

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2012-2013)

(Budget Report for Fiscal Year 2013-2014)

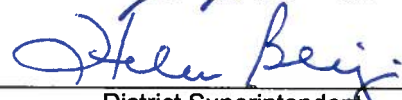
District: CONTRA COSTA

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

10/21/13  
Date

  
District Superintendent

10/22/13  
Date

Contact: Gene Huff

(925) 229-6850

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, 2013. 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: 2012-2013

Budget Year: 2013-2014

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Object Code					
<b>Academic Salaries</b>					
<b>Instructional Salaries</b>					
Contract or Regular	1100	30,363,357	30,363,357	86,004	30,449,361
Other	1300	25,290,331	25,363,457	138,130	25,501,587
<b>Total Instructional Salaries</b>		55,653,688	55,726,814	224,134	55,950,948
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		11,393,505	754,454	12,147,959
Other	1400		1,312,454	182,172	1,494,626
<b>Total Non-Instructional Salaries</b>		0	12,705,959	936,626	13,642,585
<b>Total Academic Salaries</b>		55,653,688	68,432,773	1,160,760	69,593,533
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		21,367,710	1,603,791	22,971,501
Other	2300		2,902,335	485,997	3,388,332
<b>Total Non-Instructional Salaries</b>		0	24,270,045	2,089,788	26,359,833
<b>Instructional Aides</b>					
Regular Status	2200	2,239,951	2,538,236	84,260	2,622,496
Other	2400	703,324	747,872	62,587	810,459
<b>Total Instructional Aides</b>		2,943,275	3,286,108	146,847	3,432,955
<b>Total Classified Salaries</b>		2,943,275	27,556,153	2,236,635	29,792,788
<b>Employee Benefits</b>					
	3000	19,019,427	39,865,614	1,088,878	40,954,492
<b>Supplies and Materials</b>					
	4000		1,458,037	376,901	1,834,938
<b>Other Operating Expenses</b>					
	5000		14,356,500	357,026	14,713,526
<b>Equipment Replacement</b>					
	6420		474,412	268,256	742,668
<b>Total Expenditures Prior to Exclusions</b>		77,616,390	152,143,489	5,488,456	157,631,945

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: 2012-2013

Budget Year: 2013-2014

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	Total
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
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
<b>Total Exclusions</b>		5,670,734	16,268,782	0	16,268,782
<b>Total for ECS 84362, 50% Law</b>		71,945,656	135,874,707	5,488,456	141,363,163
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.95%	100.00%		
<b>50% of Current Expense of Education</b>			67,937,354		
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		71,945,656	135,874,707	5,488,456	141,363,163
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		77,616,390	152,143,489	5,488,456	157,631,945
<b>Capital Expenditures</b>	6000	260,304	844,741	359,592	1,204,333
<b>Equipment Replacement (Back out)</b>	6420		(474,413)	(268,256)	(742,669)
<b>Total Unrestricted General Fund Expenditures</b>		77,876,694	152,513,817	5,579,792	158,093,609

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		492,529	492,529
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	13,088,464		13,088,464
Unassigned	9790	23,360,792		23,360,792
<b>Total Fund Balance</b>		<b>36,449,256</b>	<b>492,529</b>	<b>36,941,785</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>36,449,256</b>	<b>492,529</b>	<b>36,941,785</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>50,490,846</b>	<b>6,775,878</b>	<b>57,266,724</b>

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, 2013

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	12,815,299		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			4,471,099
Unassigned	9790			
<b>Total Fund Balance</b>		12,815,299	0	4,471,099
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		12,815,299	0	4,471,099
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		12,849,194	0	4,883,526

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, 2013

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
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	191,486
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	191,486
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	191,486
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0	0	191,486

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, 2013

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND BALANCE (NON-GASB 54)</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		38,131,215
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	12,761,904	
Unassigned	9790		
<b>Total Fund Balance</b>		<b>12,761,904</b>	<b>38,131,215</b>
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		<b>12,761,904</b>	<b>38,131,215</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>13,308,244</b>	<b>40,762,312</b>

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, 2013

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(357,574)	19,187		12,903
Accrued Salaries and Wages Payable	9520	33,409	6,638		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	12,978	8,219		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
<b>Total Current Liabilities and Deferred Revenue</b>		(311,187)	34,044	0	12,903
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				
<b>Total Long-Term Liabilities</b>		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	(311,187)	34,044	0	12,903



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, 2013

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	59,342	228,022
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		13,960,797
Accounts Receivable	9130	462,745	59,211
Due from Other Funds	9140		66
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		522,087	14,248,096

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, 2013

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
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		
Assigned/Committed	9754	515,641	14,243,011
Unassigned	9790		
<b>Total Reserved Fund Balance</b>		<b>515,641</b>	<b>14,243,011</b>
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		<b>515,641</b>	<b>14,243,011</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>522,087</b>	<b>14,248,096</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510			349	124,045	1			214,031
Accrued Salaries and Wages Payable	9520			4,371					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	2,294		126,373	13,769				3,713
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				3,878				
<b>Total Current Liabilities and Deferred Revenue</b>		<b>2,294</b>	<b>0</b>	<b>131,093</b>	<b>141,692</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>217,744</b>
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								
<b>Total Long-Term Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>2,294</b>	<b>0</b>	<b>131,093</b>	<b>141,692</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>217,744</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,163,140	1,163,140
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		163,409	163,409
Student Financial Aid	8150	42,255	423,625	465,880
Veterans Education	8160	10,791		10,791
Vocational and Technical Education Act (VATEA)	8170		1,437,464	1,437,464
Other Federal Revenues	8190		1,888,231	1,888,231
<b>Total Federal Revenues</b>	8100	53,046	5,075,869	5,128,915
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	184,759		184,759
State General Apportionment	8612	30,724,167		30,724,167
Other General Apportionment	8613	1,179,422		1,179,422
General Categorical Programs	8620			
Child Development	8621		1,094,889	1,094,889
Extended Opportunity Programs and Services(EOPS)	8622		2,049,905	2,049,905
Disabled Students Programs and Services(DSPS)	8623		1,838,770	1,838,770
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		474,388	474,388
Telecommunications and Technology Infrastructure Program (TTIP)	8626		100	100
Other General Categorical Programs	8627		3,778,617	3,778,617

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	59,394,105		59,394,105
Tax Allocation, Supplemental Roll	8812	744,254		744,254
Tax Allocation, Unsecured Roll	8813	2,591,253		2,591,253
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	4,164,126		4,164,126
Redevelopment Agency Funds - Pass Through	8818	66,591		66,591
Redevelopment Agency Funds - Residual	8819	1,310,168		1,310,168
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,079,406		1,079,406
Contributions, Gifts, Grants, and Endowments	8820	192,213	223,095	415,308
Contract Services	8830			
Contract Instructional Services	8831	230,071		230,071
Other Contract Services	8832		136,867	136,867
Sales and Commissions	8840	99,352		99,352
Rentals and Leases	8850	551,201		551,201
Interest and Investment Income	8860	84,188		84,188
Student Fees and Charges	8870			
Community Services Classes	8872	98,484		98,484
Dormitory	8873			0
Enrollment	8874	16,046,853		16,046,853
Contra Revenue Account	8874.1	(72,202)		(72,202)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	144,847		144,847
Insurance	8878	1,198,214		1,198,214
Student Records	8879	334,135		334,135
Nonresident Tuition	8880	11,695,201		11,695,201
Parking Services and Public Transportation	8881		1,632,670	1,632,670
Other Student Fees and Charges	8885	440,180		440,180
Other Local Revenues	8890	3,757,944	1,854,963	5,612,907
<b>Total Local Revenues</b>	8800	104,150,584	3,847,595	107,998,179
<b>Total Revenues</b>		162,770,923	22,161,943	184,932,866

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	179,496	1,833	19,942			201,271
Architecture and Environmental Design	0200	206,850	14,670				221,520
Environmental Sciences and Technologies	0300			73			73
Biological Sciences	0400	4,740,879	141,637	147,467	7,118		5,037,101
Business and Management	0500	2,878,235	140,726	14,152	4,535		3,037,648
Communications	0600	1,010,469	65,626	60,480			1,136,575
Computer and Information Science	0700	2,165,643	38,164	13,413	9,543		2,226,763
Education	0800	4,910,673	426,816	362,705	53,179		5,753,373
Engineering and Related Industrial Technology	0900	2,930,976	276,298	197,806	10,710		3,415,790
Fine and Applied Arts	1000	6,493,330	547,972	302,069	123,390		7,466,761
Foreign language	1100	1,874,942	48,451	5,020			1,928,413
Health	1200	2,981,998	463,988	94,355	9,850		3,550,191
Consumer Education And Home Economics	1300	3,407,897	786,455	166,234	13,385		4,373,971
Law	1400						0
Humanities(Letters)	1500	10,509,708	444,997	49,157	11,887		11,015,749
Library Science	1600	24,658	12,657				37,315
Mathematics	1700	9,588,249	518,774	25,387	15,465		10,147,875
Military Studies	1800						0
Physical Sciences	1900	5,505,135	124,142	130,345	57,942		5,817,564
Psychology	2000	2,175,387	34,517	6,078			2,215,982
Public Affairs and Services	2100	810,659	57,005	390,902	3,233		1,261,799
Social Sciences	2200	5,369,828	51,126	20,994	2,411		5,444,359
Commercial Services	3000	53,371	1,212	36,904			91,487
Interdisciplinary Studies	4900	4,073,252	709,219	225,436	215,735		5,223,642
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,670,734					5,670,734
<b>Sub-Total Instructional Activites</b>		<b>77,562,369</b>	<b>4,906,285</b>	<b>2,268,919</b>	<b>538,383</b>		<b>85,275,956</b>
<b>Total Expenditures for GF Activities*</b>		<b>78,166,612</b>	<b>74,975,309</b>	<b>23,776,350</b>	<b>1,971,934</b>	<b>7,946,135</b>	<b>186,836,340</b>

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

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: 2012-2013

Budget Year: 2013-2014

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		1,777,817	759,211	13,733		2,550,761
Extended Opportunity Programs and Services (EOPS)	6430		1,624,565	49,595	541	483,302	2,158,003
Health Services	6440			299,852			299,852
Student Personnel Administration	6450		436,480	14,014			450,494
Financial Aid Administration	6460		1,385,206	24,366	310		1,409,882
Job Placement Services	6470		248,541	11,508			260,049
Veterans Services	6480		44,940	21,359	893		67,192
Miscellaneous Student Services	6490		2,896,064	1,821,368	10,132		4,727,564
<b>Total Other Student Services</b>		0	8,413,613	3,001,273	25,609	483,302	11,923,797
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,590,771	1,116,553	10,287		3,717,611
Custodial Services	6530		4,492,352	397,678	2,310		4,892,340
Grounds Maintenance and Repairs	6550		1,222,618	392,498	7,681		1,622,797
Utilities	6570			3,742,951			3,742,951
Other Operations and Maintenance of Plant	6590			74,351	13,338		87,689
<b>Total Operation and Maintenance of Plant</b>	6500	0	8,305,741	5,724,031	33,616	0	14,063,388
<b>Planning, Policymaking and Coordinations</b>	6600		3,434,006	1,321,120	14,665		4,769,791

\* 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: 2012-2013

Budget Year: 2013-2014

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		17,871				17,871
Child Development Centers	6920			44,615			44,615
Farm Operations	6930						0
Food Services	6940			2,553			2,553
Parking	6950		1,436,405	113,421	65,804		1,615,630
Student and Co-Curricular Activities	6960		325,671	274,619	4,210		604,500
Student Housing	6970						0
Other Ancillary Services	6990			44,250			44,250
<b>Total Ancillary Services</b>	6900	0	1,779,947	479,458	70,014	0	2,329,419
Auxiliary Operations	7000						
Contract Education	7010	215,928	506,059	1,274,777	1,827		1,998,591
Other Auxiliary Operations	7090		5,799,023	2,623,608	518,048		8,940,679
<b>Total Auxiliary Operations</b>	7000	215,928	6,305,082	3,898,385	519,875	0	10,939,270



DISTRICT NAME: CONTRA COSTA

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$204,741,248
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	28,621.73		
	2. 2012-2013 Second Period Actual FTES	27,101.45		
	3. 2012-2013 Population change factor (C2/C1)	0.9469		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$203,795,606
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)			\$203,795,606
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$203,795,606
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			53,468,112
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			666,758
C.	Local Property taxes			74,897,894
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.	2013-2014 Appropriations Subject to Limit			\$129,032,764

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
		<b>REVENUES:</b>					
Federal Revenues	8100						
State Revenues	8600	125,363					
Local Revenues	8800	13,088,747	14,134,905			13,251	13,915
<b>Total Revenues</b>		<b>13,214,110</b>	<b>14,134,905</b>	<b>0</b>	<b>0</b>	<b>13,251</b>	<b>13,915</b>
Other Financing Sources	8900						
Interfund Transfers In	8981					1,624,190	
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,624,190</b>	<b>0</b>
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	10,333,200	6,485,500				
Debt Interest and Other Service Charges	7120	8,315,891	14,196,184				
Transfers Outgoing	7300 & 7400					536,270	
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	<b>7000</b>	<b>18,649,091</b>	<b>20,681,684</b>	<b>0</b>	<b>0</b>	<b>536,270</b>	<b>0</b>
<b>Net Other Financing Sources / (Other Outgo)</b>	<b>8900 &amp; 7000</b>	<b>(18,649,091)</b>	<b>(20,681,684)</b>	<b>0</b>	<b>0</b>	<b>1,087,920</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>		<b>(5,434,981)</b>	<b>(6,546,779)</b>	<b>0</b>	<b>0</b>	<b>1,101,171</b>	<b>13,915</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	18,250,280	12,815,299		0	3,369,928	4,471,099
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,250,280		0		3,369,928	
<b>Ending Fund Balance, June 30</b>		<b>12,815,299</b>	<b>6,268,520</b>	<b>0</b>	<b>0</b>	<b>4,471,099</b>	<b>4,485,014</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						1
<b>Total Income</b>		0	0	0	0	0	1
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						1,100
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	1,100
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	(1,099)
<b>Other Financing Sources</b>	8900					126,300	127,900
<b>Other Outgo</b>	7000					133,498	133,997
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(7,198)	(7,196)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	198,684	191,486
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		198,684	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	191,486	184,290

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	10,426,192	11,064,350	881,634	824,665		
Other Financing Sources	8900	390,029	455,000	141,441	107,786		
<b>Total Income</b>		<b>10,816,221</b>	<b>11,519,350</b>	<b>1,023,075</b>	<b>932,451</b>	0	0
<b>Cost of Sales</b>	5890	<b>8,096,682</b>	<b>8,472,500</b>	<b>447,201</b>	<b>468,000</b>		
<b>Gross Profit or Loss</b>		<b>2,719,539</b>	<b>3,046,850</b>	<b>575,874</b>	<b>464,451</b>	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,546,186	1,660,760	307,478	309,680		
Employee Benefits	3000	622,347	685,041	106,063	94,531		
Supplies and Materials	4000	29,830	24,400	26,440	32,700		
Other Operating Expenses and Services	5000	358,210	385,650	49,644	66,450		
Capital Outlay	6000	8,707	19,000	3,327	12,500		
<b>Total Expenditures</b>		<b>2,565,280</b>	<b>2,774,851</b>	<b>492,952</b>	<b>515,861</b>	0	0
<b>Net Profit or Loss</b>		<b>154,259</b>	<b>271,999</b>	<b>82,922</b>	<b>(51,410)</b>	0	0
<b>Other Outgo</b>	7000	<b>43,693</b>					
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>110,566</b>	<b>271,999</b>	<b>82,922</b>	<b>(51,410)</b>	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,187,501	1,298,067	334,308	417,230		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,187,501		334,308		0	
<b>Ending Fund Balance, June 30</b>		<b>1,298,067</b>	<b>1,570,066</b>	<b>417,230</b>	<b>365,820</b>	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	178,392	798	377,787	359,467		
Other Financing Sources	8900	260,146	100,000	1,000,000	1,114,002		
<b>Total Income</b>		<b>438,538</b>	<b>100,798</b>	<b>1,377,787</b>	<b>1,473,469</b>		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	605					
Employee Benefits	3000	133					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	354,608		115,664	117,114		
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>355,346</b>	<b>0</b>	<b>115,664</b>	<b>117,114</b>		
<b>Net Profit or Loss</b>		<b>83,192</b>	<b>100,798</b>	<b>1,262,123</b>	<b>1,356,355</b>		
Other Outgo	7000			9,068,650	8,803,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>83,192</b>	<b>100,798</b>	<b>(7,806,527)</b>	<b>(7,446,645)</b>		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	432,449	515,641	22,049,538	14,243,011		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	432,449		22,049,538			
<b>Ending Fund Balance, June 30</b>		<b>515,641</b>	<b>616,439</b>	<b>14,243,011</b>	<b>6,796,366</b>		

For Actual Year: 2012-2013

Budget Year: 2013-2014

**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
<b>REVENUES:</b>							
Federal Revenues	8100	31,139,226	32,093,312				
State Revenues	8600	1,640,376	1,410,000				
Local Revenues	8800			1,733	1,855		
<b>Total Income</b>		<b>32,779,602</b>	<b>33,503,312</b>	<b>1,733</b>	<b>1,855</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			4	4		
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>32,779,602</b>	<b>33,503,312</b>	<b>1,729</b>	<b>1,851</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources</b>	8900	148,526					
<b>Other Outgo</b>	7000	32,928,128	33,503,312		1,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>0</b>	<b>0</b>	<b>1,729</b>	<b>851</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	492,197	493,926		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		492,197		0	
<b>Ending Fund Balance, June 30</b>		<b>0</b>	<b>0</b>	<b>493,926</b>	<b>494,777</b>	<b>0</b>	<b>0</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	1,624,190
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,391,116
52	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	141,441
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	260,146
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,000,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	106,003
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	41,880
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	36,772
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	42,523
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	536,270
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	43,694
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	8,800,000
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	126,373
39	OTHER SPECIAL REVENUE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	126,300
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	13,749

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: 2012-2013

Budget Year: 2013-2014

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
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		3,888,318			956,650	
<b>Expenditures</b>							
Academic Salaries	1000		1,262,236		1,262,236		1,262,236
Classified Salaries	2000		1,167,311		1,167,311		1,167,311
Employee Benefits	3000		878,867		878,867		878,867
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	956,650	956,650
Noninstructional Supplies & Mtrls	4400		104,350		104,350		104,350
<b>Total Supplies and Materials</b>		0	104,350	0	104,350	956,650	1,061,000
Other Operating Expenses and Services	5000		475,554		475,554		475,554
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,888,318	0	3,888,318	956,650	4,844,968
<b>Ending Balance</b>					0	0	