

Inspiration. Innovation. Graduation.

Budget Summary

Adopted Budget 2011-2012

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 |
|---|------------------------------|-----------------------------|------------------------------|-------------------------------------|
| 8100-FEDERAL INCOME | | | | |
| Restricted | 9,049,671 | 9,488,549 | 8,701,493 | -348,178 |
| TOTAL FEDERAL INCOME | 9,049,671 | 9,488,549 | 8,701,493 | -348,178 |
| 8600-STATE INCOME | | | | |
| 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 |
| TOTAL STATE INCOME | 81,894,735 | 87,639,933 | 74,135,188 | -7,759,547 |
| 8800-LOCAL INCOME | | | | |
| 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 |
| TOTAL LOCAL INCOME | 118,464,130 | 116,581,085 | 122,044,304 | 3,580,174 |
| 8900-OTHER FINANCING SOURCES | | | | |
| Restricted | 0 | 0 | 0 | 0 |
| Unrestricted | 500,000 | 512,511 | 500,000 | 0 |
| TOTAL OTHER FINANCING SOURCES | 500,000 | 512,511 | 500,000 | 0 |
| TOTAL GENERAL FUND INCOME | 209,908,536 | 214,222,078 | 205,380,985 | -4,527,551 |
| TOTAL GENERAL FUND BEGINNING BALANCE | 19,698,262 | 19,698,262 | 27,289,190 | 7,590,928 |
| TOTAL INCOME | 229,606,798 | 233,920,340 | 232,670,175 | 3,063,377 |

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 |
|---|------------------------------|-----------------------------|------------------------------|-------------------------------------|
| 8600-STATE INCOME | | | | |
| 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 |
| TOTAL STATE INCOME | 70,766,000 | 77,351,687 | 61,273,684 | -9,492,316 |
| 8800-LOCAL INCOME | | | | |
| 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 |
| TOTAL LOCAL INCOME | 114,163,405 | 112,158,963 | 116,885,684 | 2,722,279 |
| 8900-OTHER FINANCING SOURCES | | | | |
| 8912 Sale of Fixed Assets | 500,000 | 512,511 | 500,000 | 0 |
| TOTAL OTHER FINANCING SOURCES | 500,000 | 512,511 | 500,000 | 0 |
| TOTAL GENERAL FUND UNRESTRICTED INCOME | 185,429,405 | 190,023,161 | 178,659,368 | -6,770,037 |

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 |
|--|------------------------------|-----------------------------|------------------------------|-------------------------------------|
| 8100-FEDERAL INCOME | | | | |
| 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 |
|--|------------------------------|-----------------------------|------------------------------|-------------------------------------|
| TOTAL FEDERAL INCOME | 9,049,671 | 9,488,549 | 8,701,493 | -348,178 |
| 8600-STATE INCOME | | | | |
| 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 |
| TOTAL STATE INCOME | 11,128,735 | 10,288,246 | 12,861,504 | 1,732,769 |
| 8800-LOCAL INCOME | | | | |
| 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 |
| TOTAL LOCAL INCOME | 4,300,725 | 4,422,122 | 5,158,620 | 857,895 |
| 8900-OTHER FINANCING SOURCES | | | | |
| 8981 Transfer From Other Funds | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 |
| TOTAL GENERAL FUND RESTRICTED INCOME | 24,479,131 | 24,198,917 | 26,721,617 | 2,242,486 |

Coast Community College District

Adopted Budget

2011-2012

Summary Of Total 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 | 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 |
| 1000 CERTIFICATED SALARIES | 73,419,506 | 74,796,109 | 72,343,790 | -1,075,716 |
| 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 |
| 2000 CLASSIFIED SALARIES | 51,538,206 | 51,725,911 | 49,843,414 | -1,694,792 |
| 3000 STAFF BENEFITS | 48,760,557 | 50,048,423 | 49,260,659 | 500,102 |
| 4000 BOOKS, SUPPLIES AND MATERIALS | 4,344,660 | 3,623,844 | 4,887,297 | 542,637 |
| 5000 OTHER OPERATING EXP AND SERVICES | 25,991,763 | 18,567,719 | 24,983,002 | -1,008,761 |
| 6000 CAPITAL OUTLAY | 2,590,851 | 2,856,037 | 3,325,096 | 734,245 |
| 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 |
| 7000 OTHER OUTGO AND RESERVES | 22,961,255 | 5,012,655 | 28,026,917 | 5,065,662 |
| TOTAL GENERAL FUND | 229,606,798 | 206,630,698 | 232,670,175 | 3,063,377 |

Coast Community College District

Adopted Budget

2011-2012

Summary Of Unrestricted 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 | 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 |
| 1000 CERTIFICATED SALARIES | 70,600,241 | 71,684,881 | 69,165,637 | -1,434,604 |
| 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 |
| 2000 CLASSIFIED SALARIES | 42,725,317 | 42,699,812 | 41,374,264 | -1,351,053 |
| 3000 STAFF BENEFITS | 44,924,926 | 46,440,304 | 45,550,053 | 625,127 |
| 4000 BOOKS, SUPPLIES AND MATERIALS | 2,688,868 | 2,211,972 | 2,801,358 | 112,490 |
| 5000 OTHER OPERATING EXP AND SERVICES | 20,774,526 | 14,362,533 | 17,680,084 | -3,094,442 |
| 6000 CAPITAL OUTLAY | 1,495,180 | 1,147,532 | 2,350,485 | 855,305 |
| 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 |
| 7000 OTHER OUTGO AND RESERVES | 21,918,609 | 3,884,747 | 27,026,677 | 5,108,068 |
| TOTAL UNRESTRICTED GENERAL FUND | 205,127,667 | 182,431,781 | 205,948,558 | 820,891 |

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 |
| 1000 CERTIFICATED SALARIES | 2,819,265 | 3,111,228 | 3,178,153 | 358,888 |
| 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 |
| 2000 CLASSIFIED SALARIES | 8,812,889 | 9,026,099 | 8,469,150 | -343,739 |
| 3000 STAFF BENEFITS | 3,835,631 | 3,608,119 | 3,710,606 | -125,025 |
| 4000 BOOKS, SUPPLIES AND MATERIALS | 1,655,792 | 1,411,872 | 2,085,939 | 430,147 |
| 5000 OTHER OPERATING EXP AND SERVICES | 5,217,237 | 4,205,186 | 7,302,918 | 2,085,681 |
| 6000 CAPITAL OUTLAY | 1,095,671 | 1,708,505 | 974,611 | -121,060 |
| 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 |
| 7000 OTHER OUTGO AND RESERVES | 1,042,646 | 1,127,908 | 1,000,240 | -42,406 |
| TOTAL RESTRICTED GENERAL FUND | 24,479,131 | 24,198,917 | 26,721,617 | 2,242,486 |

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 |
|--|------------------------------|-------------------------------|------------------------------|-------------------------------------|
| Child Development Fund | | | | |
| Beginning Balance | 0 | 0 | 0 | 0 |
| Revenues | 1,341,683 | 1,446,037 | 1,276,636 | -65,047 |
| Total | 1,341,683 | 1,446,037 | 1,276,636 | -65,047 |
| Appropriations & Expenditures | 1,341,683 | 1,446,037 | 1,276,636 | -65,047 |
| Ending Balance | 0 | 0 | 0 | 0 |
| Capital Outlay Fund | | | | |
| 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 |
| Total | 15,429,211 | 17,081,653 | 14,063,202 | -1,366,009 |
| Appropriations & Expenditures | 15,429,211 | 8,708,451 | 14,063,202 | -1,366,009 |
| Ending Balance | 0 | 8,373,202 | 0 | 0 |
| GO Bond Building Fund | | | | |
| Beginning Balance | 63,037,732 | 63,037,732 | 28,706,202 | -34,331,530 |
| Revenues | 500,000 | 307,731 | 200,000 | -300,000 |
| Total | 63,537,732 | 63,345,463 | 28,906,202 | -34,631,530 |
| Appropriations & Expenditures | 63,537,732 | 34,639,261 | 28,906,202 | -34,631,530 |
| Ending Balance | 0 | 28,706,202 | 0 | 0 |
| Self-Insurance Fund | | | | |
| 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 |
| Total | 88,774,944 | 93,257,599 | 100,385,851 | 11,610,907 |
| 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 |
| Ending Balance | 0 | 56,370,851 | 0 | 0 |
| Non-Restricted Reimbursable Operations Fund | | | | |
| Beginning Balance | 0 | 0 | 0 | 0 |
| Revenues | 12,275,613 | 14,885,729 | 11,244,403 | -1,031,210 |
| Total | 12,275,613 | 14,885,729 | 11,244,403 | -1,031,210 |
| Appropriations & Expenditures | 12,275,613 | 14,885,729 | 11,244,403 | -1,031,210 |
| Ending Balance | 0 | 0 | 0 | 0 |
| GRAND TOTAL - ALL FUNDS | 410,965,981 | 396,647,179 | 388,546,469 | -22,419,512 |

**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 Budget | 2010/2011 Actual | 2011/2012 Budget | Difference Adopted to Adopted | % Difference | | | | |
| 1 | 1100 | Instructor Contract | | 337,950 | 276,309 | 416,489 | 78,539 | 23.24% | | | | |
| | 1200 | Non Instructor Cert Contract | | 1,085,008 | 1,288,968 | 1,139,290 | 54,282 | 5.00% | | | | |
| | 1300 | Instructors Hourly | | 564,568 | 656,653 | 641,392 | 76,824 | 13.61% | | | | |
| | 1400 | Non Instructor Certificated Hrly | | 831,739 | 889,298 | 980,982 | 149,243 | 17.94% | | | | |
| | | | | 2,819,265 | 3,111,228 | 3,178,153 | 358,888 | 12.73% | | | | |
| 2 | 2100 | Classified Contract | | 5,942,163 | 5,471,938 | 5,705,220 | -236,943 | -3.99% | | | | |
| | 2200 | Classified Instr Contract | | 324,084 | 228,385 | 190,673 | -133,411 | -41.17% | | | | |
| | 2300 | Classified Hourly Non Instr | | 2,305,226 | 2,808,416 | 2,306,955 | 1,729 | 0.08% | | | | |
| | 2400 | Class Instr Hourly | | 241,416 | 517,360 | 266,302 | 24,886 | 10.31% | | | | |
| | | | | 8,812,889 | 9,026,099 | 8,469,150 | -343,739 | -3.90% | | | | |
| 3 | 3000 | Employee Benefits Holding | | 1,576,273 | 00 | 1,463,581 | -112,692 | -7.15% | | | | |
| | 3100 | STRS Retirement | | 125,900 | 192,819 | 137,643 | 11,743 | 9.33% | | | | |
| | 3200 | PERS Retirement | | 395,274 | 718,565 | 385,912 | -9,362 | -2.37% | | | | |
| | 3300 | OASDI | | 310,824 | 614,446 | 302,188 | -8,636 | -2.78% | | | | |
| | 3400 | Health and Welfare | | 1,302,254 | 1,798,200 | 1,251,440 | -50,814 | -3.90% | | | | |
| | 3500 | Unemployment Insurance | | 37,221 | 88,739 | 82,612 | 45,391 | 121.95% | | | | |
| | 3600 | Workers Compensation | | 87,885 | 195,349 | 87,230 | -655 | -0.75% | | | | |
| | | | | 3,835,631 | 3,608,119 | 3,710,606 | -125,025 | -3.26% | | | | |
| 4 | 4200 | Reference Books | | 1,027 | 1,647 | 00 | -1,027 | -100.00% | | | | |
| | 4300 | Supplies | | 1,636,665 | 1,406,045 | 2,085,339 | 448,674 | 27.41% | | | | |
| | 4400 | Media Supplies | | 10,000 | 4,039 | 00 | -10,000 | -100.00% | | | | |
| | 4600 | Fuel Oil Repair Parts | | 8,100 | 141 | 600 | -7,500 | -92.59% | | | | |

**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 | 55,000 | 37,468 | 88,626 | 33,626 | 61.14% |
| | 2300 | Classified Hourly Non Instr | 274,679 | 151,717 | 286,532 | 11,853 | 4.32% |
| 3 | 3000 | Employee Benefits Holding | 120,218 | 147,208 | 141,836 | 21,618 | 17.98% |
| | 3100 | STRS Retirement | 394,897 | 298,925 | 428,368 | 33,471 | 8.48% |
| | 3200 | PERS Retirement | 79,974 | 00 | 94,037 | 14,063 | 17.58% |
| | 3300 | OASDI | 00 | 3,122 | 00 | 00 | 0.00% |
| | 3400 | Health and Welfare | 14,100 | 19,800 | 16,522 | 2,422 | 17.18% |
| | 3500 | Unemployment Insurance | 10,072 | 18,773 | 11,574 | 1,502 | 14.91% |
| | 3600 | Workers Compensation | 29,088 | 34,186 | 34,966 | 5,878 | 20.21% |
| 4 | 4300 | Supplies | 948 | 2,709 | 2,435 | 1,487 | 156.86% |
| | 5001 | Indirect Expense Chargeback | 2,238 | 5,719 | 2,571 | 333 | 14.88% |
| | 5100 | Personal and Consultant Svcs | 136,420 | 84,308 | 162,105 | 25,685 | 18.83% |
| | 5200 | Travel | 42,438 | 18,088 | 43,169 | 731 | 1.72% |
| | 5300 | Subscriptions Dues Memberships | 42,438 | 18,088 | 43,169 | 731 | 1.72% |
| | 5600 | Rent Leases Repairs | 56,891 | 52,505 | 89,835 | 32,944 | 57.91% |
| | 5800 | Other Operating | 5,000 | 27,000 | 54,000 | 49,000 | 980.00% |
| | | | 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 Budget | Difference Adopted to Adopted | % Difference | |
| 1 | 1100 | Instructor Contract | | 21,682,545 | 21,222,251 | | 21,261,867 | 21,261,867 | -420,678 | -1.94% | |
| | 1200 | Non Instructor Cert Contract | | 5,568,439 | 5,618,970 | | 5,492,322 | 5,492,322 | -76,117 | -1.37% | |
| | 1300 | Instructors Hourly | | 8,838,000 | 10,149,721 | | 8,600,000 | 8,600,000 | -238,000 | -2.69% | |
| | 1400 | Non Instructor Certificated Hrly | | 651,998 | 700,928 | | 558,000 | 558,000 | -93,998 | -14.42% | |
| | | | | 36,740,982 | 37,691,871 | | 35,912,189 | 35,912,189 | -828,793 | -2.26% | |
| 2 | 2100 | Classified Contract | | 14,244,478 | 13,928,580 | | 13,671,626 | 13,671,626 | -572,852 | -4.02% | |
| | 2200 | Classified Instr Contract | | 2,248,245 | 2,135,556 | | 1,906,337 | 1,906,337 | -341,908 | -15.21% | |
| | 2300 | Classified Hourly Non Instr | | 337,200 | 508,033 | | 911,733 | 911,733 | 574,533 | 170.38% | |
| | 2400 | Class Instr Hourly | | 469,437 | 459,934 | | 448,688 | 448,688 | -20,749 | -4.42% | |
| | | | | 17,299,360 | 17,032,103 | | 16,938,384 | 16,938,384 | -360,976 | -2.09% | |
| 3 | 3000 | Employee Benefits Holding | | 726,222 | 00 | | 646,995 | 646,995 | -79,227 | -10.91% | |
| | 3100 | STRS Retirement | | 2,107,967 | 2,773,840 | | 2,055,098 | 2,055,098 | -52,869 | -2.51% | |
| | 3200 | PERS Retirement | | 1,931,108 | 1,918,082 | | 1,861,597 | 1,861,597 | -69,511 | -3.60% | |
| | 3300 | OASDI | | 1,698,296 | 1,835,492 | | 1,598,671 | 1,598,671 | -99,625 | -5.87% | |
| | 3400 | Health and Welfare | | 8,745,989 | 8,920,976 | | 8,471,219 | 8,471,219 | -274,770 | -3.14% | |
| | 3500 | Unemployment Insurance | | 313,793 | 406,379 | | 675,601 | 675,601 | 361,808 | 115.30% | |
| | 3600 | Workers Compensation | | 740,902 | 939,653 | | 713,284 | 713,284 | -27,618 | -3.73% | |
| | | | | 16,264,277 | 16,794,423 | | 16,022,465 | 16,022,465 | -241,812 | -1.49% | |
| 4 | 4200 | Reference Books | | 800 | 1,677 | | 00 | 00 | -800 | -100.00% | |
| | 4300 | Supplies | | 1,193,257 | 1,054,705 | | 1,159,941 | 1,159,941 | -33,316 | -2.79% | |
| | 4400 | Media Supplies | | 26,752 | 16,843 | | 24,075 | 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 | YTD Actual | 2011/2012 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 Adopted 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 Adopted Budget | 2010/2011 YTD 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% | |
| Total Salaries | | 54,723,974 | 70.8% | | 32,998,338 | 72.7% | | 17,195,014 | 66.3% | | 7,998,767 | 66.8% | | 1,469,100 | 6.7% | | 114,384,693 | 62.6% | |
| Employee Benefits | 3000 | 16,794,423 | 21.7% | | 9,825,089 | 21.7% | | 4,936,813 | 19.0% | | 3,100,235 | 25.9% | | 11,783,744 | 54.0% | | 46,440,304 | 25.5% | |
| Total Salary & Benefits | | 71,518,397 | 92.5% | | 42,823,427 | 94.4% | | 22,131,827 | 85.3% | | 11,098,502 | 92.8% | | 13,252,844 | 60.8% | | 160,824,997 | 88.1% | |
| 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% | |
| Total Expenses | | 77,353,816 | 100.0% | | 45,370,559 | 100.0% | | 25,932,766 | 100.0% | | 11,968,160 | 100.0% | | 21,806,480 | 100.0% | | 182,431,781 | 100.0% | |

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

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

2011-2012 Adopted Budget

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

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

| | |
|--------------------------------|----------------------|
| Total Projected Deficit | (\$8,481,000) |
|--------------------------------|----------------------|

2011-2012 Adopted Budget

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

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

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

2011-2012 Adopted Budget

| | | | |
|---------------------------------|--|--------------------|-------------|
| All Sites Summary | | \$5,281,000 | 100% |
| 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% |
| Remaining Target Deficit | | \$0 | 0% |

Comparison of Beginning Balance and Revenue 2007-2012

| | Actual 2007-2008 | Actual 2008-2009 | Actual 2009-2010 | Actual 2010-2011 | Budget 2011-2012 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Balance * | 28,794,303 | 23,601,080 | 21,096,788 | 19,698,262 | 27,289,190 |
| Federal Revenue | 7,582,538 | 8,359,093 | 10,745,253 | 9,488,549 | 8,701,493 |
| State Revenue | 99,114,856 | 95,160,681 | 82,816,482 | 87,639,933 | 74,135,188 |
| Local Revenue | 111,482,137 | 115,332,768 | 118,407,039 | 116,581,085 | 122,044,304 |
| Other Financing | 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 |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Certificated Salaries | 81,423,245 | 83,247,032 | 80,805,978 | 74,796,109 | 72,343,790 |
| Classified Salaries | 55,929,069 | 56,482,760 | 55,174,407 | 51,725,911 | 49,843,414 |
| Staff Benefits | 45,267,659 | 48,164,793 | 48,983,373 | 50,048,423 | 49,260,659 |
| Books and Supplies | 5,259,579 | 4,289,346 | 3,452,601 | 3,623,844 | 4,887,297 |
| Other Operating Exp & Svcs | 20,955,085 | 22,659,384 | 19,621,842 | 18,567,719 | 24,983,002 |
| Capital Outlay | 5,713,968 | 2,345,078 | 2,072,907 | 2,856,037 | 3,325,096 |
| Student Aid & Other Outgo | 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

DISTRICTWIDE EXPENSES (ADMIN 9)

| | | | |
|---|-----------|---|------------|
| RELEASE TIME POSITIONS (94300X, 943209, 943010, 94380X) | 1,112,314 | EMPLOYEE MANDATES (981815,981920) | 16,500 |
| LEGAL/CONSULTING FEES (96062X, 96092X) | 763,600 | PROF DEV / RETRN (982301, 982401, 982501, 98260X, 982701) | 212,612 |
| DIS MAINTENANCE (963501, 966140, 967001) | 2,098,831 | EMPLOYEE RECOGNITION/WEILLNESS (960710,982801, 98290 | 48,500 |
| DIS CAPITAL PROJECTS (963863) | 200,000 | RETIREE HEALTH BENEFITS - CURRENT (982903) | 11,396,200 |
| DIS SYSTEM IMPROVEMENT (963801) | 397,960 | RETIREE HEALTH BENEFITS - PAST SVC LIAB (983101) | 0 |
| STUDENT RECRUITMENT / COUNCIL (969010, 969020, 969101) | 13,500 | FIXED ASSET MANAGEMENT (984501, 984502, 963701) | 50,000 |
| D/W PRINTING (980630, 981630, 981635) | 26,000 | D/W PLANNING PROJ (986310, 986320) | 34,619 |
| EMPLOYEE RECRUIT / HR STUDIES (9819XX, 982001) | 163,000 | ENVIRONMENTAL HEALTH & SAFETY (986600) | 518,288 |
| D/W SERVICES (960720,964520,980610,980620,980900) | 267,037 | TRANSPORTATION & VEHICLE MAINT (987000) | 125,903 |
| D/W SEWER (986900) | 105,000 | STUDENT TRANSPORTATION (987800) | 626,043 |
| MEMBERSHIPS (980625) | 120,000 | ED SERVICES INDIRECT EXPENSES (969505) | 56,039 |
| FISCAL AUDIT (960610) | 150,000 | * HOLDING FOR PART TIME PARITY FUNDS (980710) | 745,184 |
| PROPERTY CASUALTY INSURANCE (980300) | 1,285,000 | * HOLDING FOR CATEGORICAL TRANSFERS (980612) | 870,000 |

FOR DISTRIBUTION

0

SUB TOTAL

6,702,242

SUB TOTAL

14,699,888

CURRENT YEAR TOTAL DISTRICTWIDE EXPENSE (ADMIN 9)

21,402,130

* HOLD FOR DISTRIBUTION TO COLLEGES

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 |
| BASIC ALLOCATION | 3,875,136 | 3,875,136 | 3,321,545 | 0 | 11,071,817 |
| TOTAL | 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

| | ORANGE COAST | GOLDEN WEST | COASTLINE | TOTAL |
|--|---------------|---------------|---------------|----------------|
| 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 | 47 | 16 | 294 | 357 |
| TOTAL FOR DISTRIBUTION | 17,117 | 10,022 | 5,709 | 32,848 |
| % OF TOTAL | 52.11% | 30.51% | 17.38% | 100.00% |

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

| | |
|--|--------------------|
| CURRENT YEAR FTES REVENUE DISTRIBUTION (SAME AS PREVIOUS YEAR) WORKLOAD REDUCTION | 120,480,910 0 |
| 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

| FTES REVENUE DISTRIBUTION | | | | |
|-----------------------------|--------------|-------------|------------|-------------|
| | ORANGE COAST | GOLDEN WEST | COASTLINE | TOTAL |
| 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

TOTAL 2011-2012 BASE ALLOCATION

| | <u>FIXED COSTS</u> | <u>FTEs REVENUE</u> | <u>2011-2012 BASE ALLOCATION</u> | <u>% OF TOTAL UNREST REV</u> |
|------------------------|--------------------|---------------------|----------------------------------|------------------------------|
| 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% |
| TOTAL | 45,322,274 | 120,480,910 | 165,803,184 | 100.00% |

FUNDING PER FTES

| | <u>ALLOCATION</u> | <u>BASE ALLOCATION</u> | <u>BALANCE</u> | <u>FUNDING / FTES (WITHOUT BASE)</u> |
|-----|-------------------|------------------------|----------------|--------------------------------------|
| 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 |
| | 131,329,653 | 11,071,817 | 120,257,836 | 3,661 |

TOTAL FUNDING WITH ADMIN 9 ALLOCATION (INFORMATION ONLY)

| | <u>TOTAL FUNDING</u> | <u>ADMIN 9 ALLOCATION</u> | <u>TOTAL ALLOCATION</u> | <u>FUNDING PER FTES</u> |
|------|----------------------|---------------------------|-------------------------|-------------------------|
| 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

| <u>SOURCE</u> | <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> |
| TOTALS | 7,966,500 | 3,759,184 | 1,130,500 | 12,856,184 |

CURRENT YEAR TOTAL DEDICATED REVENUE

12,856,184

2011-2012 TOTAL GENERAL FUND ALLOCATION

| | | |
|-------------------------------|--------------------|---|
| ALL REVENUES AVAILABLE | | |
| UNRESTRICTED REVENUE | 165,803,184 | UNRESTRICTED FUNDS AVAILABLE |
| DEDICATED REVENUE | 12,856,184 | AMOUNT NEEDED TO FULLY FUND BASE ALLOCATION |
| CAMPUS ENDING BAL. | 5,775,952 | DIFFERENCE (IF NEG = TARGET REDUCTION) |
| DISTRICT ENDING BAL. | <u>21,513,238</u> | 0 |
| TOTAL | 205,948,558 | DIFFERENCE (IF POSITIVE HOLD FOR DISTRIBUTION) |
| | | 0 |

| | 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 |
| TOTAL | 165,803,184 | 100.00% | 100.00% | 0 | 165,803,184 | 12,856,184 | 178,659,368 |

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.

| | |
|------------------------|-----------------------------|
| | 2011-2012 ALLOCATION |
| ORANGE COAST | 75,175,405 |
| GOLDEN WEST | 44,725,128 |
| COASTLINE | 24,285,304 |
| DISTRICTWIDE (ADMIN 9) | 21,402,130 |
| DISTRICT OFFICE | 13,071,401 |
| RESERVE & TRANSFERS | 27,289,190 |
| TOTAL | 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 | |
| SELF INSURED MEDICAL PLAN CLAIMS | | | | | | | | | | | |
| 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 | |
| PRESCRIPTION DRUG PROGRAM | | | | | | | | | | | |
| 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 | |
| PRESCRIPTION ADMINISTRATIVE FEE | | | | | | | | | | | |
| 12 MONTHS | 14,903 | 20,509 | 12,366 | 13,890 | 15,897 | \$2,007 | 14.45% | 0.00% | \$15,897 | \$0 | |
| STOP-LOSS INSURANCE | | | | | | | | | | | |
| 12 MONTHS | 780,484 | 835,358 | 940,620 | 928,026 | 710,670 | (\$217,356) | -23.42% | -6.50% | \$664,476 | (\$46,194) | |
| ADMINISTRATIVE FEE - PCA | | | | | | | | | | | |
| 12 MONTHS | 503,894 | 492,823 | 510,094 | 542,885 | 550,682 | \$7,797 | 1.44% | 3.50% | \$569,956 | \$19,274 | |
| CONSULTANT FEE - DRIVER | | | | | | | | | | | |
| 12 MONTHS | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | \$0 | 0.00% | 0.00% | \$55,000 | \$0 | |
| CONVERSION FEE | | | | | | | | | | | |
| 12 MONTHS | 6,654 | 6,387 | 6,217 | 5,968 | 5,399 | (\$569) | -9.53% | 0.00% | \$5,399 | \$0 | |
| TOTAL SELF INSURED MEDICAL PLAN | | | | | | | | | | | |
| 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 | | |
| KAISER | | | | | | | | | | | |
| 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 | |
| UNITED HEALTH CARE | | | | | | | | | | | |
| 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 | |
| TOTAL HMO | | | | | | | | | | | |
| 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 | | |
| TOTAL ALL MEDICAL PLANS | | | | | | | | | | | |
| 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 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|---------------|--|--------------------------------------|---|
| SELF INSURED DENTAL PLAN CLAIMS | | | | | | | | | | |
| 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 | | | 2,025 | |
| PER EMPLOYEE COST | 1,204 | 1,259 | 1,303 | 1,373 | 1,441 | 1,441 | | | 1,379 | |
| VISION SERVICE PLAN/VISION SERVICE PLAN ADMINISTRATIVE FEE | | | | | | | | | | |
| 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 | | | 1,857 | |
| PER EMPLOYEE COST | 199 | 198 | 195 | 196 | 198 | 198 | | | 200 | |
| LIFE INSURANCE | | | | | | | | | | |
| 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) |
| LONG-TERM DISABILITY INSURANCE | | | | | | | | | | |
| 12 MONTHS | 428,454 | 457,830 | 480,136 | 493,722 | 388,131 | (\$105,591) | -21.39% | 0.00% | \$388,131 | \$0 |
| CARE RESOURCES | | | | | | | | | | |
| 12 MONTHS | 14,778 | 45,303 | 47,678 | 49,451 | 48,416 | (\$1,035) | -2.09% | 9.00% | \$52,773 | \$4,357 |
| MEDICARE REIMBURSEMENT | | | | | | | | | | |
| 12 MONTHS | 327,005 | 319,294 | 331,791 | 347,943 | 409,927 | \$61,984 | 17.81% | 5.00% | \$430,423 | \$20,496 |
| MISC. | | | | | | | | | | |
| 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% | -14.58% | 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 |
| REBATES | | | | | | | | | | |
| 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 |

| | | | | | | | | | | |
|-------------------|--------|--------|--------|--------|--------|-------|-------|-------|--------|-----|
| # OF EMPLOYEES | 2,144 | 2,172 | 2,203 | 2,176 | 2,117 | 2,117 | | | 2,117 | |
| PER EMPLOYEE COST | 11,193 | 12,010 | 12,392 | 13,481 | 14,237 | 755 | 5.60% | 2.90% | 14,591 | 415 |

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 |
|------------------------|------------|--------------|--------------|--------------|---------------------|
| MEDICAL | | | | | |
| 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 |
| TOTAL | 902 | | 1,291 | | \$30,847,302 |
| TOTAL MEDICAL | | | | | \$30,847,302 |
| DENTAL | 703 | \$114.93 | 1,322 | \$114.93 | \$2,792,799 |
| VISION | 598 | \$16.69 | 1,259 | \$16.69 | \$371,920 |
| OTHER INSURANCE | | | | | \$1,552,907 |

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

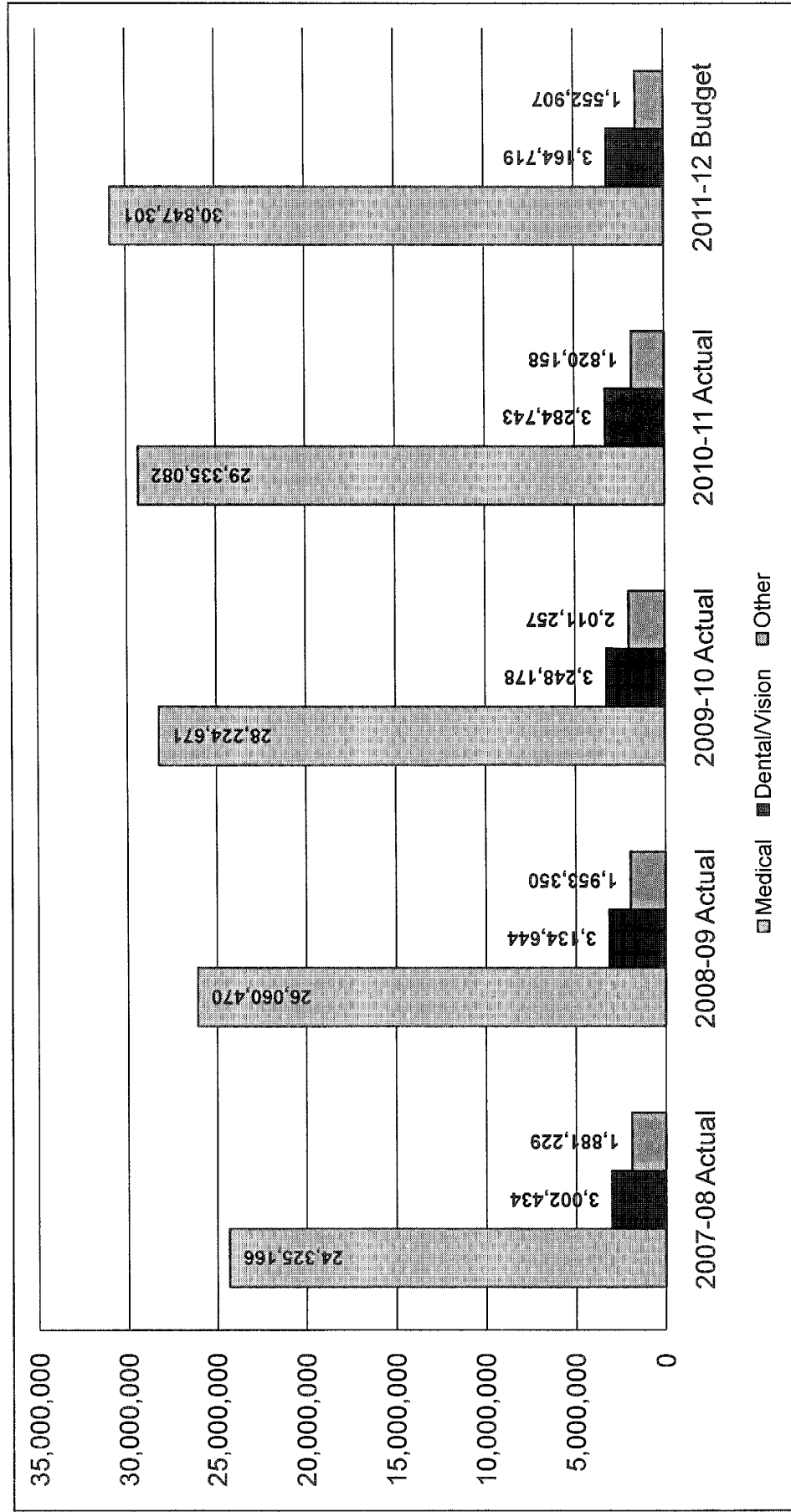
NET % INCREASE FROM BUDGETED 2010-11 TO PROJECTED COST FOR 2011-12 0.09%

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

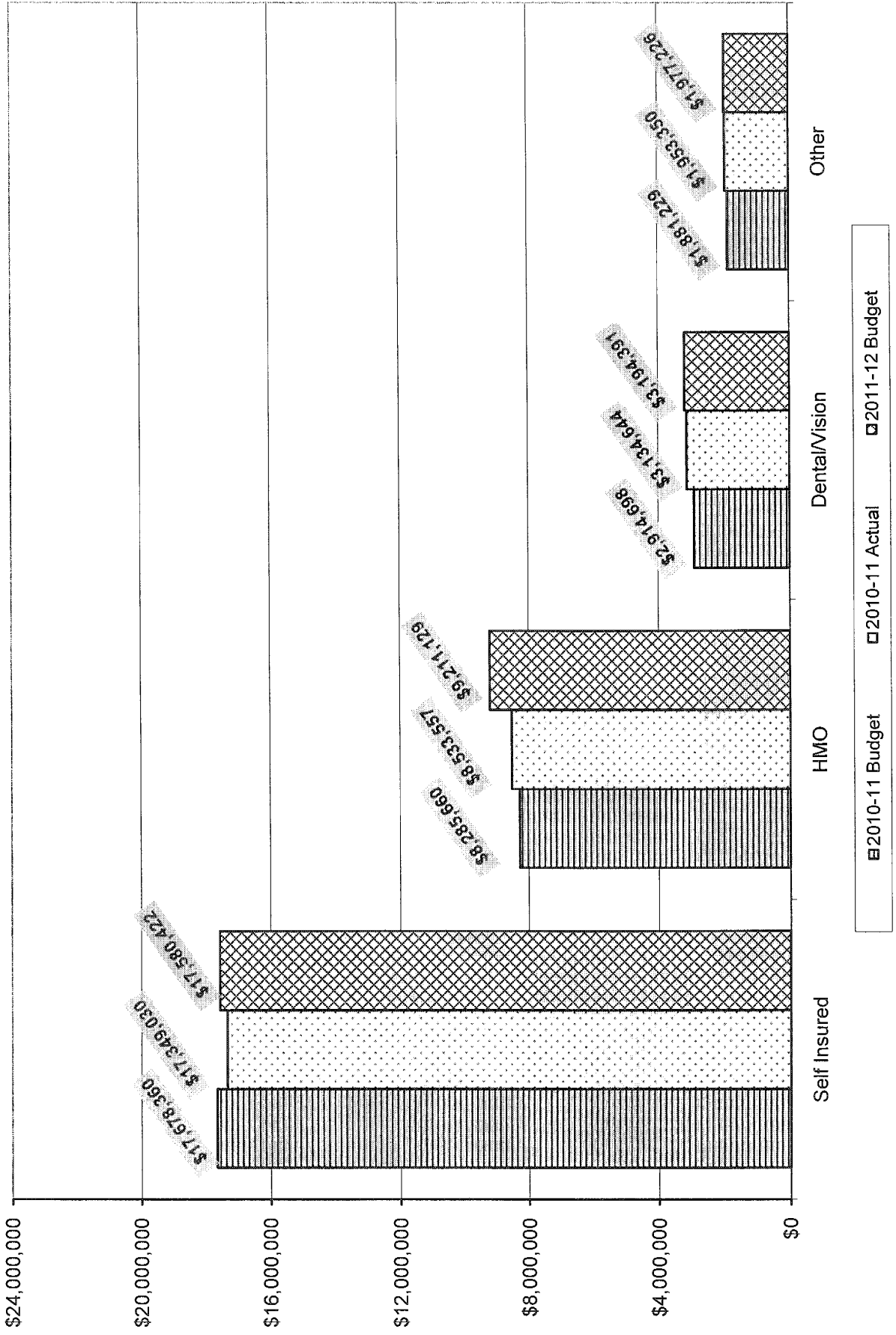
PROJECTED RESERVE REQUIRED FOR IBNR MEDICAL CLAIMS AS OF 6/30/11 \$1,953,978

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

