

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2009-2010)

(Budget Report for Fiscal Year 2010-2011)

District: CONTRA COSTA


District Code: 310

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer


Date


District Superintendent


Date

Contact: 

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In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 15, 2010. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	33,211,792	33,214,093	26,885	33,240,978
Other	1300	26,621,540	26,738,484	129,342	26,867,826
Total Instructional Salaries		59,833,332	59,952,577	156,227	60,108,804
Non-Instructional Salaries					
Contract or Regular	1200		12,802,206	1,006,778	13,808,984
Other	1400		1,476,752	153,358	1,630,110
Total Non-Instructional Salaries		0	14,278,958	1,160,136	15,439,094
Total Academic Salaries		59,833,332	74,231,535	1,316,363	75,547,898
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		24,039,310	2,659,723	26,699,033
Other	2300		3,692,338	579,241	4,271,579
Total Non-Instructional Salaries		0	27,731,648	3,238,964	30,970,612
Instructional Aides					
Regular Status	2200	2,813,484	3,092,839	189,856	3,282,695
Other	2400	704,887	785,857	40,649	826,506
Total Instructional Aides		3,518,371	3,878,696	230,505	4,109,201
Total Classified Salaries		3,518,371	31,610,344	3,469,469	35,079,813
Employee Benefits	3000	17,243,860	36,738,320	1,396,457	38,134,777
Supplies and Materials	4000		2,213,401	336,896	2,550,297
Other Operating Expenses	5000	619,279	13,132,756	303,207	13,435,963
Equipment Replacement	6420		347,057	5,642	352,699
Total Expenditures Prior to Exclusions		81,214,842	158,273,413	6,828,034	165,101,447

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Exclusions	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	4,858,002	4,858,002		4,858,002
Student Health Services Above Amount Collected	6441		1,010,839		1,010,839
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,893,163		3,893,163
Objects to Exclude					
Rents and Leases	5060		743,633		743,633
Lottery Expenditures					
Academic Salaries	1000		1,354,556		1,354,556
Classified Salaries	2000		1,222,714		1,222,714
Employee Benefits	3000		705,994		705,994
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200		12,372		12,372
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		60,229		60,229
Total Supplies and Materials		0	72,601	0	72,601
Other Operating Expenses and Services	5000		399,870		399,870

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		4,858,002	14,261,372	0	14,261,372
Total for ECS 84362, 50% Law		76,356,840	144,012,041	6,828,034	150,840,075
Percent of CEE (Instructional Salary Cost / Total CEE)		53.02%	100.00%		
50% of Current Expense of Education			72,006,020		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		76,356,840	144,012,041	6,828,034	150,840,075
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		81,214,842	158,273,413	6,828,034	165,101,447
Capital Expenditures	6000	309,389	1,135,603	48,841	1,184,444
Equipment Replacement (Back out)	6420		(293,404)	(4,310)	(297,714)
Total Unrestricted General Fund Expenditures		81,524,231	159,115,612	6,872,565	165,988,177

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	69,356		69,356
In County Treasury	9112	(2,015,022)	2,088,699	73,677
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	125,000		125,000
Investments (at cost)	9120	15,382,473		15,382,473
Accounts Receivable	9130	25,588,913	6,014,161	31,603,074
Due from Other Funds	9140	4,187,524	795,061	4,982,585
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,856,100	445	1,856,545
TOTAL ASSETS		45,194,344	8,898,366	54,092,710
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,599,634	3,586,420	7,186,054
Accrued Salaries and Wages Payable	9520	3,002,341	399,879	3,402,220
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	5,721,466	1,399,951	7,121,417
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,314,020	3,180,169	7,494,189
TOTAL LIABILITIES		16,637,461	8,566,419	25,203,880

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amonts Restricted by Law for Specific Purposes	9712		331,947	331,947
Reserve for Encumbrances Credit	9713	59,588		59,588
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		59,588	331,947	391,535
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	6,094,935		6,094,935
Total Designated Fund Balance		6,094,935	0	6,094,935
Uncommitted(Unrestricted) Fund Balance	9790	22,402,360		22,402,360
TOTAL FUND EQUITY		28,556,883	331,947	28,888,830
TOTAL LIABILITIES AND FUND EQUITY		45,194,344	8,898,366	54,092,710

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	15,292,626		2,750,000
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	58,811		
Due from Other Funds	9140			
TOTAL ASSETS		15,351,437	0	2,750,000
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amonts Restricted by Law for Specific Purposes	9712	15,351,437		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		15,351,437	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			2,750,000
Total Designated Fund Balance		0	0	2,750,000
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		15,351,437	0	2,750,000
TOTAL LIABILITIES AND FUND EQUITY		15,351,437	0	2,750,000

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						133,906
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						79,172
TOTAL ASSETS		0	0	0	0	0	213,078
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						213,078
Total Reserved Fund Balance		0	0	0	0	0	213,078
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	0	0	0	213,078
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	213,078

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	5,078,538	92,761,577
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		23,723,719
Accounts Receivable	9130	2,192,795	311,458
Due from Other Funds	9140	353,707	458,460
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	60,140	388,439
TOTAL ASSETS		7,685,180	117,643,653
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	531,653	1,925,160
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	75,328	413,764
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		606,981	2,338,924

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		115,304,729
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	115,304,729
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	7,078,199	
Total Designated Fund Balance		7,078,199	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		7,078,199	115,304,729
TOTAL LIABILITIES AND FUND EQUITY		7,685,180	117,643,653

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	(2,769,952)	48,343		705,027
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	42,000	5,870		
Investments (at cost)	9120				
Accounts Receivable	9130	131,233	7,150		1,711
Due from Other Funds	9140	467,375	138,703		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,801,166	3,552		
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	1,940,008	150,278		2,714,419
Accumulated Depreciation Equipment	9351	1,620,759	139,536		2,714,419
Work in Progress	9360				
Total Fixed Assets		319,249	10,742	0	0
TOTAL ASSETS		991,071	214,360	0	706,738

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	4,117	38,328		498
Accrued Salaries and Wages Payable	9520	27,928	8,187		1,622
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	71,356	4,998		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		103,401	51,513	0	2,120
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	103,401	51,513	0	2,120

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	887,670	162,847		704,618
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		887,670	162,847	0	704,618
TOTAL LIABILITIES AND FUND EQUITY		991,071	214,360	0	706,738

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	372,658	5,505,810
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		39,355,534
Accounts Receivable	9130	30,987	138,513
Due from Other Funds	9140	100,326	1,005,914
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		503,971	46,005,771

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	98,568	5,956
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	5,306	9,102,063
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		103,874	9,108,019
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	103,874	9,108,019

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	400,097	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		36,897,752
Total Designated Fund Balance		400,097	36,897,752
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		400,097	36,897,752
TOTAL LIABILITIES AND FUND EQUITY		503,971	46,005,771

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	110,617							247,468
In County Treasury	9112	208,644		1,280,234	(609,202)	315,818			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120					177,868		9,833,625	
Accounts Receivable	9130	87,771		861	513,966	487			
Due from Other Funds	9140	21,527		61,904	168,031	239		9,102,063	32,357
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		429,059	0	1,342,999	72,795	494,412	0	18,935,688	279,825

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	221		2,323	61,245			69,183	200,933
Accrued Salaries and Wages Payable	9520			1,510					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	15,515		39,988	7,673			2,063	33,719
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				3,877				
Total Current Liabilities and Deferred Revenue		15,736	0	43,821	72,795	0	0	71,246	234,652
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	15,736	0	43,821	72,795	0	0	71,246	234,652

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712			1,299,178				18,864,442	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	1,299,178	0	0	0	18,864,442	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754					494,412			45,173
Total Designated Fund Balance		0	0	0	0	494,412	0	0	45,173
Uncommitted(Unrestricted) Fund Balance	9790	413,323							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		413,323	0	1,299,178	0	494,412	0	18,864,442	45,173
TOTAL LIABILITIES AND FUND EQUITY		429,059	0	1,342,999	72,795	494,412	0	18,935,688	279,825

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,014,651	1,014,651
Workforce Investment Act	8130		512,528	512,528
Temporary Assistance for Needy Families (TANF)	8140		282,002	282,002
Student Financial Aid	8150	38,260	490,698	528,958
Veterans Education	8160	4,764		4,764
Vocational and Technical Education Act (VATEA)	8170		1,474,984	1,474,984
Other Federal Revenues	8190		1,816,014	1,816,014
Total Federal Revenues	8100	43,024	5,590,877	5,633,901
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	190,764		190,764
State General Apportionment	8612	67,773,013		67,773,013
Other General Apportionment	8613	892,064		892,064
General Categorical Programs	8620			
Child Development	8621		1,648,880	1,648,880
Extended Opportunity Programs and Services(EOPS)	8622		2,025,729	2,025,729
Disabled Students Programs and Services(DSPS)	8623		1,842,107	1,842,107
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		472,191	472,191
Telecommunications and Technology Infrastructure Program (TTIP)	8626		71,879	71,879
Other General Categorical Programs	8627		3,275,897	3,275,897

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		4,021,861	4,021,861
Other Reimbursable Categorical Programs	8652		1,060,259	1,060,259
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	764,690		764,690
Timber Yield Tax	8672	1		1
Other State Tax Subventions	8673	4,384		4,384
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,755,736	618,580	4,374,316
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,673		7,673
Total State Revenues	8600	73,388,325	15,037,383	88,425,708

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	61,125,007		61,125,007
Tax Allocation, Supplemental Roll	8812	344,211		344,211
Tax Allocation, Unsecured Roll	8813	2,701,702		2,701,702
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	3,205,417		3,205,417
Redevelopment Agency Funds	8818	7,317		7,317
Contributions, Gifts, Grants, and Endowments	8820	10,000		10,000
Contract Services	8830			
Contract Instructional Services	8831	169,459		169,459
Other Contract Services	8832		62,037	62,037
Sales and Commissions	8840	148,220		148,220
Rentals and Leases	8850	522,103		522,103
Interest and Investment Income	8860	95,938		95,938
Student Fees and Charges	8870			
Community Services Classes	8872	67,325		67,325
Dormitory	8873			0
Enrollment	8874	11,254,512		11,254,512
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	322,184		322,184
Insurance	8878	834,783		834,783
Student Records	8879	308,166		308,166
Nonresident Tuition	8880	9,269,191		9,269,191
Parking Services and Public Transportation	8881		1,942,390	1,942,390
Other Student Fees and Charges	8885	332,686		332,686
Other Local Revenues	8890	2,832,411	1,516,620	4,349,031
Total Local Revenues	8800	93,550,632	3,521,047	97,071,679
Total Revenues		166,981,981	24,149,307	191,131,288

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	4,043		4,043
Proceeds of Long-Term Debt	8940			0
Incoming Transfers – (8981/8982/8983)	898#	133,710		133,710
Total Other Financing Sources	8900	137,753	0	137,753
Total Revenues and Other Financing Sources		167,119,734	24,149,307	191,269,041

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	219,068	18,399	58,993	5,972		302,432
Architecture and Environmental Design	0200	221,298	109				221,407
Environmental Sciences and Technologies	0300	10,255		3,522			13,777
Biological Sciences	0400	4,642,763	142,585	149,688	11,410		4,946,446
Business and Management	0500	3,278,983	187,738	15,743	1,399		3,483,863
Communications	0600	868,251	97,223	73,568	19,727		1,058,769
Computer and Information Science	0700	2,197,630	25,786	14,538	4,439		2,242,393
Education	0800	5,594,340	503,697	292,116	36,903		6,427,056
Engineering and Related Industrial Technology	0900	3,128,547	323,930	123,891	4,976		3,581,344
Fine and Applied Arts	1000	6,679,880	642,780	269,120	145,728		7,737,508
Foreign language	1100	2,106,446	29,524	8,019			2,143,989
Health	1200	3,850,690	491,543	97,271	9,795		4,449,299
Consumer Education And Home Economics	1300	4,073,719	679,549	99,040	58,664		4,910,972
Law	1400						0
Humanities(Letters)	1500	10,181,232	495,149	37,851	37,577		10,751,809
Library Science	1600	38,194	1,472				39,666
Mathematics	1700	8,960,222	526,371	36,224	16,606		9,539,423
Military Studies	1800						0
Physical Sciences	1900	5,629,037	177,126	122,836	4,899		5,933,898
Psychology	2000	1,923,618	40,284	6,054			1,969,956
Public Affairs and Services	2100	805,973	67,934	356,131			1,230,038
Social Sciences	2200	5,797,055	210,648	17,552	6,645		6,031,900
Commercial Services	3000	42,493	4,641	622,649			669,783
Interdisciplinary Studies	4900	5,519,655	783,802	327,433	53,451		6,684,341
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,858,002					4,858,002
Sub-Total Instructional Activites		80,627,351	5,450,290	2,732,239	418,191		89,228,071
Total Expenditures for GF Activities*		81,018,826	80,578,363	24,386,076	2,562,041	3,266,949	191,812,255

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		9,619,087	729,532	69,363		10,417,982
Course and Curriculum Development	6020		166,392	60,109			226,501
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	9,785,479	789,641	69,363	0	10,644,483
Instructional Support Services	6100						
Learning Center	6110	160,145	162,464	11,454			334,063
Library	6120		2,290,721	302,321	105,743		2,698,785
Media	6130		1,256,005	54,845	33,592		1,344,442
Museums and Galleries	6140		3,544	199			3,743
Academic Information Systems and Technology	6150		49,412				49,412
Other Instructional Support Services	6190		7,332				7,332
Total Instructional Support Services		160,145	3,769,478	368,819	139,335	0	4,437,777
Admissions and Records	6200		2,496,004	109,282	2,347		2,607,633
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,262,376	21,712			4,284,088
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	4,262,376	21,712	0	0	4,284,088

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		2,023,711	315,662	30,656		2,370,029
Extended Opportunity Programs and Services (EOPS)	6430		1,760,521	41,287	2,186	498,721	2,302,715
Health Services	6440			1,010,839			1,010,839
Student Personnel Administration	6450	6,464	684,225	14,769			705,458
Financial Aid Administration	6460		1,168,856	15,709			1,184,565
Job Placement Services	6470		324,641	28,366			353,007
Veterans Services	6480		73,463	10,503			83,966
Miscellaneous Student Services	6490		3,318,381	787,681	7,594		4,113,656
Total Other Student Services		6,464	9,353,798	2,224,816	40,436	498,721	12,124,235
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,798,797	1,174,479	16,909		3,990,185
Custodial Services	6530		5,019,580	357,112	896		5,377,588
Grounds Maintenance and Repairs	6550		1,105,342	386,016	26,354		1,517,712
Utilities	6570			3,641,507			3,641,507
Other Operations and Maintenance of Plant	6590		3,205	77,141	20,264		100,610
Total Operation and Maintenance of Plant	6500	0	8,926,924	5,636,255	64,423	0	14,627,602
Planning, Policymaking and Coordinations	6600		3,655,767	808,437	74,796		4,539,000

* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		99,285	6,045			105,330
Fiscal Operations	6720		3,983,655	125,414	10,707		4,119,776
Human Resources Management	6730		2,143,019	259,696	22,599		2,425,314
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,893,163				3,893,163
Staff Development	6750		84,834	94,951	1,729		181,514
Staff Diversity	6760			199			199
Logistical Services	6770		4,464,513	1,717,894	177,124		6,359,531
Management Information Systems	6780		4,371,256	836,153	361,502		5,568,911
Other General Institutional Support Services	6790		747,446	1,234,346	21,745		2,003,537
Total General Institutional Support Services	6700	0	19,787,171	4,274,698	595,406	0	24,657,275
Community Services & Economic Development	6800						
Community Recreation	6810		69,401	2,234			71,635
Community Service Classes	6820	85,739	1,503,322	308,113	10,914		1,908,088
Community Use of Facilities	6830		196,567	36,016			232,583
Economic Development	6840						0
Other Community Services & Economic Development	6880		1,161				1,161
Total Community Services	6800	85,739	1,770,451	346,363	10,914	0	2,213,467

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		12,279				12,279
Child Development Centers	6920			38,114			38,114
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,683,109	119,408	4,406		1,806,923
Student and Co-Curricular Activities	6960		485,962	57,862	12,777		556,601
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,181,350	215,384	17,183	0	2,413,917
Auxiliary Operations	7000						
Contract Education	7010	139,127	234,246	2,825,218	61,207	1,744	3,261,542
Other Auxiliary Operations	7090		8,425,351	3,869,509	1,068,440	717,572	14,080,872
Total Auxiliary Operations	7000	139,127	8,659,597	6,694,727	1,129,647	719,316	17,342,414

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		479,678	163,703			643,381
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,918,920	1,918,920
Student Aid	7320					129,992	129,992
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,048,912	2,048,912
Sub-Total Non-Instructional Activities		391,475	75,128,073	21,653,837	2,143,850	3,266,949	102,584,184
Total Expenditures General Fund: activities *		81,018,826	80,578,363	24,386,076	2,562,041	3,266,949	191,812,255

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$196,815,731
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	28,523.20		
	2. 2009-2010 Second Period Actual FTES	32,440.70		
	3. 2009-2010 Population change factor (C2/C1)	1.1373		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$218,153,032
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$218,153,032
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$218,153,032
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			68,907,113
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			769,074
C.	Local Property taxes			67,032,629
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2010-2011 Appropriations Subject to Limit			\$136,708,816

For Actual Year: 2009-2010

Budget Year: 2010-2011

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	43,024		5,590,877	1,621,429	5,633,901	1,621,429
State Revenues	8600	73,388,325	73,057,673	15,037,383	8,803,144	88,425,708	81,860,817
Local Revenues	8800	93,550,632	91,556,848	3,521,047	1,735,364	97,071,679	93,292,212
Total Revenues		166,981,981	164,614,521	24,149,307	12,159,937	191,131,288	176,774,458
EXPENDITURES:							
Academic Salaries	1000	75,558,902	72,675,164	4,078,643	1,589,346	79,637,545	74,264,510
Classified Salaries	2000	35,083,945	33,316,258	6,315,104	4,072,011	41,399,049	37,388,269
Employee Benefits	3000	38,136,011	39,984,032	2,424,584	1,859,735	40,560,595	41,843,767
Supplies and Materials	4000	2,599,732	6,484,440	1,728,408	1,005,805	4,328,140	7,490,245
Other Operating Expenses and Services	5000	13,439,235	14,656,340	6,618,701	1,018,753	20,057,936	15,675,093
Capital Outlay	6000	1,184,444	1,329,972	1,377,597	504,157	2,562,041	1,834,129
Total Expenditures		166,002,269	168,446,206	22,543,037	10,049,807	188,545,306	178,496,013
Excess /(Deficiency) of Revenues over Expenditures		979,712	(3,831,685)	1,606,270	2,110,130	2,585,982	(1,721,555)
Other Financing Sources	8900	137,753	147,409			137,753	147,409
Other Outgo	7000	1,992,628	1,104,097	1,274,321	450,572	3,266,949	1,554,669
Net Increase/(Decrease) in Fund Balance		(875,163)	(4,788,373)	331,949	1,659,558	(543,214)	(3,128,815)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	29,432,049	28,556,886		331,949	29,432,049	28,888,835
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	29,432,049		0		29,432,049	
Ending Fund Balance, June 30		28,556,886	23,768,513	331,949	1,991,507	28,888,835	25,760,020

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	195,796					
Local Revenues	8800	18,801,374	19,980,907				9,625
Total Revenues		18,997,170	19,980,907	0	0	0	9,625
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	3,255,000	8,700,000				
Debt Interest and Other Service Charges	7120	4,838,194	11,256,607				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900		14,989,808				
Total Other Outgo	7000	8,093,194	34,946,415	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(8,093,194)	(34,946,415)	0	0	0	0
Net Increase/Decrease in Fund Balance		10,903,976	(14,965,508)	0	0	0	9,625
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,265,232	15,351,436	2,182,228	0	2,750,000	2,750,000
Prior Years Adjustments	9020	2,182,228		(2,182,228)			
Adjusted Beginning Balance	9030	4,447,460		0		2,750,000	
Ending Fund Balance, June 30		15,351,436	385,928	0	0	2,750,000	2,759,625

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900					123,001	124,400
Other Outgo	7000					130,197	124,400
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(7,196)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	220,274	213,078
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		220,274	
Ending Fund Balance, June 30		0	0	0	0	213,078	213,078

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	2,819,833	243,386		
Local Revenues	8800	662,279	1,435,812	626,651	662,999
Total Income		3,482,112	1,679,198	626,651	662,999
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	16,834		620,725	826,224
Employee Benefits	3000			208,413	307,504
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	142,649		783,872	973,609
Capital Outlay	6000	4,383,189	628,547	9,017,152	34,836,410
Total Expenditures		4,542,672	628,547	10,630,162	36,943,747
Excess /(Deficiency) of Revenues over Expenditures		(1,060,560)	1,050,651	(10,003,511)	(36,280,748)
Other Financing Sources	8900	325,132		73,000,000	
Other Outgo	7000	74,299			
Net Increase/(Decrease) in Fund Balance		(809,727)	1,050,651	62,996,489	(36,280,748)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	7,887,925	7,078,198	52,308,241	115,304,730
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	7,887,925		52,308,241	
Ending Fund Balance, June 30		7,078,198	8,128,849	115,304,730	79,023,982

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	12,261,073	12,556,655	1,048,719	1,086,654		
Other Financing Sources	8900	389,752		62,911			
Total Income		12,650,825	12,556,655	1,111,630	1,086,654	0	0
Cost of Sales	5890	8,892,883	9,341,538	534,624	495,000		
Gross Profit or Loss		3,757,942	3,215,117	577,006	591,654	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,895,944	1,777,554	342,844	346,992		
Employee Benefits	3000	658,620	710,943	101,191	99,959		
Supplies and Materials	4000	41,733	42,950	35,470	34,380		
Other Operating Expenses and Services	5000	1,186,177	579,856	49,228	63,210		
Capital Outlay	6000	1,792	3,500	594	500		
Total Expenditures		3,784,266	3,114,803	529,327	545,041	0	0
Net Profit or Loss		(26,324)	100,314	47,679	46,613	0	0
Other Outgo	7000	53,544	5,000				
Net Increase/(Decrease) in Fund Balance		(79,868)	95,314	47,679	46,613	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	976,483	887,670	115,170	162,849		0
Prior Years Adjustments	9020	(8,945)					
Adjusted Beginning Balance	9030	967,538		115,170		0	
Ending Fund Balance, June 30		887,670	982,984	162,849	209,462	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,180,729	1,167,948				
Other Financing Sources	8900						
Total Income		1,180,729	1,167,948				
Cost of Sales	5890						
Gross Profit or Loss		1,180,729	1,167,948				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	548,468	538,243				
Employee Benefits	3000	185,764	190,815				
Supplies and Materials	4000	68,451	40,000				
Other Operating Expenses and Services	5000	85,508	120,000				
Capital Outlay	6000						
Total Expenditures		888,191	889,058				
Net Profit or Loss		292,538	278,890				
Other Outgo	7000	160,950					
Net Increase/(Decrease) in Fund Balance		131,588	278,890				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	573,029	704,617				
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	573,029					
Ending Fund Balance, June 30		704,617	983,507				

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	60,684	1,500	2,001,668	750,000		
Other Financing Sources	8900	152,105	100,000	1,000,000	1,000,000		
Total Income		212,789	101,500	3,001,668	1,750,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,516					
Employee Benefits	3000	219					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	307,267	5,166	117,356	97,350		
Capital Outlay	6000	224,616	14,356				
Total Expenditures		533,618	19,522	117,356	97,350		
Net Profit or Loss		(320,829)	81,978	2,884,312	1,652,650		
Other Outgo	7000			18,863,072	9,103,000		
Net Increase/(Decrease) in Fund Balance		(320,829)	81,978	(15,978,760)	(7,450,350)		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	720,926	400,097	52,876,511	36,897,751		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	720,926		52,876,511			
Ending Fund Balance, June 30		400,097	482,075	36,897,751	29,447,401		

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	252,741	72,295			460,880	454,420
Total Income		252,741	72,295	0	0	460,880	454,420
Expenditures							
Academic Salaries	1000					19,138	16,000
Classified Salaries	2000	792	4,500			65,994	65,950
Employee Benefits	3000					13,799	13,824
Supplies and Materials	4000	240,061	52,500			1,770	1,770
Other Operating Expenses and Services	5000	25,422	1,200			6,740	6,799
Capital Outlay	6000					14,195	
Total Expenditures		266,275	58,200	0	0	121,636	104,343
Excess /(Deficiency) of Revenues over Expenditures		(13,534)	14,095	0	0	339,244	350,077
Other Financing Sources	8900	576				2,888	
Other Outgo	7000	5,176	65,159			197,625	279,400
Net Increase/(Decrease) in Fund Balance		(18,134)	(51,064)	0	0	144,507	70,677
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	431,458	413,324		0	1,154,672	1,299,179
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	431,458		0		1,154,672	
Ending Fund Balance, June 30		413,324	362,260	0	0	1,299,179	1,369,856

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	26,547,393	25,125,444				
State Revenues	8600	1,559,086	1,541,800				
Local Revenues	8800			3,314	2,650		
Total Income		28,106,479	26,667,244	3,314	2,650	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			6	55		
Capital Outlay	6000						
Total Expenditures		0	0	6	55	0	0
Excess /(Deficiency) of Revenues over Expenditures		28,106,479	26,667,244	3,308	2,595	0	0
Other Financing Sources	8900	82,826					
Other Outgo	7000	28,189,305	26,667,244	57,953	2,600		
Net Increase/(Decrease) in Fund Balance		0	0	(54,645)	(5)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	549,057	494,412		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		549,057		0	
Ending Fund Balance, June 30		0	0	494,412	494,407	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	(406,009)	1,156,000		
Total Income		(406,009)	1,156,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			50	
Capital Outlay	6000				
Total Expenditures		0	0	50	0
Excess /(Deficiency) of Revenues over Expenditures		(406,009)	1,156,000	(50)	0
Other Financing Sources	8900	19,270,452	9,100,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		18,864,443	10,256,000	(50)	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		18,864,443	45,223	45,173
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		45,223	
Ending Fund Balance, June 30		18,864,443	29,120,443	45,173	45,173

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	325,132
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	389,753
52	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	62,911
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	100,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,000,000
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	2,889
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	113,235
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	5,867
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	44,591
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	74,299
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	53,544
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	19,270,452
39	OTHER SPECIAL REVENUE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	123,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,755,736			618,580	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		1,354,557		1,354,557		1,354,557
Classified Salaries	2000		1,222,714		1,222,714		1,222,714
Employee Benefits	3000		705,994		705,994		705,994
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	618,580	618,580
Noninstructional Supplies & Mtrls	4400		72,601		72,601		72,601
Total Supplies and Materials		0	72,601	0	72,601	618,580	691,181
Other Operating Expenses and Services	5000		399,870		399,870		399,870
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,755,736	0	3,755,736	618,580	4,374,316
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,486,226			507,087	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		1,194,873		1,194,873		1,194,873
Classified Salaries	2000		1,111,916		1,111,916		1,111,916
Employee Benefits	3000		751,002		751,002		751,002
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	507,087	507,087
Noninstructional Supplies & Mtrls	4400		103,007		103,007		103,007
Total Supplies and Materials		0	103,007	0	103,007	507,087	610,094
Other Operating Expenses and Services	5000		325,428		325,428		325,428
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,486,226	0	3,486,226	507,087	3,993,313
Ending Balance					0	0	