*FY 2013-14 FTES Target	Additional FTES	Additional Dollars
CCC	5,581	5,581	-	\$ -
DVC	14,642	15,035	393	1,822,389
LMC	7,548	7,751	203	939,573
District Total	27,771	28,367	596	\$ 2,761,962
<i>*2.14% Growth over FY 2012-13 base all to DVC and LMC</i>				

Table 1

The District FTES growth target of 2.14% for FY 2013-14 is slightly higher than the community college system's growth funding of 1.63%. Due to disparities in how prior years' workload reductions were distributed within the community college system, the amount that each community college district can earn back varies. The State Chancellor's Office maintains records and recently notified the District that 2.14% growth is available to capture in FY 2013-14.

II. STATUS OF FISCAL YEAR 2012-13

In September 2012, the Governing Board adopted the FY 2012-13 budget. Amid uncertainty in the level of funding, District staff pursued a "middle-of-the-road" or "hedge" strategy in the budget to account for the as-yet-unknown success or failure of Proposition 30. This resulted in a resident FTES target suspended between two disparate funding levels. Due to the size of the funding at stake for the District (\$7 million difference between the success or failure of Proposition 30), the Governing Board adopted the hedge strategy and also allotted 2% of its 10% reserve to act as a cushion should the proposition fail.

Proposition 30 was approved by the voters of California by a wide margin (55% to 45%), signaling an end to continued cuts in education and providing the community college system much needed stability. The passage of Proposition 30 maintained the District's FY 2011-12 base funding and removed the threat of future reductions while providing a new, temporary revenue source to act as a bridge until the state and national economy improved.

The strategy employed in the FY 2012-13 budget necessitated significant adjustments after the passage of Proposition 30. Moreover, because nearly half the fiscal year was over by the time Proposition 30 was approved, the District experienced an FTES shortfall. During the April 2013 Budget Study Session, the Governing Board accepted the recommendation from District staff that the District go on stability in FY 2012-13.

**ADOPTION BUDGET
FISCAL YEAR 2013-14**

A. Major Revenue Changes in FY 2012-13

Throughout the fiscal year, the District experiences adjustments to its revenue based upon state projections, enrollment numbers, and other factors that were not anticipated or budgeted at the time of the Adoption Budget. As the year progresses, District staff modifies and adjusts the budget in order to account for these changes. These changes are brought to the Governing Board quarterly within the “Budget Transfers and Adjustments” report. The following sections highlight major revenue increases in the FY 2012-13 budget.

1. Proposition 30	\$2,875,332
2. Reapportionment	555,000
3. Non-resident FTES Growth	822,118
	<u>\$4,252,450</u>

1. Proposition 30

The District built the FY 2012-13 Adopted Budget on a resident FTES target of 27,200. After the approval of Proposition 30, the District’s base funding of 27,771 resident FTES was solidified. Table 2 shows the difference between the Adopted Budget hedge position and the District’s base funding post-Proposition 30.

	2012-13 Adopted Budget	2012-13 Amended Budget	Increase
CCC Funded Resident FTES	5,466	5,581	115
CCC Dollar Allocation from Model	\$24,417,285	\$25,010,408	\$593,123
DVC Funded Resident FTES	14,341	14,642	301
DVC Dollar Allocation from Model	\$65,423,923	\$66,796,199	\$1,372,276
LMC Funded Resident FTES	7,393	7,548	155
LMC Dollar Allocation from Model	\$31,649,851	\$32,258,124	\$608,273
DO Dollar Allocation from Model	\$13,844,473	\$14,146,134	\$301,661
Total District Funded Resident FTES	27,200	27,771	571
Total District Dollar Allocation from Model	\$135,335,533	\$138,210,865	\$2,875,332

Table 2

**ADOPTION BUDGET
FISCAL YEAR 2013-14**

2. Reapportionment

In addition to the revenue changes resulting from the passage of Proposition 30, the District received an extra \$555,000 from the apportionment recalculation done by the State Chancellor's Office for FY 2011-12. This additional revenue was generated due to a deficit factor less than what was calculated by the State Chancellor's Office on the FY 2011-12 P-2 report. The deficit factor is a shortfall in property tax receipts and enrollment fee collections statewide. This shortfall is not backfilled by the state and becomes a one-time deficit that does not carry forward or affect base funding in subsequent years. The recalculation of the deficit factor done by the State Chancellor's Office confirmed the shortfall was not as large as anticipated at the P-2 report, resulting in an additional \$555,000 distribution to all sites consistent with the District's revenue allocation model.

3. Non-resident FTES Growth

Despite the fall in resident FTES, the District continues to see growth in its non-resident student population, particularly international students. These students pay a much higher rate than state residents, which allows the District to supplement and augment offerings and services Districtwide. The increase of 148 FTES between the budgeted non-resident FTES (2,268) and the estimated actual non-resident FTES (2,416) shown in Table 3 represents an additional \$822,118 in revenue for the District.

2012-13 Non-resident (NR) FTES – Actual vs. Target			
	Actual NR FTES	Target NR FTES	Difference
CCC	210	193	17
DVC	2,097	1,975	122
LMC	109	100	9
Total	2,416	2,268	148

Table 3

B. Major Expenditure Changes in FY 2012-13

In building the District budget, many expenses are estimated based upon historical trends while adjusting for known changes. In many cases, expenses can be incurred due to external factors beyond the District's control. Significant shifts in expenditures are reported to the Governing Board through the quarterly "Financial Status" reports and the "Fiscal Trends" reports done five times per year. The following sections highlight major increases to expenses within the FY 2012-13 budget.

1. Legal Expenses	\$ 194,000
2. Election Costs	347,000
3. Scheduled Maintenance	4,050,000
4. Compensated Absences	<u>1,600,000</u>
	\$6,191,000

1. Legal Expenses

The District experienced higher-than-average legal expenses this fiscal year. The original FY 2012-13 budget for legal expenses was \$450,000. Halfway through the year, it became apparent the budgeted amount would be insufficient. The legal expenditures for FY 2012-13 totaled nearly \$644,000, an increase of \$194,000 over budget. As legal expenses are an assessment or "off-the-top" expense within the revenue allocation model, the colleges' and District Office's operating allocations were reduced proportionally.

**ADOPTION BUDGET
FISCAL YEAR 2013-14**

2. November 2012 Election Costs

District staff budgeted \$350,000 for Board member election expenses, enough to fund two Board member elections. Subsequently, the District placed a parcel tax on the November ballot. The costs associated with running a countywide measure were not originally anticipated and resulted in total election expenditures of \$697,000, an increase of \$347,000 representing parcel tax costs. Election expenses, just like legal expenses, are an assessment or “off-the-top” expense within the revenue allocation model. All sites’ operating allocations were reduced to cover the expense.

3. Scheduled Maintenance

The state has not funded scheduled maintenance since FY 2008-09. This has put added pressure on the District to set aside its own funds in order to maintain its facilities. Two years ago, the Governing Board stressed the importance of scheduled maintenance, even in times of budget reductions, and asked that each college set aside at least \$100,000 annually. Since this amount is nowhere near the level needed to maintain the District’s buildings and assets, the colleges have now identified and set aside funds in addition to the \$100,000 per site to address the backlog of scheduled maintenance issues that have arisen the past few years. DVC, CCC and the District Office have identified scheduled maintenance and other one-time projects totaling \$4,050,000. These funds have been transferred from the ongoing, unrestricted General Fund into funds for one-time and capital projects.

4. Compensated Absences

The District has made a substantial commitment over the past few years to set aside funds for long-term liabilities associated with vacation accruals and faculty banked load (compensated absences), together totaling over \$13 million owed to employees of the District. In FY 2010-11, the unfunded liability was \$12.3 million. Since then, the District has made periodic transfers to reduce the unfunded liability for compensated absences. In FY 2011-12, the District contributed \$1.7 million towards the liability and was able to bring the unfunded amount below \$10 million. In FY 2012-13, the colleges and District Office have transferred \$1.6 million to further buy down this liability. These funds have been transferred from the ongoing, unrestricted General Fund to a debt service fund specifically for compensated absence payouts.

C. Ending Fund Balance in FY 2012-13

All the major revenue targets set in the FY 2012-13 Adopted Budget were achieved. Local revenues were also above budgeted amount, largely because of the increase in non-resident FTES. Historically, the District has budgeted conservatively on the revenue side, which has been a benefit during tough economic times.

On the expense side, because salaries and benefits make up approximately 86% of the total budget, it is important to focus on those specific budgeted amounts versus the actual expended amount. In this regard, the District budgeted \$140 million and achieved actuals of \$139 million. Put another way, the District was 99.2% accurate on the most important and biggest driver of overall costs.

**ADOPTION BUDGET
FISCAL YEAR 2013-14**

The actual ending fund balance for FY 2012-13, which becomes the beginning fund balance for the FY 2013-14 Adoption Budget, is detailed in Table 4.

	FY 2012-13 Adopted Budget	FY 2012-13 Actuals
Revenues	\$156,146,537	\$160,622,776
Expenditures	157,329,968	164,579,825
Increase/(Decrease)	(1,183,431)	(3,957,049)
Opening Fund Balance	30,785,101	31,919,593
Ending Fund Balance	\$29,601,670	\$27,962,544

Table 4

III. FISCAL YEAR 2013-14 ADOPTION BUDGET

After years of reductions, trigger cuts and funding uncertainty, the budget for California community colleges for FY 2013-14 allows for the restoration of access and essential student services. The passage of Proposition 30 has expanded the Proposition 98 guarantee for K-14 education and will provide additional funding per student through FY 2016-17. Table 5 shows the estimated funding per student increase, with community colleges still offering the best value for the state and taxpayer.

	FY 2011-12 Funding Per Student	Estimated FY 2016-17 Funding Per Student	Funding Increase
K-12 Education	\$7,175	\$10,010	\$2,835
Community Colleges	4,893	6,542	1,649
Cal. State University	5,868	7,803	1,935
Univ. of California	10,630	13,121	2,491

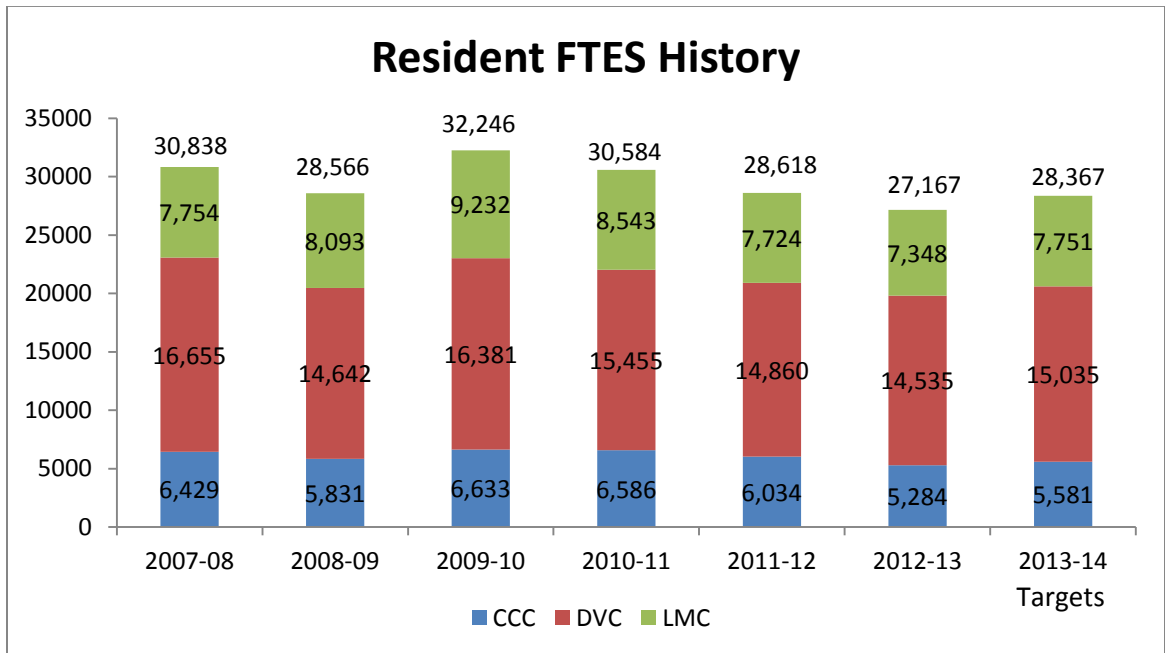
Table 5

With solid footing upon which to build the FY 2013-14 Adoption Budget, the District has designed a course schedule and developed FTES planning that should not require major, mid-year strategy adjustments.

A. FTES in FY 2013-14

The erosion of state funding the past few years has resulted in the District becoming a smaller organization, serving fewer students than in the past and employing fewer staff. With the FY 2013-14 FTES target of 28,367, the District will be in a position to increase targets for the first time since 2009-10. Graph 1 reflects a six-year history of actual resident FTES and targets for FY 2013-14.

**ADOPTION BUDGET
FISCAL YEAR 2013-14**



Graph 1

The total District non-resident (NR) target is set at a level of 2,493 FTES, with targets detailed by college in Table 6. With a non-resident target of 2,493 FTES, \$12.3 million in revenue is anticipated Districtwide. This revenue augments course offerings Districtwide, allowing more resident students opportunities to receive needed classes.

	CCC	DVC	LMC	Total
FY 2013-14 NR target	193	2,200	100	2,493
Percentage	7.74%	88.25%	4.01%	100.00%

Table 6

Table 7 provides an aggregate FTES total (resident and non-resident) by college.

2013-14 Total FTES Targets				
	Resident	Non-resident	Total	% of Total
CCC	5,581	193	5,774	18.71%
DVC	15,035	2,200	17,235	55.85%
LMC	7,751	100	7,851	25.44%
Total	28,367	2,493	30,860	100.00%

Table 7

B. Major Budget Assumption in FY 2013-14

District staff will build a budget and fund a schedule based on 28,367 resident FTES. Again, the District is being cautiously optimistic that it can grow its FTES and hit this target, capturing the growth revenue. Summer 2013 saw a year-over-year increase of 400 resident FTES, setting the District off to a positive start. In FY 2013-14, the focus is on FTES and capturing available growth funding.

**ADOPTION BUDGET
FISCAL YEAR 2013-14**

C. Other Noteworthy Budget Items in FY 2013-14

As mentioned earlier in the document, the state budget lacks the uncertainty of past years when trigger cuts and mid-year reductions became the norm. This has minimized the major assumptions that have been a staple of the Adoption Budget the past few years. There are, however, other noteworthy and impactful budget items within the Adoption Budget. These include:

1. Audit Adjustment

As a result of the external audit, \$1.2 million in one-time funds were distributed through the model. The \$1.2 million was an audit adjustment in FY 2011-12 to match our cash to the county.

2. Redevelopment Agency Dissolution

The dissolution of the Redevelopment Agencies (RDA) has caused a revenue shortfall in FY 2012-13. The community college system has statutory protection from revenue shortfalls attributable to the dissolution of the RDAs. Unfortunately, the degree of that shortfall is in dispute and is currently being discussed by the State Chancellor's Office and the Department of Finance. This uncertainty has led District sites to set up reserves to account for the potential of the FY 2012-13 shortfall affecting current-year revenue. The potential shortfall is 1.7% or \$2.37 million.

D. Impact on Fund Balance in FY 2013-14

The difference between current revenue and current expense is commonly referred to as "operating income" or alternately as "operating deficit" and is used to measure whether the budget is in balance. The District pays very close attention to the relationship between operating income and expense to determine if it is structurally balanced. To the degree that expenses exceed revenue, the fund balance is reduced. Alternatively, to the degree revenues exceed expenses, the fund balance increases. Table 8 provides an overall look at income and expense within the unrestricted operating portion of the General Fund and the effect on the District's fund balance.

Unrestricted General Fund, Operating	
Income:	\$ 167,125,257
Expenses:	<u>165,702,207</u>
Net Income over Expenses:	<u>\$ 1,423,050</u>
<i>* () denotes an operating deficit</i>	
Beginning Fund Balance	\$ 27,962,544
Anticipated Operating Surplus:	<u>1,423,050</u>
Projected Ending Balance at June 30, 2014:	\$ 29,385,594

Table 8

**ADOPTION BUDGET
FISCAL YEAR 2013-14**

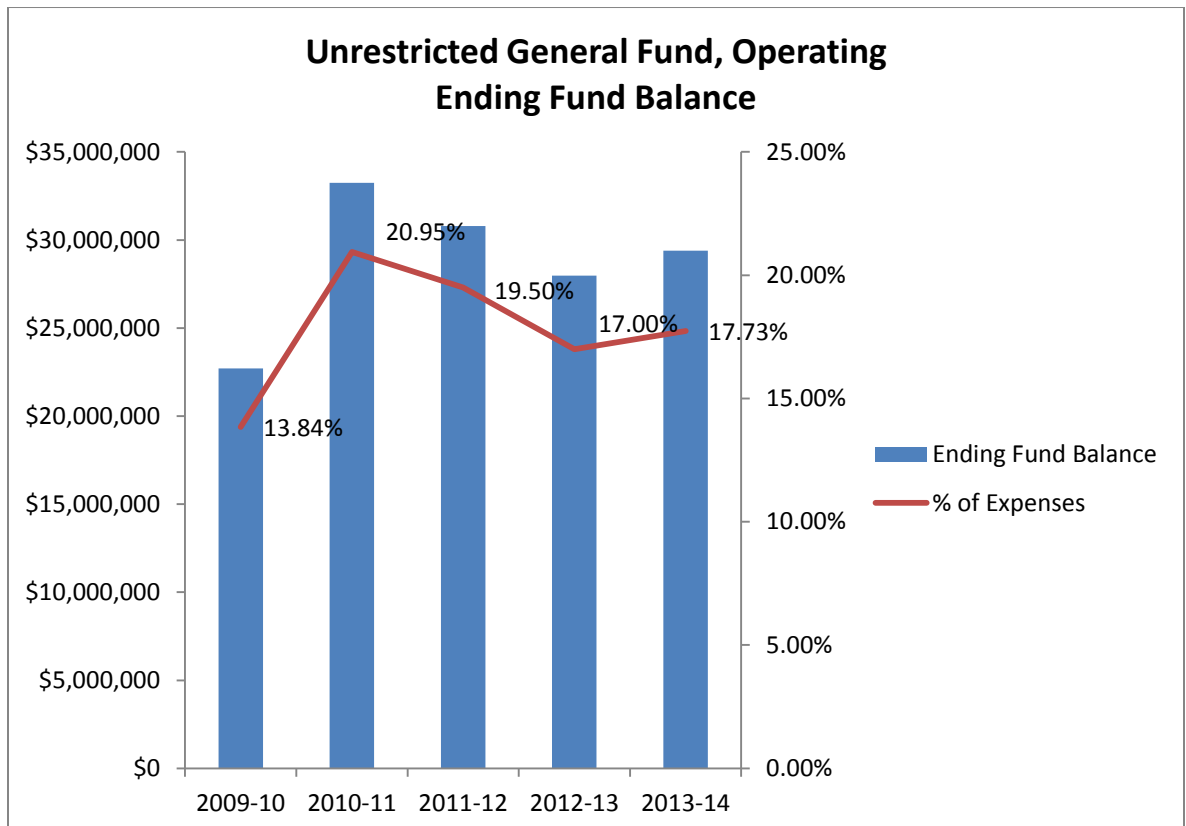
E. Components of Ending Fund Balance in FY 2013-14

The projected ending balance at June 30, 2014, of \$29,385,593 has restricted and unrestricted components. Table 9 summarizes those components.

Projected Ending Fund Balance	
	<u>Restricted</u>
5% Board Reserve:	\$ 8,240,229
5% Board Reserve:	8,240,229
1% minimum Site Reserves:	3,907,999
Designated Reserves:	<u>6,057,154</u>
Subtotal Restricted:	<u><u>\$ 26,445,611</u></u>
	<u>Unrestricted</u>
Undesignated Reserves:	<u>\$ 2,939,983</u>
Subtotal Unrestricted:	<u><u>\$ 2,939,983</u></u>
Total Reserves:	\$ 29,385,594

Table 9

Graph 2 shows ending fund balances and the percent of expenses those balances represent.



Graph 2

**ADOPTION BUDGET
FISCAL YEAR 2013-14**

F. Areas of Concern in FY 2013-14

1. Student Demand

As the economy improves the demand for courses diminishes. To grow our FTES and receive the growth funding available, the District must be innovative in its scheduling and offerings.

2. Productivity

Defined as Full Time Equivalent Students divided by Full Time Equivalent Faculty, productivity levels at the colleges have been historically high the past few years. High productivity allows District resources to be utilized in other areas. In addition, productivity gains are a component of the recently agreed-to salary formula.

3. Proposition 30

The tax increases attached to Proposition 30 sunset in 2016 (sales tax) and 2018 (income tax).

4. Health Benefit Increases

Health benefit premium costs continue to be a concern. The switch to Anthem Blue Cross is providing no escalation in costs compared to what Healthnet was charging in FY 2012-13. However, a double digit increase in Kaiser rates for FY 2013-14 did occur. The expectations are that the Affordable Care Act will push rates up further in FY 2014-15.

5. Long-Term Liabilities

Compensated absences (banked load and vacation accrual) constitute a liability of \$13.1 million, of which \$4.5 million is currently funded. The retiree health care unfunded liability as of the last actuarial report was \$174 million. An updated actuarial study on the retiree health care liability is currently underway.

6. Deficit Factor

The deficit factor for FY 2012-13 is still unknown. The dissolution of the RDAs has resulted in a property tax revenue shortfall. The community college system received statutory backfill from such a shortfall. However, there is disagreement between the State Chancellor's Office and the Department of Finance as to the size of that shortfall. Thus, the colleges and District Office have deficit funding reserves for two fiscal years (FY 2012-13 and FY 2013-14) within their budgets.

7. Redevelopment Agency Project Funds

The dissolution of the Redevelopment Agencies has negatively impacted the revenue colleges receive in Fund 41, Capital Projects. This has been most noticeable at Los Medanos College, which has historically been the recipient of nearly \$700,000 per year in restricted funds. Districtwide, over \$1 million annually has been earned per fiscal year. This dropped to zero in Fiscal Year 2012-13. However, there continues to be significant fund balances within Fund 41, Capital Projects. Those fund balances by college are shown below:

- Contra Costa College: \$2,542,543
- Diablo Valley College: \$1,497,958
- Los Medanos College: \$5,387,292

**ADOPTION BUDGET
FISCAL YEAR 2013-14**

IV. ALL FUNDS RECAP

Table 10 provides a high-level view of the overall Adoption Budget by fund.

Fund	Beginning Balance July 1, 2013	Total Revenues	Total Expenses	Ending Balance June 30, 2014
F11 Unrestricted GF	\$36,449,586	\$171,742,648	\$172,787,317	\$35,404,917
F12 Restricted GF	492,529	19,678,592	19,666,650	504,471
F21 2002 Bond Redemption	5,939,264	7,687,888	10,658,879	2,968,273
F22 2006 Bond Redemption	6,876,034	6,447,017	10,022,805	3,300,246
F29 Long-term Debt	4,471,099	13,915	-	4,485,014
F39 Special Revenue	191,486	127,901	135,097	184,290
F41 Capital Project	12,761,903	136,772	1,338,752	11,559,923
F42 Bond 2002	1,504,681	-	1,460,050	44,631
F43 Bond 2006	36,782,615	140,500,000	41,369,814	135,912,801
F51 Bookstore	1,298,067	11,519,350	11,247,351	1,570,066
F52 Cafeteria	417,230	932,451	983,861	365,820
F59 Data Center	1,447,690	10,000	25,000	1,432,690
F61 Self Insurance	515,641	100,798	-	616,439
F69 Retiree Benefits	14,243,010	1,473,469	8,920,114	6,796,365
F71 Student Organization	780,155	305,080	273,400	811,835
F73 Student Center	1,397,544	421,750	386,457	1,432,837
F74 Financial Aid	-	33,503,312	33,503,312	-
F75 Scholarship Trust	493,925	1855	1,004	494,776
F77 OPEB Irrevocable Trust	52,385,905	12,881,423	193,255	65,074,073
Total	\$178,448,364	407,484,221	312,973,118	272,959,467

Table 10

V. CONCLUSION

The California Community College system is the largest system of higher education in the world. Due to the budget reductions of the past four years, the system has turned away nearly half a million students. The budget for FY 2013-14 promises to reverse this unfortunate trend and begins to restore access to community colleges for the citizens of California. The District has weathered the economic downturn and is strategically positioned and cautiously optimistic it will grow its FTES and continue to be an engine of economic growth within the state.

VI. ADOPTION BUDGET – FISCAL YEAR 2013-14

The Adoption Budget for Fiscal Year 2013-14 is presented to the Governing Board for approval. The Adoption Budget is structured into four parts.

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

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2013-2014 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2013							
5% Districtwide Reserve	-	-	-	-	-	8,240,229	8,240,229
5% Board Contingency Reserve	-	-	-	-	-	8,240,229	8,240,229
Minimum Reserve Per Business Procedure 18.01 (1%)	266,163	2,691,189	805,950	3,763,302	144,697	-	3,907,999
Designated Reserves	282,695	10,000	573,034	865,729	68,400	274,789	1,208,918
Deficit Funding Reserve	566,959	1,426,542	590,868	2,584,369	325,570	-	2,909,939
Reserve for ISA Payback	523,099	-	976,229	1,499,328	-	-	1,499,328
Unreserved, Undesignated Fund Balance	1,353,287	(339,753)	295,095	1,308,629	573,611	73,661	1,955,901
Total Beginning Fund Balance	2,992,203	3,787,978	3,241,176	10,021,357	1,112,278	16,828,908	27,962,543
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	52,892,003	52,892,003
Property Taxes	-	-	-	-	-	72,911,994	72,911,994
Local Funding	-	-	-	-	-	2,652,658	2,652,658
Student Enrollment Fees, 98%	-	-	-	-	-	15,852,578	15,852,578
Subtotal	-	-	-	-	-	144,309,233	144,309,233
State Revenues (<i>exclusive of Apportionment revenue</i>)	3,695	181,064	103,884	288,643	-	5,512,840	5,801,483
Local Revenues, SB 361 Revenue Allocation	326,594	2,164,179	331,340	2,822,113	-	12,321,779	15,143,892
Local Revenues beyond SB 361 Revenue Allocation	666,597	346,231	468,038	1,480,866	246,200	-	1,727,066
Interfund Transfers in	-	143,583	-	143,583	-	-	143,583
Intrafund and Subfund Transfers In	39,628	492,614	275,244	807,486	132,677	21,313,713	22,253,876
District and Inter-campus Subsidy	254,127	238,114	76,901	569,142	-	-	569,142
Total Current Revenue	1,290,641	3,565,785	1,255,407	6,111,833	378,877	183,457,565	189,948,275
Operating Allocation	24,657,068	68,671,639	33,508,694	126,837,401	14,934,177	-	141,771,578
TOTAL RESOURCES	28,939,912	76,025,402	38,005,277	142,970,591	16,425,332	200,286,473	359,682,396

Summary Overview: 2013-2014 ADOPTION BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,878,101	22,038,870	8,949,429	38,866,400	114,130	-	38,980,530
Part-time Faculty, Instructional & Non-Instructional	5,357,046	15,969,273	7,617,065	28,943,384	-	170,000	29,113,384
Academic Managers	1,159,339	2,725,208	1,386,157	5,270,704	789,218	-	6,059,922
Classified Managers	695,700	806,476	906,815	2,408,991	1,950,917	-	4,359,908
Full-time Classified	3,666,476	9,129,409	5,005,120	17,801,005	5,364,353	63,412	23,228,770
Hourly classified, students, other	544,784	1,022,020	577,409	2,144,213	147,600	28,500	2,320,313
	19,301,446	51,691,256	24,441,995	95,434,697	8,366,218	261,912	104,062,827
Employee Benefits	5,351,688	14,873,235	7,483,583	27,708,506	3,577,391	11,499,982	42,785,879
Total Salaries and Benefits	24,653,134	66,564,491	31,925,578	123,143,203	11,943,609	11,761,894	146,848,706
Supplies	419,435	1,675,576	704,591	2,799,602	246,269	-	3,045,871
Operating expenses	719,370	2,513,788	1,798,895	5,032,053	2,464,487	6,974,996	14,471,536
Equipment and Capital Outlay	140,520	141,236	42,800	324,556	111,803	-	436,359
Other Outgo	-	109,883	-	109,883	114,002	1,100,000	1,323,885
Intrafund and Subfund Transfers Out	6,250	61,125	-	67,375	432,884	21,898,609	22,398,868
TOTAL USES	25,938,709	71,066,099	34,471,864	131,476,672	15,313,054	41,735,499	188,525,225
Net Revenues over/(under) Expenditures	9,000	1,171,325	292,237	1,472,562	-	141,722,066	143,194,628
ENDING FUND BALANCE, June, 30, 2014	3,001,203	4,959,303	3,533,413	11,493,919	1,112,278	158,550,974	29,385,593
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	266,163	2,691,189	805,950	3,763,302	144,697	8,240,229	12,148,228
3% Board Contingency Reserve	-	-	-	-	-	-	-
Designated Reserves ¹	1,722,753	1,436,542	2,229,099	5,388,394	393,970	8,515,018	14,297,382
Undesignated Reserves ¹	1,012,287	831,572	498,364	2,342,223	573,611	24,149	2,939,983
	3,001,203	4,959,303	3,533,413	11,493,919	1,112,278	16,779,396	29,385,593

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
SECTION - I
For ONGOING GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	70,170,268	53,792,881	62,212,321	20,398,689	30,724,167	35,243,087
8630 Education Protection Account	-	-	-	20,941,995	20,941,995	17,648,916
8671 Homeowners Revenue	747,188	729,820	663,576	707,490	707,490	663,576
8672 In Lieu of Taxes (wildlife)	3,582	4,208	3,182	621	621	3,182
8811 Tax Allocation, Secured Roll Revenue	59,476,352	59,858,862	53,119,954	59,394,105	59,394,105	64,145,633
8812 Tax Allocation, Supplemental Roll Revenue	714,589	419,429	634,626	674,643	744,254	803,794
8813 Tax Allocation, Unsecured Roll Revenue	2,450,361	2,559,512	2,176,160	2,591,253	2,591,253	2,798,553
8815 Revenue Augmentation Fund	3,710,577	3,730,536	3,295,356	-	-	-
8817 ERAF	-	-	-	15,774,110	4,164,126	4,497,256
8919 Redevelopment Agency Revenue/Residual	96,130	80,348	-	2,456,165	2,456,165	2,652,658
8874 98% of Enrollment Fees	10,402,985	12,852,966	14,657,031	15,723,453	15,725,916	15,852,578
Apportionment Revenues	\$ 147,772,032	\$ 134,028,562	\$ 136,762,206	\$ 138,662,524	\$ 137,450,092	\$ 144,309,233
8150 Student Financial Aid Revenue	27,430	5,640	-	-	-	-
8160 Veterans Education	-	-	-	-	4,629	-
Total Federal Revenues	\$ 27,430	\$ 5,640	\$ -	\$ -	\$ 4,629	\$ -
8613 Apprenticeship Revenue	184,759	184,759	184,759	184,759	184,759	184,759
8614 Part Time Instructor Pay Increase	649,465	649,465	-	649,465	649,465	649,465
8617 Part Time Office Hours	151,767	151,769	147,775	154,247	154,247	147,775
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	33,015	33,015
8620 General Categorical Programs	127,120	151,204	-	-	325,000	103,884
8680 Lottery Revenue	3,700,098	3,698,261	3,536,267	4,021,898	4,014,196	3,888,318
8690 State Tax Subventions	4	5	761,625	777,573	777,573	794,267
Total Other State Revenues	\$ 4,846,228	\$ 4,868,478	\$ 4,663,441	\$ 5,820,957	\$ 6,138,255	\$ 5,801,483
8820 Contributions and Gifts	146,042	153,582	199,499	192,213	192,213	206,213
8840 Sales and Commissions	123,344	164,713	-	94,769	99,352	-
8851 Rentals and Leases	303,677	322,255	205,000	319,264	299,489	348,080
8860 Interest and Investment Income	77,768	125,801	-	-	84,188	90,000
8874 2% of Enrollment Fees	212,306	262,306	299,123	323,401	248,735	323,794

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
8870 Other Student Fees and Charges	1,329,495	1,473,490	1,170,912	1,627,443	1,634,469	1,173,319
8880 Nonresident Tuition	9,612,251	10,705,176	10,873,083	11,695,201	11,695,201	12,321,779
8880 Other Student Fees	341,665	353,351	1,375,000	394,297	439,110	1,325,000
8890 Other Local Revenues	1,952,381	1,482,241	435,010	1,453,686	1,598,164	1,082,773
Total Other Local Revenues	\$ 14,098,929	\$ 15,042,915	\$ 14,557,627	\$ 16,100,274	\$ 16,290,921	\$ 16,870,958
Total Revenues	\$ 166,744,619	\$ 153,945,595	\$ 155,983,274	\$ 160,583,755	\$ 159,883,897	\$ 166,981,674
8900 Other Financing Sources, Miscellaneous	1,073	1,277	-	1,411	1,411	-
8910 Proceeds of General Fixed Assets	-	7,928	-	-	1,131	-
8980 Interfund Transfers In	1,271,250	1,194,820	163,263	736,337	736,337	143,583
8990 Intrafund and Subfund Transfers In	5,048,481	23,219,811	20,425,317	22,414,923	22,414,922	22,253,876
8994 Operating Allocation	-	131,972,821	131,426,913	133,122,606	133,122,606	141,771,578
8995 District Office Assessment	14,031,109	-	-	-	-	-
8996 Districtwide Assessment	18,502,410	-	-	-	-	-
8997 District Subsidy for Colleges	2,254,280	2,167,023	1,049,737	1,049,737	1,049,737	569,142
Total Other Financing Sources	\$ 41,108,603	\$ 158,563,680	\$ 153,065,230	\$ 157,325,014	\$ 157,326,144	\$ 164,738,179
Total Revenues and Other Financing Sources	\$ 207,853,222	\$ 312,509,275	\$ 309,048,504	\$ 317,908,769	\$ 317,210,041	\$ 331,719,853
Uses:						
1100 Monthly Instructional Salary	31,904,288	30,616,762	31,226,544	30,847,187	30,449,361	31,928,404
1200 Noninstructional Salaries Full Time	13,183,048	12,533,249	12,868,293	12,505,378	12,147,960	13,112,048
1300 Instructional Salaries Part Time	26,034,427	24,146,936	23,399,423	25,514,756	25,419,225	27,906,494
1400 Noninstructional Salaries Part Time	1,210,427	1,318,281	1,026,205	1,308,181	1,382,237	1,206,890
Total Academic Salaries	\$ 72,332,190	\$ 68,615,228	\$ 68,520,465	\$ 70,175,502	\$ 69,398,783	\$ 74,153,836
2100 Noninstructional Salaries Full Time	25,770,125	22,291,828	23,722,348	23,813,344	22,890,291	24,897,559
2200 Instructional Aides Full Time	3,032,183	2,629,719	2,823,360	2,830,760	2,597,212	2,691,119
2300 Variable Non-Instructional	2,273,321	2,234,474	1,416,214	1,375,410	2,417,281	1,543,407

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
2400 Variable Classroom Aide	834,616	738,154	543,942	712,288	758,796	613,477
2500 Variable Manager/Supervisor Short Term Hourly	-	-	-	-	6,817	-
2600 Variable Aide Other	222,270	196,804	163,999	189,533	176,214	163,429
Total Classified Salaries	\$ 32,132,515	\$ 28,090,979	\$ 28,669,863	\$ 28,921,335	\$ 28,846,611	\$ 29,908,991
3000 Benefits	38,658,570	40,053,033	41,694,598	41,048,703	40,771,080	42,785,879
Total Salaries and Benefits	\$ 143,123,275	\$ 136,759,240	\$ 138,884,926	\$ 140,145,540	\$ 139,016,474	\$ 146,848,706
4000 Supplies and Materials	\$ 2,181,883	\$ 1,896,301	\$ 3,310,726	\$ 2,729,208	\$ 1,415,666	\$ 3,045,871
5100 Consultants	849,915	1,074,914	949,620	948,928	932,175	1,236,161
5200 Travel	414,890	359,056	384,316	418,735	435,297	573,844
5300 Dues and Memberships	240,636	266,981	212,173	256,645	251,155	225,712
5400 Insurance	2,196,523	2,485,638	2,550,000	2,676,710	2,651,477	2,585,000
5500 Utilities and Housekeeping	3,730,312	3,815,077	4,037,253	4,083,139	4,097,479	4,129,759
5600 Contract Services	2,595,439	2,412,120	2,446,541	2,468,720	2,352,844	2,968,973
5690 Other Operating Expenses	1,093,496	(100,578)	873,165	1,287,304	1,195,546	1,129,907
5700 Legal/Elections/Audit Expenses	807,184	726,725	875,000	1,498,380	1,507,642	645,000
5800 Other Services and Expenses	744,423	688,653	856,697	856,127	899,723	905,171
5900 Interprogram Charges (credits)	(2,636)	(2,656)	71,790	70,270	(30,833)	72,009
Total Other Operating Expenses	\$ 12,670,182	\$ 11,725,930	\$ 13,256,555	\$ 14,564,958	\$ 14,292,505	\$ 14,471,536
6100 Sites and Site Improvements	2,880	-	1,500	-	-	1,500
6200 Buildings	44,772	3,484	-	-	6,614	7,718
6300 Library Books	122,053	88,804	59,158	86,188	76,719	59,158
6400 Equipment	519,305	381,445	511,691	613,883	563,475	367,983
Total Capital Outlay	\$ 689,010	\$ 473,733	\$ 572,349	\$ 700,071	\$ 646,808	\$ 436,359
7300 Interfund Transfers Out	1,435,746	4,398,050	1,315,093	5,838,339	5,946,280	1,321,788
7400 Other Transfers/Uses	28,920	19,160	-	72,270	72,270	-
7600 Other Student Payments	6,020	-	2,097	-	-	2,097
7800 Intrafund and Subfund Transfers Out	4,366,525	26,861,939	21,463,276	26,654,481	26,654,481	22,398,868

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
7894 Operating Allocation from	-	131,972,821	131,426,913	133,122,606	133,122,606	141,771,578
7895 District Office Assessment	14,031,109	-	-	-	-	-
7896 Districtwide Assessment	18,502,410	-	-	-	-	-
Total Transfers and Other Outgo	\$ 38,370,730	\$ 163,251,970	\$ 154,207,379	\$ 165,687,696	\$ 165,795,637	\$ 165,494,331
Total Expenses	\$ 197,035,080	\$ 314,107,174	\$ 310,231,935	\$ 323,827,473	\$ 321,167,090	\$ 330,296,803
Net Revenues Over (Under) Expenses	\$ 10,818,142	\$ (1,597,899)	\$ (1,183,431)	\$ (5,918,704)	\$ (3,957,049)	\$ 1,423,050
Beginning Fund Balance	22,699,347	33,517,491	30,785,101	31,919,592	31,919,593	27,962,543
Ending Fund Balance	\$ 33,517,489	\$ 31,919,592	\$ 29,601,670	\$ 26,000,888	\$ 27,962,544	\$ 29,385,593
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,801,333	7,801,333	-	8,240,229
7902 5% Board Contingency Reserve	-	-	-	7,801,332	-	8,240,229
7914 3% Board Contingency Reserve	-	-	4,680,800	-	-	-
7903 Deficit Funding Reserve	-	-	851,487	653,091	-	2,909,939
7904 College/DO Local Reserves (1% minimum)	-	-	-	2,052,909	-	3,907,999
7907 Load Bank and Vacation Liability Reserve	-	-	338,968	88,968	-	438,968
7908 Reserve for ISA Payback	-	-	2,998,656	1,987,443	-	1,499,328
7916 Reserve for Failed Tax Measure	-	-	4,565,048	710,640	-	-
7900 Designated Reserves	-	-	645,965	533,524	-	1,208,918
			<u>21,882,257</u>	<u>21,629,240</u>		<u>26,445,610</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	3,120,532	-	-	-
7997 Undesignated District Reserves	-	-	21,448	2,192,436	-	24,149
7999 Undesignated College and DO Reserves	-	-	4,577,433	2,179,212	-	2,915,834
			<u>7,719,413</u>	<u>4,371,648</u>		<u>2,939,983</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 29,601,670	\$ 26,000,888	\$ -	\$ 29,385,593

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	15,613,844	-	-	-	-	-
8671 Homeowners Revenue	153,790	-	-	-	-	-
8672 In Lieu of Taxes (wildlife)	737	-	-	-	-	-
8811 Tax Allocation, Secured Roll Revenue	12,241,709	-	-	-	-	-
8812 Tax Allocation, Supplemental Roll Revenue	147,080	-	-	-	-	-
8813 Tax Allocation, Unsecured Roll Revenue	504,345	-	-	-	-	-
8815 Revenue Augmentation Fund	763,729	-	-	-	-	-
8819 Redevelopment Agency Revenue/Residual	19,786	-	-	-	-	-
8874 98% of Enrollment Fees	1,169,706	-	-	-	-	-
Apportionment Revenues	\$ 30,614,726	\$ -	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid Revenue	12,685	3,030	-	-	-	-
Total Federal Revenues	\$ 12,685	\$ 3,030	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	3,695	3,695	3,695	3,695	3,695	3,695
8614 Part Time Instructor Pay Increase	129,377	80,137	-	113,420	113,420	-
8617 Part Time Office Hours	29,481	-	-	-	-	-
8618 Part Time Health Revenue	6,413	-	-	-	-	-
8620 General Categorical Programs	35,461	42,976	-	-	-	-
8680 Lottery Revenue	731,636	-	-	-	-	-
8690 State Tax Subventions	1	-	-	-	-	-
Total Other State Revenues	\$ 936,064	\$ 126,808	\$ 3,695	\$ 117,115	\$ 117,115	\$ 3,695

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
8840 Sales and Commissions	1,818	551	-	120	120	-
8851 Rentals and Leases	51,224	70,574	-	71,604	71,604	163,080
8874 2% of Enrollment Fees	23,872	29,346	26,594	26,884	23,274	26,594
8870 Other Student Fees and Charges	60,514	60,777	-	101,595	107,956	-
8880 Nonresident Tuition	851,867	-	-	-	-	-
8880 Other Student Fees	74,279	53,568	350,000	13,043	54,115	300,000
8890 Other Local Revenues	575,974	567,533	-	471,818	576,022	503,517
Total Other Local Revenues	\$ 1,639,548	\$ 782,349	\$ 376,594	\$ 685,064	\$ 833,091	\$ 993,191
Total Revenues	\$ 33,203,023	\$ 912,187	\$ 380,289	\$ 802,179	\$ 950,206	\$ 996,886
8910 Proceeds of General Fixed Assets	-	7,928	-	-	-	-
8980 Interfund Transfers In	445,655	405,549	-	216,883	216,883	-
8990 Intrafund and Subfund Transfers In	564,165	288,004	21,500	305,430	305,430	39,628
8994 Operating Allocation	-	23,931,440	23,457,081	23,458,780	23,458,780	24,657,068
8997 District Subsidy for Colleges	1,789,857	1,342,393	579,914	579,914	579,914	254,127
Total Other Financing Sources	\$ 2,799,677	\$ 25,975,314	\$ 24,058,495	\$ 24,561,007	\$ 24,561,007	\$ 24,950,823
Total Revenues and Other Financing Sources	\$ 36,002,700	\$ 26,887,501	\$ 24,438,784	\$ 25,363,186	\$ 25,511,213	\$ 25,947,709

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Uses:						
1100 Monthly Instructional Salary	5,914,016	5,636,570	5,491,192	5,491,192	5,399,560	5,811,815
1200 Noninstructional Salaries Full Time	3,393,999	3,164,190	3,252,530	3,271,789	3,136,968	3,225,625
1300 Instructional Salaries Part Time	5,243,701	4,648,274	4,797,099	5,172,198	4,953,651	4,982,124
1400 Noninstructional Salaries Part Time	280,166	323,786	175,034	211,134	350,713	374,922
Total Academic Salaries	\$ 14,831,882	\$ 13,772,820	\$ 13,715,855	\$ 14,146,313	\$ 13,840,892	\$ 14,394,486
2100 Noninstructional Salaries Full Time	4,351,593	3,345,161	3,676,455	3,689,265	3,471,096	3,850,545
2200 Instructional Aides Full Time	525,642	385,910	489,892	489,892	401,266	511,631
2300 Variable Non-Instructional	550,491	819,206	313,054	232,173	838,213	436,436
2400 Variable Classroom Aide	49,743	38,973	37,351	37,351	55,461	108,348
2600 Variable Aide Other	227	2,153	-	-	-	-
Total Classified Salaries	\$ 5,477,696	\$ 4,591,403	\$ 4,516,752	\$ 4,448,681	\$ 4,766,036	\$ 4,906,960
3000 Benefits	5,443,925	5,275,749	5,172,275	5,155,638	5,376,141	5,351,688
Total Salaries and Benefits	\$ 25,753,503	\$ 23,639,972	\$ 23,404,882	\$ 23,750,632	\$ 23,983,069	\$ 24,653,134
4000 Supplies and Materials	\$ 301,751	\$ 283,426	\$ 800,776	\$ 1,157,421	\$ 226,880	\$ 419,435
5100 Consultants	51,005	54,782	60,899	21,099	17,969	61,740
5200 Travel	54,430	60,849	18,410	22,317	63,487	39,070
5300 Dues and Memberships	30,547	31,691	3,560	30,360	28,795	2,703
5400 Insurance	2,400	-	-	39,732	39,732	-
5500 Utilities and Housekeeping	43,240	31,283	57,142	61,044	37,419	53,526
5600 Contract Services	234,771	307,333	389,011	405,201	215,490	416,471
5690 Other Operating Expenses	281,538	232,439	80,331	98,251	82,225	80,390
5700 Legal/Elections/Audit Expenses	-	1,100	-	-	-	-
5800 Other Services and Expenses	46,302	52,537	62,470	58,600	63,903	65,470
5900 Interprogram Charges (credits)	(2,554)	-	-	-	-	-
Total Other Operating Expenses	\$ 741,679	\$ 772,014	\$ 671,823	\$ 736,604	\$ 549,020	\$ 719,370

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
6200 Buildings	36,169	3,484	-	-	6,614	7,718
6300 Library Books	8,560	6,162	7,908	13,074	10,944	7,908
6400 Equipment	88,075	179,163	142,445	145,745	90,003	124,894
Total Capital Outlay	\$ 132,804	\$ 188,809	\$ 150,353	\$ 158,819	\$ 107,561	\$ 140,520
7300 Interfund Transfers Out	17,978	660,051	-	2,050,000	2,104,038	-
7600 Other Student Payments	6,020	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	22,403	1,028,902	-	-	-	6,250
7895 District Office Assessment	2,675,020	-	-	-	-	-
7896 Districtwide Assessment	3,594,073	-	-	-	-	-
Total Transfers and Other Outgo	\$ 6,315,494	\$ 1,688,953	\$ -	\$ 2,050,000	\$ 2,104,038	\$ 6,250
Total Expenses	\$ 33,245,231	\$ 26,573,174	\$ 25,027,834	\$ 27,853,476	\$ 26,970,568	\$ 25,938,709

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 2,757,469	\$ 314,327	\$ (589,050)	\$ (2,490,290)	\$ (1,459,355)	\$ 9,000
Beginning Fund Balance	1,379,763	4,137,233	4,471,344	4,451,559	4,451,559	2,992,203
Ending Fund Balance	\$ 4,137,232	\$ 4,451,560	\$ 3,882,294	\$ 1,961,269	\$ 2,992,204	\$ 3,001,203
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	100,854	100,854	-	566,959
7904 College/DO Local Reserves (1% minimum)	-	-	-	-	-	266,163
7907 Load Bank and Vacation Liability Reserve	-	-	250,000	-	-	350,000
7908 Reserve for ISA Payback	-	-	1,046,198	523,099	-	523,099
7916 Reserve for Failed Tax Measure	-	-	1,200,000	700,000	-	-
7900 Designated Reserves	-	-	278,829	296,622	-	282,695
			<u>2,875,881</u>	<u>1,620,575</u>		<u>1,988,916</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,006,413	340,694	-	1,012,287
			<u>1,006,413</u>	<u>340,694</u>		<u>1,012,287</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,882,294	\$ 1,961,269	\$ -	\$ 3,001,203

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	34,794,574	-	-	-	-	-
8671 Homeowners Revenue	388,019	-	-	-	-	-
8672 In Lieu of Taxes (wildlife)	1,860	-	-	-	-	-
8811 Tax Allocation, Secured Roll Revenue	30,886,445	-	-	-	-	-
8812 Tax Allocation, Supplemental Roll Revenue	371,091	-	-	-	-	-
8813 Tax Allocation, Unsecured Roll Revenue	1,272,488	-	-	-	-	-
8815 Revenue Augmentation Fund	1,926,926	-	-	-	-	-
8819 Redevelopment Agency Revenue/Residual	49,921	-	-	-	-	-
8874 98% of Enrollment Fees	7,191,901	-	-	-	-	-
Apportionment Revenues	\$ 76,883,225	\$ -	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	181,064	181,064	181,064	181,064	181,064	181,064
8614 Part Time Instructor Pay Increase	350,904	294,627	-	394,276	394,276	-
8617 Part Time Office Hours	83,331	-	-	-	-	-
8618 Part Time Health Revenue	18,128	-	-	-	-	-
8620 General Categorical Programs	52,632	58,898	-	-	-	-
8680 Lottery Revenue	1,977,219	-	-	-	-	-
8690 State Tax Subventions	2	-	-	-	-	-
Total Other State Revenues	\$ 2,663,280	\$ 534,589	\$ 181,064	\$ 575,340	\$ 575,340	\$ 181,064
8820 Contributions and Gifts	146,042	153,582	199,499	192,213	192,213	206,213
8840 Sales and Commissions	67,704	101,178	-	89,987	89,987	-
8851 Rentals and Leases	52,379	56,729	55,000	55,000	55,000	55,000
8874 2% of Enrollment Fees	146,773	190,521	217,576	240,231	173,944	240,860
8870 Other Student Fees and Charges	1,200,162	1,342,828	1,170,912	1,457,224	1,457,244	1,173,319
8880 Nonresident Tuition	8,372,573	-	-	-	-	-
8880 Other Student Fees	254,636	285,879	750,000	360,125	360,125	750,000
8890 Other Local Revenues	482,810	291,679	75,746	312,191	344,677	85,018
Total Other Local Revenues	\$ 10,723,079	\$ 2,422,396	\$ 2,468,733	\$ 2,706,971	\$ 2,673,190	\$ 2,510,410
Total Revenues	\$ 90,269,584	\$ 2,956,985	\$ 2,649,797	\$ 3,282,311	\$ 3,248,530	\$ 2,691,474

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
8900 Other Financing Sources, Miscellaneous	1,073	1,277	-	1,411	1,411	-
8980 Interfund Transfers In	614,078	434,355	133,263	297,318	297,318	143,583
8990 Intrafund and Subfund Transfers In	976,545	486,638	102,342	911,007	911,006	492,614
8994 Operating Allocation	-	63,731,533	63,037,169	64,711,129	64,711,129	68,671,639
8997 District Subsidy for Colleges	-	438,114	238,114	238,114	238,114	238,114
Total Other Financing Sources	\$ 1,591,696	\$ 65,091,917	\$ 63,510,888	\$ 66,158,979	\$ 66,158,978	\$ 69,545,950
Total Revenues and Other Financing Sources	\$ 91,861,280	\$ 68,048,902	\$ 66,160,685	\$ 69,441,290	\$ 69,407,508	\$ 72,237,424
 Uses:						
1100 Monthly Instructional Salary	19,052,479	17,911,917	18,786,975	18,407,618	18,222,001	19,162,222
1200 Noninstructional Salaries Full Time	5,730,278	5,279,023	5,476,473	5,062,165	4,945,799	5,601,856
1300 Instructional Salaries Part Time	14,360,677	13,699,891	13,139,163	14,561,495	14,386,954	15,806,224
1400 Noninstructional Salaries Part Time	377,258	432,643	163,049	394,838	405,827	163,049
Total Academic Salaries	\$ 39,520,692	\$ 37,323,474	\$ 37,565,660	\$ 38,426,116	\$ 37,960,581	\$ 40,733,351
2100 Noninstructional Salaries Full Time	8,768,783	7,708,288	8,286,284	8,326,361	8,130,699	8,690,801
2200 Instructional Aides Full Time	1,449,370	1,333,672	1,361,379	1,368,779	1,321,156	1,245,084
2300 Variable Non-Instructional	745,893	772,585	627,050	702,074	900,498	582,823
2400 Variable Classroom Aide	410,826	388,603	377,951	391,094	362,315	374,198
2600 Variable Aide Other	102,528	92,834	67,499	82,519	91,792	64,999
Total Classified Salaries	\$ 11,477,400	\$ 10,295,982	\$ 10,720,163	\$ 10,870,827	\$ 10,806,460	\$ 10,957,905
3000 Benefits	13,621,126	13,910,367	14,408,477	14,439,496	14,421,333	14,873,235
Total Salaries and Benefits	\$ 64,619,218	\$ 61,529,823	\$ 62,694,300	\$ 63,736,439	\$ 63,188,374	\$ 66,564,491
4000 Supplies and Materials	\$ 1,014,501	\$ 879,514	\$ 1,437,138	\$ 570,493	\$ 584,642	\$ 1,675,576

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
5100 Consultants	116,692	158,664	125,534	189,124	150,289	125,534
5200 Travel	144,012	116,977	94,202	101,536	145,009	163,497
5300 Dues and Memberships	59,650	86,367	64,800	80,592	73,202	64,835
5400 Insurance	914,560	1,028,117	1,000,000	1,154,464	1,129,142	1,000,000
5500 Utilities and Housekeeping	152,936	105,948	131,862	151,559	153,074	126,767
5600 Contract Services	608,575	688,117	626,299	637,650	685,458	683,922
5690 Other Operating Expenses	231,128	239,631	228,683	473,794	381,326	233,119
5800 Other Services and Expenses	92,214	100,688	117,614	117,614	162,388	116,114
Total Other Operating Expenses	\$ 2,319,767	\$ 2,524,509	\$ 2,388,994	\$ 2,906,333	\$ 2,879,888	\$ 2,513,788
6300 Library Books	79,872	62,677	40,000	61,864	57,268	40,000
6400 Equipment	178,872	164,568	259,492	298,729	364,675	101,236
Total Capital Outlay	\$ 258,744	\$ 227,245	\$ 299,492	\$ 360,593	\$ 421,943	\$ 141,236
7300 Interfund Transfers Out	161,864	1,542,772	115,093	2,288,339	2,301,513	107,786
7600 Other Student Payments	-	-	2,097	-	-	2,097
7800 Intrafund and Subfund Transfers Out	752,876	1,258,972	59,342	2,228,616	2,228,616	61,125
7895 District Office Assessment	7,867,118	-	-	-	-	-
7896 Districtwide Assessment	10,159,302	-	-	-	-	-
Total Transfers and Other Outgo	\$ 18,941,160	\$ 2,801,744	\$ 176,532	\$ 4,516,955	\$ 4,530,129	\$ 171,008
Total Expenses	\$ 87,153,390	\$ 67,962,835	\$ 66,996,456	\$ 72,090,813	\$ 71,604,976	\$ 71,066,099

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 4,707,890	\$ 86,067	\$ (835,771)	\$ (2,649,523)	\$ (2,197,468)	\$ 1,171,325
Beginning Fund Balance	1,191,489	5,899,380	6,021,570	5,985,445	5,985,445	3,787,978
Ending Fund Balance	\$ 5,899,379	\$ 5,985,447	\$ 5,185,799	\$ 3,335,922	\$ 3,787,977	\$ 4,959,303
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	557,432	359,036	-	1,426,542
7904 College/DO Local Reserves (1% minimum)	-	-	-	2,052,909	-	2,691,189
7916 Reserve for Failed Tax Measure	-	-	2,650,048	-	-	-
7900 Designated Reserves	-	-	103,000	131,393	-	10,000
			<u>3,310,480</u>	<u>2,543,338</u>		<u>4,127,731</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,875,319	792,584	-	831,572
			<u>1,875,319</u>	<u>792,584</u>		<u>831,572</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 5,185,799	\$ 3,335,922	\$ -	\$ 4,959,303

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	19,761,750	-	-	-	-	-
8671 Homeowners Revenue	205,379	-	-	-	-	-
8672 In Lieu of Taxes (wildlife)	985	-	-	-	-	-
8811 Tax Allocation, Secured Roll Revenue	16,348,198	-	-	-	-	-
8812 Tax Allocation, Supplemental Roll Revenue	196,418	-	-	-	-	-
8813 Tax Allocation, Unsecured Roll Revenue	673,528	-	-	-	-	-
8815 Revenue Augmentation Fund	1,019,922	-	-	-	-	-
8819 Redevelopment Agency Revenue/Residual	26,423	-	-	-	-	-
8874 98% of Enrollment Fees	2,041,378	-	-	-	-	-
Apportionment Revenues	\$ 40,273,981	\$ -	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid Revenue	14,745	2,610	-	-	-	-
8160 Veterans Education	-	-	-	-	4,629	-
Total Federal Revenues	\$ 14,745	\$ 2,610	\$ -	\$ -	\$ 4,629	\$ -
8614 Part Time Instructor Pay Increase	169,184	101,499	-	141,769	141,769	-
8617 Part Time Office Hours	38,955	-	-	-	-	-
8618 Part Time Health Revenue	8,474	-	-	-	-	-
8620 General Categorical Programs	39,027	49,330	-	-	-	103,884
8680 Lottery Revenue	948,824	-	-	-	-	-
8690 State Tax Subventions	1	-	-	-	-	-
Total Other State Revenues	\$ 1,204,465	\$ 150,829	\$ -	\$ 141,769	\$ 141,769	\$ 103,884
8840 Sales and Commissions	53,822	62,984	-	4,662	9,245	-
8851 Rentals and Leases	72,242	46,888	-	42,660	42,660	-
8874 2% of Enrollment Fees	41,661	42,439	54,953	56,286	51,517	56,340
8870 Other Student Fees and Charges	68,819	69,885	-	68,624	69,269	-
8880 Nonresident Tuition	387,811	-	-	-	-	-
8880 Other Student Fees	12,750	13,904	275,000	21,129	24,870	275,000
8890 Other Local Revenues	654,557	567,760	304,264	613,628	663,744	468,038
Total Other Local Revenues	\$ 1,291,662	\$ 803,860	\$ 634,217	\$ 806,989	\$ 861,305	\$ 799,378

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Total Revenues	\$ 42,784,853	\$ 957,299	\$ 634,217	\$ 948,758	\$ 1,007,703	\$ 903,262
8910 Proceeds of General Fixed Assets	-	-	-	-	1,131	-
8980 Interfund Transfers In	105,535	262,280	30,000	222,136	222,136	-
8990 Intrafund and Subfund Transfers In	1,136,405	595,306	54,605	332,967	332,967	275,244
8994 Operating Allocation	-	30,407,869	31,088,190	31,259,776	31,259,776	33,508,694
8997 District Subsidy for Colleges	464,423	386,516	231,709	231,709	231,709	76,901
Total Other Financing Sources	\$ 1,706,363	\$ 31,651,971	\$ 31,404,504	\$ 32,046,588	\$ 32,047,719	\$ 33,860,839
Total Revenues and Other Financing Sources	\$ 44,491,216	\$ 32,609,270	\$ 32,038,721	\$ 32,995,346	\$ 33,055,422	\$ 34,764,101
Uses:						
1100 Monthly Instructional Salary	6,937,793	7,068,275	6,948,377	6,948,377	6,827,800	6,954,367
1200 Noninstructional Salaries Full Time	3,459,528	3,259,126	3,213,384	3,245,518	3,135,611	3,381,219
1300 Instructional Salaries Part Time	6,429,440	5,798,771	5,463,161	5,781,063	6,078,620	7,118,146
1400 Noninstructional Salaries Part Time	416,861	421,350	518,122	556,539	460,915	498,919
Total Academic Salaries	\$ 17,243,622	\$ 16,547,522	\$ 16,143,044	\$ 16,531,497	\$ 16,502,946	\$ 17,952,651
2100 Noninstructional Salaries Full Time	5,617,982	4,705,270	4,747,738	4,801,242	4,467,615	4,977,531
2200 Instructional Aides Full Time	1,054,343	909,103	972,089	972,089	874,790	934,404
2300 Variable Non-Instructional	702,018	430,410	330,509	295,462	466,551	348,048
2400 Variable Classroom Aide	374,047	310,578	128,640	283,843	341,020	130,931
2600 Variable Aide Other	119,515	101,817	96,500	107,014	84,422	98,430
Total Classified Salaries	\$ 7,867,905	\$ 6,457,178	\$ 6,275,476	\$ 6,459,650	\$ 6,234,398	\$ 6,489,344
3000 Benefits	7,091,909	7,129,045	7,265,275	7,276,884	7,010,681	7,483,583
Total Salaries and Benefits	\$ 32,203,436	\$ 30,133,745	\$ 29,683,795	\$ 30,268,031	\$ 29,748,025	\$ 31,925,578

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
4000 Supplies and Materials	\$ 688,495	\$ 522,680	\$ 824,543	\$ 743,296	\$ 445,920	\$ 704,591
5100 Consultants	118,780	215,927	175,059	176,589	254,680	225,059
5200 Travel	51,537	55,864	56,354	63,284	72,190	76,250
5300 Dues and Memberships	48,654	50,589	45,313	47,533	50,936	46,774
5500 Utilities and Housekeeping	63,969	43,096	32,138	31,613	41,934	32,138
5600 Contract Services	534,481	428,460	488,033	505,102	594,983	608,127
5690 Other Operating Expenses	581,401	554,193	490,791	632,899	668,104	738,538
5800 Other Services and Expenses	18,489	23,370	-	-	15,380	-
5900 Interprogram Charges (credits)	(200)	(2,709)	71,790	70,270	(30,973)	72,009
Total Other Operating Expenses	\$ 1,417,111	\$ 1,368,790	\$ 1,359,478	\$ 1,527,290	\$ 1,667,234	\$ 1,798,895
6200 Buildings	8,603	-	-	-	-	-
6300 Library Books	33,621	19,965	11,250	11,250	8,507	11,250
6400 Equipment	119,325	16,376	26,550	32,315	17,328	31,550
Total Capital Outlay	\$ 161,549	\$ 36,341	\$ 37,800	\$ 43,565	\$ 25,835	\$ 42,800
7300 Interfund Transfers Out	44,359	467,566	100,000	-	40,729	-
7400 Other Transfers/Uses	28,920	19,160	-	72,270	72,270	-
7800 Intrafund and Subfund Transfers Out	78,901	331,549	33,105	35,105	35,105	-
7895 District Office Assessment	3,488,971	-	-	-	-	-
7896 Districtwide Assessment	4,749,035	-	-	-	-	-
Total Transfers and Other Outgo	\$ 8,390,186	\$ 818,275	\$ 133,105	\$ 107,375	\$ 148,104	\$ -
Total Expenses	\$ 42,860,777	\$ 32,879,831	\$ 32,038,721	\$ 32,689,557	\$ 32,035,118	\$ 34,471,864

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 1,630,439	\$ (270,561)	\$ -	\$ 305,789	\$ 1,020,304	\$ 292,237
Beginning Fund Balance	860,991	2,491,431	2,250,304	2,220,872	2,220,872	3,241,176
Ending Fund Balance	\$ 2,491,430	\$ 2,220,870	\$ 2,250,304	\$ 2,526,661	\$ 3,241,176	\$ 3,533,413
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	136,501	136,501	-	590,868
7904 College/DO Local Reserves (1% minimum)	-	-	-	-	-	805,950
7907 Load Bank and Vacation Liability Reserve	-	-	88,968	88,968	-	88,968
7908 Reserve for ISA Payback	-	-	1,952,458	1,464,344	-	976,229
7900 Designated Reserves	-	-	-	101,798	-	573,034
			<u>2,177,927</u>	<u>1,791,611</u>		<u>3,035,049</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	72,377	735,050	-	498,364
			<u>72,377</u>	<u>735,050</u>		<u>498,364</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,250,304	\$ 2,526,661	\$ -	\$ 3,533,413

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
8851 Rentals and Leases	127,832	148,064	150,000	150,000	130,225	130,000
8860 Interest and Investment Income	77,768	125,801	-	-	84,188	90,000
8890 Other Local Revenues	239,040	55,269	55,000	56,049	13,721	26,200
Total Other Local Revenues	\$ 444,640	\$ 329,134	\$ 205,000	\$ 206,049	\$ 228,134	\$ 246,200
Total Revenues	\$ 444,640	\$ 329,134	\$ 205,000	\$ 206,049	\$ 228,134	\$ 246,200
8980 Interfund Transfers In	105,982	92,636	-	-	-	-
8990 Intrafund and Subfund Transfers In	47,393	78,165	74,000	132,489	132,489	132,677
8994 Operating Allocation	-	13,901,979	13,844,473	13,692,921	13,692,921	14,934,177
8992 District Office Assessment	14,031,109	-	-	-	-	-
Total Other Financing Sources	\$ 14,184,484	\$ 14,072,780	\$ 13,918,473	\$ 13,825,410	\$ 13,825,410	\$ 15,066,854
Total Revenues and Other Financing Sources	\$ 14,629,124	\$ 14,401,914	\$ 14,123,473	\$ 14,031,459	\$ 14,053,544	\$ 15,313,054
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	599,243	830,446	925,906	925,906	929,582	903,348
1300 Instructional Salaries Part Time	609	-	-	-	-	-
1400 Noninstructional Salaries Part Time	1,572	4,865	-	-	23,862	-
Total Academic Salaries	\$ 601,424	\$ 835,311	\$ 925,906	\$ 925,906	\$ 953,444	\$ 903,348
2100 Noninstructional Salaries Full Time	6,972,367	6,472,221	6,950,983	6,935,983	6,759,993	7,315,270
2200 Instructional Aides Full Time	2,828	1,034	-	-	-	-
2300 Variable Non-Instructional	273,060	211,514	145,601	145,701	212,019	147,600
2500 Variable Manager/Supervisor Short Term Hourly	-	-	-	-	6,817	-
Total Classified Salaries	\$ 7,248,255	\$ 6,684,769	\$ 7,096,584	\$ 7,081,684	\$ 6,978,829	\$ 7,462,870

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
3000 Benefits	2,973,407	3,012,046	3,475,874	3,475,874	3,257,654	3,577,391
Total Salaries and Benefits	\$ 10,823,086	\$ 10,532,126	\$ 11,498,364	\$ 11,483,464	\$ 11,189,927	\$ 11,943,609
4000 Supplies and Materials	\$ 177,136	\$ 210,681	\$ 248,269	\$ 257,998	\$ 158,224	\$ 246,269
5100 Consultants	563,438	645,541	588,128	562,116	509,237	823,828
5200 Travel	128,058	125,366	215,350	231,598	154,611	295,027
5300 Dues and Memberships	101,785	98,334	98,500	98,160	98,222	111,400
5400 Insurance	-	118	-	-	89	-
5500 Utilities and Housekeeping	130,668	156,678	222,510	222,110	176,854	215,110
5600 Contract Services	278,833	232,940	217,675	209,775	145,920	217,675
5690 Other Operating Expenses	(570)	93,003	73,360	82,360	63,891	77,860
5700 Legal/Elections/Audit Expenses	-	46,770	-	-	9,262	-
5800 Other Services and Expenses	587,418	512,058	676,613	679,913	658,052	723,587
5900 Interprogram Charges (credits)	118	53	-	-	140	-
Total Other Operating Expenses	\$ 1,789,748	\$ 1,910,861	\$ 2,092,136	\$ 2,086,032	\$ 1,816,278	\$ 2,464,487
6100 Sites and Site Improvements	2,880	-	1,500	-	-	1,500
6400 Equipment	133,033	21,338	83,204	137,094	91,469	110,303
Total Capital Outlay	\$ 135,913	\$ 21,338	\$ 84,704	\$ 137,094	\$ 91,469	\$ 111,803
7300 Interfund Transfers Out	-	627,661	-	400,000	400,000	114,002
7800 Intrafund and Subfund Transfers Out	6,250	1,837,060	200,000	1,688,382	1,688,382	432,884
Total Transfers and Other Outgo	\$ 6,250	\$ 2,464,721	\$ 200,000	\$ 2,088,382	\$ 2,088,382	\$ 546,886
Total Expenses	\$ 12,932,133	\$ 15,139,727	\$ 14,123,473	\$ 16,052,970	\$ 15,344,280	\$ 15,313,054

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 1,696,991	\$ (737,813)	\$ -	\$ (2,021,511)	\$ (1,290,736)	\$ -
Beginning Fund Balance	1,443,834	3,140,825	2,403,024	2,403,013	2,403,014	1,112,278
Ending Fund Balance	\$ 3,140,825	\$ 2,403,012	\$ 2,403,024	\$ 381,502	\$ 1,112,278	\$ 1,112,278
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	56,700	56,700	-	325,570
7904 College/DO Local Reserves (1% minimum)	-	-	-	-	-	144,697
7916 Reserve for Failed Tax Measure	-	-	715,000	10,640	-	-
7900 Designated Reserves	-	-	8,000	3,278	-	68,400
			<u>779,700</u>	<u>70,618</u>		<u>538,667</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,623,324	310,884	-	573,611
			<u>1,623,324</u>	<u>310,884</u>		<u>573,611</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,403,024	\$ 381,502	\$ -	\$ 1,112,278

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	100	53,792,881	62,212,321	20,398,689	30,724,167	35,243,087
8630 Education Protection Account	-	-	-	20,941,995	20,941,995	17,648,916
8671 Homeowners Revenue	-	729,820	663,576	707,490	707,490	663,576
8672 In Lieu of Taxes (wildlife)	-	4,208	3,182	621	621	3,182
8811 Tax Allocation, Secured Roll Revenue	-	59,858,862	53,119,954	59,394,105	59,394,105	64,145,633
8812 Tax Allocation, Supplemental Roll Revenue	-	419,429	634,626	674,643	744,254	803,794
8813 Tax Allocation, Unsecured Roll Revenue	-	2,559,512	2,176,160	2,591,253	2,591,253	2,798,553
8815 Revenue Augmentation Fund	-	3,730,536	3,295,356	-	-	-
8817 ERAF	-	-	-	15,774,110	4,164,126	4,497,256
8819 Redevelopment Agency Revenue/Residual	-	80,348	-	2,456,165	2,456,165	2,652,658
8874 98% of Enrollment Fees	-	12,852,966	14,657,031	15,723,453	15,725,916	15,852,578
Apportionment Revenues	\$ 100	\$ 134,028,562	\$ 136,762,206	\$ 138,662,524	\$ 137,450,092	\$ 144,309,233
8614 Part Time Instructor Pay Increase	-	173,202	-	-	-	649,465
8617 Part Time Office Hours	-	151,769	147,775	154,247	154,247	147,775
8618 Part Time Health Revenue	-	33,015	33,015	33,015	33,015	33,015
8620 General Categorical Programs	-	-	-	-	325,000	-
8680 Lottery Revenue	42,419	3,698,261	3,536,267	4,021,898	4,014,196	3,888,318
8690 State Tax Subventions	-	5	761,625	777,573	777,573	794,267
Total Other State Revenues	\$ 42,419	\$ 4,056,252	\$ 4,478,682	\$ 4,986,733	\$ 5,304,031	\$ 5,512,840
8880 Nonresident Tuition	-	10,705,176	10,873,083	11,695,201	11,695,201	12,321,779
Total Other Local Revenues	\$ -	\$ 10,705,176	\$ 10,873,083	\$ 11,695,201	\$ 11,695,201	\$ 12,321,779
Total Revenues	\$ 42,519	\$ 148,789,990	\$ 152,113,971	\$ 155,344,458	\$ 154,449,324	\$ 162,143,852
8990 Intrafund and Subfund Transfers In	2,323,973	21,771,698	20,172,870	20,733,030	20,733,030	21,313,713
8992 Districtwide Assessment	18,502,410	-	-	-	-	-
Total Other Financing Sources	\$ 20,826,383	\$ 21,771,698	\$ 20,172,870	\$ 20,733,030	\$ 20,733,030	\$ 21,313,713

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

<u>Description</u>	<u>Final Actuals 2010-2011</u>	<u>Final Actuals 2011-2012</u>	<u>Adopted Budget 2012-2013</u>	<u>Adjusted Budget 2012-2013</u>	<u>YTD Actuals 2012-2013</u>	<u>Adoption Budget 2013-2014</u>
Total Revenues and Other Financing Sources	\$ 20,868,902	\$ 170,561,688	\$ 172,286,841	\$ 176,077,488	\$ 175,182,354	\$ 183,457,565

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Uses:						
1200 Noninstructional Salaries Full Time	-	464	-	-	-	-
1400 Noninstructional Salaries Part Time	134,570	135,637	170,000	145,670	140,920	170,000
Total Academic Salaries	\$ 134,570	\$ 136,101	\$ 170,000	\$ 145,670	\$ 140,920	\$ 170,000
2100 Noninstructional Salaries Full Time	59,400	60,888	60,888	60,493	60,888	63,412
2300 Variable Non-Instructional	1,859	759	-	-	-	28,500
Total Classified Salaries	\$ 61,259	\$ 61,647	\$ 60,888	\$ 60,493	\$ 60,888	\$ 91,912
3000 Benefits	9,528,203	10,725,826	11,372,697	10,700,811	10,705,271	11,499,982
Total Salaries and Benefits	\$ 9,724,032	\$ 10,923,574	\$ 11,603,585	\$ 10,906,974	\$ 10,907,079	\$ 11,761,894
5200 Travel	36,853	-	-	-	-	-
5400 Insurance	1,279,563	1,457,403	1,550,000	1,482,514	1,482,514	1,585,000
5500 Utilities and Housekeeping	3,339,499	3,478,072	3,593,601	3,616,813	3,688,198	3,702,218
5600 Contract Services	938,779	755,270	725,523	710,992	710,993	1,042,778
5690 Other Operating Expenses	(1)	(1,219,844)	-	-	-	-
5700 Legal/Elections/Audit Expenses	807,184	678,855	875,000	1,498,380	1,498,380	645,000
Total Other Operating Expenses	\$ 6,401,877	\$ 5,149,756	\$ 6,744,124	\$ 7,308,699	\$ 7,380,085	\$ 6,974,996
7300 Interfund Transfers Out	1,211,545	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
7800 Intrafund and Subfund Transfers Out	3,506,095	22,405,456	21,170,829	22,702,378	22,702,378	21,898,609
7894 Operating Allocation from	-	131,972,821	131,426,913	133,122,606	133,122,606	141,771,578
Total Transfers and Other Outgo	\$ 4,717,640	\$ 155,478,277	\$ 153,697,742	\$ 156,924,984	\$ 156,924,984	\$ 164,770,187
Total Expenses	\$ 20,843,549	\$ 171,551,607	\$ 172,045,451	\$ 175,140,657	\$ 175,212,148	\$ 183,507,077

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 25,353	\$ (989,919)	\$ 241,390	\$ 936,831	\$ (29,794)	\$ (49,512)
Beginning Fund Balance	17,823,270	17,848,622	15,638,859	16,858,703	16,858,703	16,828,908
Ending Fund Balance	\$ 17,848,623	\$ 16,858,703	\$ 15,880,249	\$ 17,795,534	\$ 16,828,909	\$ 16,779,396
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,801,333	7,801,333	-	8,240,229
7902 5% Board Contingency Reserve	-	-	-	7,801,332	-	8,240,229
7914 3% Board Contingency Reserve	-	-	4,680,800	-	-	-
7900 Designated Reserves	-	-	256,136	433	-	274,789
			<u>12,738,269</u>	<u>15,603,098</u>		<u>16,755,247</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	3,120,532	-	-	-
7997 Undesignated District Reserves	-	-	21,448	2,192,436	-	24,149
			<u>3,141,980</u>	<u>2,192,436</u>		<u>24,149</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 15,880,249	\$ 17,795,534	\$ -	\$ 16,779,396

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>District Services</u>						
Board	168,272	164,792	200,398	210,398	210,378	218,464
Chancellor	742,840	758,808	800,460	790,460	741,803	1,029,726
Facilities	683,552	340,076	441,082	441,082	305,747	588,569
Administrative Services and Finance	2,188,735	4,447,856	2,320,620	4,192,869	4,071,002	2,696,403
Human Resources	1,940,903	1,793,768	1,818,734	1,824,933	1,886,186	2,147,719
Information Technology Services	2,286,617	2,248,528	2,561,423	2,561,423	2,355,128	2,704,589
Internal Auditing	14,778	163,356	236,771	236,771	220,528	217,576
International Education	487,215	492,483	477,767	477,767	479,362	495,667
Marketing	215,826	228,935	302,205	302,205	283,838	276,667
Other	-	9,326	9,454	9,454	9,175	9,492
Payroll	693,358	633,420	660,781	660,781	666,765	689,812
Educational Planning	189,449	202,311	357,842	357,842	321,602	309,595
Police Services	2,525,064	2,528,489	2,720,896	2,771,945	2,583,177	2,686,738
Research	122,377	661,138	669,349	669,349	679,999	657,393
Purchasing	673,148	466,440	545,691	545,691	529,588	584,644
Total District Office Expenditures and Transfers Out	\$ 12,932,134	\$ 15,139,726	\$ 14,123,473	\$ 16,052,970	\$ 15,344,278	\$ 15,313,054

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Districtwide Expenses</u>						
Contractual Assessments	1,414,521	1,294,355	510,378	754,685	754,685	631,621
Regulatory Expenditures	14,693,557	15,911,846	16,960,578	16,594,917	16,666,408	16,900,269
Committed Obligations	2,447,662	2,345,900	2,234,000	2,500,141	2,500,141	2,650,000
Districtwide Operations	2,287,810	151,999,507	152,340,495	155,290,914	155,290,914	163,325,187
Total Districtwide Expenditures and Transfers Out	\$ 20,843,550	\$ 171,551,608	\$ 172,045,451	\$ 175,140,657	\$ 175,212,148	\$ 183,507,077
Total District Office and Districtwide Expenditures and Transfers Out	\$ 33,775,684	\$ 186,691,334	\$ 186,168,924	\$ 191,193,627	\$ 190,556,426	\$ 198,820,131
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	7,801,333	7,801,333	-	8,240,229
5% Board Contingency Reserve	-	-	-	7,801,332	-	8,240,229
Deficit Funding Reserve	-	-	56,700	56,700	-	325,570
College/DO Local Reserves (1% minimum)	-	-	-	-	-	144,697
Reserve for Failed Tax Measure	-	-	715,000	10,640	-	-
Designated Reserves	-	-	264,136	3,711	-	343,189
			<u>13,517,969</u>	<u>15,673,716</u>		<u>17,293,914</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	21,448	2,192,436	-	24,149
Undesignated College and DO Reserves	-	-	1,623,324	310,884	-	573,611
			<u>4,765,304</u>	<u>2,503,320</u>		<u>597,760</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 18,283,273	\$ 18,177,036	\$ -	\$ 17,891,674

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET
SECTION - II
For ONE TIME GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	296,406	-	-	-	-	-
Apportionment Revenues	\$ 296,406	\$ -	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid Revenue	11,515	46,940	-	27,900	42,255	-
8160 Veterans Education	2,135	1,876	-	6,162	6,162	-
Total Federal Revenues	\$ 13,650	\$ 48,816	\$ -	\$ 34,062	\$ 48,417	\$ -
Other Reimbursable Categorical Programs	8,195	16,472	-	9,556	17,695	-
8690 State Tax Subventions	576,853	-	-	-	37,070	-
Total Other State Revenues	\$ 585,048	\$ 16,472	\$ -	\$ 9,556	\$ 54,765	\$ -
8830 Contract Services	186,791	224,440	100,000	148,086	230,071	100,000
8851 Rentals and Leases	226,411	195,263	120,600	150,395	251,713	120,600
8870 Other Student Fees and Charges	131,886	191,884	41,000	119,212	141,631	50,000
8880 Other Student Fees	23,660	13,504	-	-	652	-
8890 Other Local Revenues	1,998,671	1,823,406	2,870,648	3,235,655	2,158,369	4,346,791
Total Other Local Revenues	\$ 2,567,419	\$ 2,448,497	\$ 3,132,248	\$ 3,653,348	\$ 2,782,436	\$ 4,617,391
Total Revenues	\$ 3,462,523	\$ 2,513,785	\$ 3,132,248	\$ 3,696,966	\$ 2,885,618	\$ 4,617,391
8910 Proceeds of General Fixed Assets	19,100	-	-	-	216	-
8980 Interfund Transfers In	17,254	1,245	-	25,649	25,649	-
8990 Intrafund and Subfund Transfers In	214,211	3,224,790	-	3,655,591	3,655,591	-
Total Other Financing Sources	\$ 250,565	\$ 3,226,035	\$ -	\$ 3,681,240	\$ 3,681,456	\$ -
Total Revenues and Other Financing Sources	\$ 3,713,088	\$ 5,739,820	\$ 3,132,248	\$ 7,378,206	\$ 6,567,074	\$ 4,617,391

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Uses:						
1200 Noninstructional Salaries Full Time	2,416	-	-	-	-	-
1300 Instructional Salaries Part Time	115,964	92,859	-	2,898	82,363	12,996
1400 Noninstructional Salaries Part Time	50,077	105,016	148,000	183,100	112,388	156,182
Total Academic Salaries	\$ 168,457	\$ 197,875	\$ 148,000	\$ 185,998	\$ 194,751	\$ 169,178
2100 Noninstructional Salaries Full Time	15,561	73,798	79,850	79,850	81,213	81,448
2200 Instructional Aides Full Time	-	25,284	25,284	25,284	25,284	25,790
2300 Variable Non-Instructional	899,546	808,476	742,760	793,236	787,039	777,717
2400 Variable Classroom Aide	21,517	49,894	-	9,766	53,342	-
2600 Variable Aide Other	2,704	24,457	24,225	24,225	981	24,225
Total Classified Salaries	\$ 939,328	\$ 981,909	\$ 872,119	\$ 932,361	\$ 947,859	\$ 909,180
3000 Benefits	159,776	184,802	137,177	140,080	183,624	129,192
Total Salaries and Benefits	\$ 1,267,561	\$ 1,364,586	\$ 1,157,296	\$ 1,258,439	\$ 1,326,234	\$ 1,207,550
4000 Supplies and Materials	\$ 275,630	\$ 301,221	\$ 1,428,570	\$ 1,909,673	\$ 419,272	\$ 1,049,724
5100 Consultants	124,714	72,664	85,464	143,941	81,718	135,024
5200 Travel	26,776	24,577	28,300	31,300	48,513	40,615
5300 Dues and Memberships	7,085	2,384	-	-	4,623	-
5500 Utilities and Housekeeping	2,175	1,821	1,500	1,500	2,502	850
5600 Contract Services	120,603	7,997	614,859	1,582,359	130,202	392,726
5690 Other Operating Expenses	80,177	129,408	290,000	604,690	180,600	1,076,695
5800 Other Services and Expenses	12,258	9,437	56,839	1,117,023	61,212	450,943
5900 Interprogram Charges (credits)	(68,729)	(52,015)	1,500	1,500	(52,694)	1,500
5910 Indirect Costs	(13,062)	(27,095)	-	(6,312)	(35,997)	-
Total Other Operating Expenses	\$ 291,997	\$ 169,178	\$ 1,078,462	\$ 3,476,001	\$ 420,679	\$ 2,098,353
6100 Sites and Site Improvements	-	3,758	-	-	-	-
6200 Buildings	26,981	-	-	143,229	-	-

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
6300 Library Books	-	10,015	5,000	5,000	5,019	17,250
6400 Equipment	237,032	612,891	1,440,546	2,781,697	552,505	2,288,083
Total Capital Outlay	\$ 264,013	\$ 626,664	\$ 1,445,546	\$ 2,929,926	\$ 557,524	\$ 2,305,333
7300 Interfund Transfers Out	10,615	148,448	276,616	576,616	576,616	-
7600 Other Student Payments	2,580	954	4,360	6,360	800	-
7800 Intrafund and Subfund Transfers Out	3,150,447	1,749,684	11,778	465,770	465,769	424,150
Total Transfers and Other Outgo	\$ 3,163,642	\$ 1,899,086	\$ 292,754	\$ 1,048,746	\$ 1,043,185	\$ 424,150
Total Expenses	\$ 5,262,843	\$ 4,360,735	\$ 5,402,628	\$ 10,622,785	\$ 3,766,894	\$ 7,085,110
Net Revenues Over (Under) Expenses	\$ (1,549,755)	\$ 1,379,085	\$ (2,270,380)	\$ (3,244,579)	\$ 2,800,180	\$ (2,467,719)
Beginning Fund Balance	5,857,535	4,307,781	5,692,304	5,686,863	5,686,864	8,487,043
Ending Fund Balance	\$ 4,307,780	\$ 5,686,866	\$ 3,421,924	\$ 2,442,284	\$ 8,487,044	\$ 6,019,324
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,423,343	1,550,629	-	2,828,852
			<u>1,423,343</u>	<u>1,550,629</u>		<u>2,828,852</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,998,581	891,655	-	3,190,472
			<u>1,998,581</u>	<u>891,655</u>		<u>3,190,472</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,421,924	\$ 2,442,284	\$ -	\$ 6,019,324

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
8150 Student Financial Aid Revenue	-	14,350	-	11,515	11,515	-
Total Federal Revenues	\$ -	\$ 14,350	\$ -	\$ 11,515	\$ 11,515	\$ -
Other Reimbursable Categorical Programs	4,134	2,966	-	4,955	4,955	-
Total Other State Revenues	\$ 4,134	\$ 2,966	\$ -	\$ 4,955	\$ 4,955	\$ -
8830 Contract Services	-	-	-	-	71,831	-
8851 Rentals and Leases	107,835	45,746	45,000	-	98,180	45,000
8870 Other Student Fees and Charges	10,335	4,927	-	-	18,141	-
8890 Other Local Revenues	428,240	298,025	155,000	93,108	244,192	110,000
Total Other Local Revenues	\$ 546,410	\$ 348,698	\$ 200,000	\$ 93,108	\$ 432,344	\$ 155,000
Total Revenues	\$ 550,544	\$ 366,014	\$ 200,000	\$ 109,578	\$ 448,814	\$ 155,000
8910 Proceeds of General Fixed Assets	-	-	-	-	216	-
8980 Interfund Transfers In	-	1,196	-	-	-	-
8990 Intrafund and Subfund Transfers In	-	489,917	-	-	-	-
Total Other Financing Sources	\$ -	\$ 491,113	\$ -	\$ -	\$ 216	\$ -
Total Revenues and Other Financing Sources	\$ 550,544	\$ 857,127	\$ 200,000	\$ 109,578	\$ 449,030	\$ 155,000

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Uses:						
1300 Instructional Salaries Part Time	817	4,055	-	2,898	19,455	12,996
1400 Noninstructional Salaries Part Time	10,860	32,299	2,500	5,500	26,924	15,182
Total Academic Salaries	\$ 11,677	\$ 36,354	\$ 2,500	\$ 8,398	\$ 46,379	\$ 28,178
2100 Noninstructional Salaries Full Time	6,076	(110)	-	-	-	-
2300 Variable Non-Instructional	108,462	63,873	-	9,000	28,890	4,957
2400 Variable Classroom Aide	3,098	102	-	-	175	-
Total Classified Salaries	\$ 117,636	\$ 63,865	\$ -	\$ 9,000	\$ 29,065	\$ 4,957
3000 Benefits	14,581	10,326	211	211	7,351	2,991
Total Salaries and Benefits	\$ 143,894	\$ 110,545	\$ 2,711	\$ 17,609	\$ 82,795	\$ 36,126
4000 Supplies and Materials	\$ 35,763	\$ 36,663	\$ 839,365	\$ 682,348	\$ 40,384	\$ 435,802
5100 Consultants	14,336	19,871	43,500	51,000	34,548	48,024
5200 Travel	12,455	5,096	-	3,000	13,272	2,315
5300 Dues and Memberships	1,578	2,384	-	-	860	-
5500 Utilities and Housekeeping	584	274	-	-	209	-
5600 Contract Services	1,975	6,394	544,765	544,765	112,587	279,671
5690 Other Operating Expenses	81,951	60,499	290,000	290,000	129,077	333,631
5800 Other Services and Expenses	2,710	3,141	6,839	9,839	2,648	6,633
5900 Interprogram Charges (credits)	(69,445)	(53,071)	-	-	(53,265)	-
Total Other Operating Expenses	\$ 46,144	\$ 44,588	\$ 885,104	\$ 898,604	\$ 239,936	\$ 670,274
6400 Equipment	8,906	10,768	599,547	602,547	174,880	638,658
Total Capital Outlay	\$ 8,906	\$ 10,768	\$ 599,547	\$ 602,547	\$ 174,880	\$ 638,658

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
7600 Other Student Payments	1,870	954	4,360	6,360	800	-
7800 Intrafund and Subfund Transfers Out	40,000	159,917	-	34,393	34,393	-
Total Transfers and Other Outgo	\$ 41,870	\$ 160,871	\$ 4,360	\$ 40,753	\$ 35,193	\$ -
Total Expenses	\$ 276,577	\$ 363,435	\$ 2,331,087	\$ 2,241,861	\$ 573,188	\$ 1,780,860
Net Revenues Over (Under) Expenses	\$ 273,967	\$ 493,692	\$ (2,131,087)	\$ (2,132,283)	\$ (124,158)	\$ (1,625,860)
Beginning Fund Balance	1,648,278	1,922,245	2,414,741	2,415,937	2,415,937	2,291,779
Ending Fund Balance	\$ 1,922,245	\$ 2,415,937	\$ 283,654	\$ 283,654	\$ 2,291,779	\$ 665,919
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	283,654	283,654	-	665,919
			<u>283,654</u>	<u>283,654</u>		<u>665,919</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 283,654	\$ 283,654	\$ -	\$ 665,919

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
8150 Student Financial Aid Revenue	11,515	18,055	-	16,385	16,385	-
8160 Veterans Education	2,135	1,876	-	6,162	6,162	-
Total Federal Revenues	\$ 13,650	\$ 19,931	\$ -	\$ 22,547	\$ 22,547	\$ -
Other Reimbursable Categorical Programs	1,397	2,472	-	4,601	4,601	-
Total Other State Revenues	\$ 1,397	\$ 2,472	\$ -	\$ 4,601	\$ 4,601	\$ -
8830 Contract Services	170,850	181,546	100,000	148,086	148,086	100,000
8851 Rentals and Leases	34,387	57,243	-	74,795	74,795	-
8870 Other Student Fees and Charges	121,551	152,657	41,000	119,212	123,490	50,000
8890 Other Local Revenues	1,308,905	1,302,884	2,413,054	2,765,871	1,431,285	4,236,791
Total Other Local Revenues	\$ 1,635,693	\$ 1,694,330	\$ 2,554,054	\$ 3,107,964	\$ 1,777,656	\$ 4,386,791
Total Revenues	\$ 1,650,740	\$ 1,716,733	\$ 2,554,054	\$ 3,135,112	\$ 1,804,804	\$ 4,386,791
8910 Proceeds of General Fixed Assets	19,100	-	-	-	-	-
8980 Interfund Transfers In	17,254	-	-	25,649	25,649	-
8990 Intrafund and Subfund Transfers In	214,211	1,193,962	-	2,378,591	2,378,591	-
Total Other Financing Sources	\$ 250,565	\$ 1,193,962	\$ -	\$ 2,404,240	\$ 2,404,240	\$ -
Total Revenues and Other Financing Sources	\$ 1,901,305	\$ 2,910,695	\$ 2,554,054	\$ 5,539,352	\$ 4,209,044	\$ 4,386,791

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Uses:						
1200 Noninstructional Salaries Full Time	2,416	-	-	-	-	-
1300 Instructional Salaries Part Time	66,170	61,821	-	-	62,641	-
1400 Noninstructional Salaries Part Time	21,662	17,906	80,000	101,000	50,824	80,000
Total Academic Salaries	\$ 90,248	\$ 79,727	\$ 80,000	\$ 101,000	\$ 113,465	\$ 80,000
2100 Noninstructional Salaries Full Time	1,299	65,722	71,460	71,460	72,789	72,891
2200 Instructional Aides Full Time	-	25,284	25,284	25,284	25,284	25,790
2300 Variable Non-Instructional	769,345	738,779	733,000	774,476	753,896	763,000
2400 Variable Classroom Aide	3,400	23,043	-	9,766	20,977	-
2600 Variable Aide Other	2,704	1,680	-	-	981	-
Total Classified Salaries	\$ 776,748	\$ 854,508	\$ 829,744	\$ 880,986	\$ 873,927	\$ 861,681
3000 Benefits	131,758	159,870	122,662	124,158	165,622	116,321
Total Salaries and Benefits	\$ 998,754	\$ 1,094,105	\$ 1,032,406	\$ 1,106,144	\$ 1,153,014	\$ 1,058,002
4000 Supplies and Materials	\$ 197,071	\$ 192,666	\$ 557,230	\$ 1,133,489	\$ 315,268	\$ 574,205
5100 Consultants	106,778	27,185	41,964	40,941	35,670	37,000
5200 Travel	8,952	5,219	25,000	25,000	24,874	25,000
5300 Dues and Memberships	5,312	-	-	-	3,763	-
5500 Utilities and Housekeeping	1,591	1,547	1,500	1,500	2,293	850
5600 Contract Services	116,028	1,603	49,235	116,735	2,815	62,685
5690 Other Operating Expenses	(4,452)	68,910	-	314,690	51,522	743,064
5800 Other Services and Expenses	7,955	5,628	50,000	832,184	58,564	269,310
5910 Indirect Costs	(13,062)	31,578	-	(6,312)	(6,312)	-
Total Other Operating Expenses	\$ 229,102	\$ 141,670	\$ 167,699	\$ 1,324,738	\$ 173,189	\$ 1,137,909
6100 Sites and Site Improvements	-	3,758	-	-	-	-
6200 Buildings	26,981	-	-	143,229	-	-
6300 Library Books	-	10,015	5,000	5,000	5,019	17,250

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
6400 Equipment	39,526	584,859	791,719	2,067,649	312,527	1,599,425
Total Capital Outlay	\$ 66,507	\$ 598,632	\$ 796,719	\$ 2,215,878	\$ 317,546	\$ 1,616,675
7300 Interfund Transfers Out	10,615	148,448	-	300,000	300,000	-
7600 Other Student Payments	710	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	401,617	14,064	-	419,599	419,598	-
Total Transfers and Other Outgo	\$ 412,942	\$ 162,512	\$ -	\$ 719,599	\$ 719,598	\$ -
Total Expenses	\$ 1,904,376	\$ 2,189,585	\$ 2,554,054	\$ 6,499,848	\$ 2,678,615	\$ 4,386,791
Net Revenues Over (Under) Expenses	\$ (3,071)	\$ 721,110	\$ -	\$ (960,496)	\$ 1,530,429	\$ -
Beginning Fund Balance	1,273,858	1,270,788	1,998,581	1,991,897	1,991,897	3,522,326
Ending Fund Balance	\$ 1,270,787	\$ 1,991,898	\$ 1,998,581	\$ 1,031,401	\$ 3,522,326	\$ 3,522,326
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	-	139,746	-	331,854
			<u>0</u>	<u>139,746</u>		<u>331,854</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,998,581	891,655	-	3,190,472
			<u>1,998,581</u>	<u>891,655</u>		<u>3,190,472</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,998,581	\$ 1,031,401	\$ -	\$ 3,522,326

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
8150 Student Financial Aid Revenue	-	14,535	-	-	14,355	-
Total Federal Revenues	\$ -	\$ 14,535	\$ -	\$ -	\$ 14,355	\$ -
Other Reimbursable Categorical Programs	2,664	11,034	-	-	8,139	-
Total Other State Revenues	\$ 2,664	\$ 11,034	\$ -	\$ -	\$ 8,139	\$ -
8830 Contract Services	15,941	42,894	-	-	10,154	-
8851 Rentals and Leases	-	16,812	-	-	15,709	-
8870 Other Student Fees and Charges	-	34,300	-	-	-	-
8880 Other Student Fees	23,660	5,104	-	-	652	-
8890 Other Local Revenues	235,535	208,316	-	61,861	174,478	-
Total Other Local Revenues	\$ 275,136	\$ 307,426	\$ -	\$ 61,861	\$ 200,993	\$ -
Total Revenues	\$ 277,800	\$ 332,995	\$ -	\$ 61,861	\$ 223,487	\$ -
8980 Interfund Transfers In	-	49	-	-	-	-
8990 Intrafund and Subfund Transfers In	-	299,944	-	2,000	2,000	-
Total Other Financing Sources	\$ -	\$ 299,993	\$ -	\$ 2,000	\$ 2,000	\$ -
Total Revenues and Other Financing Sources	\$ 277,800	\$ 632,988	\$ -	\$ 63,861	\$ 225,487	\$ -

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Uses:						
1300 Instructional Salaries Part Time	48,977	26,983	-	-	267	-
1400 Noninstructional Salaries Part Time	17,555	54,811	65,500	76,600	34,640	61,000
Total Academic Salaries	\$ 66,532	\$ 81,794	\$ 65,500	\$ 76,600	\$ 34,907	\$ 61,000
2100 Noninstructional Salaries Full Time	8,186	8,186	8,390	8,390	8,424	8,557
2300 Variable Non-Instructional	21,739	5,824	9,760	9,760	2,383	9,760
2400 Variable Classroom Aide	15,019	26,749	-	-	32,190	-
2600 Variable Aide Other	-	22,777	24,225	24,225	-	24,225
Total Classified Salaries	\$ 44,944	\$ 63,536	\$ 42,375	\$ 42,375	\$ 42,997	\$ 42,542
3000 Benefits	13,437	14,606	14,304	15,711	10,616	9,880
Total Salaries and Benefits	\$ 124,913	\$ 159,936	\$ 122,179	\$ 134,686	\$ 88,520	\$ 113,422
4000 Supplies and Materials	\$ 38,144	\$ 70,897	\$ 23,575	\$ 85,436	\$ 62,963	\$ 7,391
5100 Consultants	3,600	25,608	-	2,000	11,500	-
5200 Travel	5,369	14,262	3,300	3,300	8,940	3,300
5300 Dues and Memberships	195	-	-	-	-	-
5600 Contract Services	2,600	-	20,859	20,859	14,800	370
5690 Other Operating Expenses	2,678	(1)	-	-	1	-
5800 Other Services and Expenses	1,593	668	-	-	-	-
5900 Interprogram Charges (credits)	716	1,056	1,500	1,500	571	1,500
Total Other Operating Expenses	\$ 16,751	\$ 41,593	\$ 25,659	\$ 27,659	\$ 35,812	\$ 5,170
6400 Equipment	900	17,264	24,280	24,280	27,508	-
Total Capital Outlay	\$ 900	\$ 17,264	\$ 24,280	\$ 24,280	\$ 27,508	\$ -

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
7800 Intrafund and Subfund Transfers Out	714,697	534,735	-	-	-	-
Total Transfers and Other Outgo	\$ 714,697	\$ 534,735	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 895,405	\$ 824,425	\$ 195,693	\$ 272,061	\$ 214,803	\$ 125,983
Net Revenues Over (Under) Expenses	\$ (617,605)	\$ (191,437)	\$ (195,693)	\$ (208,200)	\$ 10,684	\$ (125,983)
Beginning Fund Balance	1,404,647	787,042	595,556	595,604	595,604	606,288
Ending Fund Balance	\$ 787,042	\$ 595,605	\$ 399,863	\$ 387,404	\$ 606,288	\$ 480,305
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	399,863	387,404	-	480,305
			<u>399,863</u>	<u>387,404</u>		<u>480,305</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 399,863	\$ 387,404	\$ -	\$ 480,305

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
8690 State Tax Subventions	-	-	-	-	37,070	-
Total Other State Revenues	\$ -	\$ -	\$ -	\$ -	\$ 37,070	\$ -
8851 Rentals and Leases	84,189	75,462	75,600	75,600	63,029	75,600
8880 Other Student Fees	-	8,400	-	-	-	-
8890 Other Local Revenues	25,991	14,181	302,594	314,815	308,414	-
Total Other Local Revenues	\$ 110,180	\$ 98,043	\$ 378,194	\$ 390,415	\$ 371,443	\$ 75,600
Total Revenues	\$ 110,180	\$ 98,043	\$ 378,194	\$ 390,415	\$ 408,513	\$ 75,600
8990 Intrafund and Subfund Transfers In	-	1,240,967	-	1,275,000	1,275,000	-
Total Other Financing Sources	\$ -	\$ 1,240,967	\$ -	\$ 1,275,000	\$ 1,275,000	\$ -
Total Revenues and Other Financing Sources	\$ 110,180	\$ 1,339,010	\$ 378,194	\$ 1,665,415	\$ 1,683,513	\$ 75,600
<u>Uses:</u>						
2300 Variable Non-Instructional	-	-	-	-	1,870	-
Total Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,870	\$ -
3000 Benefits	-	-	-	-	35	-
Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 1,905	\$ -
4000 Supplies and Materials	\$ 4,652	\$ 995	\$ 8,400	\$ 8,400	\$ 657	\$ 32,326
5100 Consultants	-	-	-	50,000	-	50,000
5200 Travel	-	-	-	-	1,427	10,000
5600 Contract Services	-	-	-	900,000	-	50,000

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
5800 Other Services and Expenses	-	-	-	275,000	-	175,000
5910 Indirect Costs	-	(58,673)	-	-	(29,685)	-
Total Other Operating Expenses	\$ -	\$ (58,673)	\$ -	\$ 1,225,000	\$ (28,258)	\$ 285,000
6400 Equipment	187,700	-	25,000	87,221	37,590	50,000
Total Capital Outlay	\$ 187,700	\$ -	\$ 25,000	\$ 87,221	\$ 37,590	\$ 50,000
7300 Interfund Transfers Out	-	-	276,616	276,616	276,616	-
7800 Intrafund and Subfund Transfers Out	-	1,040,968	11,778	11,778	11,778	424,150
Total Transfers and Other Outgo	\$ -	\$ 1,040,968	\$ 288,394	\$ 288,394	\$ 288,394	\$ 424,150
Total Expenses	\$ 192,352	\$ 983,290	\$ 321,794	\$ 1,609,015	\$ 300,288	\$ 791,476
Net Revenues Over (Under) Expenses	\$ (82,172)	\$ 355,720	\$ 56,400	\$ 56,400	\$ 1,383,225	\$ (715,876)
Beginning Fund Balance	409,878	327,706	683,426	683,425	683,426	2,066,650
Ending Fund Balance	\$ 327,706	\$ 683,426	\$ 739,826	\$ 739,825	\$ 2,066,651	\$ 1,350,774
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	739,826	739,825	-	1,350,774
			<u>739,826</u>	<u>739,825</u>		<u>1,350,774</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 739,826	\$ 739,825	\$ -	\$ 1,350,774

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
8610 General Apportionment Revenue	296,406	-	-	-	-	-
Apportionment Revenues	\$ 296,406	\$ -	\$ -	\$ -	\$ -	\$ -
8690 State Tax Subventions	576,853	-	-	-	-	-
Total Other State Revenues	\$ 576,853	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 873,259	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 873,259	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Uses:</u>						
7800 Intrafund and Subfund Transfers Out	1,994,133	-	-	-	-	-
Total Transfers and Other Outgo	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ (1,120,874)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	1,120,874	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Board Restricted Reserves</u>			<u>0</u>	<u>0</u>		<u>0</u>
<u>Unrestricted Reserves</u>			<u>0</u>	<u>0</u>		<u>0</u>

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>District Services</u>						
Facilities	-	-	-	850,000	-	-
Administrative Services and Finance	-	1,040,968	288,394	563,394	288,394	599,150
Human Resources	4,652	995	-	50,000	657	77,777
Information Technology Services	187,700	-	-	50,000	-	50,000
Educational Planning	-	(58,673)	-	-	(28,258)	10,000
Police Services	-	-	-	62,221	12,221	50,000
Research	-	-	8,400	8,400	3,851	4,549
Purchasing	-	-	25,000	25,000	23,423	-
Total District Office Expenditures and Transfers Out	\$ 192,352	\$ 983,290	\$ 321,794	\$ 1,609,015	\$ 300,288	\$ 791,476
<u>Districtwide Expenses</u>						
Districtwide Operations	1,994,133	-	-	-	-	-
Total Districtwide Expenditures and Transfers Out	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -	\$ -
Total District Office and Districtwide Expenditures and Transfers Out	\$ 2,186,485	\$ 983,290	\$ 321,794	\$ 1,609,015	\$ 300,288	\$ 791,476
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	739,826	739,825	-	1,350,774
			<u>739,826</u>	<u>739,825</u>		<u>1,350,774</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 739,826	\$ 739,825	\$ -	\$ 1,350,774

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2013-2014 ADOPTION BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	70,466,674	53,792,881	62,212,321	20,398,689	30,724,167	35,243,087
8630 Education Protection Account	-	-	-	20,941,995	20,941,995	17,648,916
8671 Homeowners Revenue	747,188	729,820	663,576	707,490	707,490	663,576
8672 In Lieu of Taxes (wildlife)	3,582	4,208	3,182	621	621	3,182
8811 Tax Allocation, Secured Roll Revenue	59,476,352	59,858,862	53,119,954	59,394,105	59,394,105	64,145,633
8812 Tax Allocation, Supplemental Roll Revenue	714,589	419,429	634,626	674,643	744,254	803,794
8813 Tax Allocation, Unsecured Roll Revenue	2,450,361	2,559,512	2,176,160	2,591,253	2,591,253	2,798,553
8815 Revenue Augmentation Fund	3,710,577	3,730,536	3,295,356	-	-	-
8817 ERAF	-	-	-	15,774,110	4,164,126	4,497,256
8819 Redevelopment Agency Revenue/Residual	96,130	80,348	-	2,456,165	2,456,165	2,652,658
8874 98% of Enrollment Fees	10,402,985	12,852,966	14,657,031	15,723,453	15,725,916	15,852,578
Apportionment Revenues	\$ 148,068,438	\$ 134,028,562	\$ 136,762,206	\$ 138,662,524	\$ 137,450,092	\$ 144,309,233
8150 Student Financial Aid Revenue	38,945	52,580	-	27,900	42,255	-
8160 Veterans Education	2,135	1,876	-	6,162	10,791	-
Total Federal Revenues	\$ 41,080	\$ 54,456	\$ -	\$ 34,062	\$ 53,046	\$ -
8613 Apprenticeship Revenue	184,759	184,759	184,759	184,759	184,759	184,759
8614 Part Time Instructor Pay Increase	649,465	649,465	-	649,465	649,465	649,465
8617 Part Time Office Hours	151,767	151,769	147,775	154,247	154,247	147,775
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	33,015	33,015
8620 General Categorical Programs	127,120	151,204	-	-	325,000	103,884
Other Reimbursable Categorical Programs	8,195	16,472	-	9,556	17,695	-
8680 Lottery Revenue	3,700,098	3,698,261	3,536,267	4,021,898	4,014,196	3,888,318
8690 State Tax Subventions	576,857	5	761,625	777,573	814,643	794,267
Total Other State Revenues	\$ 5,431,276	\$ 4,884,950	\$ 4,663,441	\$ 5,830,513	\$ 6,193,020	\$ 5,801,483

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
8820 Contributions and Gifts	146,042	153,582	199,499	192,213	192,213	206,213
8830 Contract Services	186,791	224,440	100,000	148,086	230,071	100,000
8840 Sales and Commissions	123,344	164,713	-	94,769	99,352	-
8851 Rentals and Leases	530,088	517,518	325,600	469,659	551,202	468,680
8860 Interest and Investment Income	77,768	125,801	-	-	84,188	90,000
8874 2% of Enrollment Fees	212,306	262,306	299,123	323,401	248,735	323,794
8870 Other Student Fees and Charges	1,461,381	1,665,374	1,211,912	1,746,655	1,776,100	1,223,319
8880 Nonresident Tuition	9,612,251	10,705,176	10,873,083	11,695,201	11,695,201	12,321,779
8880 Other Student Fees	365,325	366,855	1,375,000	394,297	439,762	1,325,000
8890 Other Local Revenues	3,951,052	3,305,647	3,305,658	4,689,341	3,756,533	5,429,564
Total Other Local Revenues	\$ 16,666,348	\$ 17,491,412	\$ 17,689,875	\$ 19,753,622	\$ 19,073,357	\$ 21,488,349
Total Revenues	\$ 170,207,142	\$ 156,459,380	\$ 159,115,522	\$ 164,280,721	\$ 162,769,515	\$ 171,599,065
8900 Other Financing Sources, Miscellaneous	1,073	1,277	-	1,411	1,411	-
8910 Proceeds of General Fixed Assets	19,100	7,928	-	-	1,347	-
8980 Interfund Transfers In	1,288,504	1,196,065	163,263	761,986	761,986	143,583
8990 Intrafund and Subfund Transfers In	5,262,692	26,444,601	20,425,317	26,070,514	26,070,513	22,253,876
8994 Operating Allocation	-	131,972,821	131,426,913	133,122,606	133,122,606	141,771,578
8992 District Office Assessment	14,031,109	-	-	-	-	-
8992 Districtwide Assessment	18,502,410	-	-	-	-	-
8992 District Subsidy to Colleges	2,254,280	2,167,023	1,049,737	1,049,737	1,049,737	569,142
Total Other Financing Sources	\$ 41,359,168	\$ 161,789,715	\$ 153,065,230	\$ 161,006,254	\$ 161,007,600	\$ 164,738,179
Total Revenues and Other Financing Sources	\$ 211,566,310	\$ 318,249,095	\$ 312,180,752	\$ 325,286,975	\$ 323,777,115	\$ 336,337,244

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Uses:						
1100 Monthly Instructional Salary	31,904,288	30,616,762	31,226,544	30,847,187	30,449,361	31,928,404
1200 Noninstructional Salaries Full Time	13,185,464	12,533,249	12,868,293	12,505,378	12,147,960	13,112,048
1300 Instructional Salaries Part Time	26,150,391	24,239,795	23,399,423	25,517,654	25,501,588	27,919,490
1400 Noninstructional Salaries Part Time	1,260,504	1,423,297	1,174,205	1,491,281	1,494,625	1,363,072
Total Academic Salaries	\$ 72,500,647	\$ 68,813,103	\$ 68,668,465	\$ 70,361,500	\$ 69,593,534	\$ 74,323,014
2100 Noninstructional Salaries Full Time	25,785,686	22,365,626	23,802,198	23,893,194	22,971,504	24,979,007
2200 Instructional Aides Full Time	3,032,183	2,655,003	2,848,644	2,856,044	2,622,496	2,716,909
2300 Variable Non-Instructional	3,172,867	3,042,950	2,158,974	2,168,646	3,204,320	2,321,124
2400 Variable Classroom Aide	856,133	788,048	543,942	722,054	812,138	613,477
2500 Variable Manager/Supervisor Short Term Hourly	-	-	-	-	6,817	-
2600 Variable Aide Other	224,974	221,261	188,224	213,758	177,195	187,654
Total Classified Salaries	\$ 33,071,843	\$ 29,072,888	\$ 29,541,982	\$ 29,853,696	\$ 29,794,470	\$ 30,818,171
3000 Benefits	38,818,346	40,237,835	41,831,775	41,188,783	40,954,704	42,915,071
Total Salaries and Benefits	\$ 144,390,836	\$ 138,123,826	\$ 140,042,222	\$ 141,403,979	\$ 140,342,708	\$ 148,056,256
4000 Supplies and Materials	\$ 2,457,513	\$ 2,197,522	\$ 4,739,296	\$ 4,638,881	\$ 1,834,938	\$ 4,095,595
5100 Consultants	974,629	1,147,578	1,035,084	1,092,869	1,013,893	1,371,185
5200 Travel	441,666	383,633	412,616	450,035	483,810	614,459
5300 Dues and Memberships	247,721	269,365	212,173	256,645	255,778	225,712
5400 Insurance	2,196,523	2,485,638	2,550,000	2,676,710	2,651,477	2,585,000
5500 Utilities and Housekeeping	3,732,487	3,816,898	4,038,753	4,084,639	4,099,981	4,130,609

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
5600 Contract Services	2,716,042	2,420,117	3,061,400	4,051,079	2,483,046	3,361,699
5690 Other Operating Expenses	1,173,673	28,830	1,163,165	1,891,994	1,376,146	2,206,602
5700 Legal/Elections/Audit Expenses	807,184	726,725	875,000	1,498,380	1,507,642	645,000
5800 Other Services and Expenses	756,681	698,090	913,536	1,973,150	960,935	1,356,114
5900 Interprogram Charges (credits)	(71,365)	(54,671)	73,290	71,770	(83,527)	73,509
5910 Indirect Costs	(13,062)	(27,095)	-	(6,312)	(35,997)	-
Total Other Operating Expenses	\$ 12,962,179	\$ 11,895,108	\$ 14,335,017	\$ 18,040,959	\$ 14,713,184	\$ 16,569,889
6100 Sites and Site Improvements	2,880	3,758	1,500	-	-	1,500
6200 Buildings	71,753	3,484	-	143,229	6,614	7,718
6300 Library Books	122,053	98,819	64,158	91,188	81,738	76,408
6400 Equipment	756,337	994,336	1,952,237	3,395,580	1,115,980	2,656,066
Total Capital Outlay	\$ 953,023	\$ 1,100,397	\$ 2,017,895	\$ 3,629,997	\$ 1,204,332	\$ 2,741,692
7300 Interfund Transfers Out	1,446,361	4,546,498	1,591,709	6,414,955	6,522,896	1,321,788
7400 Other Transfers/Uses	28,920	19,160	-	72,270	72,270	-
7600 Other Student Payments	8,600	954	6,457	6,360	800	2,097
7800 Intrafund and Subfund Transfers Out	7,516,972	28,611,623	21,475,054	27,120,251	27,120,250	22,823,018
94xx District Office Assessment	-	131,972,821	131,426,913	133,122,606	133,122,606	141,771,578
7895 District Office Assessment	14,031,109	-	-	-	-	-
7896 Total Assessed Costs	18,502,410	-	-	-	-	-
Total Transfers and Other Outgo	\$ 41,534,372	\$ 165,151,056	\$ 154,500,133	\$ 166,736,442	\$ 166,838,822	\$ 165,918,481
Total Expenses	\$ 202,297,923	\$ 318,467,909	\$ 315,634,563	\$ 334,450,258	\$ 324,933,984	\$ 337,381,913

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 9,268,387	\$ (218,814)	\$ (3,453,811)	\$ (9,163,283)	\$ (1,156,869)	\$ (1,044,669)
Beginning Fund Balance	28,556,882	37,825,272	36,477,405	37,606,455	37,606,457	36,449,586
Ending Fund Balance	\$ 37,825,269	\$ 37,606,458	\$ 33,023,594	\$ 28,443,172	\$ 36,449,588	\$ 35,404,917
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,801,333	7,801,333	-	8,240,229
7902 5% Board Contingency Reserve	-	-	-	7,801,332	-	8,240,229
7914 3% Board Contingency Reserve	-	-	4,680,800	-	-	-
7903 Deficit Funding Reserve	-	-	851,487	653,091	-	2,909,939
7904 College/DO Local Reserves (1% minimum)	-	-	-	2,052,909	-	3,907,999
7907 Load Bank and Vacation Liability Reserve	-	-	338,968	88,968	-	438,968
7908 Reserve for ISA Payback	-	-	2,998,656	1,987,443	-	1,499,328
7916 Reserve for Failed Tax Measure	-	-	4,565,048	710,640	-	-
7900 Designated Reserves	-	-	2,069,308	2,084,153	-	4,037,770
			<u>23,305,600</u>	<u>23,179,869</u>		<u>29,274,462</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	3,120,532	-	-	-
7997 Undesignated District Reserves	-	-	21,448	2,192,436	-	24,149
7999 Undesignated College and DO Reserves	-	-	6,576,014	3,070,867	-	6,106,306
			<u>9,717,994</u>	<u>5,263,303</u>		<u>6,130,455</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 33,023,594	\$ 28,443,172	\$ -	\$ 35,404,917

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8120 Higher Education Act	769,023	1,551,876	1,060,436	4,164,491	2,136,318	2,498,100
8150 Student Financial Aid Revenue	345,691	414,319	435,644	423,024	374,434	354,793
8170 Vocational & Technical Education Act (VTEA)	1,530,435	1,461,031	1,387,862	1,437,464	732,184	1,202,157
8190 Other Federal Revenues	911,475	607,943	15,685	1,986,994	662,907	1,705,000
Total Federal Revenues	\$ 3,556,624	\$ 4,035,169	\$ 2,899,627	\$ 8,011,973	\$ 3,905,843	\$ 5,760,050
8610 General Apportionments	153,919	159,279	154,531	163,409	163,409	157,750
8620 General Categorical Programs	6,990,945	6,331,172	5,921,548	6,547,566	5,960,524	6,070,472
8659 Other Reimbursable Categorical Programs	4,043,977	3,825,460	2,976,044	4,184,923	3,615,742	2,749,444
8680 Other State Non-Tax Revenues	1,421,717	1,395,535	153,887	1,350,528	882,836	153,887
8680 Lottery Revenue	595,539	633,893	568,800	1,223,025	1,223,025	956,650
8690 Other State Revenues	116,239	1,608,159	448,308	916,653	792,761	399,844
Total State Revenues	\$ 13,322,336	\$ 13,953,498	\$ 10,223,118	\$ 14,386,104	\$ 12,638,297	\$ 10,488,047
8820 Contributions and Gifts	5,944	26,841	-	303,869	216,000	51,312
8830 Contract Services	57,324	54,106	131,088	210,871	96,348	109,819
8880 Nonresident Tuition and Other Student Fees	1,755,354	1,665,562	1,505,000	1,505,000	1,408,821	1,471,000
8890 Other Local Revenues	1,619,795	1,404,917	1,158,302	2,378,797	1,989,568	1,798,364
Total Local Revenues	\$ 3,438,417	\$ 3,151,426	\$ 2,794,390	\$ 4,398,537	\$ 3,710,737	\$ 3,430,495
Total Revenues	\$ 20,317,377	\$ 21,140,093	\$ 15,917,135	\$ 26,796,614	\$ 20,254,877	\$ 19,678,592
8980 Interfund Transfers In	38,000	-	-	-	-	-
Total Other Financing Sources	\$ 38,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 20,355,377	\$ 21,140,093	\$ 15,917,135	\$ 26,796,614	\$ 20,254,877	\$ 19,678,592

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Uses:						
1100 Monthly Instructional Salary	284,786	292,325	99,034	207,065	128,806	186,039
1200 Noninstructional Salaries Full Time	1,186,046	1,525,513	1,288,309	1,869,231	1,654,311	1,823,360
1300 Instructional Salaries Part Time	612,423	688,451	180,090	1,165,217	842,787	282,757
1400 Noninstructional Salaries Part Time	1,366,325	1,433,948	388,465	1,887,623	1,661,082	648,234
Total Academic Salaries	\$ 3,449,580	\$ 3,940,237	\$ 1,955,898	\$ 5,129,136	\$ 4,286,986	\$ 2,940,390
2100 Noninstructional Salaries Full Time	3,655,243	3,388,645	3,409,604	4,342,720	3,480,535	4,616,212
2200 Instructional Aides Full Time	43,161	59,651	36,579	63,739	47,064	37,305
2300 Variable Non-Instructional	1,644,458	1,771,552	838,515	1,881,131	1,917,144	930,818
2400 Variable Classroom Aide	207,500	201,236	9,950	149,885	209,998	14,313
2600 Variable Aide Other	78,727	60,631	4,888	29,979	58,637	1,771
Total Classified Salaries	\$ 5,629,089	\$ 5,481,715	\$ 4,299,536	\$ 6,467,454	\$ 5,713,378	\$ 5,600,419
3000 Benefits	2,308,463	2,664,522	2,224,429	3,389,411	2,798,256	3,140,026
Total Salaries and Benefits	\$ 11,387,132	\$ 12,086,474	\$ 8,479,863	\$ 14,986,001	\$ 12,798,620	\$ 11,680,835
4000 Supplies and Materials	\$ 1,618,106	\$ 1,661,070	\$ 1,236,368	\$ 2,329,362	\$ 2,131,023	\$ 1,561,487
5100 Consultants	858,087	1,475,770	411,283	1,069,127	1,039,427	287,805
5200 Travel	199,774	187,554	90,300	282,445	250,634	105,528
5300 Dues and Memberships	18,269	20,815	4,700	6,250	9,969	3,820
5500 Utilities and Housekeeping	6,907	5,924	4,050	10,887	7,207	3,450
5600 Contract Services	115,839	174,900	132,204	357,354	393,783	214,874
5690 Other Operating Expenses	3,249,555	3,261,691	1,454,003	3,124,607	3,054,848	1,296,884
5800 Other Services and Expenses	36,696	38,068	6,000	18,850	28,055	5,300
5900 Interprogram Charges (credits)	7,442	7,167	4,109	6,926	7,262	2,844
5910 Indirect Costs	327,363	256,825	68,227	377,631	313,771	135,888
Total Other Operating Expenses	\$ 4,819,932	\$ 5,428,714	\$ 2,174,876	\$ 5,254,077	\$ 5,104,956	\$ 2,056,393

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
6100 Sites and Site Improvements	12,814	59,745	-	-	40,352	-
6200 Buildings	-	-	-	261,228	-	258,228
6300 Library Books	21,556	42,066	35,739	35,739	34,020	35,739
6400 Equipment	844,254	676,318	518,259	886,126	693,227	451,261
Total Capital Outlay	\$ 878,624	\$ 778,129	\$ 553,998	\$ 1,183,093	\$ 767,599	\$ 745,228
7300 Interfund Transfers Out	65,887	145,496	30,000	121,176	121,176	36,772
7500 Student Financial Aid	9,022	7,329	-	18,672	10,346	-
7600 Other Student Payments	1,302,461	1,163,548	826,507	1,505,164	1,219,447	562,078
7900 Grant net AR (deferrals) not yet posted	-	-	2,602,332	1,385,878	(1,915,329)	3,023,857
Total Transfers and Other Outgo	\$ 1,377,370	\$ 1,316,373	\$ 3,458,839	\$ 3,030,890	\$ (564,360)	\$ 3,622,707
Total Expenses	\$ 20,081,164	\$ 21,270,760	\$ 15,903,944	\$ 26,783,423	\$ 20,237,838	\$ 19,666,650
Net Revenues Over (Under) Expenses	\$ 274,213	\$ (130,667)	\$ 13,191	\$ 13,191	\$ 17,039	\$ 11,942
Beginning Fund Balance	331,947	606,159	475,490	475,490	475,490	492,529
Ending Fund Balance	\$ 606,160	\$ 475,492	\$ 488,681	\$ 488,681	\$ 492,529	\$ 504,471
7998 Restricted Reserve	-	-	488,681	488,681	-	504,471
Total Budgeted Reserves	\$ -	\$ -	\$ 488,681	\$ 488,681	\$ -	\$ 504,471

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8670 State Tax Subventions	74,767	72,911	-	-	67,493	-
Total State Revenues	\$ 74,767	\$ 72,911	\$ -	\$ -	\$ 67,493	\$ -
8810 Property Taxes	7,366,006	7,376,515	7,406,344	7,406,344	7,100,930	7,669,004
Interest and Investment Income	9,822	13,425	10,450	10,450	17,985	18,884
8890 Other Local Revenues	-	2,970	-	-	-	-
Total Local Revenues	\$ 7,375,828	\$ 7,392,910	\$ 7,416,794	\$ 7,416,794	\$ 7,118,915	\$ 7,687,888
Total Revenues	\$ 7,450,595	\$ 7,465,821	\$ 7,416,794	\$ 7,416,794	\$ 7,186,408	\$ 7,687,888
Total Revenues and Other Financing Sources	\$ 7,450,595	\$ 7,465,821	\$ 7,416,794	\$ 7,416,794	\$ 7,186,408	\$ 7,687,888
Uses:						
7110 Bond Redemption	1,845,000	2,091,000	2,350,000	2,350,000	3,126,500	3,628,750
7120 Bond Interest and Other Charges	5,265,381	4,510,867	5,056,344	5,056,344	3,895,650	7,030,129
Total Transfers and Other Outgo	\$ 7,110,381	\$ 6,601,867	\$ 7,406,344	\$ 7,406,344	\$ 7,022,150	\$ 10,658,879
Total Expenses	\$ 7,110,381	\$ 6,601,867	\$ 7,406,344	\$ 7,406,344	\$ 7,022,150	\$ 10,658,879
Net Revenues Over (Under) Expenses	\$ 340,214	\$ 863,954	\$ 10,450	\$ 10,450	\$ 164,258	\$ (2,970,991)
Beginning Fund Balance	4,570,839	4,911,052	5,775,006	5,775,007	5,775,007	5,939,264
Ending Fund Balance	\$ 4,911,053	\$ 5,775,006	\$ 5,785,456	\$ 5,785,457	\$ 5,939,265	\$ 2,968,273
7912 Restricted Debt Reserve	-	-	5,785,456	5,785,457	-	2,968,273
Total Budgeted Reserves	\$ -	\$ -	\$ 5,785,456	\$ 5,785,457	\$ -	\$ 2,968,273

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8670 State Tax Subventions	128,097	141,248	-	-	57,870	-
Total State Revenues	\$ 128,097	\$ 141,248	\$ -	\$ -	\$ 57,870	\$ -
8810 Property Taxes	12,064,372	13,593,637	13,520,815	13,520,815	5,956,437	6,432,952
Interest and Investment Income	24,114	32,527	25,600	25,600	13,395	14,065
Total Local Revenues	\$ 12,088,486	\$ 13,626,164	\$ 13,546,415	\$ 13,546,415	\$ 5,969,832	\$ 6,447,017
Total Revenues	\$ 12,216,583	\$ 13,767,412	\$ 13,546,415	\$ 13,546,415	\$ 6,027,702	\$ 6,447,017
8940 Proceeds of General Long-Term Debt	380,377	-	-	-	-	-
Total Other Financing Sources	\$ 380,377	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 12,596,960	\$ 13,767,412	\$ 13,546,415	\$ 13,546,415	\$ 6,027,702	\$ 6,447,017
Uses:						
7110 Bond Redemption	6,855,000	7,065,000	7,205,000	7,205,000	7,206,700	2,856,750
7120 Bond Interest and Other Charges	5,992,594	4,757,102	6,315,815	6,315,815	4,420,241	7,166,055
Total Transfers and Other Outgo	\$ 12,847,594	\$ 11,822,102	\$ 13,520,815	\$ 13,520,815	\$ 11,626,941	\$ 10,022,805
Total Expenses	\$ 12,847,594	\$ 11,822,102	\$ 13,520,815	\$ 13,520,815	\$ 11,626,941	\$ 10,022,805
Net Revenues Over (Under) Expenses	\$ (250,634)	\$ 1,945,310	\$ 25,600	\$ 25,600	\$ (5,599,239)	\$ (3,575,788)
Beginning Fund Balance	10,780,598	10,529,963	12,475,273	12,475,273	12,475,273	6,876,034
Ending Fund Balance	\$ 10,529,964	\$ 12,475,273	\$ 12,500,873	\$ 12,500,873	\$ 6,876,034	\$ 3,300,246
7912 Restricted Debt Reserve	-	-	12,500,873	12,500,873	-	3,300,246
Total Budgeted Reserves	\$ -	\$ -	\$ 12,500,873	\$ 12,500,873	\$ -	\$ 3,300,246

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
Interest and Investment Income	11,070	13,255	11,500	11,500	13,252	13,915
Total Local Revenues	\$ 11,070	\$ 13,255	\$ 11,500	\$ 11,500	\$ 13,252	\$ 13,915
Total Revenues	\$ 11,070	\$ 13,255	\$ 11,500	\$ 11,500	\$ 13,252	\$ 13,915
8980 Interfund Transfers In	-	2,548,450	-	1,624,190	1,624,190	-
Total Other Financing Sources	\$ -	\$ 2,548,450	\$ -	\$ 1,624,190	\$ 1,624,190	\$ -
Total Revenues and Other Financing Sources	\$ 11,070	\$ 2,561,705	\$ 11,500	\$ 1,635,690	\$ 1,637,442	\$ 13,915
Uses:						
7300 Interfund Transfers Out	1,086,090	866,757	-	536,270	536,270	-
Total Transfers and Other Outgo	\$ 1,086,090	\$ 866,757	\$ -	\$ 536,270	\$ 536,270	\$ -
Total Expenses	\$ 1,086,090	\$ 866,757	\$ -	\$ 536,270	\$ 536,270	\$ -
Net Revenues Over (Under) Expenses	\$ (1,075,020)	\$ 1,694,948	\$ 11,500	\$ 1,099,420	\$ 1,101,172	\$ 13,915
Beginning Fund Balance	2,750,000	1,674,980	3,369,928	3,369,927	3,369,927	4,471,099
Ending Fund Balance	\$ 1,674,980	\$ 3,369,928	\$ 3,381,428	\$ 4,469,347	\$ 4,471,099	\$ 4,485,014
7906 Load Bank Liability Reserve	-	-	-	1,324,190	-	2,703,583
7907 Vacation Liability Reserve	-	-	-	300,000	-	200,000
7912 Restricted Debt Reserve	-	-	3,381,428	2,845,157	-	1,581,431
Total Budgeted Reserves	\$ -	\$ -	\$ 3,381,428	\$ 4,469,347	\$ -	\$ 4,485,014

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
Interest and Investment Income	-	-	1	1	-	1
Total Local Revenues	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ 1
Total Revenues	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ 1
8980 Interfund Transfers In	124,400	125,520	127,400	127,400	126,300	127,900
Total Other Financing Sources	\$ 124,400	\$ 125,520	\$ 127,400	\$ 127,400	\$ 126,300	\$ 127,900
Total Revenues and Other Financing Sources	\$ 124,400	\$ 125,520	\$ 127,401	\$ 127,401	\$ 126,300	\$ 127,901
Uses:						
5700 Legal/Elections/Audit Expenses	-	20	-	-	-	-
5800 Other Services and Expenses	-	-	1,100	1,100	-	1,100
Total Other Operating Expenses	\$ -	\$ 20	\$ 1,100	\$ 1,100	\$ -	\$ 1,100
7110 Bond Redemption	65,000	70,000	75,000	75,000	75,000	80,000
7120 Bond Interest and Other Charges	66,597	62,697	58,497	58,497	58,497	53,997
Total Transfers and Other Outgo	\$ 131,597	\$ 132,697	\$ 133,497	\$ 133,497	\$ 133,497	\$ 133,997
Total Expenses	\$ 131,597	\$ 132,717	\$ 134,597	\$ 134,597	\$ 133,497	\$ 135,097
Net Revenues Over (Under) Expenses	\$ (7,197)	\$ (7,197)	\$ (7,196)	\$ (7,196)	\$ (7,197)	\$ (7,196)
Beginning Fund Balance	213,078	205,880	198,683	198,683	198,683	191,486
Ending Fund Balance	\$ 205,881	\$ 198,683	\$ 191,487	\$ 191,487	\$ 191,486	\$ 184,290
7998 Restricted Reserve	-	-	191,487	191,487	-	184,290
Total Budgeted Reserves	\$ -	\$ -	\$ 191,487	\$ 191,487	\$ -	\$ 184,290

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8651 Community College Construction	240,747	-	-	-	-	-
Total State Revenues	\$ 240,747	\$ -	\$ -	\$ -	\$ -	\$ -
8890 Other Local Revenues	1,106,715	1,438,408	-	59,628	59,628	-
Total Local Revenues	\$ 1,106,715	\$ 1,438,408	\$ -	\$ 59,628	\$ 59,628	\$ -
Total Revenues	\$ 1,347,462	\$ 1,438,408	\$ -	\$ 59,628	\$ 59,628	\$ -
8980 Interfund Transfers In	122,160	427,818	376,616	3,427,888	3,427,888	36,772
8990 Intrafund and Subfund Transfers In	28,197	10,615	-	109,723	109,723	100,000
Total Other Financing Sources	\$ 150,357	\$ 438,433	\$ 376,616	\$ 3,537,611	\$ 3,537,611	\$ 136,772
Total Revenues and Other Financing Sources	\$ 1,497,819	\$ 1,876,841	\$ 376,616	\$ 3,597,239	\$ 3,597,239	\$ 136,772
Uses:						
5600 Contract Services	-	-	389,551	839,553	190,602	601,398
Total Other Operating Expenses	\$ -	\$ -	\$ 389,551	\$ 839,553	\$ 190,602	\$ 601,398
6100 Sites and Site Improvements	249,560	-	46,111	2,819	3	26
6200 Buildings	125,649	211,604	134,549	873,647	299,979	617,017
6400 Equipment	(2,639)	5,553	54,996	79,688	59,347	20,311
Total Capital Outlay	\$ 372,570	\$ 217,157	\$ 235,656	\$ 956,154	\$ 359,329	\$ 637,354

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
7800 Intrafund and Subfund Transfers Out	28,197	10,615	-	109,723	109,723	100,000
Total Transfers and Other Outgo	\$ 28,197	\$ 10,615	\$ -	\$ 109,723	\$ 109,723	\$ 100,000
Total Expenses	\$ 400,767	\$ 227,772	\$ 625,207	\$ 1,905,430	\$ 659,654	\$ 1,338,752
Net Revenues Over (Under) Expenses	\$ 1,097,052	\$ 1,649,069	\$ (248,591)	\$ 1,691,809	\$ 2,937,585	\$ (1,201,980)
Beginning Fund Balance	7,078,199	8,175,251	9,824,320	9,824,318	9,824,319	12,761,903
Ending Fund Balance	\$ 8,175,251	\$ 9,824,320	\$ 9,575,729	\$ 11,516,127	\$ 12,761,904	\$ 11,559,923
7900 Designated Reserves	-	-	560,476	2,064	-	61,692
7913 Restricted Capital Reserve	-	-	9,001,301	11,452,558	-	11,419,731
7999 Undesignated Reserve	-	-	13,952	61,505	-	78,500
Total Budgeted Reserves	\$ -	\$ -	\$ 9,575,729	\$ 11,516,127	\$ -	\$ 11,559,923

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
Interest and Investment Income	(5,186)	34,956	-	9,952	11,502	-
8890 Other Local Revenues	(3,600)	-	-	-	-	-
Total Local Revenues	\$ (8,786)	\$ 34,956	\$ -	\$ 9,952	\$ 11,502	\$ -
Total Revenues	\$ (8,786)	\$ 34,956	\$ -	\$ 9,952	\$ 11,502	\$ -
Total Revenues and Other Financing Sources	\$ (8,786)	\$ 34,956	\$ -	\$ 9,952	\$ 11,502	\$ -
Uses:						
4000 Supplies and Materials	\$ -	\$ 606	\$ -	\$ -	\$ -	\$ -
5100 Consultants	120,763	151,957	14,516	89,910	50,000	39,908
5200 Travel	5,527	2,933	-	-	-	-
5500 Utilities and Housekeeping	250	1,600	-	-	-	-
5700 Legal/Elections/Audit Expenses	(648,987)	-	-	-	-	-
5800 Other Services and Expenses	638	-	-	-	-	-
Total Other Operating Expenses	\$ (521,809)	\$ 156,490	\$ 14,516	\$ 89,910	\$ 50,000	\$ 39,908
6200 Buildings	5,242,021	4,829,417	2,961,098	4,010,733	2,578,753	1,416,502
6400 Equipment	158,347	131,043	217,838	215,771	229,161	3,640
Total Capital Outlay	\$ 5,400,368	\$ 4,960,460	\$ 3,178,936	\$ 4,226,504	\$ 2,807,914	\$ 1,420,142
Total Expenses	\$ 4,878,559	\$ 5,117,556	\$ 3,193,452	\$ 4,316,414	\$ 2,857,914	\$ 1,460,050
Net Revenues Over (Under) Expenses	\$ (4,887,345)	\$ (5,082,600)	\$ (3,193,452)	\$ (4,306,462)	\$ (2,846,412)	\$ (1,460,050)
Beginning Fund Balance	14,321,038	9,433,693	4,351,093	4,351,093	4,351,093	1,504,681
Ending Fund Balance	\$ 9,433,693	\$ 4,351,093	\$ 1,157,641	\$ 44,631	\$ 1,504,681	\$ 44,631
7913 Restricted Capital Reserve	-	-	1,157,641	44,631	-	44,631
Total Budgeted Reserves	\$ -	\$ -	\$ 1,157,641	\$ 44,631	\$ -	\$ 44,631

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
Interest and Investment Income	470,715	342,934	-	-	171,365	-
8890 Other Local Revenues	7,390,854	290,260	-	-	287,306	-
Total Local Revenues	\$ 7,861,569	\$ 633,194	\$ -	\$ -	\$ 458,671	\$ -
Total Revenues	\$ 7,861,569	\$ 633,194	\$ -	\$ -	\$ 458,671	\$ -
8940 Proceeds of General Long-Term Debt	-	-	-	-	-	140,500,000
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,500,000
Total Revenues and Other Financing Sources	\$ 7,861,569	\$ 633,194	\$ -	\$ -	\$ 458,671	\$ 140,500,000
Uses:						
2100 Noninstructional Salaries Full Time	886,251	928,395	966,287	966,287	945,844	679,749
2300 Variable Non-Instructional	2,496	-	-	-	4,645	-
Total Classified Salaries	\$ 888,747	\$ 928,395	\$ 966,287	\$ 966,287	\$ 950,489	\$ 679,749
3000 Benefits	334,315	383,502	406,566	406,566	401,592	283,246
Total Salaries and Benefits	\$ 1,223,062	\$ 1,311,897	\$ 1,372,853	\$ 1,372,853	\$ 1,352,081	\$ 962,995
4000 Supplies and Materials	\$ 80	\$ 3,785	\$ 9,359	\$ 9,359	\$ 1,975	\$ 9,384
5100 Consultants	561,000	598,265	745,200	745,200	753,181	1,861,289
5200 Travel	-	986	-	-	3,166	2,334
5500 Utilities and Housekeeping	-	50	-	-	1,050	1,950
5700 Legal/Elections/Audit Expenses	648,987	-	-	-	-	-
5800 Other Services and Expenses	(143)	298	-	-	253	-
Total Other Operating Expenses	\$ 1,209,844	\$ 599,599	\$ 745,200	\$ 745,200	\$ 757,650	\$ 1,865,573

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
6200 Buildings	17,249,712	25,815,754	24,230,683	23,475,683	17,701,456	34,625,051
6400 Equipment	1,443	1,136,271	5,809,557	6,659,557	4,693,834	3,906,811
Total Capital Outlay	\$ 17,251,155	\$ 26,952,025	\$ 30,040,240	\$ 30,135,240	\$ 22,395,290	\$ 38,531,862
Total Expenses	\$ 19,684,141	\$ 28,867,306	\$ 32,167,652	\$ 32,262,652	\$ 24,506,996	\$ 41,369,814
Net Revenues Over (Under) Expenses	\$ (11,822,572)	\$ (28,234,112)	\$ (32,167,652)	\$ (32,262,652)	\$ (24,048,325)	\$ 99,130,186
Beginning Fund Balance	100,887,624	89,065,052	60,830,940	60,830,940	60,830,940	36,782,615
Ending Fund Balance	\$ 89,065,052	\$ 60,830,940	\$ 28,663,288	\$ 28,568,288	\$ 36,782,615	\$ 135,912,801
7913 Restricted Capital Reserve	-	-	28,663,288	28,568,288	-	135,912,801
Total Budgeted Reserves	\$ -	\$ -	\$ 28,663,288	\$ 28,568,288	\$ -	\$ 135,912,801

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
8840 Sales and Commissions	7,780,284	7,509,604	7,682,550	7,682,550	7,049,033	7,614,350
8850 Other Sales Revenue	3,519,582	3,039,873	3,165,000	3,165,000	3,377,159	3,450,000
8851 Rentals and Leases	2,095	-	-	-	-	-
8880 Nonresident Tuition and Other Student Fees	(1,500)	-	-	-	-	-
8890 Other Local Revenues	-	-	200,000	200,000	-	-
Total Local Revenues	\$ 11,300,461	\$ 10,549,477	\$ 11,047,550	\$ 11,047,550	\$ 10,426,192	\$ 11,064,350
Total Revenues	\$ 11,300,461	\$ 10,549,477	\$ 11,047,550	\$ 11,047,550	\$ 10,426,192	\$ 11,064,350
8910 Proceeds of General Fixed Assets	233,420	445,641	235,000	235,000	390,029	455,000
8980 Interfund Transfers In	-	240,712	-	-	-	-
Total Other Financing Sources	\$ 233,420	\$ 686,353	\$ 235,000	\$ 235,000	\$ 390,029	\$ 455,000
Total Revenues and Other Financing Sources	\$ 11,533,881	\$ 11,235,830	\$ 11,282,550	\$ 11,282,550	\$ 10,816,221	\$ 11,519,350
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	1,416,947	1,238,209	1,256,980	1,256,980	1,186,038	1,291,050
2300 Variable Non-Instructional	363,917	367,745	364,710	364,710	360,147	369,710
Total Classified Salaries	\$ 1,780,864	\$ 1,605,954	\$ 1,621,690	\$ 1,621,690	\$ 1,546,185	\$ 1,660,760
3000 Benefits	617,052	611,225	655,494	655,494	622,347	685,041
Total Salaries and Benefits	\$ 2,397,916	\$ 2,217,179	\$ 2,277,184	\$ 2,277,184	\$ 2,168,532	\$ 2,345,801
4000 Supplies and Materials	\$ 30,015	\$ 24,605	\$ 25,900	\$ 25,900	\$ 29,830	\$ 24,400
5200 Travel	2,988	25	3,600	3,600	1,508	3,600
5500 Utilities and Housekeeping	65,463	60,808	81,500	81,500	62,120	61,400
5600 Contract Services	34,683	50,324	47,200	47,200	42,627	41,200

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
5690 Other Operating Expenses	41,734	51,019	51,000	51,000	32,559	35,000
5800 Other Services and Expenses	239,768	211,397	262,700	262,700	212,438	224,950
5930 Depreciation	209,837	102,203	17,000	17,000	6,959	19,500
Total Other Operating Expenses	\$ 594,473	\$ 475,776	\$ 463,000	\$ 463,000	\$ 358,211	\$ 385,650
6400 Equipment	7,734	6,026	11,000	11,000	8,707	19,000
Total Capital Outlay	\$ 7,734	\$ 6,026	\$ 11,000	\$ 11,000	\$ 8,707	\$ 19,000
7300 Interfund Transfers Out	5,000	155,590	-	43,694	43,694	-
7700 Cost of Goods Sold	8,330,887	8,224,680	8,165,900	8,165,900	8,096,683	8,472,500
Total Transfers and Other Outgo	\$ 8,335,887	\$ 8,380,270	\$ 8,165,900	\$ 8,209,594	\$ 8,140,377	\$ 8,472,500
Total Expenses	\$ 11,366,025	\$ 11,103,856	\$ 10,942,984	\$ 10,986,678	\$ 10,705,657	\$ 11,247,351
Net Revenues Over (Under) Expenses	\$ 167,856	\$ 131,974	\$ 339,566	\$ 295,872	\$ 110,564	\$ 271,999
Beginning Fund Balance	887,670	1,055,527	1,187,501	1,187,501	1,187,502	1,298,067
Ending Fund Balance	\$ 1,055,526	\$ 1,187,501	\$ 1,527,067	\$ 1,483,373	\$ 1,298,066	\$ 1,570,066
7999 Undesignated Reserve	-	-	1,527,067	1,483,373	-	1,570,066
Total Budgeted Reserves	\$ -	\$ -	\$ 1,527,067	\$ 1,483,373	\$ -	\$ 1,570,066

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
8840 Sales and Commissions	954,603	850,729	868,326	868,326	825,112	789,665
8850 Other Sales Revenue	596	156	-	-	-	-
8890 Other Local Revenues	99,149	33,757	36,000	36,000	56,523	35,000
Total Local Revenues	\$ 1,054,348	\$ 884,642	\$ 904,326	\$ 904,326	\$ 881,635	\$ 824,665
Total Revenues	\$ 1,054,348	\$ 884,642	\$ 904,326	\$ 904,326	\$ 881,635	\$ 824,665
8980 Interfund Transfers In	97,185	262,149	115,093	128,267	141,441	107,786
Total Other Financing Sources	\$ 97,185	\$ 262,149	\$ 115,093	\$ 128,267	\$ 141,441	\$ 107,786
Total Revenues and Other Financing Sources	\$ 1,151,533	\$ 1,146,791	\$ 1,019,419	\$ 1,032,593	\$ 1,023,076	\$ 932,451
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	197,592	187,845	197,592	197,592	173,077	163,680
2300 Variable Non-Instructional	147,858	139,323	136,300	136,300	134,400	146,000
2400 Variable Classroom Aide	2,477	-	-	-	-	-
Total Classified Salaries	\$ 347,927	\$ 327,168	\$ 333,892	\$ 333,892	\$ 307,477	\$ 309,680
3000 Benefits	108,202	112,382	112,461	112,461	106,063	94,531
Total Salaries and Benefits	\$ 456,129	\$ 439,550	\$ 446,353	\$ 446,353	\$ 413,540	\$ 404,211
4000 Supplies and Materials	\$ 34,383	\$ 36,964	\$ 31,700	\$ 31,700	\$ 26,440	\$ 32,700
5200 Travel	-	-	-	-	381	-
5500 Utilities and Housekeeping	6,188	17,634	17,000	17,000	22,547	3,000
5600 Contract Services	22,958	10,337	24,500	24,500	20,753	23,800
5690 Other Operating Expenses	9,039	10,812	11,000	11,000	10,203	30,748
5800 Other Services and Expenses	32,363	22,444	22,500	22,500	(8,390)	6,800

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
5930 Depreciation	5,066	4,699	4,500	4,500	4,151	2,102
Total Other Operating Expenses	\$ 75,614	\$ 65,926	\$ 79,500	\$ 79,500	\$ 49,645	\$ 66,450
6400 Equipment	2,257	486	1,082	1,082	3,327	12,500
Total Capital Outlay	\$ 2,257	\$ 486	\$ 1,082	\$ 1,082	\$ 3,327	\$ 12,500
7700 Cost of Goods Sold	527,973	487,582	486,625	520,902	447,201	468,000
Total Transfers and Other Outgo	\$ 527,973	\$ 487,582	\$ 486,625	\$ 520,902	\$ 447,201	\$ 468,000
Total Expenses	\$ 1,096,356	\$ 1,030,508	\$ 1,045,260	\$ 1,079,537	\$ 940,153	\$ 983,861
Net Revenues Over (Under) Expenses	\$ 55,177	\$ 116,283	\$ (25,841)	\$ (46,944)	\$ 82,923	\$ (51,410)
Beginning Fund Balance	162,847	218,026	313,207	334,308	334,308	417,230
Ending Fund Balance	\$ 218,024	\$ 334,309	\$ 287,366	\$ 287,364	\$ 417,231	\$ 365,820
7999 Undesignated Reserve	-	-	287,366	287,364	-	365,820
Total Budgeted Reserves	\$ -	\$ -	\$ 287,366	\$ 287,364	\$ -	\$ 365,820

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
8833 Contract Services, County	1,199,340	1,205,448	300,000	300,000	291,987	10,000
8840 Sales and Commissions	-	5,000	-	-	-	-
8880 Nonresident Tuition and Other Student Fees	-	-	-	-	1,479	-
Total Local Revenues	\$ 1,199,340	\$ 1,210,448	\$ 300,000	\$ 300,000	\$ 293,466	\$ 10,000
Total Revenues	\$ 1,199,340	\$ 1,210,448	\$ 300,000	\$ 300,000	\$ 293,466	\$ 10,000
Total Revenues and Other Financing Sources	\$ 1,199,340	\$ 1,210,448	\$ 300,000	\$ 300,000	\$ 293,466	\$ 10,000
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	564,323	485,231	210,744	210,744	94,405	-
2300 Variable Non-Instructional	4,687	20,057	-	-	-	-
Total Classified Salaries	\$ 569,010	\$ 505,288	\$ 210,744	\$ 210,744	\$ 94,405	\$ -
3000 Benefits	191,287	182,266	69,975	69,975	29,057	-
Total Salaries and Benefits	\$ 760,297	\$ 687,554	\$ 280,719	\$ 280,719	\$ 123,462	\$ -
4000 Supplies and Materials	\$ 86,113	\$ 79,092	\$ 15,000	\$ 15,000	\$ 20,749	\$ 15,000
5100 Consultants	-	-	-	-	37,128	-
5500 Utilities and Housekeeping	4,639	5,945	-	-	1,574	-
5600 Contract Services	52,082	48,376	-	-	23,651	10,000
5930 Depreciation	8,168	8,168	-	-	8,168	-
Total Other Operating Expenses	\$ 64,889	\$ 62,489	\$ -	\$ -	\$ 70,521	\$ 10,000

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
6400 Equipment	5,014	-	-	-	-	-
Total Capital Outlay	\$ 5,014	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 916,313	\$ 829,135	\$ 295,719	\$ 295,719	\$ 214,732	\$ 25,000
Net Revenues Over (Under) Expenses	\$ 283,027	\$ 381,313	\$ 4,281	\$ 4,281	\$ 78,734	\$ (15,000)
Beginning Fund Balance	704,618	987,645	1,368,958	1,368,957	1,368,957	1,447,690
Ending Fund Balance	\$ 987,645	\$ 1,368,958	\$ 1,373,239	\$ 1,373,238	\$ 1,447,691	\$ 1,432,690
7999 Undesignated Reserve	-	-	1,373,239	1,373,238	-	1,432,690
Total Budgeted Reserves	\$ -	\$ -	\$ 1,373,239	\$ 1,373,238	\$ -	\$ 1,432,690

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
Interest and Investment Income	1,459	1,647	1,100	1,100	760	798
8890 Other Local Revenues	98,499	-	-	-	177,632	-
Total Local Revenues	\$ 99,958	\$ 1,647	\$ 1,100	\$ 1,100	\$ 178,392	\$ 798
Total Revenues	\$ 99,958	\$ 1,647	\$ 1,100	\$ 1,100	\$ 178,392	\$ 798
8911 Insurance Reimbursement	305,804	174,824	-	-	-	-
8980 Interfund Transfers In	100,000	100,000	100,000	260,146	260,146	100,000
Total Other Financing Sources	\$ 405,804	\$ 274,824	\$ 100,000	\$ 260,146	\$ 260,146	\$ 100,000
Total Revenues and Other Financing Sources	\$ 505,762	\$ 276,471	\$ 101,100	\$ 261,246	\$ 438,538	\$ 100,798
<u>Uses:</u>						
2300 Variable Non-Instructional	-	-	-	-	605	-
Total Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ 605	\$ -
3000 Benefits	-	-	-	-	133	-
Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 738	\$ -
5400 Insurance	493,443	96,208	-	-	354,608	-
Total Other Operating Expenses	\$ 493,443	\$ 96,208	\$ -	\$ -	\$ 354,608	\$ -
6200 Buildings	10,355	4,000	-	-	-	-
Total Capital Outlay	\$ 10,355	\$ 4,000	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
7300 Interfund Transfers Out	-	145,875	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 145,875	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 503,798	\$ 246,083	\$ -	\$ -	\$ 355,346	\$ -
Net Revenues Over (Under) Expenses	\$ 1,964	\$ 30,388	\$ 101,100	\$ 261,246	\$ 83,192	\$ 100,798
Beginning Fund Balance	400,098	402,061	432,449	432,449	432,449	515,641
Ending Fund Balance	\$ 402,062	\$ 432,449	\$ 533,549	\$ 693,695	\$ 515,641	\$ 616,439
7911 Self-Insurance Claims Reserve	-	-	533,549	693,695	-	616,439
Total Budgeted Reserves	\$ -	\$ -	\$ 533,549	\$ 693,695	\$ -	\$ 616,439

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
Interest and Investment Income	1,048,828	616,541	630,000	630,000	377,786	359,467
Total Local Revenues	\$ 1,048,828	\$ 616,541	\$ 630,000	\$ 630,000	\$ 377,786	\$ 359,467
Total Revenues	\$ 1,048,828	\$ 616,541	\$ 630,000	\$ 630,000	\$ 377,786	\$ 359,467
8980 Interfund Transfers In	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,114,002
Total Other Financing Sources	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,114,002
Total Revenues and Other Financing Sources	\$ 2,048,828	\$ 1,616,541	\$ 1,630,000	\$ 1,630,000	\$ 1,377,786	\$ 1,473,469
Uses:						
5100 Consultants	67,046	66,012	65,000	65,000	63,987	65,000
5400 Insurance	49,850	49,850	50,000	50,000	49,850	49,850
5800 Other Services and Expenses	5,277	4,603	7,500	7,500	1,827	2,264
Total Other Operating Expenses	\$ 122,173	\$ 120,465	\$ 122,500	\$ 122,500	\$ 115,664	\$ 117,114
7110 Bond Redemption	4,331	1,460	3,000	3,000	-	3,000
7300 Interfund Transfers Out	9,100,000	8,800,000	8,800,000	8,800,000	8,800,000	8,800,000
7400 Other Transfers/Uses	299,413	65,740	-	-	268,650	-
Total Transfers and Other Outgo	\$ 9,403,744	\$ 8,867,200	\$ 8,803,000	\$ 8,803,000	\$ 9,068,650	\$ 8,803,000
Total Expenses	\$ 9,525,917	\$ 8,987,665	\$ 8,925,500	\$ 8,925,500	\$ 9,184,314	\$ 8,920,114
Net Revenues Over (Under) Expenses	\$ (7,477,089)	\$ (7,371,124)	\$ (7,295,500)	\$ (7,295,500)	\$ (7,806,528)	\$ (7,446,645)
Beginning Fund Balance	36,897,752	29,420,663	22,001,507	22,049,539	22,049,539	14,243,010
Ending Fund Balance	\$ 29,420,663	\$ 22,049,539	\$ 14,706,007	\$ 14,754,039	\$ 14,243,011	\$ 6,796,365
7998 Restricted Reserve	-	-	14,706,007	14,754,039	-	6,796,365
Total Budgeted Reserves	\$ -	\$ -	\$ 14,706,007	\$ 14,754,039	\$ -	\$ 6,796,365

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
Interest and Investment Income	1,095	605	-	-	95	80
8890 Other Local Revenues	192,094	410,726	298,000	298,000	629,939	305,000
Total Local Revenues	\$ 193,189	\$ 411,331	\$ 298,000	\$ 298,000	\$ 630,034	\$ 305,080
Total Revenues						
	\$ 193,189	\$ 411,331	\$ 298,000	\$ 298,000	\$ 630,034	\$ 305,080
8980 Interfund Transfers In	-	69,969	-	-	-	-
Total Other Financing Sources	\$ -	\$ 69,969	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources						
	\$ 193,189	\$ 481,300	\$ 298,000	\$ 298,000	\$ 630,034	\$ 305,080
<u>Uses:</u>						
2300 Variable Non-Instructional	633	-	-	-	-	-
Total Classified Salaries	\$ 633	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries and Benefits						
	\$ 633	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 155,733	\$ 204,355	\$ 98,600	\$ 98,600	\$ 325,486	\$ 207,600
5200 Travel	7,934	5,798	11,000	11,000	7,389	11,000
5600 Contract Services	-	-	1,500	1,500	-	1,500
5800 Other Services and Expenses	220	72	100	100	233	-
Total Other Operating Expenses	\$ 8,154	\$ 5,870	\$ 12,600	\$ 12,600	\$ 7,622	\$ 12,500

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
7300 Interfund Transfers Out	62,159	50,000	-	-	-	48,300
7600 Other Student Payments	-	3,000	3,000	3,000	-	5,000
Total Transfers and Other Outgo	\$ 62,159	\$ 53,000	\$ 3,000	\$ 3,000	\$ -	\$ 53,300
Total Expenses	\$ 226,679	\$ 263,225	\$ 114,200	\$ 114,200	\$ 333,108	\$ 273,400
Net Revenues Over (Under) Expenses	\$ (33,490)	\$ 218,075	\$ 183,800	\$ 183,800	\$ 296,926	\$ 31,680
Beginning Fund Balance	413,324	379,835	597,910	597,910	597,910	780,155
Ending Fund Balance	\$ 379,834	\$ 597,910	\$ 781,710	\$ 781,710	\$ 894,836	\$ 811,835
7999 Undesignated Reserve	-	-	781,710	781,710	-	752,835
Total Budgeted Reserves	\$ -	\$ -	\$ 781,710	\$ 781,710	\$ -	\$ 811,835

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
8840 Sales and Commissions	129,658	135,428	140,000	140,000	127,778	130,000
Interest and Investment Income	5,387	5,965	5,500	5,500	5,600	5,750
8880 Nonresident Tuition and Other Student Fees	295,575	283,913	286,000	286,000	289,163	286,000
Total Local Revenues	\$ 430,620	\$ 425,306	\$ 431,500	\$ 431,500	\$ 422,541	\$ 421,750
Total Revenues	\$ 430,620	\$ 425,306	\$ 431,500	\$ 431,500	\$ 422,541	\$ 421,750
8980 Interfund Transfers In	763	-	-	-	-	-
Total Other Financing Sources	\$ 763	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 431,383	\$ 425,306	\$ 431,500	\$ 431,500	\$ 422,541	\$ 421,750
<u>Uses:</u>						
1400 Noninstructional Salaries Part Time	3,103	5,186	5,000	5,000	2,511	2,500
Total Academic Salaries	\$ 3,103	\$ 5,186	\$ 5,000	\$ 5,000	\$ 2,511	\$ 2,500
2300 Variable Non-Instructional	62,610	51,492	56,100	56,100	46,614	46,050
Total Classified Salaries	\$ 62,610	\$ 51,492	\$ 56,100	\$ 56,100	\$ 46,614	\$ 46,050
3000 Benefits	9,575	6,836	4,878	4,878	6,012	4,624
Total Salaries and Benefits	\$ 75,288	\$ 63,514	\$ 65,978	\$ 65,978	\$ 55,137	\$ 53,174
4000 Supplies and Materials	\$ 2,095	\$ 4,939	\$ 5,000	\$ 5,000	\$ 1,744	\$ 2,000
5200 Travel	374	481	-	-	-	-
5300 Dues and Memberships	-	75	-	-	75	-
5500 Utilities and Housekeeping	609	193	-	-	256	-
5600 Contract Services	924	-	-	-	950	-

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
5690 Other Operating Expenses	5,453	9,199	9,000	9,000	8,391	8,500
5800 Other Services and Expenses	1,600	1,100	1,100	1,100	1,112	1,100
Total Other Operating Expenses	\$ 8,960	\$ 11,048	\$ 10,100	\$ 10,100	\$ 10,784	\$ 9,600
6400 Equipment	8,180	14,279	15,000	15,000	-	1,000
Total Capital Outlay	\$ 8,180	\$ 14,279	\$ 15,000	\$ 15,000	\$ -	\$ 1,000
7300 Interfund Transfers Out	204,400	211,841	260,663	253,773	252,673	223,183
7700 Cost of Goods Sold	62,364	96,944	101,281	101,281	96,674	97,500
Total Transfers and Other Outgo	\$ 266,764	\$ 308,785	\$ 361,944	\$ 355,054	\$ 349,347	\$ 320,683
Total Expenses	\$ 361,287	\$ 402,565	\$ 458,022	\$ 451,132	\$ 417,012	\$ 386,457
Net Revenues Over (Under) Expenses	\$ 70,096	\$ 22,741	\$ (26,522)	\$ (19,632)	\$ 5,529	\$ 35,293
Beginning Fund Balance	1,299,178	1,369,273	1,392,014	1,392,014	1,392,014	1,397,544
Ending Fund Balance	\$ 1,369,274	\$ 1,392,014	\$ 1,365,492	\$ 1,372,382	\$ 1,397,543	\$ 1,432,837
7998 Restricted Reserve	-	-	311,499	318,388	-	276,772
7999 Undesignated Reserve	-	-	1,053,993	1,053,994	-	1,156,065
Total Budgeted Reserves	\$ -	\$ -	\$ 1,365,492	\$ 1,372,382	\$ -	\$ 1,432,837

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

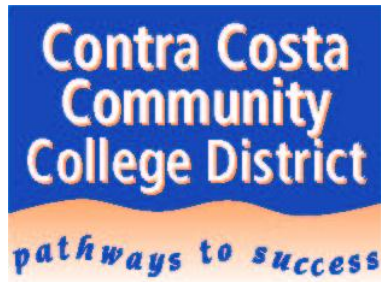
Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
8150 Student Financial Aid Revenue	32,542,111	33,525,791	32,093,312	32,093,312	31,210,066	32,093,312
Total Federal Revenues	\$ 32,542,111	\$ 33,525,791	\$ 32,093,312	\$ 32,093,312	\$ 31,210,066	\$ 32,093,312
8680 Other State Non-Tax Revenues	1,486,762	1,664,466	1,410,000	1,410,000	1,686,257	1,410,000
Total State Revenues	\$ 1,486,762	\$ 1,664,466	\$ 1,410,000	\$ 1,410,000	\$ 1,686,257	\$ 1,410,000
Interest and Investment Income	-	-	-	-	(51,901)	-
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ (51,901)	\$ -
Total Revenues	\$ 34,028,873	\$ 35,190,257	\$ 33,503,312	\$ 33,503,312	\$ 32,844,422	\$ 33,503,312
8980 Interfund Transfers In	114,086	151,373	-	53,760	119,772	-
Total Other Financing Sources	\$ 114,086	\$ 151,373	\$ -	\$ 53,760	\$ 119,772	\$ -
Total Revenues and Other Financing Sources	\$ 34,142,959	\$ 35,341,630	\$ 33,503,312	\$ 33,557,072	\$ 32,964,194	\$ 33,503,312
Uses:						
7300 Interfund Transfers Out	15,200	-	-	13,769	13,769	-
7500 Student Financial Aid	34,127,759	35,341,630	33,503,312	33,543,303	32,950,425	33,503,312
Total Transfers and Other Outgo	\$ 34,142,959	\$ 35,341,630	\$ 33,503,312	\$ 33,557,072	\$ 32,964,194	\$ 33,503,312
Total Expenses	\$ 34,142,959	\$ 35,341,630	\$ 33,503,312	\$ 33,557,072	\$ 32,964,194	\$ 33,503,312
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
Sources:						
Interest and Investment Income	4,577	2,074	2,305	2,305	1,733	1,855
Total Local Revenues	\$ 4,577	\$ 2,074	\$ 2,305	\$ 2,305	\$ 1,733	\$ 1,855
Total Revenues	\$ 4,577	\$ 2,074	\$ 2,305	\$ 2,305	\$ 1,733	\$ 1,855
Total Revenues and Other Financing Sources	\$ 4,577	\$ 2,074	\$ 2,305	\$ 2,305	\$ 1,733	\$ 1,855
Uses:						
5800 Other Services and Expenses	28	4	5	5	4	4
Total Other Operating Expenses	\$ 28	\$ 4	\$ 5	\$ 5	\$ 4	\$ 4
7400 Other Transfers/Uses	6,000	5,600	3,600	3,600	-	1,000
Total Transfers and Other Outgo	\$ 6,000	\$ 5,600	\$ 3,600	\$ 3,600	\$ -	\$ 1,000
Total Expenses	\$ 6,028	\$ 5,604	\$ 3,605	\$ 3,605	\$ 4	\$ 1,004
Net Revenues Over (Under) Expenses	\$ (1,451)	\$ (3,530)	\$ (1,300)	\$ (1,300)	\$ 1,729	\$ 851
Beginning Fund Balance	497,178	495,727	492,197	492,196	492,197	493,925
Ending Fund Balance	\$ 495,727	\$ 492,197	\$ 490,897	\$ 490,896	\$ 493,926	\$ 494,776
7998 Restricted Reserve	-	-	490,897	490,896	-	494,776
Total Budgeted Reserves	\$ -	\$ -	\$ 490,897	\$ 490,896	\$ -	\$ 494,776

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Adoption Budget 2013-2014
<u>Sources:</u>						
Interest and Investment Income	2,416,199	660,898	3,300,000	3,300,000	4,081,755	4,081,423
Total Local Revenues	\$ 2,416,199	\$ 660,898	\$ 3,300,000	\$ 3,300,000	\$ 4,081,755	\$ 4,081,423
Total Revenues	\$ 2,416,199	\$ 660,898	\$ 3,300,000	\$ 3,300,000	\$ 4,081,755	\$ 4,081,423
8980 Interfund Transfers In	9,100,000	8,800,000	8,800,000	8,800,000	8,800,000	8,800,000
Total Other Financing Sources	\$ 9,100,000	\$ 8,800,000	\$ 8,800,000	\$ 8,800,000	\$ 8,800,000	\$ 8,800,000
Total Revenues and Other Financing Sources	\$ 11,516,199	\$ 9,460,898	\$ 12,100,000	\$ 12,100,000	\$ 12,881,755	\$ 12,881,423
<u>Uses:</u>						
5800 Other Services and Expenses	64,421	113,356	-	-	159,613	193,255
Total Other Operating Expenses	\$ 64,421	\$ 113,356	\$ -	\$ -	\$ 159,613	\$ 193,255
Total Expenses	\$ 64,421	\$ 113,356	\$ -	\$ -	\$ 159,613	\$ 193,255
Net Revenues Over (Under) Expenses	\$ 11,451,778	\$ 9,347,542	\$ 12,100,000	\$ 12,100,000	\$ 12,722,142	\$ 12,688,168
Beginning Fund Balance	18,864,442	30,316,221	39,663,763	39,663,763	39,663,763	52,385,905
Ending Fund Balance	\$ 30,316,220	\$ 39,663,763	\$ 51,763,763	\$ 51,763,763	\$ 52,385,905	\$ 65,074,073
7998 Restricted Reserve	-	-	51,763,763	51,763,763	-	65,074,073
Total Budgeted Reserves	\$ -	\$ -	\$ 51,763,763	\$ 51,763,763	\$ -	\$ 65,074,073



APPENDICES

- A. 2013-14 BUDGET YEAR 50% LAW CALCULATION**
- B. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**

APPENDIX A

2013-14 BUDGET YEAR 50% LAW CALCULATION

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

Based on Fund 11 2014 Adoption Budget for
ALL LOCATIONS

Budget Year: 2013-14

AB 2014 data as of 08/23/13

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	59,624,775	59,743,068	0	0	59,624,775	59,743,068
Noninstructional Salaries (CA 1200 and 1400)	408		13,619,765		0		13,619,765
Subtotal Academic Salaires	409	59,624,775	73,362,833	0	0	59,624,775	73,362,833
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		25,503,297		0		25,503,297
Noninstructional Aides (CA 2200 and 2400)	416	3,082,157	3,207,186	0	0	3,082,157	3,207,186
Subtotal Classified Salaries	419	3,082,157	28,710,483	0	0	3,082,157	28,710,483
Employee Benefits (CA 3000)	429	21,279,872	41,843,279	0	0	21,279,872	41,843,279
Supplies and Materials (CA 4000)	435		3,298,715		0		3,298,715
Other Operating Expenses and Services (CA 5000)	449	200,000	14,762,208	0	0	200,000	14,762,208
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		759,263		0		759,263
Total (409 + 419 + 429) and (435 + 449 + 451)	459	84,186,804	162,736,781	0	0	84,186,804	162,736,781
Less Exclusions for Current Expenses of Education	469	6,373,099	16,697,265	0	0	6,373,099	16,697,265
Totals for ESC 84362, 50 percent law (459 - 469)	470	77,813,705	146,039,516	0	0	77,813,705	146,039,516
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.28%	100.00%			53.28%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		73,019,758				73,019,758
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		73,019,758				73,019,758

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

Based on Fund 11 2014 Adoption Budget for
CONTRA COSTA COLLEGE

Budget Year: 2013-14

AB 2014 data as of 08/23/13

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.7096%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	10,801,181	10,801,181	0	0	10,801,181	10,801,181
Noninstructional Salaries (CA 1200 and 1400)	408		3,472,323		200,819		3,673,142
Subtotal Academic Salaires	409	10,801,181	14,273,504	0	200,819	10,801,181	14,474,323
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,169,831		1,373,619		5,543,450
Noninstructional Aides (CA 2200 and 2400)	416	533,595	533,595	0	0	533,595	533,595
Subtotal Classified Salaries	419	533,595	4,703,426	0	1,373,619	533,595	6,077,045
Employee Benefits (CA 3000)	429	2,476,599	5,224,868	1,192,381	2,806,555	3,668,980	8,031,423
Supplies and Materials (CA 4000)	435		563,396		51,245		614,641
Other Operating Expenses and Services (CA 5000)	449	0	1,014,816	0	1,767,287	0	2,782,103
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		104,500		11,022		115,522
Total (409 + 419 + 429) and (435 + 449 + 451)	459	13,811,375	25,884,510	1,192,381	6,210,547	15,003,756	32,095,057
Less Exclusions for Current Expenses of Education	469	0	0	1,192,381	2,869,465	1,192,381	2,869,465
Totals for ESC 84362, 50 percent law (459 - 469)	470	13,811,375	25,884,510	0	3,341,082	13,811,375	29,225,592
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.36%	100.00%			47.26%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		12,942,255				14,612,796
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		12,942,255				14,612,796

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

Based on Fund 11 2014 Adoption Budget for
DIABLO VALLEY COLLEGE

Budget Year: 2013-14

AB 2014 data as of 08/23/13

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 55.8505%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	34,751,081	34,869,374	0	0	34,751,081	34,869,374
Noninstructional Salaries (CA 1200 and 1400)	408		5,585,037		599,471		6,184,508
Subtotal Academic Salaires	409	34,751,081	40,454,411	0	599,471	34,751,081	41,053,882
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		9,048,493		4,100,428		13,148,921
Noninstructional Aides (CA 2200 and 2400)	416	1,494,253	1,619,282	0	0	1,494,253	1,619,282
Subtotal Classified Salaries	419	1,494,253	10,667,775	0	4,100,428	1,494,253	14,768,203
Employee Benefits (CA 3000)	429	8,485,486	14,457,439	3,559,410	8,377,923	12,044,896	22,835,362
Supplies and Materials (CA 4000)	435		1,814,443		152,972		1,967,415
Other Operating Expenses and Services (CA 5000)	449	0	2,572,858	0	5,275,576	0	7,848,434
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		580,850		32,903		613,753
Total (409 + 419 + 429) and (435 + 449 + 451)	459	44,730,820	70,547,776	3,559,410	18,539,273	48,290,230	89,087,049
Less Exclusions for Current Expenses of Education	469	0	1,000,000	3,559,410	8,565,719	3,559,410	9,565,719
Totals for ESC 84362, 50 percent law (459 - 469)	470	44,730,820	69,547,776	0	9,973,554	44,730,820	79,521,330
Percentage of CEE (470, col. 1 / 470, col.2)	471	64.32%	100.00%			56.25%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		34,773,888				39,760,665
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		34,773,888				39,760,665

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

Based on Fund 11 2014 Adoption Budget for
LOS MEDANOS COLLEGE

Budget Year: 2013-14

AB 2014 data as of 08/23/13

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 25.4399%		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	14,072,513	14,072,513	0	0	14,072,513	14,072,513
Noninstructional Salaries (CA 1200 and 1400)	408		3,489,057		273,058		3,762,115
Subtotal Academic Salaires	409	14,072,513	17,561,570	0	273,058	14,072,513	17,834,628
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,943,184		1,867,742		6,810,926
Noninstructional Aides (CA 2200 and 2400)	416	1,054,309	1,054,309	0	0	1,054,309	1,054,309
Subtotal Classified Salaries	419	1,054,309	5,997,493	0	1,867,742	1,054,309	7,865,235
Employee Benefits (CA 3000)	429	3,944,688	7,160,357	1,621,308	3,816,137	5,565,996	10,976,494
Supplies and Materials (CA 4000)	435		646,981		69,679		716,660
Other Operating Expenses and Services (CA 5000)	449	200,000	1,728,651	0	2,403,020	200,000	4,131,671
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		15,000		14,987		29,987
Total (409 + 419 + 429) and (435 + 449 + 451)	459	19,271,510	33,110,052	1,621,308	8,444,623	20,892,818	41,554,675
Less Exclusions for Current Expenses of Education	469	0	360,404	1,621,308	3,901,678	1,621,308	4,262,082
Totals for ESC 84362, 50 percent law (459 - 469)	470	19,271,510	32,749,648	0	4,542,945	19,271,510	37,292,593
Percentage of CEE (470, col. 1 / 470, col.2)	471	58.84%	100.00%			51.68%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		16,374,824				18,646,296
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		16,374,824				18,646,296

APPENDIX B

Salary Schedule and District Benefits Premium History

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

Fiscal Year	Salary Schedule Changes					Benefits Premium Changes	
	Faculty	Classified	Confidentials	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%	0.0%	0.0%	0.0%		
84-85 eff. 7-1-84 eff. 7-1-85	8.4% 4.0%	10.4%	8.4% 4.0%	8.4% 4.0%	8.4% 4.0%		
85-86	6.2% (87.1% of work year)	5.4%	5.4%	5.4%	5.4%		
86-87	5.0%	5.4%	5.0%	5.0%	5.0%		
87-88	4.0%	4.0%	4.0%	4.0%	4.0%		
88-89	4.7%	4.7%	4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%	7.0%	7.0%	7.0%		
90-91	6.5%	6.5%	6.5%	6.5%	6.5%		
91-92	3.0%	3.0%	3.0%	3.0%	3.0%		
92-93	0.0%	0.0%	0.0%	0.0%	0.0%		
93-94	2.0%	2.0%	2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%	2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%	4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%	4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%	2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%	2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%	1.41%	1.41%	1.41%	11.90%	5.25%
00-01 ⁽⁴⁾	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 ⁽⁶⁾	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	5.12%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	TBD	TBD

* Projected

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

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

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

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule