

Inspiration. Innovation. Graduation.

# Budget Summary

## Adopted Budget 2011-2012

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September 7, 2011

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# **SECTION I**

**BOARD PROCEDURAL MATTER FOR  
APPROVAL OF 2011-2012 BUDGET**



**Inspiration. Innovation. Graduation.**

**Board of Trustees**  
David A. Grant  
Mary L. Hornbuckle  
Jim Moreno  
Jerry Patterson  
Lorraine Prinsky, Ph.D.  
Joe Venegas III,  
Student Trustee  
**Chancellor**  
Andrew C. Jones, Ed.D.

**September 7, 2011**

**To: Andrew Jones, Chancellor**  
**From: Andy Dunn, Vice Chancellor**

**Re: Official Public Hearing and Adoption of the 2011-2012 Budget for the Coast Community College District**

The open hearing for the 2011-2012 Final Budget for the Coast Community College District will be held at the September 7, 2011 meeting of the Board of Trustees. The requisite Legal notice announcing the public inspection and public hearing has been published by the Orange County Superintendent of Schools as authorized by Title 5 of the California Code of Regulations, Section 58301.

#### REVENUE ESTIMATES

Estimated State revenue has been adjusted to reflect 0% COLA, prior year growth of \$3.8 million, \$111 per FTES Unrestricted Lottery Revenue, and a base apportionment deficit of \$10 million for 2011-2012. Workload measures were also reduced by 6.15%.

It should be noted that because of the hard work of the entire Coast family \$10 million was taken out of our spending plan and the budget is structurally balanced. Further, a reserve contemplating mid-year cuts has been designated in fund balance.

Local revenue reflects enrollment fees of \$36 per unit and interest earnings of \$250,000. All other revenues are budgeted based on allocation in the state budget act. Revenue adjustments and additional one-time funds will be added to the budget when allocated to the District.

#### APPROPRIATION CHANGES

Appropriation changes reflect projections for expenditures in contract salaries including step and column increases. Staff health benefits for 2011-2012 are projected with a \$350 increase over the 2010-2011 budget at \$14,650 per employee. The PERS rate has been adjusted up to 10.923%. Funds are provided for a 2% of contract salaries charge for future retiree health benefits. The additional transfer of \$1.2 million to the retiree health benefit liability has been eliminated.

Each college is being provided a base allocation, fixed costs increases and \$3,668 per FTES in the budget model. Final allocations include each college and the district office sharing in budget cuts of \$5.3 million. These cuts will come from reduced class offerings, salary savings from the VSP programs, vacant positions, and reductions in other discretionary expenditures. Overall the district addressed an \$8.5 million reduction in the budget.

RESERVES

The district has set aside a 6.5% reserve for contingency for 2011-2012 (\$13,500,000). The reserve is based on prior year's actual general fund expenses.

The Retirees Liability Fund has \$51.2 million set aside in the JPA Trust and district funds. The district will update the actuarial study during 2011-12 to determine how plan changes and funding reductions have affected the unfunded liability.

<u>REVENUE</u>			<u>APPROPRIATIONS</u>		
Federal	\$ 8,701,493	4.24%	Certificated Salaries	\$72,343,790	35.22%
State	74,135,188	36.10%	Classified Salaries	49,843,414	24.27%
Local	122,044,304	59.42%	Staff Benefits	49,260,659	23.99%
Other	500,000	0.24%	Books, Supplies & Materials	4,887,297	2.38%
			Operating Expenses & Services	24,405,451	11.88%
			Capital Outlay	2,405,014	1.17%
			Financial Aid & Other Outgo	<u>2,235,360</u>	<u>1.09%</u>
	\$205,380,985	100.00%		\$205,380,985	100.00%
			Reserve for Contingency (UR)	13,500,000	
			Holding for Mid-year cuts	3,200,000	
			GWC Learning Resource Ctr	2,000,000	
			Retiree Health Benefit Liab	1,000,000	
			Equipment Upgrades	920,082	
			VSP Payout	397,551	
			Contractual Carryover	315,605	
			Contract/Grant/Development	100,000	
			Redistricting	80,000	
			Entity Beginning Balance	<u>5,775,952</u>	
Beg. Balance	<u>\$27,289,190</u>			<u>\$27,289,190</u>	
	\$232,670,175			\$232,670,175	



The Capital Outlay Fund, GO Bond Fund, Child Development Fund, Self-Insurance Fund, and the Non-Restricted Reimbursable Operations Fund are presented for consideration. All revenues in these funds are appropriated for specific purposes. The official budget includes special budgets for all auxiliary operations (bookstores, associated student body operations, and co-curricular funds).

It is recommended by the Chancellor that following the public hearing, when interested citizens may address the Board on the Budget, the hearing be closed and the Budget be adopted as presented for the 2011-2012 fiscal year.

It is further recommended that authorization be granted to the District Administration to file the Budget with the State Chancellor's Office.

(A copy is attached to each Trustee's agenda).





## **SECTION II**

### **INCOME AND EXPENSE SUMMARY**

**COAST COMMUNITY COLLEGE DISTRICT**

**ADOPTED BUDGET**

**Estimate of Total District Income**

**2011-2012**

	Adopted Budget 2010-11	Actual Income 2010-11	Adopted Budget 2011-12	Difference 2011-12 to 2010-11
<b>8100-FEDERAL INCOME</b>				
Restricted	9,049,671	9,488,549	8,701,493	-348,178
<b>TOTAL FEDERAL INCOME</b>	<b>9,049,671</b>	<b>9,488,549</b>	<b>8,701,493</b>	<b>-348,178</b>
<b>8600-STATE INCOME</b>				
Restricted	11,128,735	10,288,246	12,861,504	1,732,769
Unrestricted	70,766,000	77,351,687	61,273,684	-9,492,316
<b>TOTAL STATE INCOME</b>	<b>81,894,735</b>	<b>87,639,933</b>	<b>74,135,188</b>	<b>-7,759,547</b>
<b>8800-LOCAL INCOME</b>				
Restricted	4,300,725	4,422,122	5,158,620	857,895
Unrestricted	114,163,405	112,158,963	116,885,684	2,722,279
<b>TOTAL LOCAL INCOME</b>	<b>118,464,130</b>	<b>116,581,085</b>	<b>122,044,304</b>	<b>3,580,174</b>
<b>8900-OTHER FINANCING SOURCES</b>				
Restricted	0	0	0	0
Unrestricted	500,000	512,511	500,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>500,000</b>	<b>512,511</b>	<b>500,000</b>	<b>0</b>
<b>TOTAL GENERAL FUND INCOME</b>	<b>209,908,536</b>	<b>214,222,078</b>	<b>205,380,985</b>	<b>-4,527,551</b>
<b>TOTAL GENERAL FUND BEGINNING BALANCE</b>	<b>19,698,262</b>	<b>19,698,262</b>	<b>27,289,190</b>	<b>7,590,928</b>
<b>TOTAL INCOME</b>	<b>229,606,798</b>	<b>233,920,340</b>	<b>232,670,175</b>	<b>3,063,377</b>

**COAST COMMUNITY COLLEGE DISTRICT**

**ADOPTED BUDGET**

**Estimate of District Unrestricted Income**

**2011-2012**

	Adopted Budget 2010-11	Actual Income 2010-11	Adopted Budget 2011-12	Difference 2011-12 to 2010-11
<b>8600-STATE INCOME</b>				
8612 Principal Apportionment	65,350,000	70,851,810	55,800,000	-9,550,000
8619 2% Enrollment Fee Admin	120,000	179,376	182,000	62,000
Part Time Faculty Compensation	446,000	745,184	745,184	299,184
Part Time Faculty Insurance	0	33,952	0	0
8672 Homeowner's Exemptions	700,000	729,718	700,000	0
8681 State Lottery	4,150,000	4,176,887	3,846,500	-303,500
8682 Mandated Cost Reimbursement	0	634,760	0	0
<b>TOTAL STATE INCOME</b>	<b>70,766,000</b>	<b>77,351,687</b>	<b>61,273,684</b>	<b>-9,492,316</b>
<b>8800-LOCAL INCOME</b>				
8810 District Taxes (Including Subventions)	87,300,000	86,655,089	87,300,000	0
8830 Contract Instruction	50,000	86,783	30,000	-20,000
8840 Sales	100,000	69,945	100,000	0
8850 Rentals and Leases	2,172,000	2,192,471	2,094,500	-77,500
8860 Interest	400,000	305,230	250,000	-150,000
8871 Child Development Lab School	480,500	481,529	480,000	-500
8874 Student Enrollment Fee	12,800,000	12,135,120	16,200,000	3,400,000
8879 Transcript Fee	230,000	232,862	200,000	-30,000
8880 Non-Resident Student Fees	7,525,000	7,113,601	7,585,000	60,000
8889 Class Audit Fee	7,000	880	2,000	-5,000
Library Fines	10,000	6,547	7,500	-2,500
Application Fees	21,500	21,575	18,500	-3,000
Range Fees	81,221	25,170	13,000	-68,221
Other Student Fees and Charges	0	19,950	0	0
8892 Telecourse Production	955,000	325,000	400,000	-555,000
8893 Parking Fines	593,684	823,776	692,684	99,000
8899 Miscellaneous Local Income	240,000	671,827	240,000	0
Extended Education	100,000	2,116	75,000	-25,000
Phase II Development, Coastline Business Park	210,000	218,855	210,000	0
Enterprise Reimbursements	887,500	770,637	987,500	100,000
<b>TOTAL LOCAL INCOME</b>	<b>114,163,405</b>	<b>112,158,963</b>	<b>116,885,684</b>	<b>2,722,279</b>
<b>8900-OTHER FINANCING SOURCES</b>				
8912 Sale of Fixed Assets	500,000	512,511	500,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>500,000</b>	<b>512,511</b>	<b>500,000</b>	<b>0</b>
<b>TOTAL GENERAL FUND UNRESTRICTED INCOME</b>	<b>185,429,405</b>	<b>190,023,161</b>	<b>178,659,368</b>	<b>-6,770,037</b>

**COAST COMMUNITY COLLEGE DISTRICT**

**ADOPTED BUDGET**

**Estimate of District Restricted Income**

**2011-2012**

	Adopted Budget 2010-11	Actual Income 2010-11	Adopted Budget 2011-12	Difference 2011-12 to 2010-11
<b>8100-FEDERAL INCOME</b>				
8120 Federal Work Study Program	552,627	509,958	719,053	166,426
5% Administrative Allowance	112,000	118,198	160,319	48,319
No Amer Renew Energy Tech	91,586	48,041	43,545	-48,041
Title III Strengthening Institutions	575,863	402,870	572,985	-2,878
Pacifoc Bridge AAPI	0	109,062	690,938	690,938
8130 WIA - Disadvantaged Adult Title II	1,195,978	1,261,180	1,213,960	17,982
WIA - Dislocated Worker Title III	2,578,746	2,221,617	2,511,856	-66,890
WIA - Navigator Grant	100,000	100,602	32,400	-67,600
WIA - Senior Comm Svc Employment	139,096	123,771	99,096	-40,000
WIA - Rapid Response	0	58,833	0	0
WIA - ARRA Dislocated Worker	0	257,982	0	0
WIA - SCSEP	0	54,096	0	0
WIA - DPN WPA Assistive Tech	0	10,360	0	0
WIA - Nursing Expansion	340,857	434,503	230,355	-110,502
WIA - Regional Vet Svcs 25%	16,161	16,003	0	-16,161
WIA - Regional Vet Svcs 15%	20,250	18,084	0	-20,250
WIA - Neg Mortgage Grant	45,994	43,662	0	-45,994
WIA - Technology Based Learning Initiative	275,634	144,260	131,374	-144,260
WIA - ITA Training Provider Agreement	0	2,298	2,663	2,663
WIA - 15% Vet Disadvantaged Worker	222,000	106,107	115,893	-106,107
WIA - Allied Health Workforce	101,608	88,259	58,654	-42,954
WIA - ARRA High Demand Training Svc	172,376	134,873	37,503	-134,873
WIA - New Start Prison to Employment	0	3,252	0	0
8140 TANF-Transitional Assistance Needy Family	114,519	121,140	115,083	564
8170 Vocational and Applied Technology Education Act	1,309,439	1,299,830	1,114,845	-194,594
VTEA - Tech Prep Consortia Project	209,124	209,123	0	-209,124
VTEA-Collaborative Career Dev	100,000	100,000	90,000	-10,000
VTEA-BIC-Business/CIS Education Advisory	300,000	299,988	270,000	-30,000
VTEA-CIS Business Educ State Advisory	38,000	37,991	38,000	0
VTEA-Collaborative Learning	100,000	100,000	90,000	-10,000
8190 C-Spirit Curriculum Development	45,551	21,845	23,707	-21,844
Child Dev Training Consortium	25,000	26,236	22,500	-2,500
English Literacy & Civics Ed	29,226	28,823	21,920	-7,306
ESL - 231 Grant	71,373	69,430	53,530	-17,843
Virtual Training for Law Enforcement	166,663	99,867	66,796	-99,867
Virtual Interactive Training Simulator	0	725,481	174,518	174,518
ARRA Restricted Stabilization Funds	0	80,924	0	0

**COAST COMMUNITY COLLEGE DISTRICT**

**ADOPTED BUDGET**

**Estimate of District Restricted Income**

**2011-2012**

	Adopted Budget 2010-11	Actual Income 2010-11	Adopted Budget 2011-12	Difference 2011-12 to 2010-11
<b>TOTAL FEDERAL INCOME</b>	<b>9,049,671</b>	<b>9,488,549</b>	<b>8,701,493</b>	<b>-348,178</b>
<b>8600-STATE INCOME</b>				
8622 Economic Opportunity (EOPS)	1,616,973	1,893,475	1,798,801	181,828
EOPS-Coop Agency Resource Education	133,312	148,924	141,480	8,168
8623 Disabled Student Allowance ( AB 77 )	1,672,918	1,718,131	1,461,693	-211,225
8624 Cal Works	355,793	390,622	371,091	15,298
8625 Telecom & Tech Infrastructure	35,681	733	35,088	-593
8629 Board Financial Assistance Admin. Allowance	1,353,264	1,214,009	1,495,840	142,576
Matriculation	1,216,621	1,216,589	1,155,760	-60,861
Matriculation-Non Credit	57,065	57,068	54,215	-2,850
Instructional Equipment / Library Matls	72,700	73,492	0	-72,700
Instructional Equipment - One-time	137,239	0	137,239	0
State Hospital Program (Fairview)	632,817	632,817	601,176	-31,641
Staff Development C/O	15,913	42	15,827	-86
Staff Diversity	45,801	13,852	22,683	-23,118
CTE Transitions	0	0	140,910	140,910
Basic Skills	952,487	369,854	1,224,115	271,628
Career Tech Ed Comm Collaborative	226,288	226,288	130,000	-96,288
AS RN Enrollment Growth Retention	49,787	49,787	55,487	5,700
RHORC Health Care Development	205,000	204,996	205,000	0
CTE Pathways Initiative	0	13,627	1,986,373	1,986,373
Evaluation Grant	820,684	928,684	0	-820,684
Workforce Innovation Partnership	150,000	64,269	85,731	-64,269
STEM Career Tech Ed Comm Collaborative	310,000	122,167	187,833	-122,167
8653 SII-Live Caption-Instr Improvement	256	0	0	-256
8659 On-The-Job-Training/Work Experience	0	0	324,000	324,000
At Risk Childrens Boating Scholarships	29,650	20,587	38,192	8,542
Mental Health Training CA Law Enforc	163,629	91,260	72,369	-91,260
WIA ARRA EMT Program	179,857	179,857	0	-179,857
8681 Lottery-Restricted Materials	695,000	630,116	1,072,601	377,601
8699 Hazard Mitigation	0	27,000	48,000	48,000
<b>TOTAL STATE INCOME</b>	<b>11,128,735</b>	<b>10,288,246</b>	<b>12,861,504</b>	<b>1,732,769</b>
<b>8800-LOCAL INCOME</b>				
8876 Student Health Fee	1,683,179	1,565,462	1,780,887	97,708
8877 Instructional Materials Fees	755,606	631,572	745,606	-10,000
8881 Parking Fees	1,795,022	1,714,077	1,846,452	51,430

**COAST COMMUNITY COLLEGE DISTRICT**

**ADOPTED BUDGET**

**Estimate of District Restricted Income**

**2011-2012**

	Adopted Budget 2010-11	Actual Income 2010-11	Adopted Budget 2011-12	Difference 2011-12 to 2010-11
8899 UCI Internship Mentors	12,500	2,500	12,500	0
UCLA Puente Program	0	1,500	0	0
8899 UCI Puente Program	97	1,555	42	-55
Int'l Student Dual Enrollment	0	77,424	122,576	122,576
Convergence Technology Center	6,265	2,911	0	-6,265
Pathways for Foster Youth	48,056	48,057	6,000	-42,056
Los Rios HiTech CC Consortia	0	318,161	366,542	366,542
La Habra WIA Youth Employment	0	346	0	0
Ca Works Alliance JT SMCC	0	58,557	278,015	278,015
<b>TOTAL LOCAL INCOME</b>	<b>4,300,725</b>	<b>4,422,122</b>	<b>5,158,620</b>	<b>857,895</b>
<b>8900-OTHER FINANCING SOURCES</b>				
8981 Transfer From Other Funds	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND RESTRICTED INCOME</b>	<b>24,479,131</b>	<b>24,198,917</b>	<b>26,721,617</b>	<b>2,242,486</b>

**Coast Community College District**

**Adopted Budget**

**2011-2012**

**Summary Of Total Appropriations**

<b>General Fund</b>	<b>Adopted Budget 2010-11</b>	<b>Actual Activity 2010-11</b>	<b>Adopted Budget 2011-12</b>	<b>Difference 2011-12 to 2010-11</b>
1100 Instructors Regular Salaries	35,047,916	34,287,243	34,974,060	-73,856
1200 Non-Instructional Regular Contract	14,048,327	14,041,141	13,735,989	-312,338
1300 Instructors Hourly	21,845,382	23,766,764	21,070,915	-774,467
1400 Non-Instructional Hourly	2,477,881	2,700,961	2,562,826	84,945
<b>1000 CERTIFICATED SALARIES</b>	<b>73,419,506</b>	<b>74,796,109</b>	<b>72,343,790</b>	<b>-1,075,716</b>
2100 Classified Salaries Regular Contract	43,284,083	41,840,165	41,553,660	-1,730,423
2200 Instructional Aide Regular Contract	3,787,241	3,512,015	3,200,630	-586,611
2300 Non-Instructional, Hourly	3,639,087	4,926,518	4,246,349	607,262
2400 Instructional Aide, Hourly	827,795	1,447,213	842,775	14,980
<b>2000 CLASSIFIED SALARIES</b>	<b>51,538,206</b>	<b>51,725,911</b>	<b>49,843,414</b>	<b>-1,694,792</b>
<b>3000 STAFF BENEFITS</b>	<b>48,760,557</b>	<b>50,048,423</b>	<b>49,260,659</b>	<b>500,102</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>	<b>4,344,660</b>	<b>3,623,844</b>	<b>4,887,297</b>	<b>542,637</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>	<b>25,991,763</b>	<b>18,567,719</b>	<b>24,983,002</b>	<b>-1,008,761</b>
<b>6000 CAPITAL OUTLAY</b>	<b>2,590,851</b>	<b>2,856,037</b>	<b>3,325,096</b>	<b>734,245</b>
7000 Student Financial Aid and Inter - Fund Transfer	2,449,678	5,012,655	4,257,516	1,807,838
7900 Reserve for Campus Beginning Balance	4,508,842	0	5,775,952	1,267,110
7900 Reserve for Campus Balancing	302,735	0	107,844	-194,891
7900 Reserve for Categorical Backfill	1,200,000	0	1,185,605	-14,395
7900 Undesignated Reserve	1,000,000	0	0	-1,000,000
7900 Reserve for Mid-Year Cuts	0	0	3,200,000	3,200,000
7900 Reserves for Contingencies	13,500,000	0	13,500,000	0
<b>7000 OTHER OUTGO AND RESERVES</b>	<b>22,961,255</b>	<b>5,012,655</b>	<b>28,026,917</b>	<b>5,065,662</b>
<b>TOTAL GENERAL FUND</b>	<b>229,606,798</b>	<b>206,630,698</b>	<b>232,670,175</b>	<b>3,063,377</b>

**Coast Community College District**

**Adopted Budget**

**2011-2012**

**Summary Of Unrestricted Appropriations**

<b>General Fund</b>	Adopted Budget 2010-11	Actual Activity 2010-11	Adopted Budget 2011-12	Difference 2011-12 to 2010-11
1100 Instructors Regular Salaries	34,709,966	34,010,934	34,557,571	-152,395
1200 Non-Instructional Regular Contract	12,963,319	12,752,173	12,596,699	-366,620
1300 Instructors Hourly	21,280,814	23,110,111	20,429,523	-851,291
1400 Non-Instructional Hourly	1,646,142	1,811,663	1,581,844	-64,298
<b>1000 CERTIFICATED SALARIES</b>	<b>70,600,241</b>	<b>71,684,881</b>	<b>69,165,637</b>	<b>-1,434,604</b>
2100 Classified Salaries Regular Contract	37,341,920	36,368,227	35,848,440	-1,493,480
2200 Instructional Aide Regular Contract	3,463,157	3,283,630	3,009,957	-453,200
2300 Non-Instructional, Hourly	1,333,861	2,118,102	1,939,394	605,533
2400 Instructional Aide, Hourly	586,379	929,853	576,473	-9,906
<b>2000 CLASSIFIED SALARIES</b>	<b>42,725,317</b>	<b>42,699,812</b>	<b>41,374,264</b>	<b>-1,351,053</b>
<b>3000 STAFF BENEFITS</b>	<b>44,924,926</b>	<b>46,440,304</b>	<b>45,550,053</b>	<b>625,127</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>	<b>2,688,868</b>	<b>2,211,972</b>	<b>2,801,358</b>	<b>112,490</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>	<b>20,774,526</b>	<b>14,362,533</b>	<b>17,680,084</b>	<b>-3,094,442</b>
<b>6000 CAPITAL OUTLAY</b>	<b>1,495,180</b>	<b>1,147,532</b>	<b>2,350,485</b>	<b>855,305</b>
7000 Student Financial Aid and Inter - Fund Transfer	1,407,032	3,884,747	3,257,276	1,850,244
7900 Reserve for Campus Beginning Balance	4,508,842	0	5,775,952	1,267,110
7900 Reserve for Campus Balancing	302,735	0	107,844	-194,891
7900 Rerserve for Categorical Backfill/Contractual	1,200,000	0	1,185,605	-14,395
7900 Undesignated Reserve	1,000,000	0	0	-1,000,000
7900 Reserve for Mid-Year Cuts	0	0	3,200,000	3,200,000
7900 Reserves for Contingencies	13,500,000	0	13,500,000	0
<b>7000 OTHER OUTGO AND RESERVES</b>	<b>21,918,609</b>	<b>3,884,747</b>	<b>27,026,677</b>	<b>5,108,068</b>
<b>TOTAL UNRESTRICTED GENERAL FUND</b>	<b>205,127,667</b>	<b>182,431,781</b>	<b>205,948,558</b>	<b>820,891</b>

Coast Community College District

Adopted Budget

2011-2012

Summary Of Restricted Appropriations

General Fund	Adopted Budget 2010-11	Actual Activity 2010-11	Adopted Budget 2011-12	Difference 2011-12 to 2010-11
1100 Instructors Regular Salaries	337,950	276,309	416,489	78,539
1200 Non-Instructional Regular Contract	1,085,008	1,288,968	1,139,290	54,282
1300 Instructors Hourly	564,568	656,653	641,392	76,824
1400 Non-Instructional Hourly	831,739	889,298	980,982	149,243
<b>1000 CERTIFICATED SALARIES</b>	<b>2,819,265</b>	<b>3,111,228</b>	<b>3,178,153</b>	<b>358,888</b>
2100 Classified Salaries Regular Contract	5,942,163	5,471,938	5,705,220	-236,943
2200 Instructional Aide Regular Contract	324,084	228,385	190,673	-133,411
2300 Non-Instructional, Hourly	2,305,226	2,808,416	2,306,955	1,729
2400 Instructional Aide, Hourly	241,416	517,360	266,302	24,886
<b>2000 CLASSIFIED SALARIES</b>	<b>8,812,889</b>	<b>9,026,099</b>	<b>8,469,150</b>	<b>-343,739</b>
<b>3000 STAFF BENEFITS</b>	<b>3,835,631</b>	<b>3,608,119</b>	<b>3,710,606</b>	<b>-125,025</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>	<b>1,655,792</b>	<b>1,411,872</b>	<b>2,085,939</b>	<b>430,147</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>	<b>5,217,237</b>	<b>4,205,186</b>	<b>7,302,918</b>	<b>2,085,681</b>
<b>6000 CAPITAL OUTLAY</b>	<b>1,095,671</b>	<b>1,708,505</b>	<b>974,611</b>	<b>-121,060</b>
7000 Student Financial Aid and Inter - Fund Transfer	1,042,646	1,127,908	1,000,240	-42,406
7900 Reserves for Contingencies	0	0	0	0
<b>7000 OTHER OUTGO AND RESERVES</b>	<b>1,042,646</b>	<b>1,127,908</b>	<b>1,000,240</b>	<b>-42,406</b>
<b>TOTAL RESTRICTED GENERAL FUND</b>	<b>24,479,131</b>	<b>24,198,917</b>	<b>26,721,617</b>	<b>2,242,486</b>

**Coast Community College District**

**Adopted Budget**

**2011-2012**

**Summary Of Appropriations**

	Adopted Budget 2010-11	Actual Activity 2010-11	Adopted Budget 2011-12	Difference 2011-12 to 2010-11
<b>Child Development Fund</b>				
Beginning Balance	0	0	0	0
Revenues	1,341,683	1,446,037	1,276,636	-65,047
<b>Total</b>	<b>1,341,683</b>	<b>1,446,037</b>	<b>1,276,636</b>	<b>-65,047</b>
Appropriations & Expenditures	1,341,683	1,446,037	1,276,636	-65,047
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay Fund</b>				
Beginning Balance	8,310,973	8,310,973	8,373,202	62,229
Revenues	7,118,238	8,770,680	5,690,000	-1,428,238
<b>Total</b>	<b>15,429,211</b>	<b>17,081,653</b>	<b>14,063,202</b>	<b>-1,366,009</b>
Appropriations & Expenditures	15,429,211	8,708,451	14,063,202	-1,366,009
<b>Ending Balance</b>	<b>0</b>	<b>8,373,202</b>	<b>0</b>	<b>0</b>
<b>GO Bond Building Fund</b>				
Beginning Balance	63,037,732	63,037,732	28,706,202	-34,331,530
Revenues	500,000	307,731	200,000	-300,000
<b>Total</b>	<b>63,537,732</b>	<b>63,345,463</b>	<b>28,906,202</b>	<b>-34,631,530</b>
Appropriations & Expenditures	63,537,732	34,639,261	28,906,202	-34,631,530
<b>Ending Balance</b>	<b>0</b>	<b>28,706,202</b>	<b>0</b>	<b>0</b>
<b>Self-Insurance Fund</b>				
Beginning Balance	45,366,944	45,366,944	56,370,851	11,003,907
Revenues	43,408,000	47,890,655	44,015,000	607,000
<b>Total</b>	<b>88,774,944</b>	<b>93,257,599</b>	<b>100,385,851</b>	<b>11,610,907</b>
Appropriations & Expenditures	37,558,000	36,886,748	37,647,000	89,000
Reserve for Medical/Workers' Comp Claims	4,316,481	0	5,434,672	1,118,191
Reserve for Retiree Liability	46,900,463	0	57,304,179	10,403,716
<b>Ending Balance</b>	<b>0</b>	<b>56,370,851</b>	<b>0</b>	<b>0</b>
<b>Non-Restricted Reimbursable Operations Fund</b>				
Beginning Balance	0	0	0	0
Revenues	12,275,613	14,885,729	11,244,403	-1,031,210
<b>Total</b>	<b>12,275,613</b>	<b>14,885,729</b>	<b>11,244,403</b>	<b>-1,031,210</b>
Appropriations & Expenditures	12,275,613	14,885,729	11,244,403	-1,031,210
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>410,965,981</b>	<b>396,647,179</b>	<b>388,546,469</b>	<b>-22,419,512</b>

**COAST COMMUNITY COLLEGE DISTRICT  
CHART OF ACCOUNTS**

Account	Account Description
1001	Instructor Balancing
1100	Instructor Contract
1110	Instructor Holding and Adj
1111	Instructor Contract
1114	Instructor Contract Sub
1118	Instructor Contract Sabb
1119	Instructor Contract Sabb Repl
1121	Instructor Contract Adult Ed
1200	Non Instructor Cert Contract
1210	Non Instrctor Cert Holding
1221	Cert Mgmt Retraining Leave
1231	Administrator Contract
1232	Administrator Cont Vac Payout
1241	Director Contract
1242	Director Cont Vac Payout
1251	VP and Deans Contract
1252	VP and Deans Vac Payout
1261	Counselor Contract
1264	Counselor Contract Sub
1268	Counselor Contract Sabb
1269	Counselor Contract Sabb Repl
1271	Librarian Contract
1274	Librarian Contract Sub
1278	Librarian Contract Sabb
1279	Librarian Contract Sabb Repl
1281	Cert Other Contract
1284	Cert Other Contract Sub
1285	IUA Certificated Contract
1286	Certificated Retraining Leave
1287	Certificated Special Leaves
1288	Certificated Other Sabb
1289	Certificated Other Sabb Repl
1300	Instructors Hourly
1310	Instructors Hourly Holding
1311	Instructors Hourly Holding Contg
1312	Faculty Backfill Holding
1313	Instructor Hourly
1314	Instructor Hourly Sub
1315	Instructor Enrollment Growth
1316	Instructor Special Assign

**COAST COMMUNITY COLLEGE DISTRICT  
CHART OF ACCOUNTS**

Account	Account Description
1317	Instructor Overload
1318	Coaches Stipends
1319	Instructor Sabb Repl Hrly
1323	Instructor Adult Ed Hrly
1324	Instructor Adult Ed Hrly Sub
1327	Instructor Adult Ed Overload
1328	Instructor Adult Ed Intersession
1333	Instructor Summer
1334	Instructor Summer Sub
1338	Instructor Intersession
1339	Instructor Intersession Sub
1343	Instructor Adult Ed Summer
1353	DL Instructor Hrly
1354	DL Instructor Hrly Sub
1357	DL Instructor Overload
1358	DL Instructor Intersession
1359	DL Instructor Intersession Sub
1363	DL Instructor Adult Ed Hrly
1364	DL Instructor Adult Ed Hrly Sub
1368	DL Instruct Adult Ed Intersn
1369	DL Instruct Adult Ed Intersn Sub
1373	DL Instructor Summer
1374	DL Instructor Summer Sub
1383	DL Instructor Summer Adult Ed
1384	DL Instructor Summer Adult Ed Sub
1400	Non Instructor Certificated Hrly
1410	Non Instructor Certificated Holding
1415	IUA Stipends
1451	Mgmt Cert Temp Contract
1463	Counselor Hourly
1464	Counselor Hrly Sub
1467	Counselor Overload
1468	Counselor Hourly Intersession
1469	Counselor Sabb Repl Hrly
1473	Librarian Hourly
1474	Librarian Hourly Sub
1477	Librarian Hourly Overload
1478	Librarian Hourly Intersession
1479	Librarian Sabb Repl Hrly
1482	Per Diem Stipends

**COAST COMMUNITY COLLEGE DISTRICT  
CHART OF ACCOUNTS**

Account	Account Description
1483	Certificated Hrly Other
1484	Certificated Hrly Other Sub
1487	Certificated Other Overload
1496	Certificated Mileage Stipend
1497	Certificated Ride Share Stipend
1498	Certificated Housing Allowance
1499	Certificated Prof Expert
2001	Classified Balancing
2100	Classified Contract
2110	Classified Holding
2130	Classified Longevity
2131	Classified Non Instr Contract
2132	Classified N-Inst Vacation Payout
2134	Classified Non Instr Contract Sub
2138	Classified Prof Growth Leave
2140	Confidential Contract
2150	Classified Mgmt Non Instr Contr
2152	Cls Mgmt Non Instr Vac Payout
2190	Classified Meals Allow
2200	Classified Instr Contract
2210	Classified Instr Holding
2220	Classified Instr Longevity
2221	Classified Instr Contract
2222	Classified Instr Vacation Payout
2224	Classified Instr Contr Sub
2228	Classified Instr Prof Growth Leave
2250	Classified Mgmt Instr Contract
2252	Cls Mgmt Instr Contr Vac Payout
2290	Class Instr Meals Allow
2300	Classified Hourly Non Instr
2301	Classified Hrly Clearing
2310	Classified Hrly Holding
2316	Classified Hrly Students
2317	Cls Hrly Stdnt CalWk/EOPS/CARE
2332	Classified Hourly Contract
2333	Classified Hourly
2334	Classified Hourly Subs
2337	Trustees Duty Stipend
2338	Class Hrly Retraining Leave Repl
2339	Class Hrly Overtime

**COAST COMMUNITY COLLEGE DISTRICT  
CHART OF ACCOUNTS**

Account	Account Description
2340	Classified Vacanc Hourly repl
2353	Class Mgmt Hourly Contr
2396	Mileage Stipend
2397	Classified Ride Share Stipend
2399	Professional Experts
2400	Class Instr Hourly
2410	Class Instr Hourly Holding
2416	Class Instr Hrly Students
2417	Class Instr Hrly Stu Cal Works
2422	Class Instr Hrly Contract
2423	Class Instr Hourly
2424	Class Instr Hourly Subs
2428	Class Instr Hrly Retraining Lv Repl
2429	Class Instr Overtime
2440	Class Instr Hourly Repl for vacancy
3000	Employee Benefits Holding
3001	Employee Benefits Clearing
3002	Hrly Employee Benefits Holding
3100	STRS Retirement
3110	STRS Retirement Instr
3130	STRS Retirement Non Instr
3199	STRS Retirement Offset Acct
3200	PERS Retirement
3210	PERS Retirement Instr
3230	PERS Retirement Non Instr
3299	PERS Retirement Offset Acct
3300	OASDI
3310	OASDI Instr
3330	OASDI Non Instr
3350	Medicare Instr
3351	PARS Instr
3360	Medicare Non Instr
3361	PARS Non Instr
3399	OASDI Offset
3400	Health and Welfare
3410	Health and Welfare Instr
3430	Health and Welfare Non Instr
3450	Future Retiree Benefits Instr
3460	Future Retiree Benefits Non Instr
3499	Health and Welfare Offset

**COAST COMMUNITY COLLEGE DISTRICT  
CHART OF ACCOUNTS**

Account	Account Description
3500	Unemployment Insurance
3510	Unemployment Ins Instr
3530	Unemployment Ins Non Instr
3599	Unemployment Ins Offset
3600	Workers Compensation
3610	Workers Compensation Instr
3630	Workers Comp Non Instr
3699	Workers Comp Offset
3700	Retiree Benefits
3701	Retiree Benefits Clearing
3710	Retiree Benefits Instr
3730	Retiree Benefits Non Instr
3800	Retirement Incentives
3810	Retirement Incentives Instr
3830	Retirement Incentives Non Instr
3900	Other Benefits
3910	Other Annuity Stipend Instr
3930	Other Annuity Stipend Non Instr
4001	Supplies Balancing
4200	Reference Books
4281	Library Books Repl
4285	Reference Books
4300	Supplies
4310	Supplies Clearing Chgbk
4312	General Supplies
4313	Supplies Child Care Food
4314	Supplies Child Care
4315	Supplies Technology
4320	Copy Charges
4321	Printing
4400	Media Supplies
4401	Supplies Audio Visual
4600	Fuel Oil Repair Parts
4676	Supplies Fuel Oil
4677	Repair Parts
4900	Other Supplies
4999	Credit Card Clearing
5001	Indirect Expense Chargeback
5100	Personal and Consultant Svcs
5110	Personal Services

**COAST COMMUNITY COLLEGE DISTRICT  
CHART OF ACCOUNTS**

Account	Account Description
5112	Consultants Indep Contractors
5116	Speakers Guest Lecturer
5200	Travel
5201	AFT Conferences
5202	CFCE Conferences
5204	Part Time Fac Conferences
5205	Confidential Conferences
5206	Mgmt Conferences
5207	Budgetary Only Conferences
5208	Trustees Conferences
5209	Hrly and Non Employee Conferences
5215	Per Diem Travel
5219	Mileage Reimbursement
5300	Subscriptions Dues Memberships
5306	Subscriptions
5320	Dues and Memberships
5400	Insurance
5472	Insurance
5476	Insurance Student
5480	Claims and Settlements
5481	Stop Loss Insurance
5482	Conversion Fee
5500	Utilities
5510	Maint and Housekeeping Svcs
5516	Electricity
5517	Gas
5518	Sewer Service Fees
5519	Telephone
5520	Dataline Usage
5521	Water
5522	Utilities Other
5600	Rent Leases Repairs
5601	Clearing Lease Rentals
5638	Service Maint Agreement
5639	Multi Year SMA
5650	Building Repairs
5651	Agency Fees Repairs
5652	Engineer Fees Repairs
5653	Test and Lab Fees Repairs
5654	Architect Fees Repairs

**COAST COMMUNITY COLLEGE DISTRICT  
CHART OF ACCOUNTS**

Account	Account Description
5655	Inspection Services Repairs
5657	Equipment Repairs
5665	Sites Repairs
5682	Equipment Rental and Leases
5684	Facilities Leases
5696	Rentals Other
5699	Software License Fees
5700	Legal Election Audit
5741	Legal Advertising
5743	Audit Expenses
5744	Election Expenses
5746	Legal Expenses
5748	Royalties
5749	Operational Fees
5750	Judgements Settlements
5800	Other Operating
5801	Instructional Services
5810	Accum Depreciation
5811	Asset Write Off
5812	Asset Adjustments
5815	Bad Debt Write Off
5831	Postage
5840	Property Tax Admn Cost
5841	Investment Svc Charge
5842	Interest
5850	Advertising
5851	Promotion Expense
5857	Chartering Services
5861	Exhibitions and Displays
5877	Fees for Participation
5879	Cultural Aware Events
5891	Administrative Costs
5892	Plan Administrator
5895	EHS Medical Services
5897	Misc Staff Training Events
5898	Professional Development
5899	Other Services
5900	Other
5965	Holding
6001	Capital Clearing

**COAST COMMUNITY COLLEGE DISTRICT  
CHART OF ACCOUNTS**

Account	Account Description
6100	Site Improvements
6110	Land Acquisitions
6111	Land Acquisition Fees
6115	Lease Purch Sites
6120	Site Improvements
6121	Sites Supplies
6122	Site Inspections Consult
6123	Site Bid Advertising
6124	Landscaping
6125	Site Construction Costs
6126	Site Engineering Fees
6127	Site Testing and Lab Fees
6128	Site Architect Fees
6129	Site Services
6130	Site Master Plan
6131	Site Agency Fees
6160	Site Construction Manager
6190	Site Contingency
6200	Building Improvements
6202	Bldg Engineering Fees
6203	Bldg Bid Advertising
6204	Bldg Architect Fees
6205	Bldg Inspection Consultants
6206	Bldg Testing and Lab Fees
6215	Bldg Lease Purchase
6230	Bldg Master Plan
6250	Building Improvements
6251	Building Supplies Improvements
6252	Building Lease Temp Facilities
6254	Building New Construction
6256	Building Installations
6260	Building Construction Manager
6269	Building Services
6290	Building Contingency
6300	Library Books
6301	New Library Books Films
6400	Equipment
6401	Equipment Capitalized
6402	Equipment Capitalized Technology
6403	Vehicles Capitalized

**COAST COMMUNITY COLLEGE DISTRICT  
CHART OF ACCOUNTS**

Account	Account Description
6405	Equipment Capitalized LP
6410	Equipment Clearing
6411	Equipment
6412	Equipment Technology
6415	Equipment LP
6421	Equipment Replacement
6425	Equipment Replacement LP
6429	Equipment Services
7300	Interfund Transfer Out
7310	Transfer Out
7311	Transfer to General Fund
7312	Transfer to Child Care Fund
7313	Transfer to Capital Outlay Fund
7314	Transfer to Go Bond Fund
7315	Transfer To Insurance Fund
7316	Transfer To Reimbursable Fund
7317	Transfer To Financial Aid Fund
7500	Student Financial Aid
7501	Fees and Financial Aid
7600	Other Payments To For Students
7601	Other Aid To For Students
7605	Books For Students
7606	Transportation For Students
7607	Meal Tickets For Students
7608	Other Aid To For Students-OJT
7900	Reserve for Contingencies
7901	Contingency Appropriation
7902	Revolving Cash Reserve
7903	Contingency Adjustment
7904	Balancing Contingency Carryover
7905	Contingency Past Svc Liab
7906	Contingency Pre Funding
7907	Contingency Technology Replacement
7908	Contingency Holding
7909	Contingency Garden Grove
2130	Longevity
2131	Classified Salaries
2140	Confidential Salaries
2333	Classified N-Instr Hourly Salaries
3230	PERS Retirement

**COAST COMMUNITY COLLEGE DISTRICT  
CHART OF ACCOUNTS**

Account	Account Description
3330	OASDI
3360	Medicare
3430	Health & Welfare
3460	Future Retiree Benefits
3530	Unemployment Insurance
3630	Workers' Comp
4310	Supplies
4320	Food Supplies
4330	Printing
5210	Travel
5220	Hospitality
5225	Meeting Meals
5230	Events
5320	Memberships
5410	Donations
5420	Unitrust Payments
5710	Audit Expenses
5720	Insurance
5810	Donated Services
6410	Equipment
7310	Transfer Out
7510	Scholarships
7901	Contingency
7905	Contingency - Enterprise
7908	Contingency - Restricted



## **DISTRICTWIDE – ALL COLLEGES**

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
District Total**

Fund	110	Unrestricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
1	1100	Instructor Contract	34,709,966	34,010,934	34,557,571	-152,395	-0.44%
	1200	Non Instructor Cert Contract	12,963,319	12,752,173	12,596,699	-366,620	-2.83%
	1300	Instructors Hourly	21,280,814	23,110,111	20,429,523	-851,291	-4.00%
	1400	Non Instructor Certificated Hrly	1,646,142	1,811,663	1,581,844	-64,298	-3.91%
			70,600,241	71,684,881	69,165,637	-1,434,604	-2.03%
2	2100	Classified Contract	37,341,920	36,368,227	35,848,440	-1,493,480	-4.00%
	2200	Classified Instr Contract	3,463,157	3,283,630	3,009,957	-453,200	-13.09%
	2300	Classified Hourly Non Instr	1,333,861	2,118,102	1,939,394	605,533	45.40%
	2400	Class Instr Hourly	586,379	929,853	576,473	-9,906	-1.69%
			42,725,317	42,699,812	41,374,264	-1,351,053	-3.16%
3	3000	Employee Benefits Holding	1,750,488	-67,933	1,884,417	133,929	7.65%
	3100	STRS Retirement	3,595,224	5,099,860	3,508,793	-86,431	-2.40%
	3200	PERS Retirement	4,773,236	4,798,708	4,693,725	-79,511	-1.67%
	3300	OASDI	3,929,394	4,336,437	3,846,847	-82,547	-2.10%
	3400	Health and Welfare	17,601,166	18,174,661	17,415,013	-186,153	-1.06%
	3500	Unemployment Insurance	635,414	980,753	1,377,817	742,403	116.84%
	3600	Workers Compensation	1,500,304	1,978,118	1,455,041	-45,263	-3.02%
	3700	Retiree Benefits	11,139,700	11,139,700	11,368,400	228,700	2.05%
			44,924,926	46,440,304	45,550,053	625,127	1.39%
4	4200	Reference Books	19,606	5,880	15,496	-4,110	-20.96%
	4300	Supplies	2,248,381	1,812,783	2,352,270	103,889	4.62%
	4400	Media Supplies	39,402	25,980	36,725	-2,677	-6.79%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
District Total**

Fund	110	Unrestricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
4	4600	Fuel Oil Repair Parts	381,479	367,328	396,867	15,388	4.03%
			2,688,868	2,211,972	2,801,358	112,490	4.18%
5	5001	Indirect Expense Chargeback	00	-243,107	00	00	0.00%
	5100	Personal and Consultant Svcs	591,125	323,511	45,816	-545,309	-92.25%
	5200	Travel	436,862	342,389	421,508	-15,354	-3.51%
	5300	Subscriptions Dues Memberships	285,783	276,335	294,359	8,576	3.00%
	5400	Insurance	1,495,877	1,242,667	1,468,172	-27,705	-1.85%
	5500	Utilities	5,176,853	4,138,031	4,937,654	-239,199	-4.62%
	5600	Rent Leases Repairs	5,468,685	4,885,380	5,043,199	-425,486	-7.78%
	5700	Legal Election Audit	2,371,239	1,598,608	1,597,180	-774,059	-32.64%
	5800	Other Operating	3,477,269	1,798,718	3,130,927	-346,342	-9.96%
	5900	Other	1,470,833	00	741,269	-729,564	-49.60%
			20,774,526	14,362,533	17,680,084	-3,094,442	-14.90%
6	6100	Site Improvements	11,000	8,567	22,000	11,000	100.00%
	6200	Building Improvements	4,259	5,462	4,259	00	0.00%
	6300	Library Books	98,055	88,078	90,734	-7,321	-7.47%
	6400	Equipment	1,381,866	1,045,425	2,233,492	851,626	61.63%
			1,495,180	1,147,532	2,350,485	855,305	57.20%
7	7300	Interfund Transfer Out	1,385,032	3,879,582	3,234,376	1,849,344	133.52%
	7500	Student Financial Aid	20,000	4,369	21,000	1,000	5.00%
	7600	Other Payments To For Students	2,000	796	1,900	-100	-5.00%
	7900	Reserve for Contingencies	20,511,577	00	23,769,401	3,257,824	15.88%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
District Total**

Fund 110	Unrestricted General Fund		2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
			21,918,609	3,884,747	27,026,677	5,108,068	23.30%
			205,127,667	182,431,781	205,948,558	820,891	0.40%



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
District Total**

Fund	120	Restricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
			1,655,792	1,411,872	2,085,939	430,147	25.98%
5	5001	Indirect Expense Chargeback	249,242	295,612	277,980	28,738	11.53%
	5100	Personal and Consultant Svcs	152,691	209,588	257,889	105,198	68.90%
	5200	Travel	222,419	119,580	217,765	-4,654	-2.09%
	5300	Subscriptions Dues Memberships	14,234	45,680	21,990	7,756	54.49%
	5400	Insurance	00	59,197	69,679	69,679	0.00%
	5500	Utilities	84,417	54,242	29,623	-54,794	-64.91%
	5600	Rent Leases Repairs	1,290,643	1,157,765	1,701,992	411,349	31.87%
	5700	Legal Election Audit	30,000	18,843	40,188	10,188	33.96%
	5800	Other Operating	1,912,536	2,244,680	3,130,519	1,217,983	63.68%
	5900	Other	1,261,055	00	1,555,293	294,238	23.33%
			5,217,237	4,205,186	7,302,918	2,085,681	39.98%
6	6200	Building Improvements	20,730	22,357	26,000	5,270	25.42%
	6300	Library Books	00	48,383	00	00	0.00%
	6400	Equipment	1,074,941	1,637,765	948,611	-126,330	-11.75%
			1,095,671	1,708,505	974,611	-121,060	-11.05%
7	7300	Interfund Transfer Out	50,000	85,297	50,000	00	0.00%
	7500	Student Financial Aid	129,859	154,600	71,602	-58,257	-44.86%
	7600	Other Payments To For Students	862,787	888,011	878,638	15,851	1.84%
			1,042,646	1,127,908	1,000,240	-42,406	-4.07%
			24,479,131	24,198,917	26,721,617	2,242,486	9.16%



# **DISTRICT OFFICES**

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
District Offices (1)**

Fund	110	Unrestricted General Fund	2010/2011 Adopted Budget	2010/2011 Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
1	1200	Non Instructor Cert Contract	966,253	986,300	977,307	11,054	1.14%
	1400	Non Instructor Certificated Hrly	6,360	5,258	4,800	-1,560	-24.53%
2	2100	Classified Contract	972,613	991,558	982,107	9,494	0.98%
	2300	Classified Hourly Non Instr	7,056,623	6,812,557	6,718,786	-337,837	-4.79%
3	3000	Employee Benefits Holding	207,580	194,152	175,900	-31,680	-15.26%
	3100	STRS Retirement	7,264,203	7,006,709	6,894,686	-369,517	-5.09%
	3200	PERS Retirement	13,595	00	13,905	310	2.28%
	3300	OASDI	77,473	43,996	49,865	-27,608	-35.64%
	3400	Health and Welfare	758,676	760,427	768,928	10,252	1.35%
	3500	Unemployment Insurance	553,768	542,638	539,934	-13,834	-2.50%
	3600	Workers Compensation	1,564,003	1,555,885	1,607,002	42,999	2.75%
4	4200	Reference Books	57,764	61,243	123,098	65,334	113.11%
	4300	Supplies	136,393	136,047	131,457	-4,936	-3.62%
5	5100	Personal and Consultant Svcs	3,161,672	3,100,236	3,234,189	72,517	2.29%
	5200	Travel	9,850	3,795	6,800	-3,050	-30.96%
	5300	Subscriptions Dues Memberships	171,855	75,880	127,805	-44,050	-25.63%
	5500	Utilities	181,705	79,675	134,605	-47,100	-25.92%
	5600	Rent Leases Repairs	89,000	23,991	25,000	-64,000	-71.91%
			64,686	80,591	96,362	31,676	48.97%
			10,474	12,271	14,590	4,116	39.30%
			239,458	204,904	240,250	792	0.33%
			746,443	326,624	459,610	-286,833	-38.43%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
District Offices (1)**

Fund	110	Unrestricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
5	5700	Legal Election Audit	41,500	1,063	41,500	00	0.00%
	5800	Other Operating	352,001	81,876	636,963	284,962	80.95%
	5900	Other	00	00	00	00	0.00%
6	6100	Site Improvements	1,543,562	731,319	1,514,275	-29,287	-1.90%
	6400	Equipment	1,000	00	1,000	00	0.00%
			252,101	58,664	310,539	58,438	23.18%
			253,101	58,664	311,539	58,438	23.09%
			13,376,856	11,968,160	13,071,401	-305,455	-2.28%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
District Offices (1)**

Fund	120	Restricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
1	1300	Instructors Hourly	00	863	00	00	0.00%
	1400	Non Instructor Certificated Hrly	55,000	36,605	88,626	33,626	61.14%
2	2100	Classified Contract	274,679	37,468	88,626	33,626	61.14%
	2300	Classified Hourly Non Instr	120,218	151,717	286,532	11,853	4.32%
3	3000	Employee Benefits Holding	394,897	147,208	428,368	21,618	17.98%
	3100	STRS Retirement	79,974	298,925	94,037	33,471	8.48%
	3200	PERS Retirement	00	00	00	00	0.00%
	3300	OASDI	14,100	19,800	16,522	2,422	17.18%
	3400	Health and Welfare	10,072	18,773	11,574	1,502	14.91%
	3500	Unemployment Insurance	29,088	34,186	34,966	5,878	20.21%
	3600	Workers Compensation	948	2,709	2,435	1,487	156.86%
4	4300	Supplies	2,238	5,719	2,571	333	14.88%
5	5001	Indirect Expense Chargeback	136,420	84,308	162,105	25,685	18.83%
	5100	Personal and Consultant Svcs	42,438	18,088	43,169	731	1.72%
	5200	Travel	42,438	18,088	43,169	731	1.72%
	5300	Subscriptions Dues Memberships	56,891	52,505	89,835	32,944	57.91%
	5600	Rent Leases Repairs	5,000	27,000	54,000	49,000	980.00%
	5800	Other Operating	18,300	8,335	13,058	-5,242	-28.64%
			00	250	00	00	0.00%
			00	4,150	00	00	0.00%
			913,362	1,038,374	1,821,112	907,750	99.39%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
District Offices (1)**

Fund	120	Restricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
5	5900	Other	24,801	00	6,500	-18,301	-73.79%
			1,018,354	1,130,614	1,984,505	966,151	94.87%
6	6400	Equipment	2,000	7,209	00	-2,000	-100.00%
			2,000	7,209	00	-2,000	-100.00%
			1,649,109	1,576,613	2,706,773	1,057,664	64.14%



# **ORANGE COAST COLLEGE**

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Orange Coast College (2)**

Fund 110		Unrestricted General Fund									
				2010/2011 Budget	2010/2011 Actual	YTD	2011/2012 Budget	2011/2012 Adopted	Difference Adopted to Adopted	% Difference	
1	1100	Instructor Contract		21,682,545	21,222,251		21,261,867		-420,678	-1.94%	
	1200	Non Instructor Cert Contract		5,568,439	5,618,970		5,492,322		-76,117	-1.37%	
	1300	Instructors Hourly		8,838,000	10,149,721		8,600,000		-238,000	-2.69%	
	1400	Non Instructor Certificated Hrly		651,998	700,928		558,000		-93,998	-14.42%	
				36,740,982	37,691,871		35,912,189		-828,793	-2.26%	
2	2100	Classified Contract		14,244,478	13,928,580		13,671,626		-572,852	-4.02%	
	2200	Classified Instr Contract		2,248,245	2,135,556		1,906,337		-341,908	-15.21%	
	2300	Classified Hourly Non Instr		337,200	508,033		911,733		574,533	170.38%	
	2400	Class Instr Hourly		469,437	459,934		448,688		-20,749	-4.42%	
				17,299,360	17,032,103		16,938,384		-360,976	-2.09%	
3	3000	Employee Benefits Holding		726,222	00		646,995		-79,227	-10.91%	
	3100	STRS Retirement		2,107,967	2,773,840		2,055,098		-52,869	-2.51%	
	3200	PERS Retirement		1,931,108	1,918,082		1,861,597		-69,511	-3.60%	
	3300	OASDI		1,698,296	1,835,492		1,598,671		-99,625	-5.87%	
	3400	Health and Welfare		8,745,989	8,920,976		8,471,219		-274,770	-3.14%	
	3500	Unemployment Insurance		313,793	406,379		675,601		361,808	115.30%	
	3600	Workers Compensation		740,902	939,653		713,284		-27,618	-3.73%	
				16,264,277	16,794,423		16,022,465		-241,812	-1.49%	
4	4200	Reference Books		800	1,677		00		-800	-100.00%	
	4300	Supplies		1,193,257	1,054,705		1,159,941		-33,316	-2.79%	
	4400	Media Supplies		26,752	16,843		24,075		-2,677	-10.01%	

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Orange Coast College (2)**

Fund	110	Unrestricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
4	4600	Fuel Oil Repair Parts	195,686	157,410	188,655	-7,031	-3.59%
			1,416,495	1,230,635	1,372,671	-43,824	-3.09%
5	5001	Indirect Expense Chargeback	00	-50,988	00	00	0.00%
	5100	Personal and Consultant Svcs	17,709	7,818	6,400	-11,309	-63.86%
	5200	Travel	96,696	101,104	81,472	-15,224	-15.74%
	5300	Subscriptions Dues Memberships	52,055	51,512	48,891	-3,164	-6.08%
	5400	Insurance	120,444	92,968	92,739	-27,705	-23.00%
	5500	Utilities	2,212,014	1,937,525	2,072,178	-139,836	-6.32%
	5600	Rent Leases Repairs	1,368,882	1,070,299	1,350,533	-18,349	-1.34%
	5700	Legal Election Audit	338,659	273,233	268,100	-70,559	-20.83%
	5800	Other Operating	563,834	458,132	560,059	-3,775	-0.67%
	5900	Other	106,385	00	127,349	20,964	19.71%
			4,876,678	3,941,603	4,607,721	-268,957	-5.52%
6	6100	Site Improvements	00	00	1,000	1,000	0.00%
	6200	Building Improvements	3,000	2,700	3,000	00	0.00%
	6300	Library Books	70,127	60,824	63,500	-6,627	-9.45%
	6400	Equipment	241,328	508,780	140,025	-101,303	-41.98%
			314,455	572,304	207,525	-106,930	-34.00%
7	7300	Interfund Transfer Out	75,931	90,081	113,750	37,819	49.81%
	7600	Other Payments To For Students	800	796	700	-100	-12.50%
			76,731	90,877	114,450	37,719	49.16%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Orange Coast College (2)**

Fund	110	Unrestricted General Fund							
			2010/2011 Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference		
			76,988,978	77,353,816	75,175,405	-1,813,573	-2.36%		

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Orange Coast College (2)**

Fund 120		Restricted General Fund									
				2010/2011 Budget	2010/2011 Actual	2011/2012 Budget	Difference Adopted to Adopted	% Difference			
1	1100	Instructor Contract	42,000	12,602	00	-42,000	-100.00%				
	1200	Non Instructor Cert Contract	332,787	379,621	363,274	30,487	9.16%				
	1300	Instructors Hourly	80,000	118,369	126,856	46,856	58.57%				
	1400	Non Instructor Certificated Hrly	234,794	266,863	274,656	39,862	16.98%				
			689,581	777,455	764,786	75,205	10.91%				
2	2100	Classified Contract	1,662,611	1,366,526	1,701,629	39,018	2.35%				
	2200	Classified Instr Contract	257,588	184,765	146,029	-111,559	-43.31%				
	2300	Classified Hourly Non Instr	1,172,003	1,383,251	1,191,705	19,702	1.68%				
	2400	Class Instr Hourly	117,500	345,866	133,903	16,403	13.96%				
			3,209,702	3,280,409	3,173,266	-36,436	-1.14%				
3	3000	Employee Benefits Holding	183,237	00	284,895	101,658	55.48%				
	3100	STRS Retirement	25,640	42,689	35,846	10,206	39.80%				
	3200	PERS Retirement	200,273	233,313	175,021	-25,252	-12.61%				
	3300	OASDI	147,558	207,393	127,877	-19,681	-13.34%				
	3400	Health and Welfare	603,417	503,231	516,063	-87,354	-14.48%				
	3500	Unemployment Insurance	15,701	28,692	31,653	15,952	101.60%				
	3600	Workers Compensation	37,073	63,777	33,423	-3,650	-9.85%				
			1,212,899	1,079,094	1,204,778	-8,121	-0.67%				
4	4200	Reference Books	650	00	00	-650	-100.00%				
	4300	Supplies	489,757	503,176	710,113	220,356	44.99%				
	4600	Fuel Oil Repair Parts	8,100	141	600	-7,500	-92.59%				

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Orange Coast College (2)**

Fund	120	Restricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
			498,507	503,317	710,713	212,206	42.57%
5	5001	Indirect Expense Chargeback	36,936	50,988	42,356	5,420	14.67%
	5100	Personal and Consultant Svcs	700	9,725	00	-700	-100.00%
	5200	Travel	42,232	31,734	63,033	20,801	49.25%
	5300	Subscriptions Dues Memberships	3,024	3,171	5,780	2,756	91.14%
	5400	Insurance	00	59,197	69,679	69,679	0.00%
	5500	Utilities	2,500	2,685	2,656	156	6.24%
	5600	Rent Leases Repairs	204,182	308,560	99,532	-104,650	-51.25%
	5700	Legal Election Audit	30,000	18,305	40,000	10,000	33.33%
	5800	Other Operating	286,028	407,998	428,396	142,368	49.77%
	5900	Other	313,863	00	496,762	182,899	58.27%
			919,465	892,361	1,248,194	328,729	35.75%
6	6200	Building Improvements	20,000	9,087	10,000	-10,000	-50.00%
	6400	Equipment	415,998	454,445	492,580	76,582	18.41%
			435,998	463,532	502,580	66,582	15.27%
7	7300	Interfund Transfer Out	00	23,368	00	00	0.00%
	7500	Student Financial Aid	104,194	109,640	48,602	-55,592	-53.35%
	7600	Other Payments To For Students	522,746	594,250	528,924	6,178	1.18%
			626,940	727,258	577,526	-49,414	-7.88%
			7,593,092	7,723,427	8,181,843	588,751	7.75%



# **GOLDEN WEST COLLEGE**

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Golden West College (3)**

Fund	110	Unrestricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
1	1100	Instructor Contract	10,313,261	10,238,533	10,585,693	272,432	2.64%
	1200	Non Instructor Cert Contract	3,578,047	3,368,155	3,246,829	-331,218	-9.26%
	1300	Instructors Hourly	6,971,155	7,562,808	6,362,340	-608,815	-8.73%
	1400	Non Instructor Certificated Hrly	610,371	701,112	610,371	00	0.00%
			21,472,834	21,870,607	20,805,233	-667,601	-3.11%
2	2100	Classified Contract	9,696,170	9,525,927	9,471,293	-224,877	-2.32%
	2200	Classified Instr Contract	835,428	788,842	730,568	-104,860	-12.55%
	2300	Classified Hourly Non Instr	170,829	390,395	147,421	-23,408	-13.70%
	2400	Class Instr Hourly	64,291	422,566	80,447	16,156	25.13%
			10,766,718	11,127,731	10,429,729	-336,989	-3.13%
3	3000	Employee Benefits Holding	533,657	-35	604,703	71,046	13.31%
	3100	STRS Retirement	1,036,758	1,526,829	1,029,431	-7,327	-0.71%
	3200	PERS Retirement	1,255,224	1,250,678	1,238,465	-16,759	-1.34%
	3300	OASDI	1,043,563	1,150,539	1,041,748	-1,815	-0.17%
	3400	Health and Welfare	4,904,417	5,078,884	4,924,527	20,110	0.41%
	3500	Unemployment Insurance	175,337	247,381	384,312	208,975	119.18%
	3600	Workers Compensation	414,004	570,812	404,322	-9,682	-2.34%
			9,362,960	9,825,088	9,627,508	264,548	2.83%
4	4200	Reference Books	3,535	2	3,285	-250	-7.07%
	4300	Supplies	367,739	292,440	671,001	303,262	82.47%
	4400	Media Supplies	1,000	3,932	1,000	00	0.00%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Golden West College (3)**

Fund	110	Unrestricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
4	4600	Fuel Oil Repair Parts	38,712	28,062	38,112	-600	-1.55%
			410,986	324,435	713,398	302,412	73.58%
5	5001	Indirect Expense Chargeback	00	-27,389	00	00	0.00%
	5100	Personal and Consultant Svcs	9,416	2,826	9,416	00	0.00%
	5200	Travel	102,495	64,998	102,495	00	0.00%
	5300	Subscriptions Dues Memberships	37,229	50,744	39,493	2,264	6.08%
	5400	Insurance	92,000	101,103	92,000	00	0.00%
	5500	Utilities	1,563,226	1,222,181	1,568,826	5,600	0.36%
	5600	Rent Leases Repairs	366,278	340,671	345,248	-21,030	-5.74%
	5700	Legal Election Audit	200,000	129,769	200,000	00	0.00%
	5800	Other Operating	424,123	261,367	362,379	-61,744	-14.56%
	5900	Other	1,054,620	00	-95,668	-1,150,288	-109.07%
			3,849,387	2,146,270	2,624,189	-1,225,198	-31.83%
6	6200	Building Improvements	1,259	2,762	1,259	00	0.00%
	6300	Library Books	27,928	27,254	27,234	-694	-2.48%
	6400	Equipment	10,000	-2,418	309,346	299,346	2993.46%
			39,187	27,598	337,839	298,652	762.12%
7	7300	Interfund Transfer Out	64,645	48,829	72,188	7,543	11.67%
	7500	Student Financial Aid	00	00	6,000	6,000	0.00%
	7600	Other Payments To For Students	1,200	00	1,200	00	0.00%
	7900	Reserve for Contingencies	00	00	107,844	107,844	0.00%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Golden West College (3)**

Fund	110	Unrestricted General Fund		2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
				65,845	48,829	187,232	121,387	184.35%
				45,967,917	45,370,560	44,725,128	-1,242,789	-2.70%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Golden West College (3)**

Fund 120		Restricted General Fund										
				2010/2011 Budget	2010/2011 Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference				
1	1100	Instructor Contract	86,094	48,993	00	-86,094	-100.00%					
	1200	Non Instructor Cert Contract	497,616	630,173	565,453	67,837	13.63%					
	1300	Instructors Hourly	217,158	256,884	306,479	89,321	41.13%					
	1400	Non Instructor Certificated Hrly	236,983	326,520	361,584	124,601	52.58%					
			1,037,851	1,262,569	1,233,516	195,665	18.85%					
2	2100	Classified Contract	1,312,949	1,188,435	1,215,278	-97,671	-7.44%					
	2200	Classified Instr Contract	66,496	43,620	44,644	-21,852	-32.86%					
	2300	Classified Hourly Non Instr	395,113	657,625	525,264	130,151	32.94%					
	2400	Class Instr Hourly	15,000	80,766	33,290	18,290	121.93%					
			1,789,558	1,970,447	1,818,476	28,918	1.62%					
3	3000	Employee Benefits Holding	120,993	00	139,935	18,942	15.66%					
	3100	STRS Retirement	60,155	75,004	52,726	-7,429	-12.35%					
	3200	PERS Retirement	120,580	146,675	126,062	5,482	4.55%					
	3300	OASDI	107,457	136,000	102,998	-4,459	-4.15%					
	3400	Health and Welfare	450,445	431,733	423,291	-27,154	-6.03%					
	3500	Unemployment Insurance	13,355	22,852	28,877	15,522	116.23%					
	3600	Workers Compensation	31,534	50,658	30,490	-1,044	-3.31%					
			904,519	862,920	904,379	-140	-0.02%					
4	4200	Reference Books	377	26	00	-377	-100.00%					
	4300	Supplies	755,301	598,236	984,034	228,733	30.28%					
	4400	Media Supplies	10,000	1,165	00	-10,000	-100.00%					

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Golden West College (3)**

Fund 120		Restricted General Fund									
				2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference			
5	5001	Indirect Expense Chargeback	765,678	599,426	984,034	218,356	28.52%				
	5100	Personal and Consultant Svcs	33,638	27,389	12,717	-20,921	-62.19%				
	5200	Travel	46,218	63,019	20,873	-25,345	-54.84%				
	5300	Subscriptions Dues Memberships	69,582	39,277	61,837	-7,745	-11.13%				
	5600	Rent Leases Repairs	2,521	2,244	2,021	-500	-19.83%				
	5700	Legal Election Audit	180,093	84,738	191,593	11,500	6.39%				
	5800	Other Operating	00	538	188	188	0.00%				
	5900	Other	116,696	198,562	182,411	65,715	56.31%				
			692,559	00	726,215	33,656	4.86%				
			1,141,307	415,767	1,197,855	56,548	4.95%				
6	6200	Building Improvements	730	13,270	16,000	15,270	2091.78%				
	6400	Equipment	482,959	1,026,146	268,749	-214,210	-44.35%				
			483,689	1,039,415	284,749	-198,940	-41.13%				
7	7500	Student Financial Aid	25,292	35,531	16,000	-9,292	-36.74%				
	7600	Other Payments To For Students	216,425	196,113	199,367	-17,058	-7.88%				
			241,717	231,644	215,367	-26,350	-10.90%				
			6,364,319	6,382,188	6,638,376	274,057	4.31%				



# **COASTLINE COMMUNITY COLLEGE**

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Coastline Community College (8)**

Fund 110		Unrestricted General Fund										
				2010/2011 Budget	2010/2011 Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference				
1	1100	Instructor Contract	2,714,160	2,550,150	2,710,011	-4,149	-0.15%					
	1200	Non Instructor Cert Contract	2,152,374	2,107,658	2,182,035	29,661	1.38%					
	1300	Instructors Hourly	5,072,375	5,397,003	4,796,517	-275,858	-5.44%					
	1400	Non Instructor Certificated Hrly	324,981	320,626	364,241	39,260	12.08%					
			10,263,890	10,375,437	10,052,804	-211,086	-2.06%					
2	2100	Classified Contract	5,746,222	5,485,345	5,354,625	-391,597	-6.81%					
	2200	Classified Instr Contract	379,484	359,232	373,052	-6,432	-1.69%					
	2300	Classified Hourly Non Instr	486,192	927,647	566,280	80,088	16.47%					
	2400	Class Instr Hourly	52,651	47,353	47,338	-5,313	-10.09%					
			6,664,549	6,819,577	6,341,295	-323,254	-4.85%					
3	3000	Employee Benefits Holding	410,130	00	527,392	117,262	28.59%					
	3100	STRS Retirement	325,514	665,906	326,894	1,380	0.42%					
	3200	PERS Retirement	751,894	786,581	742,352	-9,542	-1.27%					
	3300	OASDI	567,151	687,987	568,889	1,738	0.31%					
	3400	Health and Welfare	2,132,470	2,370,925	2,146,087	13,617	0.64%					
	3500	Unemployment Insurance	79,241	130,718	173,389	94,148	118.81%					
	3600	Workers Compensation	187,098	294,695	183,362	-3,736	-2.00%					
			4,453,498	4,936,813	4,668,365	214,867	4.82%					
4	4200	Reference Books	2,637	315	2,650	13	0.49%					
	4300	Supplies	457,380	217,314	340,123	-117,257	-25.64%					
	4400	Media Supplies	11,650	5,205	11,650	00	0.00%					

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Coastline Community College (8)**

Fund	110	Unrestricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
4	4600	Fuel Oil Repair Parts	2,081	00	1,600	-481	-23.11%
			473,748	222,834	356,023	-117,725	-24.85%
5	5001	Indirect Expense Chargeback	00	-164,730	00	00	0.00%
	5100	Personal and Consultant Svcs	467,000	157,296	2,000	-465,000	-99.57%
	5200	Travel	33,485	28,199	38,929	5,444	16.26%
	5300	Subscriptions Dues Memberships	61,025	47,962	69,135	8,110	13.29%
	5400	Insurance	29,821	00	29,821	00	0.00%
	5500	Utilities	957,155	611,464	869,900	-87,255	-9.12%
	5600	Rent Leases Repairs	808,540	900,577	805,188	-3,352	-0.41%
	5700	Legal Election Audit	220,580	187,984	145,580	-75,000	-34.00%
	5800	Other Operating	822,705	263,789	742,826	-79,879	-9.71%
	5900	Other	00	00	53,000	53,000	0.00%
			3,400,311	2,032,541	2,756,379	-643,932	-18.94%
6	6400	Equipment	67,900	4,892	62,000	-5,900	-8.69%
			67,900	4,892	62,000	-5,900	-8.69%
7	7300	Interfund Transfer Out	44,456	1,540,672	48,438	3,982	8.96%
	7900	Reserve for Contingencies	302,735	00	00	-302,735	-100.00%
			347,191	1,540,672	48,438	-298,753	-86.05%
			25,671,087	25,932,766	24,285,304	-1,385,783	-5.40%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Coastline Community College (8)**

Fund	120	Restricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
1	1100	Instructor Contract	209,856	214,715	416,489	206,633	98.46%
	1200	Non Instructor Cert Contract	254,605	279,174	210,563	-44,042	-17.30%
	1300	Instructors Hourly	267,410	280,537	208,057	-59,353	-22.20%
	1400	Non Instructor Certificated Hrly	304,962	259,310	256,116	-48,846	-16.02%
			1,036,833	1,033,736	1,091,225	54,392	5.25%
2	2100	Classified Contract	2,691,924	2,764,914	2,501,781	-190,143	-7.06%
	2300	Classified Hourly Non Instr	617,892	620,331	448,150	-169,742	-27.47%
	2400	Class Instr Hourly	108,916	90,727	99,109	-9,807	-9.00%
			3,418,732	3,475,972	3,049,040	-369,692	-10.81%
3	3000	Employee Benefits Holding	1,192,069	00	944,714	-247,355	-20.75%
	3100	STRS Retirement	40,105	72,005	49,071	8,966	22.36%
	3200	PERS Retirement	60,321	318,778	68,307	7,986	13.24%
	3300	OASDI	45,737	252,280	59,739	14,002	30.61%
	3400	Health and Welfare	219,304	829,051	277,120	57,816	26.36%
	3500	Unemployment Insurance	7,217	34,487	19,647	12,430	172.23%
	3600	Workers Compensation	17,040	75,196	20,746	3,706	21.75%
			1,581,793	1,581,797	1,439,344	-142,449	-9.01%
4	4200	Reference Books	00	1,622	00	00	0.00%
	4300	Supplies	349,169	286,545	348,023	-1,146	-0.33%
	4400	Media Supplies	00	2,875	00	00	0.00%
			349,169	291,041	348,023	-1,146	-0.33%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Coastline Community College (8)**

Fund	120	Restricted General Fund	2010/2011 Adopted Budget	2010/2011 Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
5	5001	Indirect Expense Chargeback	121,777	164,730	133,072	11,295	9.28%
	5100	Personal and Consultant Svcs	100,773	109,844	183,016	82,243	81.61%
	5200	Travel	92,305	40,234	79,837	-12,468	-13.51%
	5300	Subscriptions Dues Memberships	8,689	40,016	14,189	5,500	63.30%
	5500	Utilities	81,917	51,558	26,967	-54,950	-67.08%
	5600	Rent Leases Repairs	786,368	682,537	1,324,867	538,499	68.48%
	5800	Other Operating	392,938	396,234	495,088	102,150	26.00%
	5900	Other	229,832	00	325,816	95,984	41.76%
			1,814,599	1,485,152	2,582,852	768,253	42.34%
6	6300	Library Books	00	48,383	00	00	0.00%
	6400	Equipment	173,984	149,965	187,282	13,298	7.64%
			173,984	198,349	187,282	13,298	7.64%
7	7300	Interfund Transfer Out	50,000	61,929	50,000	00	0.00%
	7500	Student Financial Aid	373	9,429	7,000	6,627	1776.68%
	7600	Other Payments To For Students	123,616	97,647	150,347	26,731	21.62%
			173,989	169,005	207,347	33,358	19.17%
			8,549,099	8,235,052	8,905,113	356,014	4.16%



## **DISTRICTWIDE EXPENSES**

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Districtwide (9)**

Fund 110		Unrestricted General Fund										
				2010/2011 Budget	2010/2011 Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference				
1	1200	Non Instructor Cert Contract	698,206	671,090	698,206	00	0.00%					
	1300	Instructors Hourly	399,284	578	670,666	271,382	67.97%					
	1400	Non Instructor Certificated Hrly	52,432	83,740	44,432	-8,000	-15.26%					
			1,149,922	755,408	1,413,304	263,382	22.90%					
2	2100	Classified Contract	598,427	615,817	632,110	33,683	5.63%					
	2300	Classified Hourly Non Instr	132,060	97,875	138,060	6,000	4.54%					
			730,487	713,692	770,170	39,683	5.43%					
3	3000	Employee Benefits Holding	66,884	-67,898	91,422	24,538	36.69%					
	3100	STRS Retirement	47,512	89,289	47,505	-7	-0.01%					
	3200	PERS Retirement	76,334	82,940	82,383	6,049	7.92%					
	3300	OASDI	66,616	119,781	97,605	30,989	46.52%					
	3400	Health and Welfare	254,287	247,990	266,178	11,891	4.68%					
	3500	Unemployment Insurance	9,279	135,031	21,417	12,138	130.81%					
	3600	Workers Compensation	21,907	36,912	22,616	709	3.24%					
	3700	Retiree Benefits	11,139,700	11,139,700	11,368,400	228,700	2.05%					
			11,682,519	11,783,744	11,997,526	315,007	2.70%					
4	4200	Reference Books	2,784	93	2,761	-23	-0.83%					
	4300	Supplies	58,150	172,444	53,400	-4,750	-8.17%					
	4600	Fuel Oil Repair Parts	145,000	181,856	168,500	23,500	16.21%					
			205,934	354,393	224,661	18,727	9.09%					
5	5100	Personal and Consultant Svcs	8,000	131,581	3,000	-5,000	-62.50%					
	5200	Travel	139,500	67,497	102,250	-37,250	-26.70%					

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Districtwide (9)**

Fund	110	Unrestricted General Fund	2010/2011 Budget	2010/2011 Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
5	5300	Subscriptions Dues Memberships	125,000	113,846	122,250	-2,750	-2.20%
	5400	Insurance	1,253,612	1,048,596	1,253,612	00	0.00%
	5500	Utilities	205,000	161,957	186,500	-18,500	-9.02%
	5600	Rent Leases Repairs	2,178,542	2,247,208	2,082,620	-95,922	-4.40%
	5700	Legal Election Audit	1,020,500	1,006,560	862,000	-158,500	-15.53%
	5800	Other Operating	1,175,186	733,554	828,700	-346,486	-29.48%
	5900	Other	309,828	00	159,037	-150,791	-48.67%
			6,415,168	5,510,800	5,599,969	-815,199	-12.71%
6	6100	Site Improvements	10,000	8,567	20,000	10,000	100.00%
	6400	Equipment	810,537	475,507	491,500	-319,037	-39.36%
			820,537	484,074	511,500	-309,037	-37.66%
7	7300	Interfund Transfer Out	1,200,000	2,200,000	00	-1,200,000	-100.00%
	7500	Student Financial Aid	20,000	4,369	15,000	-5,000	-25.00%
	7900	Reserve for Contingencies	1,200,000	00	870,000	-330,000	-27.50%
			2,420,000	2,204,369	885,000	-1,535,000	-63.43%
			23,424,567	21,806,480	21,402,130	-2,022,437	-8.63%

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Districtwide (9)**

Fund 120		Restricted General Fund								
				2010/2011 Budget	2010/2011 Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference		
5	5600	Rent Leases Repairs		120,000	77,781	86,000	-34,000	-28.33%		
	5800	Other Operating		203,512	203,512	203,512	00	0.00%		
				323,512	281,293	289,512	-34,000	-10.51%		
				323,512	281,293	289,512	-34,000	-10.51%		

## **ENDING BALANCE & TRANSFERS**

**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
Ending Balance (6)**

Fund	110	Unrestricted General Fund	2010/2011 Adopted Budget	2010/2011 YTD Actual	2011/2012 Adopted Budget	Difference Adopted to Adopted	% Difference
5	5700	Legal Election Audit	550,000	00	80,000	-470,000	-85.45%
	5800	Other Operating	139,420	00	00	-139,420	-100.00%
	5900	Other	00	00	497,551	497,551	0.00%
6	6400	Equipment	689,420	00	577,551	-111,869	-16.23%
			00	00	920,082	920,082	0.00%
			00	00	920,082	920,082	0.00%
7	7300	Interfund Transfer Out	00	00	3,000,000	3,000,000	0.00%
	7900	Reserve for Contingencies	19,008,842	00	22,791,557	3,782,715	19.90%
			19,008,842	00	25,791,557	6,782,715	35.68%
			19,698,262	00	27,289,190	7,590,928	38.54%



# **SECTION III**

## **GRAPHIC ILLUSTRATIONS OF BUDGET INCOME AND EXPENSE**

### 50% Law History

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
Instructional Salaries & Benefits	75,978,128	80,692,989	81,501,504	80,479,987	76,427,486
Total Expenses (Less Exclusions)	151,486,501	159,540,718	162,813,592	159,279,530	150,975,072
Percentage	50.16%	50.58%	50.06%	50.53%	50.62%

**Site Detail - Unrestricted General Fund  
2010-2011 Actual Expenses**

Description	Acct Code	OCC (2)		GWC (3)		CCC (8)		District Office (1)		District-Wide (9)		Total	
		General Purpose	Tot Exp %	General Purpose	Tot Exp %	General Purpose	Tot Exp %	General Purpose	Tot Exp %	General Purpose	Tot Exp %	General Purpose	Tot Exp %
Academic Salaries	1000	35,251,497	45.6%	20,172,250	44.5%	9,198,615	35.5%	5,258	0.0%	755,408	3.5%	65,383,028	35.8%
Academic Managers	1000	2,440,374	3.2%	1,698,357	3.7%	1,176,822	4.5%	986,300	8.2%	-	0.0%	6,301,853	3.5%
Classified Salaries	2000	14,989,315	19.4%	9,549,238	21.0%	5,780,864	22.3%	5,464,404	45.7%	609,068	2.8%	36,392,889	19.9%
Classified Managers	2000	2,042,788	2.6%	1,578,493	3.5%	1,038,713	4.0%	1,542,305	12.9%	104,624	0.5%	6,306,923	3.4%
<b>Total Salaries</b>		<b>54,723,974</b>	<b>70.8%</b>	<b>32,998,338</b>	<b>72.7%</b>	<b>17,195,014</b>	<b>66.3%</b>	<b>7,998,267</b>	<b>66.8%</b>	<b>1,469,100</b>	<b>6.7%</b>	<b>114,384,693</b>	<b>62.6%</b>
<b>Employee Benefits</b>	<b>3000</b>	<b>16,794,423</b>	<b>21.7%</b>	<b>9,825,089</b>	<b>21.7%</b>	<b>4,936,813</b>	<b>19.0%</b>	<b>3,100,235</b>	<b>25.9%</b>	<b>11,783,744</b>	<b>54.0%</b>	<b>46,440,304</b>	<b>25.5%</b>
<b>Total Salary &amp; Benefits</b>		<b>71,518,397</b>	<b>92.5%</b>	<b>42,823,427</b>	<b>94.4%</b>	<b>22,131,827</b>	<b>85.3%</b>	<b>11,098,502</b>	<b>92.8%</b>	<b>13,252,844</b>	<b>60.8%</b>	<b>160,824,997</b>	<b>88.1%</b>
Supplies and Materials	4000	1,230,635	1.6%	324,435	0.7%	222,834	0.9%	79,675	0.7%	354,393	1.6%	2,211,972	1.2%
Other Oper Exp & Svcs	5000	3,941,603	5.1%	2,146,270	4.8%	2,032,541	7.8%	731,319	6.1%	5,510,800	25.3%	14,362,533	7.9%
Capital Outlay	6000	572,304	0.7%	27,598	0.1%	4,892	0.0%	58,664	0.5%	484,074	2.2%	1,147,532	0.6%
Other Outgo	7000	90,877	0.1%	48,829	0.1%	1,540,672	5.9%	-	0.0%	2,204,369	10.1%	3,884,747	2.1%
<b>Total Expenses</b>		<b>77,353,816</b>	<b>100.0%</b>	<b>45,370,559</b>	<b>100.0%</b>	<b>25,932,766</b>	<b>100.0%</b>	<b>11,968,160</b>	<b>100.0%</b>	<b>21,806,480</b>	<b>100.0%</b>	<b>182,431,781</b>	<b>100.0%</b>

## **Adopted Budget Assumptions 2011-12**

- Budget balanced without any one-time funds
- New state revenue \$3.8 million from 2010-2011 growth
- State budget cut 6.15% with workload reduction
- Student fee increase to \$36 per unit
- No salary increases, no furlough days
- \$14,650 health benefits per employee - 2.4% increase from 2010-11
- Increases for PERS, unemployment insurance, step and column moves
- \$870,000 to protect categorical positions - \$330,000 reduction from 2010-11
- VSP positions plus vacancies removed from budget  
(At site discretion to balance budget)
- Eliminate \$1.2 million transfer to Retiree Health Benefit Liability

**2011-2012 Adopted Budget**

<b><i>Revenue change (2010-11)</i></b>	
General Apportionment	\$0
COLA	\$640,000
Growth/Restoration	\$4,047,000
Deficit Factor	(\$906,000)
Lottery	(\$300,000)
<b><i>Total Revenue change estimate</i></b>	<b><i>\$3,481,000</i></b>

## 2011-2012 Adopted Budget

<b>Emerging 2011-12 Internal Operating Deficit</b>	
STRS	\$0
PERS	(\$160,000)
Health Benefits	(\$850,000)
Step/Column	(\$324,000)
UIC	(\$702,000)
<b>Subtotal - CCCD 2011-12 Internal Operating Deficit</b>	<b>(\$2,036,000)</b>

Estimated state imposed budget cut (%)	6.15%
Estimated state imposed budget cut	(\$13,261,000)
Increased Student Fees	\$3,335,000
<b>Net projected State Impact</b>	<b>(\$9,926,000)</b>

<b>Total Projected Deficit</b>	<b>(\$8,481,000)</b>
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## 2011-2012 Adopted Budget

<b><i>District-Wide Savings</i></b>		
Estimated District-wide (Admin 9) savings		\$1,300,000
Eliminate Retiree Health Benefit Contribution (KOCE)		\$1,200,000
<b><i>Net Deficit Before Negotiated Solutions</i></b>		<b><i>(\$5,981,000)</i></b>

Negotiated Solutions- Health & Welfare		(\$700,000)
<b><i>Net Deficit - Post Negotiations</i></b>		<b><i>(\$5,281,000)</i></b>

<b><i>Site</i></b>	<b><i>Allocation</i></b>	<b><i>Amount</i></b>
Orange Coast	46%	(\$2,450,384)
Golden West	28%	(\$1,500,860)
Coastline	16%	(\$853,938)
District Office	9%	(\$475,818)
<b><i>Total</i></b>	<b><i>100%</i></b>	<b><i>(\$5,281,000)</i></b>

## 2011-2012 Adopted Budget

<b>All Sites Summary</b>		<b>\$5,281,000</b>	<b>100%</b>
Savings from Non-Salary Accts.		\$0	0%
Workload Reduction		(\$2,423,638)	-46%
VSP - A		(\$1,537,850)	-29%
VSP - B		(\$332,369)	-6%
Vacant Positions		(\$959,094)	-18%
Re-organization		(\$727,882)	-14%
New Revenue		(\$140,000)	-3%
Non-Contractual Release Time		(\$284,400)	-5%
Holding for Distribution		\$1,124,234	21%
Other		\$0	0%
<b>Remaining Target Deficit</b>		<b>\$0</b>	<b>0%</b>

## Comparison of Beginning Balance and Revenue 2007-2012

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012
<b>Beginning Balance *</b>	28,794,303	23,601,080	21,096,788	19,698,262	27,289,190
<b>Federal Revenue</b>	7,582,538	8,359,093	10,745,253	9,488,549	8,701,493
<b>State Revenue</b>	99,114,856	95,160,681	82,816,482	87,639,933	74,135,188
<b>Local Revenue</b>	111,482,137	115,332,768	118,407,039	116,581,085	122,044,304
<b>Other Financing</b>	2,447	3,074	17,461	512,511	500,000

\* INCLUDES COLLEGE BEGINNING BALANCES

District Ending Balance	21,513,238
Entity Ending Balances	<u>5,775,952</u>
	27,289,190
2011-12 Reserve	13,500,000

**Comparison of Expenses  
2007-2012**

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012
<b>Certificated Salaries</b>	81,423,245	83,247,032	80,805,978	74,796,109	72,343,790
<b>Classified Salaries</b>	55,929,069	56,482,760	55,174,407	51,725,911	49,843,414
<b>Staff Benefits</b>	45,267,659	48,164,793	48,983,373	50,048,423	49,260,659
<b>Books and Supplies</b>	5,259,579	4,289,346	3,452,601	3,623,844	4,887,297
<b>Other Operating Exp &amp; Svcs</b>	20,955,085	22,659,384	19,621,842	18,567,719	24,983,002
<b>Capital Outlay</b>	5,713,968	2,345,078	2,072,907	2,856,037	3,325,096
<b>Student Aid &amp; Other Outgo</b>	8,826,593	4,171,515	2,963,061	5,012,655	4,257,516



# **SECTION IV**

**BUDGET ALLOCATION MODEL 2011-2012**

**ADOPTED BUDGET ALLOCATION 2011-2012**

8/15/2011 10:30

**ESTIMATED INCOME**

**UNRESTRICTED REVENUES**

**21,513,238**

**I. DISTRICTWIDE ENDING BALANCE (WITHOUT CAMPUS BALANCES)**

**21,513,238**

**DISTRIBUTION OF ENDING BALANCE**

RESERVE FOR CONTINGENCY (6.5%) 13,500,000  
 GWC LEARNING RESOURCE CENTER 2,000,000  
 VSP PAYOUT 397,551  
 CONTRACTUAL CARRY OVER 315,605  
 CONTRACT/GRANT DEVELOPMENT 100,000  
 HOLDING FOR MID-YEAR CUTS 3,200,000  
 RETIREE HEALTH BENEFITS 1,000,000  
 EQUIPMENT UPGRADES 920,082  
 REDRESTRICTING 80,000

**II. UNRESTRICTED REVENUES**

**165,803,184**

**A. FTE REVENUES (2.2% GROWTH, 6.15% BUDGET CUT, DEFICIT)**

**160,000,000**

1) GENERAL 55,800,000  
 2) LOCAL PROPERTY TAXES 88,000,000  
 3) ENROLLMENT FEES (\$36/UNIT) 16,200,000

**B. OTHER GENERAL REVENUES**

**5,803,184**

1) STATE 4,773,684  
 a) LOTTERY INCOME @ \$111 PER FTE 3,846,500  
 b) 2% ENROLLMENT ADMINISTRATION 182,000  
 c) PART TIME FACULTY PARITY 745,184  
 2) LOCAL 1,029,500  
 a) INTEREST INCOME 250,000  
 b) JOINT USE DEVELOPMENT 210,000  
 c) LA HABRA RENTALS 69,500  
 d) KOCE DEBT PAYMENT 500,000

**CURRENT YEAR ESTIMATED REVENUE**

**165,803,184**



## FIXED COSTS

	ORANGE COAST	GOLDEN WEST	COASTLINE	DISTRICT	TOTAL
CONTINUING FIXED COSTS					
TRANSFER TO FTES DISTRIBUTION	2,303,278	1,607,270	-219,198	13,376,856	17,068,206
	0	0	0	0	0
APPROVED NEW POSITIONS/TRANSFERS	74,805		-74,805		0
NEGOTIATED INCREASES					
SALARY INCREASES					
LONGEVITY	1,492	-2,775	-1,525	1,426	-1,382
ADJUNCT SALARY INCREASES					
SABBATICAL / PROF DEVELOPMENT	6,065	-5,899	-166		0
STEP AND COLUMN INCREASES	511,923	-91,489	-91,070	-5,568	323,796
HEALTH & WELFARE BENEFITS	-227,940	31,487	7,068	50,539	-138,546
STATUTORY CONTRIBUTION INCREASES	331,968	294,073	127,246	123,966	877,253
NET CONTINUING FIXED COSTS	698,613	225,397	-33,252	170,363	1,061,121
BUDGET REDUCTIONS					
	-2,450,384	-1,500,860	-853,938	-475,818	-5,281,000
<b>BASIC ALLOCATION</b>	3,875,136	3,875,136	3,321,545	0	11,071,817
<b>TOTAL</b>	4,426,643	4,206,943	2,215,157	13,071,401	23,920,144

## CURRENT YEAR FIXED COSTS

23,920,144

IN 1990 WHEN THE CURRENT MODEL WAS FIRST ADOPTED ACTUAL FACULTY SALARY EXPENDITURES, BOTH CONTRACT AND ADJUNCT, WERE CONSIDERED AS FIXED COSTS. SINCE THAT TIME, WHEN MONEY WAS AVAILABLE, THE NUMBER WAS INCREASED BY THE COST OF ALL SALARY AND HEALTH BENEFIT INCREASES.

## FTES CALCULATIONS AND DISTRIBUTION

	<u>ORANGE COAST</u>	<u>GOLDEN WEST</u>	<u>COASTLINE</u>	<u>TOTAL</u>
2011-2012 TARGET CREDIT FTES	17,089	10,012	5,532	32,633
NET NON-CREDIT FTES (@ 60.13% OF CREDIT)	28	10	177	215
ACTUAL NON-CREDIT FTES	<u>47</u>	<u>16</u>	<u>294</u>	<u>357</u>
<b>TOTAL FOR DISTRIBUTION</b>	<b>17,117</b>	<b>10,022</b>	<b>5,709</b>	<b>32,848</b>
<b>% OF TOTAL</b>	<b>52.11%</b>	<b>30.51%</b>	<b>17.38%</b>	<b>100.00%</b>

PREVIOUS YEAR'S FTES DISTRIBUTION (INCLUDING GROWTH) 120,480,910

CURRENT YEAR FTES REVENUE DISTRIBUTION (SAME AS PREVIOUS YEAR) WORKLOAD REDUCTION	120,480,910
TOTAL AVAILABLE FOR DISTRIBUTION	120,480,910

**DISTRIBUTION EQUALS TOTAL TARGET FTES  
DIVIDED INTO TOTAL AVAILABLE REVENUE AND  
THEN MULTIPLIED BY COLLEGE TARGET FTES**

TOTAL AVAILABLE \$ DIVIDED BY 120,480,910  
 TOTAL FTES FOR DISTRIBUTION 32,848  
3,668 \$ PER FTES

3,668
-------

<b>FTES REVENUE DISTRIBUTION</b>				
	<u>ORANGE COAST</u>	<u>GOLDEN WEST</u>	<u>COASTLINE</u>	<u>TOTAL</u>
FTES REVENUE = FTES X 3,668	62,782,262	36,759,001	20,939,647	120,480,910

**CURRENT YEAR TOTAL FTES DISTRIBUTION**

120,480,910
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## TOTAL 2011-2012 BASE ALLOCATION

	FIXED COSTS	FTES REVENUE	2011-2012 BASE ALLOCATION	% OF TOTAL UNREST REV
ORANGE COAST	4,426,643	62,208,262	67,208,905	40.54%
GOLDEN WEST	4,206,943	36,759,001	40,965,944	24.71%
COASTLINE	2,215,157	20,939,647	23,154,804	13.97%
DISTRICT OFFICE	13,071,401		13,071,401	7.88%
DISTRICTWIDE (ADMIN 9)	21,402,130		21,402,130	12.91%
<b>TOTAL</b>	<b>45,322,274</b>	<b>120,480,910</b>	<b>165,803,184</b>	<b>100.00%</b>

### FUNDING PER FTES

	ALLOCATION	BASE ALLOCATION	BALANCE	FUNDING / FTES (WITHOUT BASE)
OCC	67,208,905	3,875,136	63,333,769	3,700
GWC	40,965,944	3,875,136	37,090,808	3,701
CCC	23,154,804	3,321,545	19,833,259	3,474
<b>TOTAL</b>	<b>131,329,653</b>	<b>11,071,817</b>	<b>120,257,836</b>	<b>3,661</b>

### TOTAL FUNDING WITH ADMIN 9 ALLOCATION (INFORMATION ONLY)

	TOTAL FUNDING	ADMIN 9 ALLOCATION	TOTAL ALLOCATION	FUNDING PER FTES
OCC	67,208,905	9,961,241	77,170,146	4,508
GWC	40,965,944	6,071,690	47,037,635	4,693
CCC	23,154,804	3,431,846	26,586,649	4,657
DIST	13,071,401	1,937,353	15,008,754	

**DEDICATED REVENUE**

SOURCE	<u>ORANGE COAST</u>	<u>GOLDEN WEST</u>	<u>COASTLINE</u>	<u>TOTAL</u>
CONTRACT ED	30,000	0	0	30,000
COSMETOLOGY	0	100,000	0	100,000
SUBLEASE/RENTALS	800,000	1,085,000	140,000	2,025,000
EARLY CHILDHOOD	480,000	0	0	480,000
TRANSCRIPT FEES	60,000	60,000	80,000	200,000
NON-RESIDENT TUITION	5,300,000	1,775,000	510,000	7,585,000
CLASS AUDIT FEES	2,000	0	0	2,000
LIBRARY FINES	7,500	0	0	7,500
NON-RES APP FEE	12,000	6,000	500	18,500
OTHER STUDENT FEES	0	13,000	0	13,000
TELECOURSE PRODUCTION	0	0	400,000	400,000
PARKING FINES	500,000	192,684	0	692,684
ENTERPRISE REIMBURSEMENTS	500,000	487,500	0	987,500
EXTENDED EDUCATION	75,000	0	0	75,000
OTHER INCOME	<u>200,000</u>	<u>40,000</u>	<u>0</u>	<u>240,000</u>
<b>TOTALS</b>	<b>7,966,500</b>	<b>3,759,184</b>	<b>1,130,500</b>	<b>12,856,184</b>

**CURRENT YEAR TOTAL DEDICATED REVENUE**

**12,856,184**

## 2011-2012 TOTAL GENERAL FUND ALLOCATION

<b>ALL REVENUES AVAILABLE</b>		
UNRESTRICTED FUNDS AVAILABLE	165,803,184	165,803,184
DEDICATED REVENUE	12,856,184	165,803,184
CAMPUS ENDING BAL.	5,775,952	
DISTRICT ENDING BAL.	<u>21,513,238</u>	<u>0</u>
<b>TOTAL</b>	<b>205,948,558</b>	<b>0</b>

UNRESTRICTED FUNDS AVAILABLE  
AMOUNT NEEDED TO FULLY FUND BASE ALLOCATION  
DIFFERENCE (IF NEG = TARGET REDUCTION)

DIFFERENCE  
(IF POSITIVE HOLD FOR DISTRIBUTION)

	2011-2012 BASE ALLOCATION	% OF TOTAL	% OF TOTAL WITHOUT DISTRICTWIDE	SHARE OF TARGET REDUCTION	ADJUSTED BASE ALLOCATION	DEDICATED REVENUE	TOTAL 2011-2012 ALLOCATION
ORANGE COAST	67,208,905	40.54%	46.54%	0	67,208,905	7,966,500	75,175,405
GOLDEN WEST	40,965,944	24.71%	28.37%	0	40,965,944	3,759,184	44,725,128
COASTLINE	23,154,804	13.97%	16.04%	0	23,154,804	1,130,500	24,285,304
DISTRICTWIDE (ADMIN 9)	21,402,130	12.91%		0	21,402,130		21,402,130
DISTRICT OFFICE	13,071,401	7.88%	9.05%	0	13,071,401		13,071,401
<b>TOTAL</b>	<b>165,803,184</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0</b>	<b>165,803,184</b>	<b>12,856,184</b>	<b>178,659,368</b>

IF CURRENT YEAR UNRESTRICTED REVENUES ARE LESS THAN THE BASE ALLOCATION, THE DIFFERENCE WILL BE CUT PROPORTIONATELY FROM ALL DISTRICT ENTITIES. IF THE AMOUNT IS GREATER, IT WILL BE HELD FOR DISTRIBUTION.

TOTAL ALLOCATION PLUS POSITIVE FOR DISTRIBUTION EQUALS TOTAL REVENUES AVAILABLE.

ORANGE COAST  
GOLDEN WEST  
COASTLINE  
DISTRICTWIDE (ADMIN 9)  
DISTRICT OFFICE  
RESERVE & TRANSFERS  
TOTAL

2011-2012 ALLOCATION  
75,175,405  
44,725,128  
24,285,304  
21,402,130  
13,071,401  
27,289,190  
205,948,558

DISTRICTWIDE ENDING BALANCE	21,513,238
TOTAL ENTITY BALANCES	5,775,952
TOTAL ALLOCATION	178,659,368
TOTAL BUDGET	205,948,558



# **SECTION V**

**HEALTH BENEFIT COMPARISON –  
2010-2011 ACTUAL EXPENSES  
2011-2012 PROJECTED INCREASES**

# CCCD HEALTH BENEFITS REPORT 2011-2012 ADOPTED BUDGET

MEDICAL PLANS											8/15/2011
MONTHS	2006-07	2007-08	2008-09	2009-10	2010-11	DIFFERENCE	%	PROJECTED	PROJECTED	PROJECTED	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	10-11 to	(+ OR -)	% INCREASE	\$ TOTAL	\$ INCREASE	
						09-10		FOR 2011-12	FOR 2011-12	FOR 2011-12	
<b>SELF INSURED MEDICAL PLAN CLAIMS</b>											
JULY	\$659,221	\$705,041	\$716,138	\$868,178	\$1,263,274	\$395,096	45.51%	0.00%	\$1,326,438	\$63,164	
AUGUST	756,207	926,666	983,547	880,789	1,013,893	\$133,104	15.11%	0.00%	\$1,064,588	\$50,895	
SEPTEMBER	1,110,597	800,773	1,111,553	1,097,892	1,057,998	(\$39,894)	-3.63%	0.00%	\$1,110,898	\$52,900	
OCTOBER	787,018	970,851	932,191	810,021	731,743	(\$78,278)	-9.66%	0.00%	\$768,330	\$36,587	
NOVEMBER	961,882	880,450	724,117	827,418	1,344,263	\$516,845	62.46%	0.00%	\$911,956	(\$432,307)	
DECEMBER	330,690	423,536	376,407	389,983	684,845	\$294,862	75.61%	0.00%	\$719,087	\$34,242	
JANUARY	1,177,552	1,231,733	1,239,669	1,407,278	1,024,299	(\$382,979)	-27.21%	0.00%	\$1,075,514	\$51,215	
FEBRUARY	779,678	1,547,630	757,328	762,132	709,443	(\$52,689)	-6.91%	0.00%	\$744,915	\$35,472	
MARCH	696,638	957,875	880,284	1,269,639	858,287	(\$411,352)	-32.40%	0.00%	\$901,201	\$42,914	
APRIL	912,334	912,723	1,013,496	779,900	1,017,645	\$237,745	30.48%	0.00%	\$1,068,527	\$50,882	
MAY	999,079	951,760	924,605	894,693	991,586	\$96,893	10.83%	0.00%	\$1,041,165	\$49,579	
JUNE	796,505	792,134	1,105,839	813,522	840,094	\$26,572	3.27%	0.00%	\$882,099	\$42,005	
EXCESS CLAIMS	-100,778	-702,734	-406,977	-268,210	-485,524	(\$217,314)	0.00%	0.00%	\$0	\$0	
TOTAL	9,866,623	10,398,438	10,358,197	10,533,235	11,051,846	518,611	4.92%	5.09%	11,614,719	\$562,873	
AVERAGE	822,219	866,537	863,183	877,770	920,987	43,218	4.92%	5.09%	967,893	\$46,906	
<b>PRESCRIPTION DRUG PROGRAM</b>											
12 MONTHS	4,948,745	5,088,954	5,644,419	6,514,966	6,607,767	\$92,801	1.42%	3.00%	\$6,806,000	\$198,233	
AVERAGE	412,395	424,080	470,368	542,914	550,647	\$7,733	1.42%	3.00%	\$567,167	\$16,519	
<b>PRESCRIPTION ADMINISTRATIVE FEE</b>											
12 MONTHS	14,903	20,509	12,366	13,890	15,897	\$2,007	14.45%	0.00%	\$15,897	\$0	
<b>STOP-LOSS INSURANCE</b>											
12 MONTHS	780,484	835,358	940,620	928,026	710,670	(\$217,356)	-23.42%	-6.50%	\$664,476	(\$46,194)	
<b>ADMINISTRATIVE FEE - PCA</b>											
12 MONTHS	503,894	492,823	510,094	542,885	550,682	\$7,797	1.44%	3.50%	\$569,956	\$19,274	
<b>CONSULTANT FEE - DRIVER</b>											
12 MONTHS	55,000	55,000	55,000	55,000	55,000	\$0	0.00%	0.00%	\$55,000	\$0	
<b>CONVERSION FEE</b>											
12 MONTHS	6,654	6,387	6,217	5,968	5,399	(\$569)	-9.53%	0.00%	\$5,399	\$0	
<b>TOTAL SELF INSURED MEDICAL PLAN</b>											
12 MONTHS	16,176,303	16,897,489	17,526,913	18,593,970	18,997,261	403,291	2.17%	3.86%	19,731,447	734,186	
# OF EMPLOYEES	1,396	1,398	1,390	1,367	1,330				1,330		
PER EMPLOYEE COST	11,588	12,087	12,609	13,602	14,284				14,836		
<b>KAISER</b>											
12 MONTHS	2,205,931	2,466,019	2,747,396	3,096,944	3,364,460	267,516	8.64%	6.12%	\$3,570,288	205,828	
<b>UNITED HEALTH CARE</b>											
12 MONTHS	4,190,042	4,961,678	5,786,161	6,533,757	6,973,361	439,604	6.73%	8.21%	\$7,545,566	572,205	
<b>TOTAL HMO</b>											
12 MONTHS	6,395,973	7,427,697	8,533,557	9,630,701	10,337,821	707,120	7.34%	7.53%	11,115,854	778,032	
# OF EMPLOYEES	752	811	888	883	863				863		
PER EMPLOYEE COST	8,505	9,159	9,610	10,907	11,979				12,880		
<b>TOTAL ALL MEDICAL PLANS</b>											
12 MONTHS	22,572,276	24,325,166	26,060,470	28,224,671	29,335,082	1,110,411	3.93%	5.15%	30,847,301	1,512,219	
# OF EMPLOYEES	2,148	2,209	2,276	2,250	2,193				2,193		
PER EMPLOYEE COST	10,509	11,032	11,440	12,544	13,377				14,065		

# CCCD HEALTH BENEFITS REPORT 2011-2012 ADOPTED BUDGET

MONTHS	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 ACTUAL	DIFFERENCE 10-11 to 09-10	% (+ OR -)	PROJECTED % INCREASE FOR 2011-12	PROJECTED \$ TOTAL FOR 2011-12	PROJECTED \$ INCREASE FOR 2011-12
<b>SELF INSURED DENTAL PLAN CLAIMS</b>										
12 MONTHS	2,490,517	2,614,175	2,749,874	2,866,784	2,917,221	\$50,437	1.76%	-4.27%	\$2,792,799	-124,422
# OF EMPLOYEES	2,068	2,076	2,110	2,088	2,025				2,025	
PER EMPLOYEE COST	1,204	1,259	1,303	1,373	1,441				1,379	
<b>VISION SERVICE PLAN/VISION SERVICE PLAN ADMINISTRATIVE FEE</b>										
12 MONTHS	392,740	388,259	384,770	381,394	367,522	-13,872	-3.64%	1.20%	\$371,920	4,398
# OF EMPLOYEES	1,976	1,965	1,978	1,944	1,857				1,857	
PER EMPLOYEE COST	199	198	195	196	198				200	
<b>LIFE INSURANCE</b>										
12 MONTHS	\$949,748	\$1,058,802	\$1,093,745	\$1,120,141	\$973,684	(\$146,457)	-13.07%	-30.00%	\$681,579	(\$292,105)
<b>LONG-TERM DISABILITY INSURANCE</b>										
12 MONTHS	428,454	457,830	480,136	493,722	388,131	(\$105,591)	-21.39%	0.00%	\$388,131	\$0
<b>CARE RESOURCES</b>										
12 MONTHS	14,778	45,303	47,678	49,451	48,416	(\$1,035)	-2.09%	9.00%	\$52,773	\$4,357
<b>MEDICARE REIMBURSEMENT</b>										
12 MONTHS	327,005	319,294	331,791	347,943	409,927	\$61,984	17.81%	5.00%	\$430,423	\$20,496
<b>MISC.</b>										
12 MONTHS	0	0	0	0	0	\$0	0.00%	0.00%	\$0	\$0
TOTAL OTHER	1,719,985	1,881,229	1,953,350	2,011,257	1,820,158	-191,099	-9.50%	-14.68%	1,552,907	(\$267,251)
TOTAL ALL PLANS	27,175,518	29,208,829	31,148,464	33,484,106	34,439,983	955,877	2.85%	3.27%	35,564,927	1,124,944
<b>REBATES</b>										
EMPLOYEE CONTRIB	426,053	192,662	498,896	749,836	827,353	77,517	10.34%	0.00%	\$827,353	0
NET COST - ALL PLANS	23,997,997	26,086,208	27,299,594	29,335,022	30,138,749	803,727	2.74%	2.90%	31,013,693	874,944
<b># OF EMPLOYEES</b>										
PER EMPLOYEE COST	2,144	2,172	2,203	2,136	2,117				2,117	
	17,193	12,010	12,387	13,481	14,237	755	5.60%	2.90%	14,591	398

# CCCD HEALTH BENEFITS REPORT 2011-2012 ADOPTED BUDGET

PROJECTIONS PROVIDED BY ALLIANT INSURANCE SVCS FOR 2011-2012 AS OF 7/20/11 BASED ON PAID CLAIMS.

	SINGLE	MONTHLY RATE	FAMILY	MONTHLY RATE	TOTAL
<b>MEDICAL</b>					
SELF INSURED	632	\$621.40	698	\$1,793.07	\$19,731,447
KAISER	118	\$474.07	196	\$1,232.57	\$3,570,288
UNITED HEALTH CARE	152	\$517.15	397	\$1,385.87	\$7,545,566
<b>TOTAL</b>	<b>902</b>		<b>1,291</b>		<b>\$30,847,302</b>
<b>TOTAL MEDICAL</b>					<b>\$30,847,302</b>
DENTAL	703	\$114.93	1,322	\$114.93	\$2,792,799
VISION	598	\$16.69	1,259	\$16.69	\$371,920
<b>OTHER INSURANCE</b>					<b>\$1,552,907</b>

**TOTAL PROJECTED WITHOUT RESERVE FOR RUNOUT CLAIMS \$35,564,927**

FUNDS AVAILABLE FROM EMPLOYEES, RETIREES & REBATES \$4,551,234

GENERAL FUND CONTRIBUTION REQUIRED FOR HEALTH INSURANCE \$31,013,693

# OF EMPLOYEES COVERED 2,117

PER EMPLOYEE COST FOR 2011-12 14,650

NET \$ INCREASE FROM ACTUAL 2010-11 TO PROJECTED COST FOR 2011-12 \$874,944

NET % INCREASE FROM ACTUAL 2010-11 TO PROJECTED COST FOR 2011-12 2.90%

NET \$ INCREASE FROM BUDGETED 2010-11 TO PROJECTED COST FOR 2011-12 \$25,351

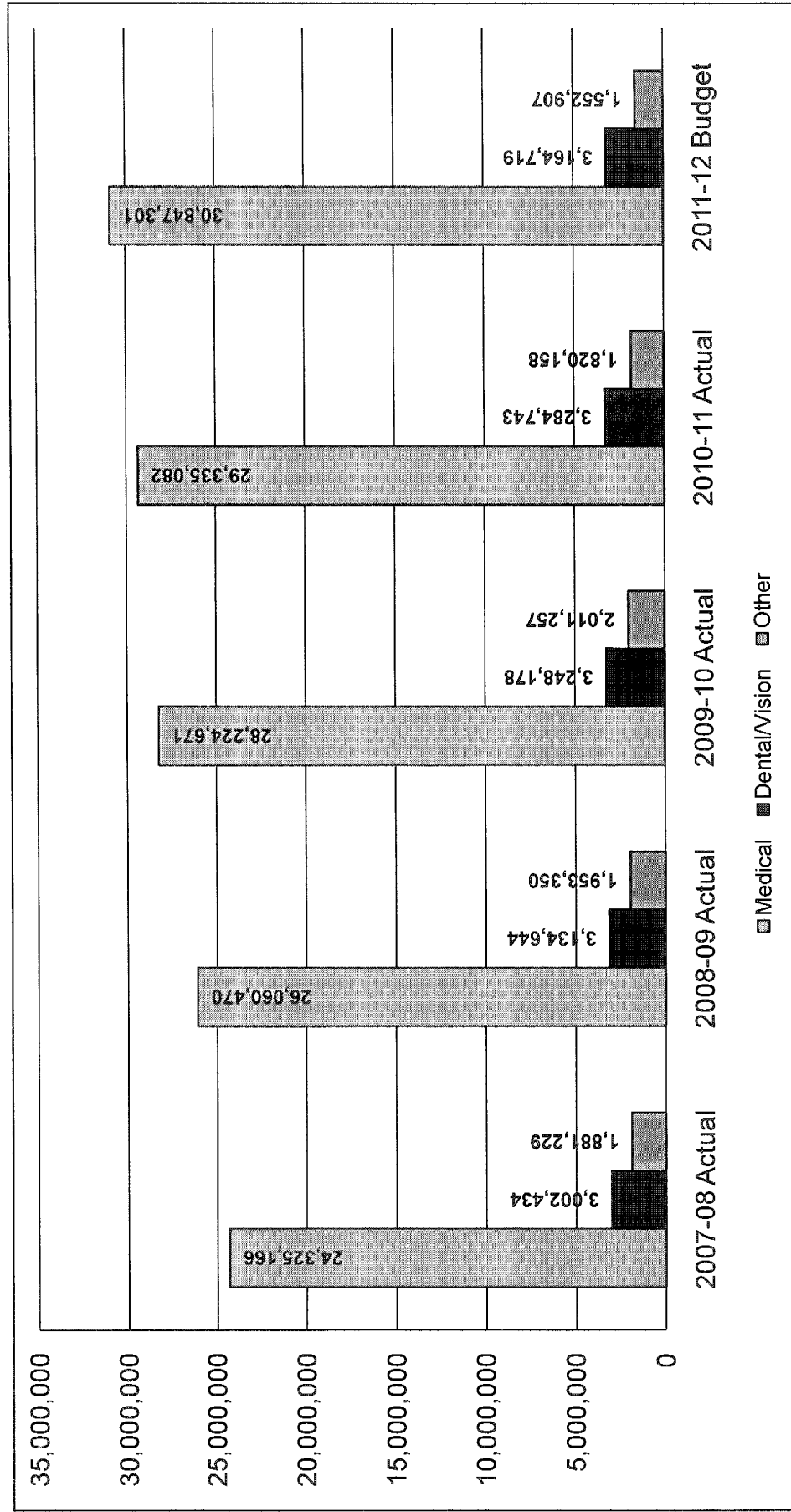
NET % INCREASE FROM BUDGETED 2010-11 TO PROJECTED COST FOR 2011-12 0.09%

AVAILABLE RESERVE AS OF 6/30/11 FOR RUNOUT CLAIMS \$2,415,761

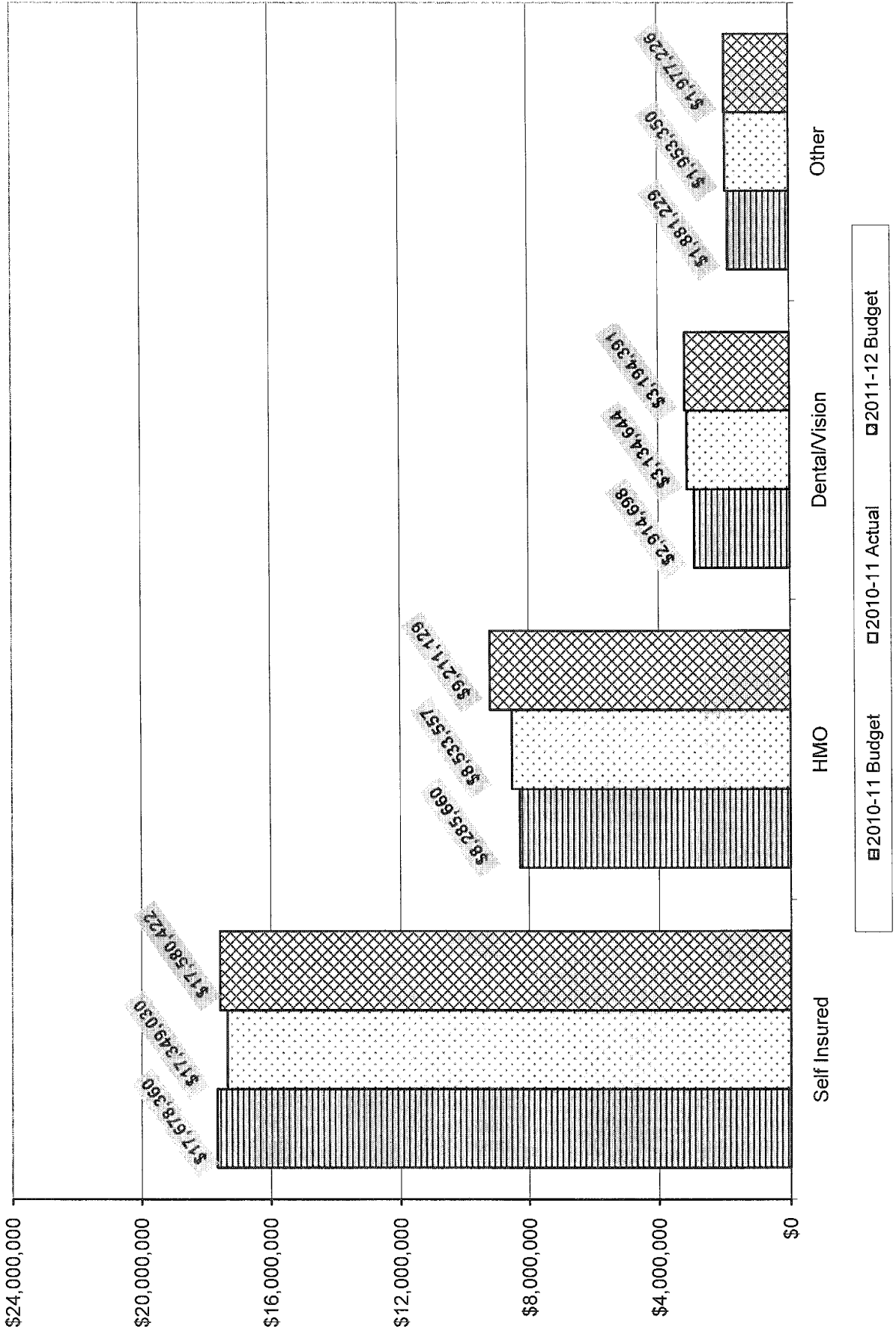
PROJECTED RESERVE REQUIRED FOR IBNR MEDICAL CLAIMS AS OF 6/30/11 \$1,953,978

**DISTRICT ADMINISTRATION IS RECOMMENDING FUNDING OF \$ 14,650.00 PER EMPLOYEE**

CCCD HEALTH BENEFITS COST COMPARISON  
2007-08 THROUGH 2011-12



# CCCD 2011-12 HEALTH BENEFITS



# CCCD 2011-12 HEALTH BENEFITS

