

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: CONTRA COSTA

District Code: 310

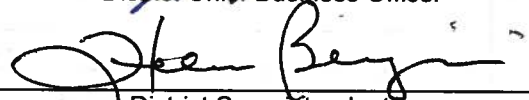
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/8/15

Date



District Superintendent

10-9-15

Date

Contact: Jonah Nicholas

(925) 229-6944

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, 2015. 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: 2014-2015

Budget Year: 2015-2016

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	30,817,838	30,817,838	4,128	30,821,966
Other	1300	30,555,765	30,601,836	103,901	30,705,737
Total Instructional Salaries		61,373,603	61,419,674	108,029	61,527,703
Non-Instructional Salaries					
Contract or Regular	1200		12,040,980	633,329	12,674,309
Other	1400		1,428,813	80,959	1,509,772
Total Non-Instructional Salaries		0	13,469,793	714,288	14,184,081
Total Academic Salaries		61,373,603	74,889,467	822,317	75,711,784
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		22,403,737	1,876,843	24,280,580
Other	2300		3,754,712	485,121	4,239,833
Total Non-Instructional Salaries		0	26,158,449	2,361,964	28,520,413
Instructional Aides					
Regular Status	2200	2,581,303	2,582,515	379	2,582,894
Other	2400	908,580	914,593	54,283	968,876
Total Instructional Aides		3,489,883	3,497,108	54,662	3,551,770
Total Classified Salaries		3,489,883	29,655,557	2,416,626	32,072,183
Employee Benefits	3000	19,971,015	43,527,897	1,058,360	44,586,257
Supplies and Materials	4000		1,901,122	410,377	2,311,499
Other Operating Expenses	5000		15,421,914	573,110	15,995,024
Equipment Replacement	6420		671,527	695,376	1,366,903
Total Expenditures Prior to Exclusions		84,834,501	166,067,484	5,976,166	172,043,650

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	6,027,297	6,027,297		6,027,297
Student Health Services Above Amount Collected	6441		1,891,253		1,891,253
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,090,139		5,090,139
Objects to Exclude	Object Code				
Rents and Leases	5060		403,536		403,536
Lottery Expenditures					
Academic Salaries	1000		1,373,934		1,373,934
Classified Salaries	2000		1,167,317		1,167,317
Employee Benefits	3000		906,588		906,588
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		88,730		88,730
Total Supplies and Materials		0	88,730	0	88,730
Other Operating Expenses and Services	5000		613,306		613,306

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		6,027,297	17,562,100	0	17,562,100
Total for ECS 84362, 50% Law		78,807,204	148,505,384	5,976,166	154,481,550
Percent of CEE (Instructional Salary Cost / Total CEE)		53.07%	100.00%		
50% of Current Expense of Education			74,252,692		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		78,807,204	148,505,384	5,976,166	154,481,550
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		84,834,501	166,067,484	5,976,166	172,043,650
Capital Expenditures	6000	213,866	1,197,259	878,500	2,075,759
Equipment Replacement (Back out)	6420		(671,526)	(695,376)	(1,366,902)
Total Unrestricted General Fund Expenditures		85,048,367	166,593,217	6,159,290	172,752,507

For Year Ended June 30, 2015

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	157,409		157,409
In County Treasury	9112	31,843,197	2,822,580	34,665,777
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,000		75,000
Investments (at cost)	9120	430,506		430,506
Accounts Receivable	9130	18,845,224	4,686,934	23,532,158
Due from Other Funds	9140	1,976,243	792,392	2,768,635
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,712,201	7,407	1,719,608
TOTAL ASSETS		55,039,780	8,309,313	63,349,093
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,768,086	1,834,515	11,602,601
Accrued Salaries and Wages Payable	9520	2,206,959	750,495	2,957,454
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	3,731,311	2,088,640	5,819,951
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,209,716	3,376,947	10,586,663
TOTAL LIABILITIES		22,916,072	8,050,597	30,966,669

For Year Ended June 30, 2015

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		258,716	258,716
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	9,554,046		9,554,046
Unassigned	9790	22,569,662		22,569,662
Total Fund Balance		32,123,708	258,716	32,382,424
Fund Balance (GASB 54)	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
TOTAL FUND EQUITY		32,123,708	258,716	32,382,424
TOTAL LIABILITIES AND FUND EQUITY		55,039,780	8,309,313	63,349,093

- 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, 2015

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	36,608,451		5,809,238
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	537,925		1,745
Due from Other Funds	9140			203,789
TOTAL ASSETS		37,146,376	0	6,014,772
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			63,497
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	63,497

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

Governmental Funds Group

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

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 BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	37,146,376		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			5,951,275
Unassigned	9790			
Total Fund Balance		37,146,376	0	5,951,275
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		37,146,376	0	5,951,275
TOTAL LIABILITIES AND FUND EQUITY		37,146,376	0	6,014,772

- 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, 2015

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						
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						
TOTAL ASSETS		0	0	0	0	0	0
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, 2015

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 BALANCE (NON-GASB 54)							
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	0
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	0
Fund Balance (GASB 54)	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
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	20,326,576		56,524,408
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			168,108,615
Accounts Receivable	9130			371,316
Due from Other Funds	9140	1,025,853		152,739
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		21,352,429	0	225,157,078
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	605,638		5,333,830
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	127		221
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		605,765	0	5,334,051

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			219,823,027
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	20,746,664		
Unassigned	9790			
Total Fund Balance		20,746,664	0	219,823,027
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		20,746,664	0	219,823,027
TOTAL LIABILITIES AND FUND EQUITY		21,352,429	0	225,157,078

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	28,011	25,730		
In County Treasury	9112	(1,306,272)	421,070		1,321,641
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	133,638	21,134		
Due from Other Funds	9140	123,463	37,704		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,222,817	21,187		
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	1,954,266	182,559		2,796,096
Accumulated Depreciation Equipment	9351	1,936,948	161,565		2,755,257
Work in Progress	9360				
Total Fixed Assets		17,318	20,994	0	40,839
TOTAL ASSETS		1,265,975	554,519	0	1,362,480

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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	(475,967)	30,021		
Accrued Salaries and Wages Payable	9520	28,220	4,556		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	13,214	1,483		200,000
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		(434,533)	36,060	0	200,000
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	(434,533)	36,060	0	200,000

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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				
Assigned/Committed	9754				
Unassigned	9790	1,700,508	518,459		1,162,480
Total Reserved Fund Balance		1,700,508	518,459	0	1,162,480
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,700,508	518,459	0	1,162,480
TOTAL LIABILITIES AND FUND EQUITY		1,265,975	554,519	0	1,362,480

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	660,891	1,244,881
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		6,184,205
Accounts Receivable	9130	207	23,354
Due from Other Funds	9140	458	1,627,102
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		661,556	9,079,542

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	19,175	3,802
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 Current Liabilities and Deferred Revenue		19,175	3,802
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	19,175	3,802

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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		
Assigned/Committed	9754	642,381	9,075,740
Unassigned	9790		
Total Reserved Fund Balance		642,381	9,075,740
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		642,381	9,075,740
TOTAL LIABILITIES AND FUND EQUITY		661,556	9,079,542

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	847,036							212,954
In County Treasury	9112	212,182		1,514,062	(1,062,927)	311,457		2,189	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120					180,974		74,034,371	
Accounts Receivable	9130			480	809,252	225		76,047	(3,676)
Due from Other Funds	9140			15,435	301,471	214		27	
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		1,059,718	0	1,529,977	47,796	492,870	0	74,112,634	209,278

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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			321	31,042	1			209,278
Accrued Salaries and Wages Payable	9520			2,995					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	14,582		127,060	16,754				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		14,582	0	130,376	47,796	1	0	0	209,278
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	14,582	0	130,376	47,796	1	0	0	209,278

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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			1,399,601				74,112,634	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,045,136				492,869			
Unassigned	9790								
Total Reserved Fund Balance		1,045,136	0	1,399,601	0	492,869	0	74,112,634	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,045,136	0	1,399,601	0	492,869	0	74,112,634	0
TOTAL LIABILITIES AND FUND EQUITY		1,059,718	0	1,529,977	47,796	492,870	0	74,112,634	209,278

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		1,023,290	1,023,290
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		158,495	158,495
Student Financial Aid	8150	46,230	480,521	526,751
Veterans Education	8160	6,684		6,684
Vocational and Technical Education Act (VATEA)	8170		1,208,401	1,208,401
Other Federal Revenues	8190		5,491,827	5,491,827
Total Federal Revenues	8100	52,914	8,362,534	8,415,448
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	78,970		78,970
State General Apportionment	8612	26,923,176		26,923,176
Other General Apportionment	8613	1,153,454		1,153,454
General Categorical Programs	8620			
Child Development	8621		154,387	154,387
Extended Opportunity Programs and Services(EOPS)	8622		2,466,929	2,466,929
Disabled Students Programs and Services(DSPS)	8623		3,014,774	3,014,774
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		647,673	647,673
Telecommunications and Technology Infrastructure Program (TTIP)	8626		100	100
Other General Categorical Programs	8627		6,793,608	6,793,608

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	26,449,144		26,449,144
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		2,464,651	2,464,651
Other Reimbursable Categorical Programs	8652		807,457	807,457
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	670,831		670,831
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	7,536		7,536
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,149,875	1,169,829	5,319,704
State Mandated Costs	8685	1,951,598		1,951,598
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	61,384,584	17,519,408	78,903,992

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	69,153,043		69,153,043
Tax Allocation, Supplemental Roll	8812	871,342		871,342
Tax Allocation, Unsecured Roll	8813	2,676,580		2,676,580
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	5,329,334		5,329,334
Redevelopment Agency Funds - Pass Through	8818	128,777		128,777
Redevelopment Agency Funds - Residual	8819	1,692,266		1,692,266
Redevelopment Agency Funds - Asset Liquidation	8819.1	997,966		997,966
Contributions, Gifts, Grants, and Endowments	8820	84,238	138,795	223,033
Contract Services	8830			
Contract Instructional Services	8831	105,745	5,880	111,625
Other Contract Services	8832			0
Sales and Commissions	8840	92,121		92,121
Rentals and Leases	8850	535,473		535,473
Interest and Investment Income	8860	137,393		137,393
Student Fees and Charges	8870			
Community Services Classes	8872	96,362		96,362
Dormitory	8873			0
Enrollment	8874	15,883,612		15,883,612
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	129,958		129,958
Insurance	8878	1,571,425		1,571,425
Student Records	8879	348,760		348,760
Nonresident Tuition	8880	13,280,883		13,280,883
Parking Services and Public Transportation	8881		1,630,845	1,630,845
Other Student Fees and Charges	8885	822,923		822,923
Other Local Revenues	8890	3,642,979	1,908,976	5,551,955
Total Local Revenues	8800	117,581,180	3,684,496	121,265,676
Total Revenues		179,018,678	29,566,438	208,585,116

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	11,610		11,610
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	573,763	319,322	893,085
Total Other Financing Sources	8900	585,373	319,322	904,695
Total Revenues and Other Financing Sources		179,604,051	29,885,760	209,489,811

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	166,638	7,236	2,342	11,089		187,305
Architecture and Environmental Design	0200	228,043	14,288				242,331
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,221,705	247,417	209,518	60,248		5,738,888
Business and Management	0500	3,371,490	170,548	12,448			3,554,486
Communications	0600	1,134,263	109,902	60,278	1,547		1,305,990
Computer and Information Science	0700	2,485,163	58,873	6,282			2,550,318
Education	0800	4,822,079	468,773	389,976	97,884		5,778,712
Engineering and Related Industrial Technology	0900	3,037,410	219,918	269,667	88,728		3,615,723
Fine and Applied Arts	1000	7,336,722	697,245	234,509	149,589		8,418,065
Foreign language	1100	2,030,326	87,577	3,483			2,121,386
Health	1200	3,012,111	557,659	117,173	38,264		3,725,207
Consumer Education And Home Economics	1300	4,234,330	787,584	201,169	12,599		5,235,682
Law	1400						0
Humanities(Letters)	1500	11,667,770	627,909	63,153	5,643		12,364,475
Library Science	1600	22,696	8,221				30,917
Mathematics	1700	11,111,731	465,368	28,588	3,481		11,609,168
Military Studies	1800						0
Physical Sciences	1900	5,951,810	289,944	160,336	15,777		6,417,867
Psychology	2000	2,282,361	13,731	4,524			2,300,616
Public Affairs and Services	2100	962,014	69,869	577,128	14,735		1,623,746
Social Sciences	2200	5,799,410	130,050	29,915	5,155		5,964,530
Commercial Services	3000	67,262	862	2,533			70,657
Interdisciplinary Studies	4900	3,733,460	1,382,607	1,529,543	524,382		7,169,992
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,027,297					6,027,297
Sub-Total Instructional Activites		84,706,091	6,415,581	3,902,565	1,029,121		96,053,358
Total Expenditures for GF Activities*		85,180,227	83,801,927	27,281,007	4,754,474	11,666,201	212,683,836

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		9,371,221	773,896	24,064		10,169,181
Course and Curriculum Development	6020		336,710	99,050	108,566		544,326
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		53,147	12,000			65,147
Total Instructional Admin. & Governance		0	9,761,078	884,946	132,630	0	10,778,654
Instructional Support Services	6100						
Learning Center	6110	308,510	137,055	9,150	2,110		456,825
Library	6120		2,349,499	300,391	114,023		2,763,913
Media	6130		661,068	32,791	15,860		709,719
Museums and Galleries	6140		8,552	2,116			10,668
Academic Information Systems and Technology	6150		78,594	3,572			82,166
Other Instructional Support Services	6190		16,865	23,040			39,905
Total Instructional Support Services		308,510	3,251,633	371,060	131,993	0	4,063,196
Admissions and Records	6200		2,742,748	88,328	6,041		2,837,117
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,884,161	95,107			4,979,268
Matriculation and Student Assessment	6320		41,084	26,633	6,203		73,920
Transfer Programs	6330		1,032,492	221,020	307,644		1,561,156
Career Guidance	6340		39,359	70,643	95,387		205,389
Other Student Counseling and Guidance	6390		113,197	10,335			123,532
Total Student Counseling and Guidance		0	6,110,293	423,738	409,234	0	6,943,265

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		2,190,329	887,371	121,777		3,199,477
Extended Opportunity Programs and Services (EOPS)	6430		1,944,548	71,091	28,341	547,811	2,591,791
Health Services	6440			332,850			332,850
Student Personnel Administration	6450		523,535	41,319	987		565,841
Financial Aid Administration	6460		1,355,400	107,214	2,441		1,465,055
Job Placement Services	6470		286,832	23,044	2,424		312,300
Veterans Services	6480		43,542	14,480			58,022
Miscellaneous Student Services	6490		4,980,973	2,937,803	409,687	129,227	8,457,690
Total Other Student Services		0	11,325,159	4,415,172	565,657	677,038	16,983,026
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,780,591	1,404,287	79,613		4,264,491
Custodial Services	6530		4,832,651	398,630	11,987		5,243,268
Grounds Maintenance and Repairs	6550		1,289,471	597,638	11,753		1,898,862
Utilities	6570			3,772,201			3,772,201
Other Operations and Maintenance of Plant	6590			71,020	6,462		77,482
Total Operation and Maintenance of Plant	6500	0	8,902,713	6,243,776	109,815	0	15,256,304
Planning, Policymaking and Coordinations	6600		4,249,604	1,126,913	208,060		5,584,577

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		151,337	6,728			158,065
Fiscal Operations	6720		3,675,048	1,333,798	105,571		5,114,417
Human Resources Management	6730		1,875,968	421,485			2,297,453
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,090,139				5,090,139
Staff Development	6750		99,181	133,754	863		233,798
Staff Diversity	6760			4,170			4,170
Logistical Services	6770		4,184,557	1,747,137	84,223		6,015,917
Management Information Systems	6780		5,011,171	1,536,037	394,077		6,941,285
Other General Institutional Support Services	6790		734,034	49,000	40,382		823,416
Total General Institutional Support Services	6700	0	20,821,435	5,232,109	625,116	0	26,678,660
Community Services & Economic Development	6800						
Community Recreation	6810		53,998	1,311			55,309
Community Service Classes	6820	48,704	1,427,385	188,753	4,616		1,669,458
Community Use of Facilities	6830		208,010	11,885	4,620		224,515
Economic Development	6840		206,809	792,041	202,268		1,201,118
Other Community Services & Economic Development	6890		15,042	17,838			32,880
Total Community Services	6800	48,704	1,911,244	1,011,828	211,504	0	3,183,280

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		36,352				36,352
Child Development Centers	6920		56,781	109,788			166,569
Farm Operations	6930						0
Food Services	6940		2,825	67			2,892
Parking	6950		1,707,131	86,872	13,365		1,807,368
Student and Co-Curricular Activities	6960		320,444	401,619	530		722,593
Student Housing	6970						0
Other Ancillary Services	6990			44,250			44,250
Total Ancillary Services	6900	0	2,123,533	642,596	13,895	0	2,780,024
Auxiliary Operations	7000						
Contract Education	7010	116,922	499,593	1,371,406	25	1,304	1,989,250
Other Auxiliary Operations	7090		5,493,492	1,343,883	820,128		7,657,503
Total Auxiliary Operations	7000	116,922	5,993,085	2,715,289	820,153	1,304	9,646,753

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		193,821	222,687	491,255		907,763
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						0
Student Aid	7320					676,875	676,875
Other Outgo	7390					10,310,984	10,310,984
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	10,987,859	10,987,859
Sub-Total Non-Instructional Activites		474,136	77,386,346	23,378,442	3,725,353	11,666,201	116,630,478
Total Expenditures General Fund: activities *		85,180,227	83,801,927	27,281,007	4,754,474	11,666,201	212,683,836

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$202,899,890
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	27,045.26		
	2. 2014-2015 Second Period Actual FTES	28,367.86		
	3. 2014-2015 Population change factor (C2/C1)	1.0489		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$220,951,483
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)			\$220,951,483
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$220,951,483
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			53,090,682
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			729,244
C.	Local Property taxes			86,913,002
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.	2015-2016 Appropriations Subject to Limit			\$140,732,928

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	52,914	44,625	8,362,534	8,290,399	8,415,448	8,335,024
State Revenues	8600	61,384,584	74,474,513	17,519,408	20,905,735	78,903,992	95,380,248
Local Revenues	8800	117,581,180	125,260,926	3,684,496	4,044,684	121,265,676	129,305,610
Total Revenues		179,018,678	199,780,064	29,566,438	33,240,818	208,585,116	233,020,882
EXPENDITURES:							
Academic Salaries	1000	75,711,786	76,373,922	4,840,735	3,672,182	80,552,521	80,046,104
Classified Salaries	2000	32,072,185	32,395,631	7,969,989	6,951,702	40,042,174	39,347,333
Employee Benefits	3000	44,586,256	47,120,310	3,801,203	4,093,707	48,387,459	51,214,017
Supplies and Materials	4000	2,311,496	5,027,449	2,460,765	3,874,111	4,772,261	8,901,560
Other Operating Expenses and Services	5000	15,995,024	17,328,484	6,513,722	4,952,406	22,508,746	22,280,890
Capital Outlay	6000	2,075,759	1,899,277	2,678,715	1,384,188	4,754,474	3,283,465
Total Expenditures		172,752,506	180,145,073	28,265,129	24,928,296	201,017,635	205,073,369
Excess /(Deficiency) of Revenues over Expenditures		6,266,172	19,634,991	1,301,309	8,312,522	7,567,481	27,947,513
Other Financing Sources	8900	585,373	386,283	319,322		904,695	386,283
Other Outgo	7000	10,069,729	11,649,316	1,596,472	1,802,173	11,666,201	13,451,489
Net Increase/(Decrease) in Fund Balance		(3,218,184)	8,371,958	24,159	6,510,349	(3,194,025)	14,882,307
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	35,341,897	32,123,708	234,552	258,716	35,576,449	32,382,424
Prior Years Adjustments	9020	(5)		5		0	
Adjusted Beginning Balance	9030	35,341,892		234,557		35,576,449	
Ending Fund Balance, June 30		32,123,708	40,495,666	258,716	6,769,065	32,382,424	47,264,731

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	344,250	377,435				
Local Revenues	8800	41,187,582	37,490,442			18,209	14,427
Total Revenues		41,531,832	37,867,877	0	0	18,209	14,427
Other Financing Sources	8900						
Interfund Transfers In	8981					805,575	100,000
Other Incoming Transfers	8983	2,742,121				87,893	
Total Other Financing Sources		2,742,121	0	0	0	893,468	100,000
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,085,000	23,725,000				
Debt Interest and Other Service Charges	7120	17,361,363	19,253,118				
Transfers Outgoing	7300 & 7400					373,783	80,000
Reserve for Contingencies	7900						
Total Other Outgo	7000	25,446,363	42,978,118	0	0	373,783	80,000
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(22,704,242)	(42,978,118)	0	0	519,685	20,000
Net Increase/Decrease in Fund Balance		18,827,590	(5,110,241)	0	0	537,894	34,427
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,318,786	37,146,376		0	5,413,381	5,951,275
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,318,786		0		5,413,381	
Ending Fund Balance, June 30		37,146,376	32,036,135	0	0	5,951,275	5,985,702

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
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: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	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					49	
Total Income		0	0	0	0	49	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					2,261	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	2,261	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(2,212)	0
Other Financing Sources	8900					616,719	
Other Outgo	7000					798,794	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(184,287)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	184,287	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		184,287	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,333,249	609,857				
Local Revenues	8800	782,305	782,304			1,076,614	881,666
Total Income		5,115,554	1,392,161	0	0	1,076,614	881,666
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					705,262	882,204
Employee Benefits	3000					294,410	361,414
Supplies and Materials	4000					2,332	19,500
Other Operating Expenses and Services	5000	570,281	1,402,063			2,399,803	2,193,377
Capital Outlay	6000	3,016,953	6,382,649			36,114,348	44,452,484
Total Expenditures		3,587,234	7,784,712	0	0	39,516,155	47,908,979
Excess /(Deficiency) of Revenues over Expenditures		1,528,320	(6,392,551)	0	0	(38,439,541)	(47,027,313)
Other Financing Sources	8900	1,252,890	54,951			120,000,955	
Other Outgo	7000					2,738	
Net Increase/(Decrease) in Fund Balance		2,781,210	(6,337,600)	0	0	81,558,676	(47,027,313)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	17,965,454	20,746,664	0	0	138,264,351	219,823,027
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	17,965,454		0		138,264,351	
Ending Fund Balance, June 30		20,746,664	14,409,064	0	0	219,823,027	172,795,714

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	9,977,652	10,430,529	1,487,072	1,508,591		
Other Financing Sources	8900	314,698	323,786				
Total Income		10,292,350	10,754,315	1,487,072	1,508,591	0	0
Cost of Sales	5890	7,670,006	8,029,328	772,427	816,000		
Gross Profit or Loss		2,622,344	2,724,987	714,645	692,591	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,529,609	1,570,476	367,723	383,814		
Employee Benefits	3000	590,701	638,431	143,451	136,065		
Supplies and Materials	4000	21,447	29,280	25,150	45,002		
Other Operating Expenses and Services	5000	394,402	374,800	102,571	99,110		
Capital Outlay	6000	8,841	112,000	14,104	28,600		
Total Expenditures		2,545,000	2,724,987	652,999	692,591	0	0
Net Profit or Loss		77,344	0	61,646	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		77,344	0	61,646	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,623,164	1,700,508	456,813	518,459		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,623,164		456,813		0	
Ending Fund Balance, June 30		1,700,508	1,700,508	518,459	518,459	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	11,082	8,168				
Capital Outlay	6000						
Total Expenditures		11,082	8,168				
Net Profit or Loss		(11,082)	(8,168)				
Other Outgo	7000	200,000	69,500				
Net Increase/(Decrease) in Fund Balance		(211,082)	(77,668)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,373,562	1,162,480				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,373,562					
Ending Fund Balance, June 30		1,162,480	1,084,812				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	2,238	1,750	243,069	128,398		
Other Financing Sources	8900	100,000	100,000	7,217,628	11,150,400		
Total Income		102,238	101,750	7,460,697	11,278,798		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	40,223		99,489	99,993		
Capital Outlay	6000						
Total Expenditures		40,223	0	99,489	99,993		
Net Profit or Loss		62,015	101,750	7,361,208	11,178,805		
Other Outgo	7000			6,882,006	5,700,200		
Net Increase/(Decrease) in Fund Balance		62,015	101,750	479,202	5,478,605		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	580,366	642,381	8,596,538	9,075,740		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	580,366		8,596,538			
Ending Fund Balance, June 30		642,381	744,131	9,075,740	14,554,345		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	501,108	420,828			290,755	287,109
Total Income		501,108	420,828	0	0	290,755	287,109
Expenditures							
Academic Salaries	1000					23	5,000
Classified Salaries	2000					34,947	23,300
Employee Benefits	3000					1,405	998
Supplies and Materials	4000	382,642	340,657			8,431	11,500
Other Operating Expenses and Services	5000	41,781	45,480			5,549	27,252
Capital Outlay	6000					3,245	3,500
Total Expenditures		424,423	386,137	0	0	53,600	71,550
Excess /(Deficiency) of Revenues over Expenditures		76,685	34,691	0	0	237,155	215,559
Other Financing Sources	8900						
Other Outgo	7000	40,000	133,333			255,310	108,450
Net Increase/(Decrease) in Fund Balance		36,685	(98,642)	0	0	(18,155)	107,109
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,008,451	1,045,136		0	1,417,756	1,399,601
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,008,451		0		1,417,756	
Ending Fund Balance, June 30		1,045,136	946,494	0	0	1,399,601	1,506,710

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	34,245,518	34,257,913				
State Revenues	8600	1,986,922	1,983,626				
Local Revenues	8800			1,542	1,305		
Total Income		36,232,440	36,241,539	1,542	1,305	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			4	4		
Capital Outlay	6000						
Total Expenditures		0	0	4	4	0	0
Excess /(Deficiency) of Revenues over Expenditures		36,232,440	36,241,539	1,538	1,301	0	0
Other Financing Sources	8900	317,345	243,319				
Other Outgo	7000	36,549,785	36,484,858		4,000		
Net Increase/(Decrease) in Fund Balance		0	0	1,538	(2,699)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	491,331	492,869		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		491,331		0	
Ending Fund Balance, June 30		0	0	492,869	490,170	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	637,222	2,689,261		
Total Income		637,222	2,689,261	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	243,147	252,095	3,487	
Capital Outlay	6000				
Total Expenditures		243,147	252,095	3,487	0
Excess /(Deficiency) of Revenues over Expenditures		394,075	2,437,166	(3,487)	0
Other Financing Sources	8900	6,860,000	5,700,200		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		7,254,075	8,137,366	(3,487)	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	66,858,559	74,112,634	3,487	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	66,858,559		3,487	
Ending Fund Balance, June 30		74,112,634	82,250,000	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	319,322
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	805,575
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	594,469
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	892,383
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	100,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	7,217,628
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	242,786
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	9,755
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	160,507
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	74,559
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	373,783
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	6,411
41	CAPITAL OUTLAY PROJECTS FUND	59	OTHER ENTERPRISE FUND	200,000
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	6,860,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	40,000
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	127,060
39	OTHER SPECIAL REVENUE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	22,250
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	16,754

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		4,149,875			1,169,829	
		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		1,373,934		1,373,934		1,373,934
Classified Salaries	2000		1,167,317		1,167,317		1,167,317
Employee Benefits	3000		906,588		906,588		906,588
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,169,829	1,169,829
Noninstructional Supplies & Mtrls	4400		88,730		88,730		88,730
Total Supplies and Materials		0	88,730	0	88,730	1,169,829	1,258,559
Other Operating Expenses and Services	5000		613,306		613,306		613,306
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	4,149,875	0	4,149,875	1,169,829	5,319,704
Ending Balance					0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		3,759,000			1,136,718	
		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		1,110,832		1,110,832		1,110,832
Classified Salaries	2000		1,107,929		1,107,929		1,107,929
Employee Benefits	3000		860,453		860,453		860,453
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,136,718	1,136,718
Noninstructional Supplies & Mtrls	4400		95,479		95,479		95,479
Total Supplies and Materials		0	95,479	0	95,479	1,136,718	1,232,197
Other Operating Expenses and Services	5000		584,307		584,307		584,307
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	3,759,000	0	3,759,000	1,136,718	4,895,718
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 310

Name: CONTRA COSTA

EPA Revenue	26,449,144
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	26,449,144	0	0	26,449,144
TOTAL		26,449,144	0	0	26,449,144

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 310

Name: CONTRA COSTA

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	4,954,631	8.25%	3,932,897	11.44%	456,074	9,343,602	N/A	N/A
2014-15	5,505,363	8.88%	4,288,001	11.77%	454,353	10,247,717	904,115	9.68%
2015-16	7,117,975	10.73%	4,618,954	11.85%	486,158	12,223,087	1,975,370	19.28%
2016-17	8,512,117	12.58%	5,188,430	13.05%	495,881	14,196,428	1,973,341	16.14%
2017-18	9,959,177	14.43%	6,731,839	16.60%	505,798	17,196,814	3,000,386	21.13%
2018-19	11,460,714	16.28%	7,528,305	18.20%	515,914	19,504,933	2,308,119	13.42%
2019-20	13,018,329	18.13%	8,396,128	19.90%	526,233	21,940,690	2,435,757	12.49%
2020-21	13,989,139	19.10%	8,779,228	20.40%	536,757	23,305,124	1,364,434	6.22%

Does the district have a plan to fund these expenses through 2020-21?
No
Explain Yes or No
The District has identified funds for the 2015-16 fiscal year and has one-time funds to absorb the increases for two subsequent fiscal years. Absent new one-time and/or ongoing revenues, the District will have to mitigate the large increases in the out-years through expenditure reductions.