

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

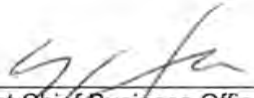
(Financial Report for Fiscal Year 2010-2011)

(Budget Report for Fiscal Year 2011-2012)

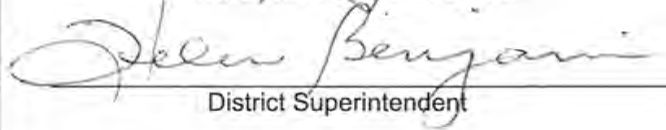
District: CONTRA COSTA

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: Jonah Nicholas
Director of District Finance Services
Phone: 925-229-1000 x1214
Email: jnicholas@4cd.edu

RECEIVED
NOV 03 2011
CA COMMUNITY COLLEGES
COLLEGE FINANCE UNIT

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 10, 2011. Please submit the report to :

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 310

Name: CONTRA COSTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	31,902,048	31,902,048	2,240	31,904,288
Other	1300	25,842,062	25,985,971	164,418	26,150,389
Total Instructional Salaries		57,744,110	57,888,019	166,658	58,054,677
Non-Instructional Salaries					
Contract or Regular	1200		12,243,299	942,164	13,185,463
Other	1400		1,102,913	157,593	1,260,506
Total Non-Instructional Salaries		0	13,346,212	1,099,757	14,445,969
Total Academic Salaries		57,744,110	71,234,231	1,266,415	72,500,646
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,894,147	1,891,537	25,785,684
Other	2300		2,769,408	628,433	3,397,841
Total Non-Instructional Salaries		0	26,663,555	2,519,970	29,183,525
Instructional Aides					
Regular Status	2200	2,626,215	2,938,474	93,710	3,032,184
Other	2400	769,155	811,233	44,900	856,133
Total Instructional Aides		3,395,370	3,749,707	138,610	3,888,317
Total Classified Salaries		3,395,370	30,413,262	2,658,580	33,071,842
Employee Benefits	3000	17,541,829	37,699,342	1,119,004	38,818,346
Supplies and Materials	4000		2,188,826	268,686	2,457,512
Other Operating Expenses	5000	239,609	12,624,248	337,933	12,962,181
Equipment Replacement	6420		120,919	17,616	138,535
Total Expenditures Prior to Exclusions		78,920,918	154,280,828	5,668,234	159,949,062

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	5,061,884	5,261,643		5,261,643
Student Health Services Above Amount Collected	6441		1,144,462		1,144,462
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,170,120		4,170,120
Objects to Exclude	Object Code				
Rents and Leases	5060		626,366		626,366
Lottery Expenditures					
Academic Salaries	1000		1,222,613		1,222,613
Classified Salaries	2000		1,206,415		1,206,415
Employee Benefits	3000		767,783		767,783
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		84,650		84,650
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	84,650	0	84,650
Other Operating Expenses and Services	5000		418,637		418,637

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		5,061,884	14,902,689	0	14,902,689
Total for ECS 84362, 50% Law		73,859,034	139,378,139	5,668,234	145,046,373
Percent of CEE (Instructional Salary Cost / Total CEE)		52.99%	100.00%		
50% of Current Expense of Education			69,689,070		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		73,859,034	139,378,139	5,668,234	145,046,373
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		78,920,918	154,280,828	5,668,234	159,949,062
Capital Expenditures	6000	149,357	902,354	41,983	944,337
Equipment Replacement (Back out)	6420		(120,920)	(17,616)	(138,536)
Total Unrestricted General Fund Expenditures		79,070,275	155,062,262	5,692,601	160,754,863

For Year Ended June 30, 2011

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	16,853		16,853
In County Treasury	9112	23,417,002	2,396,862	25,813,864
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	125,000		125,000
Investments (at cost)	9120	425,269		425,269
Accounts Receivable	9130	20,483,953	4,332,863	24,816,816
Due from Other Funds	9140	2,818,231	521,350	3,339,581
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	2,000,420	1,040	2,001,460
TOTAL ASSETS		49,286,728	7,252,115	56,538,843
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,950,807	1,865,319	3,816,126
Accrued Salaries and Wages Payable	9520	3,196,096	190,222	3,386,318
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,223,859	1,467,607	2,691,466
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,090,696	3,122,809	8,213,505
TOTAL LIABILITIES		11,461,458	6,645,957	18,107,415

For Year Ended June 30, 2011

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		606,159	606,159
Reserve for Encumbrances Credit	9713	278,531		278,531
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		278,531	606,159	884,690
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	6,043,423		6,043,423
Total Designated Fund Balance		6,043,423	0	6,043,423
Uncommitted(Unrestricted) Fund Balance	9790	31,503,317		31,503,317
TOTAL FUND EQUITY		37,825,271	606,159	38,431,430
TOTAL LIABILITIES AND FUND EQUITY		49,286,729	7,252,116	56,538,845

- 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, 2011

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	15,919,747		2,756,763
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	87,118		3,015
Due from Other Funds	9140			1,291
TOTAL ASSETS		16,006,865	0	2,761,069
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	565,850		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			1,086,090
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		565,850	0	1,086,090

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, 2011

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			
Amounts Restricted by Law for Specific Purposes	9712	15,441,015		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		15,441,015	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			1,674,980
Total Designated Fund Balance		0	0	1,674,980
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		15,441,015	0	1,674,980
TOTAL LIABILITIES AND FUND EQUITY		16,006,865	0	2,761,070

- 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, 2011

District ID: 310

Name: CONTRA COSTA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	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						71,975
TOTAL ASSETS		0	0	0	0	0	205,881
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, 2011

District ID: 310

Name: CONTRA COSTA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						205,881
Total Reserved Fund Balance		0	0	0	0	0	205,881
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	205,881
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	205,881

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	7,553,147	76,715,955
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		23,643,232
Accounts Receivable	9130		125,720
Due from Other Funds	9140	635,285	1,123,027
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	60,140	388,439
TOTAL ASSETS		8,248,572	101,996,373
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	73,320	1,815,688
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		1,681,940
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		73,320	3,497,628

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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		
Amonts Restricted by Law for Specific Purposes	9712		98,498,745
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	98,498,745
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	8,175,250	
Total Designated Fund Balance		8,175,250	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		8,175,250	98,498,745
TOTAL LIABILITIES AND FUND EQUITY		8,248,570	101,996,373

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	(1,977,728)	90,229		908,054
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	5,870		
Investments (at cost)	9120				
Accounts Receivable	9130	105,542	512		9,885
Due from Other Funds	9140	133,045	165,391		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,481,418	857		
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	155,973		2,796,096
Accumulated Depreciation Equipment	9351	1,830,596	144,602		2,722,587
Work in Progress	9360				
Total Fixed Assets		109,412	11,371	0	73,509
TOTAL ASSETS		898,689	274,230	0	991,448

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(209,736)	9,491		(208)
Accrued Salaries and Wages Payable	9520	40,242	7,274		772
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	12,656	39,440		3,239
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		(156,838)	56,205	0	3,803
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	(156,838)	56,205	0	3,803

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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	1,055,527	218,026		987,645
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,055,527	218,026	0	987,645
TOTAL LIABILITIES AND FUND EQUITY		898,689	274,231	0	991,448

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	381,978	1,483,140
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		30,049,664
Accounts Receivable	9130	3,068	170,345
Due from Other Funds	9140	100,125	495
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		485,171	31,703,644

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	40,630	5,558
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	42,480	2,277,424
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		83,110	2,282,982
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	83,110	2,282,982

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	402,061	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		29,420,663
Total Designated Fund Balance		402,061	29,420,663
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		402,061	29,420,663
TOTAL LIABILITIES AND FUND EQUITY		485,171	31,703,645

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	243,946							284,754
In County Treasury	9112	209,149		1,384,314	(672,578)	315,854		958	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120					178,772		28,009,468	
Accounts Receivable	9130	9,428		1,474	581,733	985		30,815	
Due from Other Funds	9140	(4,480)		41,006	189,283	116		2,275,000	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		458,543	0	1,426,794	98,438	495,727	0	30,316,241	317,111

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	221		563	62,045	1			235,144
Accrued Salaries and Wages Payable	9520			4,986					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	78,488		51,972	32,516			20	33,794
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				3,877				
Total Current Liabilities and Deferred Revenue		78,709	0	57,521	98,438	1	0	20	268,938
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	78,709	0	57,521	98,438	1	0	20	268,938

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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			1,369,273				30,316,221	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	1,369,273	0	0	0	30,316,221	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					495,726			45,173
Total Designated Fund Balance		0	0	0	0	495,726	0	0	45,173
Uncommitted(Unrestricted) Fund Balance	9790	379,834							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		379,834	0	1,369,273	0	495,726	0	30,316,221	45,173
TOTAL LIABILITIES AND FUND EQUITY		458,543	0	1,426,794	98,438	495,727	0	30,316,241	314,111

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		769,023	769,023
Workforce Investment Act	8130		461,664	461,664
Temporary Assistance for Needy Families (TANF)	8140		153,919	153,919
Student Financial Aid	8150	38,945	345,691	384,636
Veterans Education	8160	2,135		2,135
Vocational and Technical Education Act (VATEA)	8170		1,447,431	1,447,431
Other Federal Revenues	8190		532,815	532,815
Total Federal Revenues	8100	41,080	3,710,543	3,751,623
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	184,759		184,759
State General Apportionment	8612	70,466,674		70,466,674
Other General Apportionment	8613	969,562		969,562
General Categorical Programs	8620			
Child Development	8621		1,383,391	1,383,391
Extended Opportunity Programs and Services(EOPS)	8622		2,235,686	2,235,686
Disabled Students Programs and Services(DSPS)	8623		1,921,443	1,921,443
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		509,826	509,826
Telecommunications and Technology Infrastructure Program (TTIP)	8626		37,525	37,525
Other General Categorical Programs	8627		2,968,581	2,968,581

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		2,233,631	2,233,631
Other Reimbursable Categorical Programs	8652		1,282,796	1,282,796
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	747,188		747,188
Timber Yield Tax	8672	5		5
Other State Tax Subventions	8673	3,582		3,582
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,700,098	595,539	4,295,637
State Mandated Costs	8685	576,853		576,853
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	76,648,721	13,168,418	89,817,139

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	59,476,351		59,476,351
Tax Allocation, Supplemental Roll	8812	714,590		714,590
Tax Allocation, Unsecured Roll	8813	2,450,360		2,450,360
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	3,710,577		3,710,577
Redevelopment Agency Funds	8818	96,130		96,130
Contributions, Gifts, Grants, and Endowments	8820	146,042	5,944	151,986
Contract Services	8830			
Contract Instructional Services	8831	186,791	5,130	191,921
Other Contract Services	8832		52,194	52,194
Sales and Commissions	8840	123,344		123,344
Rentals and Leases	8850	530,088		530,088
Interest and Investment Income	8860	77,768		77,768
Student Fees and Charges	8870			
Community Services Classes	8872	82,064		82,064
Dormitory	8873			0
Enrollment	8874	10,615,292		10,615,292
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	147,740		147,740
Insurance	8878	915,126		915,126
Student Records	8879	316,451		316,451
Nonresident Tuition	8880	9,612,252		9,612,252
Parking Services and Public Transportation	8881		1,826,356	1,826,356
Other Student Fees and Charges	8885	366,398		366,398
Other Local Revenues	8890	3,951,051	1,548,793	5,499,844
Total Local Revenues	8800	93,518,415	3,438,417	96,956,832
Total Revenues		170,208,216	20,317,378	190,525,594

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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	19,100		19,100
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,288,503	38,000	1,326,503
Total Other Financing Sources	8900	1,307,603	38,000	1,345,603
Total Revenues and Other Financing Sources		171,515,819	20,355,378	191,871,197

For Actual Year: 2010-2011

Budget Year: 2011-2012

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 Natural Resources	0100	220,727	20,112	66,110			306,949
Architecture and Environmental Design	0200	203,237	3,786				207,023
Environmental Sciences and Technologies	0300	8,984	345	2,281			11,610
Biological Sciences	0400	4,395,862	179,282	133,321	1,512		4,709,977
Business and Management	0500	3,141,865	158,961	17,120	5,089		3,323,035
Communications	0600	886,311	69,415	61,618			1,017,344
Computer and Information Science	0700	2,153,926	36,261	20,948	11,802		2,222,937
Education	0800	5,318,973	418,172	332,993	29,288		6,099,426
Engineering and Related Industrial Technology	0900	2,729,088	243,968	174,005	25,634		3,172,695
Fine and Applied Arts	1000	6,734,812	615,640	277,322	57,198		7,684,972
Foreign language	1100	2,029,368	43,229	9,781			2,082,378
Health	1200	3,544,381	550,342	288,956	122,467		4,506,146
Consumer Education And Home Economics	1300	3,680,520	719,897	163,961	10,230		4,574,608
Law	1400						0
Humanities(Letters)	1500	10,614,435	352,070	45,317	3,722		11,015,544
Library Science	1600	39,073	2,186				41,259
Mathematics	1700	9,788,317	432,826	19,887	3,436		10,244,466
Military Studies	1800						0
Physical Sciences	1900	5,652,925	142,719	100,885	9,085		5,905,614
Psychology	2000	2,158,823	44,009	6,899			2,209,731
Public Affairs and Services	2100	722,859	56,453	315,630			1,094,942
Social Sciences	2200	5,467,262	95,149	20,549	988		5,583,948
Commercial Services	3000	45,858	2,167	173,692			221,717
Interdisciplinary Studies	4900	4,117,189	854,972	92,021	34,645		5,098,827
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,061,884	199,759				5,261,643
Sub-Total Instructional Activites		78,716,679	5,241,720	2,323,296	315,096		86,596,791
Total Expenditures for GF Activities*		79,894,633	75,883,336	21,866,420	1,822,962	2,861,251	182,328,602

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		9,543,347	585,872	21,883		10,151,102
Course and Curriculum Development	6020		171,731	30,898	6,812		209,441
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	9,715,078	616,770	28,695	0	10,360,543
Instructional Support Services	6100						
Learning Center	6110	278,480	226,871	8,576	2,151		516,078
Library	6120		2,261,324	314,594	117,871		2,693,789
Media	6130		931,284	48,140	23,273		1,002,697
Museums and Galleries	6140		3,759	1,224			4,983
Academic Information Systems and Technology	6150		49,432				49,432
Other Instructional Support Services	6190		23,649	10,211			33,860
Total Instructional Support Services		278,480	3,496,319	382,745	143,295	0	4,300,839
Admissions and Records	6200		2,313,458	78,784	16,975		2,409,217
Student Counseling and Guidance	6300						
Counseling and Guidance	6310						0
Matriculation and Student Assessment	6320		18,872	560			19,432
Transfer Programs	6330		171,791	61,682	779		234,252
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		5,880	63			5,943
Total Student Counseling and Guidance		0	196,543	62,305	779	0	259,627

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		102,541	2,969			105,510
Disabled Student Programs and Services (DSPS)	6420		1,929,667	351,915	2,322		2,283,904
Extended Opportunity Programs and Services (EOPS)	6430		1,791,140	61,851	3,250	587,817	2,444,058
Health Services	6440			229,902			229,902
Student Personnel Administration	6450		606,272	15,698			621,970
Financial Aid Administration	6460		1,219,483	14,221			1,233,704
Job Placement Services	6470		391,733	10,366			402,099
Veterans Services	6480						0
Miscellaneous Student Services	6490		3,195,061	1,473,830	8,688		4,677,579
Total Other Student Services		0	9,235,897	2,160,752	14,260	587,817	11,998,726
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,110,448	986,198	47,581		3,144,227
Custodial Services	6530		4,560,440	380,758	5,598		4,946,796
Grounds Maintenance and Repairs	6550		1,283,353	357,010	30,856		1,671,219
Utilities	6570			3,403,997			3,403,997
Other Operations and Maintenance of Plant	6590		7,436	115,632	5,640		128,708
Total Operation and Maintenance of Plant	6500	0	7,961,677	5,243,595	89,675	0	13,294,947
Planning, Policymaking and Coordinations	6600		3,581,860	1,016,599	28,206		4,626,665

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		103,130	2,552			105,682
Fiscal Operations	6720		3,942,172	250,066	7,342		4,199,580
Human Resources Management	6730		1,995,825	271,985			2,267,810
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,161,307				4,161,307
Staff Development	6750		68,915	67,669			136,584
Staff Diversity	6760						0
Logistical Services	6770		4,126,234	1,639,059	113,215		5,878,508
Management Information Systems	6780		4,156,449	902,715	311,295		5,370,459
Other General Institutional Support Services	6790		578,144	84,469			662,613
Total General Institutional Support Services	6700	0	19,132,176	3,218,515	431,852	0	22,782,543
Community Services & Economic Development	6800						
Community Recreation	6810		38,572	669			39,241
Community Service Classes	6820	86,598	1,385,634	242,443	28,667		1,743,342
Community Use of Facilities	6830		216,775	21,966			238,741
Economic Development	6840						0
Other Community Services & Economic Development	6880		1,908				1,908
Total Community Services	6800	86,598	1,642,889	265,078	28,667	0	2,023,232

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		11,876				11,876
Child Development Centers	6920			58,343			58,343
Farm Operations	6930						0
Food Services	6940			1,737			1,737
Parking	6950		1,438,214	106,187	13,668		1,558,069
Student and Co-Curricular Activities	6960		469,556	37,562	4,182		511,300
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,919,646	203,829	17,850	0	2,141,325
Auxiliary Operations	7000						
Contract Education	7010	120,985	220,854	1,229,479	54	710	1,572,082
Other Auxiliary Operations	7090		2,466,057	147,489	30,613		2,644,159
Total Auxiliary Operations	7000	120,985	2,686,911	1,376,968	30,667	710	4,216,241

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		165,047	180,719			345,766
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					28,920	28,920
Student Aid	7320					731,556	731,556
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	760,476	760,476
Sub-Total Non-Instructional Activites		1,177,954	70,641,616	19,543,124	1,507,866	2,861,251	95,731,811
Total Expenditures General Fund: activities *		79,894,633	75,883,336	21,866,420	1,822,962	2,861,251	182,328,602

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$218,153,032
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	32,440.70		
	2. 2010-2011 Second Period Actual FTES	30,545.17		
	3. 2010-2011 Population change factor (C2/C1)	0.9416		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$210,568,759
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)			\$210,568,759
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.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$210,568,759
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			65,048,578
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			686,582
C.	Local Property taxes			60,766,925
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.	2011-2012 Appropriations Subject to Limit			\$126,502,085

For Actual Year: 2010-2011

Budget Year: 2011-2012

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	41,080		3,710,543	1,823,987	3,751,623	1,823,987
State Revenues	8600	76,648,721	68,816,684	13,168,418	8,762,657	89,817,139	77,579,341
Local Revenues	8800	93,518,415	85,243,877	3,438,417	1,970,940	96,956,832	87,214,817
Total Revenues		170,208,216	154,060,561	20,317,378	12,557,584	190,525,594	166,618,145
EXPENDITURES:							
Academic Salaries	1000	72,500,646	69,032,638	3,449,582	1,565,930	75,950,228	70,598,568
Classified Salaries	2000	33,071,841	28,365,753	5,629,091	3,925,705	38,700,932	32,291,458
Employee Benefits	3000	38,818,346	41,394,600	2,308,463	1,975,645	41,126,809	43,370,245
Supplies and Materials	4000	2,457,513	5,642,213	1,618,105	1,096,204	4,075,618	6,738,417
Other Operating Expenses and Services	5000	12,970,870	14,064,507	4,819,932	596,001	17,790,802	14,660,508
Capital Outlay	6000	944,337	1,146,343	878,625	673,558	1,822,962	1,819,901
Total Expenditures		160,763,553	159,646,054	18,703,798	9,833,043	179,467,351	169,479,097
Excess /(Deficiency) of Revenues over Expenditures		9,444,663	(5,585,493)	1,613,580	2,724,541	11,058,243	(2,860,952)
Other Financing Sources	8900	1,307,603		38,000		1,345,603	0
Other Outgo	7000	1,483,881	1,104,097	1,377,370	673,161	2,861,251	1,777,258
Net Increase/(Decrease) in Fund Balance		9,268,385	(6,689,590)	274,210	2,051,380	9,542,595	(4,638,210)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	28,556,886	37,825,271	331,949	606,159	28,888,835	38,431,430
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	28,556,886		331,949		28,888,835	
Ending Fund Balance, June 30		37,825,271	31,135,681	606,159	2,657,539	38,431,430	33,793,220

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2010-2011

Budget Year: 2011-2012

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	202,864					
Local Revenues	8800	19,464,314	20,608,903			11,070	11,000
Total Revenues		19,667,178	20,608,903	0	0	11,070	11,000
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	380,377					
Total Other Financing Sources		380,377	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,700,000	9,156,850				
Debt Interest and Other Service Charges	7120	11,257,975	11,618,133				
Transfers Outgoing	7300 & 7400					1,086,090	
Reserve for Contingencies	7900						1,685,980
Total Other Outgo	7000	19,957,975	20,774,983	0	0	1,086,090	1,685,980
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,577,598)	(20,774,983)	0	0	(1,086,090)	(1,685,980)
Net Increase/Decrease in Fund Balance		89,580	(166,080)	0	0	(1,075,020)	(1,674,980)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,351,436	15,441,016		0	2,750,000	1,674,980
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,351,436		0		2,750,000	
Ending Fund Balance, June 30		15,441,016	15,274,936	0	0	1,674,980	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	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
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	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: 2010-2011

Budget Year: 2011-2012

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					124,400	125,600
Other Outgo	7000					131,597	331,481
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(7,197)	(205,881)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	213,078	205,881
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		213,078	
Ending Fund Balance, June 30		0	0	0	0	205,881	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	240,747			
Local Revenues	8800	1,106,715	1,106,000	7,852,783	
Total Income		1,347,462	1,106,000	7,852,783	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			888,747	917,907
Employee Benefits	3000			334,315	390,206
Supplies and Materials	4000			80	10,000
Other Operating Expenses and Services	5000			688,036	813,149
Capital Outlay	6000	372,570	304,662	22,651,523	37,209,566
Total Expenditures		372,570	304,662	24,562,701	39,340,828
Excess /(Deficiency) of Revenues over Expenditures		974,892	801,338	(16,709,918)	(39,340,828)
Other Financing Sources	8900	150,357			
Other Outgo	7000	28,197	8,976,588		59,157,917
Net Increase/(Decrease) in Fund Balance		1,097,052	(8,175,250)	(16,709,918)	(98,498,745)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	7,078,198	8,175,250	115,304,730	98,498,745
Prior Years Adustments	9020			(96,067)	
Adjusted Beginning Balance	9030	7,078,198		115,208,663	
Ending Fund Balance, June 30		8,175,250	0	98,498,745	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	11,300,461	11,913,650	1,054,348	1,097,975		
Other Financing Sources	8900	233,420	50,000	97,185	81,242		
Total Income		11,533,881	11,963,650	1,151,533	1,179,217	0	0
Cost of Sales	5890	8,335,887	10,277,126	527,973	683,007		
Gross Profit or Loss		3,197,994	1,686,524	623,560	496,210	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,780,864	1,532,647	347,927	338,985		
Employee Benefits	3000	617,052	643,916	108,202	99,485		
Supplies and Materials	4000	30,015	31,050	34,383	34,900		
Other Operating Expenses and Services	5000	594,471	493,900	75,613	63,583		
Capital Outlay	6000	7,734	7,770	2,257	10,500		
Total Expenditures		3,030,136	2,709,283	568,382	547,453	0	0
Net Profit or Loss		167,858	(1,022,759)	55,178	(51,243)	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		167,858	(1,022,759)	55,178	(51,243)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	887,670	1,055,528	162,849	218,027		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	887,670		162,849		0	
Ending Fund Balance, June 30		1,055,528	32,769	218,027	166,784	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,199,340	1,167,948				
Other Financing Sources	8900						
Total Income		1,199,340	1,167,948				
Cost of Sales	5890						
Gross Profit or Loss		1,199,340	1,167,948				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	569,009	501,609				
Employee Benefits	3000	191,287	204,143				
Supplies and Materials	4000	86,113	150,000				
Other Operating Expenses and Services	5000	64,889	120,000				
Capital Outlay	6000	5,014					
Total Expenditures		916,312	975,752				
Net Profit or Loss		283,028	192,196				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		283,028	192,196				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	704,617	987,645				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	704,617					
Ending Fund Balance, June 30		987,645	1,179,841				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	99,958	1,050	1,048,828	600,000		
Other Financing Sources	8900	405,804	100,000	1,000,000	1,000,000		
Total Income		505,762	101,050	2,048,828	1,600,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	493,443		122,173	113,350		
Capital Outlay	6000	10,355					
Total Expenditures		503,798	0	122,173	113,350		
Net Profit or Loss		1,964	101,050	1,926,655	1,486,650		
Other Outgo	7000		503,111	9,403,744	8,803,000		
Net Increase/(Decrease) in Fund Balance		1,964	(402,061)	(7,477,089)	(7,316,350)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	400,097	402,061	36,897,751	29,420,662		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	400,097		36,897,751			
Ending Fund Balance, June 30		402,061	0	29,420,662	22,104,312		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	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	193,190	88,356			430,619	415,680
Total Income		193,190	88,356	0	0	430,619	415,680
Expenditures							
Academic Salaries	1000					3,103	4,000
Classified Salaries	2000	633				62,610	66,000
Employee Benefits	3000					9,575	10,321
Supplies and Materials	4000	155,733	75,840			2,095	3,000
Other Operating Expenses and Services	5000	8,154	8,160			8,961	8,400
Capital Outlay	6000					8,180	13,500
Total Expenditures		164,520	84,000	0	0	94,524	105,221
Excess /(Deficiency) of Revenues over Expenditures		28,670	4,356	0	0	336,095	310,459
Other Financing Sources	8900					763	
Other Outgo	7000	62,159	3,000			266,764	314,921
Net Increase/(Decrease) in Fund Balance		(33,489)	1,356	0	0	70,094	(4,462)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	413,324	379,835		0	1,299,179	1,369,273
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	413,324		0		1,299,179	
Ending Fund Balance, June 30		379,835	381,191	0	0	1,369,273	1,364,811

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	32,542,111	32,428,312				
State Revenues	8600	1,486,762	1,410,000				
Local Revenues	8800			4,577	4,570		
Total Income		34,028,873	33,838,312	4,577	4,570	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			28			
Capital Outlay	6000						
Total Expenditures		0	0	28	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		34,028,873	33,838,312	4,549	4,570	0	0
Other Financing Sources	8900	114,086					
Other Outgo	7000	34,142,959	33,838,312	6,000	5,156		
Net Increase/(Decrease) in Fund Balance		0	0	(1,451)	(586)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	494,412	495,727		0
Prior Years Adjustments	9020			2,766			
Adjusted Beginning Balance	9030	0		497,178		0	
Ending Fund Balance, June 30		0	0	495,727	495,141	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	2,416,199	3,300,000		
Total Income		2,416,199	3,300,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	64,421			
Capital Outlay	6000				
Total Expenditures		64,421	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		2,351,778	3,300,000	0	0
Other Financing Sources	8900	9,100,000	8,800,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		11,451,778	12,100,000	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	18,864,443	30,316,221	45,173	45,173
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	18,864,443		45,173	
Ending Fund Balance, June 30		30,316,221	42,416,221	45,173	45,173

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	38,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	122,160
52	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	97,185
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	763
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	88,253
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	40,054
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	25,833
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	1,086,090
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	5,000
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	9,100,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	62,159
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	80,000
39	OTHER SPECIAL REVENUE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	124,400
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	15,200

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		3,700,098			595,539	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 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		1,222,613		1,222,613		1,222,613
Classified Salaries	2000		1,206,415		1,206,415		1,206,415
Employee Benefits	3000		767,783		767,783		767,783
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	595,539	595,539
Noninstructional Supplies & Mtrls	4400		84,650		84,650		84,650
Total Supplies and Materials		0	84,650	0	84,650	595,539	680,189
Other Operating Expenses and Services	5000		418,637		418,637		418,637
Capital Outlay							
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	3,700,098	0	3,700,098	595,539	4,295,637
Ending Balance					0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		3,322,544			499,351	
		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		1,222,215		1,222,215		1,222,215
Classified Salaries	2000		934,786		934,786		934,786
Employee Benefits	3000		750,177		750,177		750,177
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	499,351	499,351
Noninstructional Supplies & Mtrls	4400		79,392		79,392		79,392
Total Supplies and Materials		0	79,392	0	79,392	499,351	578,743
Other Operating Expenses and Services	5000		335,974		335,974		335,974
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	3,322,544	0	3,322,544	499,351	3,821,895
Ending Balance					0	0	