


California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

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

10/7/16

Date



District Superintendent

10-10-16

Date

Contact:

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, 2016. 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: 2015-2016

Budget Year: 2016-2017

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	32,542,938	32,542,938		32,542,938
Other	1300	31,217,922	31,230,690	54,758	31,285,448
Total Instructional Salaries		63,760,860	63,773,628	54,758	63,828,386
Non-Instructional Salaries					
Contract or Regular	1200		12,203,032	630,264	12,833,296
Other	1400		1,717,937	75,592	1,793,529
Total Non-Instructional Salaries		0	13,920,969	705,856	14,626,825
Total Academic Salaries		63,760,860	77,694,597	760,614	78,455,211
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,209,321	2,113,034	25,322,355
Other	2300		4,005,126	624,761	4,629,887
Total Non-Instructional Salaries		0	27,214,447	2,737,795	29,952,242
Instructional Aides					
Regular Status	2200	2,794,243	2,794,647		2,794,647
Other	2400	1,072,487	1,073,103	46,639	1,119,742
Total Instructional Aides		3,866,730	3,867,750	46,639	3,914,389
Total Classified Salaries		3,866,730	31,082,197	2,784,434	33,866,631
Employee Benefits	3000	25,250,193	50,817,049	1,193,126	52,010,175
Supplies and Materials	4000		1,703,369	343,163	2,046,532
Other Operating Expenses	5000		15,513,414	839,928	16,353,342
Equipment Replacement	6420		385,959	734,959	1,120,918
Total Expenditures Prior to Exclusions		92,877,783	177,196,585	6,656,224	183,852,809

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	6,226,838	6,226,838		6,226,838
Student Health Services Above Amount Collected	6441		2,023,452		2,023,452
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,951,246		4,951,246
Objects to Exclude	Object Code				
Rents and Leases	5060		337,767		337,767
Lottery Expenditures					
Academic Salaries	1000		1,340,532		1,340,532
Classified Salaries	2000		1,281,567		1,281,567
Employee Benefits	3000		994,913		994,913
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		93,938		93,938
Total Supplies and Materials		0	93,938	0	93,938
Other Operating Expenses and Services	5000		668,215		668,215

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		6,226,838	17,918,468	0	17,918,468
Total for ECS 84362, 50% Law		86,650,945	159,278,117	6,656,224	165,934,341
Percent of CEE (Instructional Salary Cost / Total CEE)		54.40%	100.00%		
50% of Current Expense of Education			79,639,058		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		86,650,945	159,278,117	6,656,224	165,934,341
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		92,877,783	177,196,585	6,656,224	183,852,809
Capital Expenditures	6000	213,021	1,122,638	802,457	1,925,095
Equipment Replacement (Back out)	6420		(385,959)	(734,960)	(1,120,919)
Total Unrestricted General Fund Expenditures		93,090,804	177,933,264	6,723,721	184,656,985

For Year Ended June 30, 2016

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	255,363		255,363
In County Treasury	9112	39,257,709	5,002,737	44,260,446
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,000		75,000
Investments (at cost)	9120	432,054		432,054
Accounts Receivable	9130	17,338,178	5,663,905	23,002,083
Due from Other Funds	9140	3,304,514	216,481	3,520,995
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	108,973	10,020	118,993
TOTAL ASSETS		60,771,791	10,893,143	71,664,934
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,270,605	1,834,659	8,105,264
Accrued Salaries and Wages Payable	9520	1,599,019	645,336	2,244,355
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,210,537	3,232,671	7,443,208
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,060,546	4,839,499	11,900,045
TOTAL LIABILITIES		19,140,707	10,552,165	29,692,872

For Year Ended June 30, 2016

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		340,978	340,978
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	10,163,176		10,163,176
Unassigned	9790	31,467,908		31,467,908
Total Fund Balance		41,631,084	340,978	41,972,062
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		41,631,084	340,978	41,972,062
TOTAL LIABILITIES AND FUND EQUITY		60,771,791	10,893,143	71,664,934

- 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, 2016

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	33,896,324		7,202,737
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	910,800		6,409
Due from Other Funds	9140			1,064,499
TOTAL ASSETS		34,807,124	0	8,273,645
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			295,959
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	295,959

- 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, 2016

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	34,807,124		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			7,977,686
Unassigned	9790			
Total Fund Balance		34,807,124	0	7,977,686
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		34,807,124	0	7,977,686
TOTAL LIABILITIES AND FUND EQUITY		34,807,124	0	8,273,645

- 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, 2016

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, 2016

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND 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, 2016

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	21,857,230		40,999,061
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			146,670,906
Accounts Receivable	9130			529,463
Due from Other Funds	9140	1,368,122		25,335
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		23,225,352	0	188,224,765
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	917,943		3,956,422
Accrued Salaries and Wages Payable	9520			1,173
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	58		269
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		918,001	0	3,957,864

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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			184,266,901
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	22,307,351		
Unassigned	9790			
Total Fund Balance		22,307,351	0	184,266,901
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		22,307,351	0	184,266,901
TOTAL LIABILITIES AND FUND EQUITY		23,225,352	0	188,224,765

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	34,075	23,149		
In County Treasury	9112	(1,495,606)	688,905		1,049,785
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	69,808	1,402		
Due from Other Funds	9140	212,927	54,851		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,439,723	22,642		
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	1,969,049	188,228		2,796,096
Accumulated Depreciation Equipment	9351	1,942,984	171,553		2,796,096
Work in Progress	9360				
Total Fixed Assets		26,065	16,675	0	0
TOTAL ASSETS		1,333,992	814,324	0	1,049,785

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(394,728)	33,620		
Accrued Salaries and Wages Payable	9520	33,936	11,358		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	11,991	63		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	25,248			
Total Current Liabilities and Deferred Revenue		(323,553)	45,041	0	0
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	(323,553)	45,041	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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	1,657,545	769,283		1,049,785
Total Reserved Fund Balance		1,657,545	769,283	0	1,049,785
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		1,657,545	769,283	0	1,049,785
TOTAL LIABILITIES AND FUND EQUITY		1,333,992	814,324	0	1,049,785

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	698,232	8,950,355
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		6,211,670
Accounts Receivable	9130	704	30,126
Due from Other Funds	9140	510	1,107,805
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		699,446	16,299,956

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	4,091	3,150
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		4,091	3,150
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	4,091	3,150

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	695,355	16,296,806
Unassigned	9790		
Total Reserved Fund Balance		695,355	16,296,806
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		695,355	16,296,806
TOTAL LIABILITIES AND FUND EQUITY		699,446	16,299,956

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	1,024,502							206,000
In County Treasury	9112	212,921		1,461,606	(1,199,061)	309,118		2,591	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120					181,624		79,996,455	
Accounts Receivable	9130			1,483	861,840	556		88	
Due from Other Funds	9140	2,447		47,389	474,374	223		12	3,094
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		1,240,370	0	1,510,478	137,153	491,521	0	79,999,146	209,094

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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			1,632	(6,087)	1			209,094
Accrued Salaries and Wages Payable	9520			4,516					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	92,450		478	38,107				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				105,133				
Total Current Liabilities and Deferred Revenue		92,450	0	6,626	137,153	1	0	0	209,094
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	92,450	0	6,626	137,153	1	0	0	209,094

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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			1,503,852				79,999,146	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,147,920				491,520			
Unassigned	9790								
Total Reserved Fund Balance		1,147,920	0	1,503,852	0	491,520	0	79,999,146	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		1,147,920	0	1,503,852	0	491,520	0	79,999,146	0
TOTAL LIABILITIES AND FUND EQUITY		1,240,370	0	1,510,478	137,153	491,521	0	79,999,146	209,094

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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		905,729	905,729
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		143,312	143,312
Student Financial Aid	8150	44,970	522,377	567,347
Veterans Education	8160	7,975		7,975
Vocational and Technical Education Act (VATEA)	8170		1,080,617	1,080,617
Other Federal Revenues	8190		4,295,731	4,295,731
Total Federal Revenues	8100	52,945	6,947,766	7,000,711
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	366,317		366,317
State General Apportionment	8612	31,136,278		31,136,278
Other General Apportionment	8613	1,117,866		1,117,866
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,394,609	3,394,609
Disabled Students Programs and Services(DSPS)	8623		3,265,798	3,265,798
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		613,098	613,098
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,298,508	10,298,508

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	22,869,086		22,869,086
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		3,804,308	3,804,308
Other Reimbursable Categorical Programs	8652		670,642	670,642
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	662,014		662,014
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	4,408		4,408
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,379,165	1,494,650	5,873,815
State Mandated Costs	8685	16,494,124		16,494,124
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,228,661	423,974	5,652,635
Total State Revenues	8600	82,257,919	23,965,587	106,223,506

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	76,089,418		76,089,418
Tax Allocation, Supplemental Roll	8812	24,272		24,272
Tax Allocation, Unsecured Roll	8813	2,543,016		2,543,016
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	9,376,736		9,376,736
Redevelopment Agency Funds - Pass Through	8818	161,973		161,973
Redevelopment Agency Funds - Residual	8819	1,721,474		1,721,474
Redevelopment Agency Funds - Asset Liquidation	8819.1	386,091		386,091
Contributions, Gifts, Grants, and Endowments	8820		146,846	146,846
Contract Services	8830			
Contract Instructional Services	8831	149,046		149,046
Other Contract Services	8832		13,522	13,522
Sales and Commissions	8840	111,574		111,574
Rentals and Leases	8850	388,399		388,399
Interest and Investment Income	8860	304,798		304,798
Student Fees and Charges	8870			
Community Services Classes	8872	403,086		403,086
Dormitory	8873			0
Enrollment	8874	16,921,523		16,921,523
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	116,818		116,818
Insurance	8878	1,684,143		1,684,143
Student Records	8879	337,269		337,269
Nonresident Tuition	8880	13,270,577		13,270,577
Parking Services and Public Transportation	8881		1,674,196	1,674,196
Other Student Fees and Charges	8885	1,292,188		1,292,188
Other Local Revenues	8890	4,137,911	1,867,919	6,005,830
Total Local Revenues	8800	129,420,312	3,702,483	133,122,795
Total Revenues		211,731,176	34,615,836	246,347,012

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	2,732		2,732
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	798,093	250,000	1,048,093
Total Other Financing Sources	8900	800,825	250,000	1,050,825
Total Revenues and Other Financing Sources		212,532,001	34,865,836	247,397,837

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	128,766	23,632	2,746			155,144
Architecture and Environmental Design	0200	271,552					271,552
Environmental Sciences and Technologies	0300			1,880			1,880
Biological Sciences	0400	5,946,514	336,050	217,263	92,097		6,591,924
Business and Management	0500	3,862,644	229,669	9,429	877		4,102,619
Communications	0600	1,648,447	131,043	64,243			1,843,733
Computer and Information Science	0700	2,709,206	84,814	8,276			2,802,296
Education	0800	5,104,260	559,196	556,623	214,319		6,434,398
Engineering and Related Industrial Technology	0900	3,624,283	300,382	268,350	47,270		4,240,285
Fine and Applied Arts	1000	7,428,151	980,334	196,661	105,852		8,710,998
Foreign language	1100	2,049,611	143,169	7,125			2,199,905
Health	1200	3,552,474	573,770	72,213	24,761		4,223,218
Consumer Education And Home Economics	1300	4,623,475	900,565	215,906	12,882		5,752,828
Law	1400						0
Humanities(Letters)	1500	12,370,934	941,931	77,961	5,745		13,396,571
Library Science	1600	23,867	9,708				33,575
Mathematics	1700	11,929,410	522,472	28,459	3,059		12,483,400
Military Studies	1800						0
Physical Sciences	1900	6,764,405	398,589	162,473	47,097		7,372,564
Psychology	2000	2,598,736	15,642	2,865			2,617,243
Public Affairs and Services	2100	990,493	90,762	548,867	83,188		1,713,310
Social Sciences	2200	6,556,145	115,440	28,548	2,934		6,703,067
Commercial Services	3000	79,861	318	2,231			82,410
Interdisciplinary Studies	4900	4,235,976	1,346,698	1,139,207	63,408		6,785,289
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,226,838					6,226,838
Sub-Total Instructional Activites		92,726,048	7,704,184	3,611,326	703,489		104,745,047
Total Expenditures for GF Activities*		93,205,275	92,129,556	27,766,062	4,416,336	20,290,970	237,808,199

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		10,417,763	569,838	42,666		11,030,267
Course and Curriculum Development	6020		405,847	133,253	47,702		586,802
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		61,559				61,559
Total Instructional Admin. & Governance		0	10,885,169	703,091	90,368	0	11,678,628
Instructional Support Services	6100						
Learning Center	6110	312,949	177,612	15,950			506,511
Library	6120		2,731,791	406,237	137,827		3,275,855
Media	6130		423,172	27,439	10,928		461,539
Museums and Galleries	6140		10,287	1,708			11,995
Academic Information Systems and Technology	6150		95,364	5,923	245,554		346,841
Other Instructional Support Services	6190		141,236	46,531			187,767
Total Instructional Support Services		312,949	3,579,462	503,788	394,309	0	4,790,508
Admissions and Records	6200		2,765,561	82,851	18,541		2,866,953
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,505,419	101,940			4,607,359
Matriculation and Student Assessment	6320		72,245	89,066			161,311
Transfer Programs	6330		934,511	297,720	252,194		1,484,425
Career Guidance	6340		159,060	45,285	8,455		212,800
Other Student Counseling and Guidance	6390		163,122	12,149	20,177		195,448
Total Student Counseling and Guidance		0	5,834,357	546,160	280,826	0	6,661,343

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		2,538,878	760,586	176,929		3,476,393
Extended Opportunity Programs and Services (EOPS)	6430		2,154,129	119,927	9,528	974,284	3,257,868
Health Services	6440			339,099			339,099
Student Personnel Administration	6450		633,163	25,399	5,191		663,753
Financial Aid Administration	6460		1,432,428	100,144			1,532,572
Job Placement Services	6470		276,081	28,529			304,610
Veterans Services	6480		24,938	16,752			41,690
Miscellaneous Student Services	6490		8,204,553	3,138,975	113,573	134,459	11,591,560
Total Other Student Services		0	15,264,170	4,529,411	305,221	1,108,743	21,207,545
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,576,722	1,450,428	50,437		4,077,587
Custodial Services	6530		5,058,491	384,566	44,650		5,487,707
Grounds Maintenance and Repairs	6550		1,348,597	486,093	98,487		1,933,177
Utilities	6570			3,712,826			3,712,826
Other Operations and Maintenance of Plant	6590			109,215			109,215
Total Operation and Maintenance of Plant	6500	0	8,983,810	6,143,128	193,574	0	15,320,512
Planning, Policymaking and Coordinations	6600	40,768	4,827,805	941,910	27,527		5,838,010

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		115,256	1,247,572	34,159		1,396,987
Fiscal Operations	6720		3,779,855	275,872	1,105		4,056,832
Human Resources Management	6730		1,958,513	433,896			2,392,409
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,951,246				4,951,246
Staff Development	6750		74,133	136,411			210,544
Staff Diversity	6760			3,450			3,450
Logistical Services	6770		4,246,837	1,731,510	252,003		6,230,350
Management Information Systems	6780		5,256,925	1,758,289	326,846		7,342,060
Other General Institutional Support Services	6790		824,315	72,222			896,537
Total General Institutional Support Services	6700	0	21,207,080	5,659,222	614,113	0	27,480,415
Community Services & Economic Development	6800						
Community Recreation	6810		87,526	13,968			101,494
Community Service Classes	6820	45,881	1,532,357	317,313	8,850		1,904,401
Community Use of Facilities	6830		242,701	3,432	11,625		257,758
Economic Development	6840		449,836	1,275,486	651,191		2,376,513
Other Community Services & Economic Development	6890		15,428	9,299	3,595		28,322
Total Community Services	6800	45,881	2,327,848	1,619,498	675,261	0	4,668,488

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		19,851				19,851
Child Development Centers	6920		66,437	69,429			135,866
Farm Operations	6930						0
Food Services	6940		2,994				2,994
Parking	6950		1,699,060	126,067	16,807		1,841,934
Student and Co-Curricular Activities	6960		256,104	301,775			557,879
Student Housing	6970						0
Other Ancillary Services	6990		437,199	40,481			477,680
Total Ancillary Services	6900	0	2,481,645	537,752	16,807	0	3,036,204
Auxiliary Operations	7000						
Contract Education	7010	79,629	605,498	1,343,307	263	1,471	2,030,168
Other Auxiliary Operations	7090		5,366,835	1,276,607	666,757		7,310,199
Total Auxiliary Operations	7000	79,629	5,972,333	2,619,914	667,020	1,471	9,340,367

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		296,132	268,011	429,280		993,423
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					777,835	777,835
Other Outgo	7390					18,402,921	18,402,921
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	19,180,756	19,180,756
Sub-Total Non-Instructional Activites		479,227	84,425,372	24,154,736	3,712,847	20,290,970	133,063,152
Total Expenditures General Fund: activities *		93,205,275	92,129,556	27,766,062	4,416,336	20,290,970	237,808,199

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$220,951,483
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	28,367.86		
	2. 2015-2016 Second Period Actual FTES	28,367.52		
	3. 2015-2016 Population change factor (C2/C1)	1.0000		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$232,816,578
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)			\$232,816,578
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$232,816,578
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			40,917,577
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			683,383
C.	Local Property taxes			101,378,486
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.	2016-2017 Appropriations Subject to Limit			\$142,979,446

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	52,945	17,865	6,947,766	4,836,349	7,000,711	4,854,214
State Revenues	8600	82,257,919	53,454,317	23,965,587	23,280,930	106,223,506	76,735,247
Local Revenues	8800	129,420,312	141,691,917	3,702,483	3,738,972	133,122,795	145,430,889
Total Revenues		211,731,176	195,164,099	34,615,836	31,856,251	246,347,012	227,020,350
EXPENDITURES:							
Academic Salaries	1000	78,455,213	81,424,713	6,428,469	5,126,758	84,883,682	86,551,471
Classified Salaries	2000	33,866,633	34,659,791	9,260,166	8,102,496	43,126,799	42,762,287
Employee Benefits	3000	52,010,171	56,562,544	5,314,179	5,284,035	57,324,350	61,846,579
Supplies and Materials	4000	2,046,532	4,876,820	2,818,265	2,828,197	4,864,797	7,705,017
Other Operating Expenses and Services	5000	16,353,340	18,534,986	6,547,925	3,064,241	22,901,265	21,599,227
Capital Outlay	6000	1,925,095	2,221,546	2,491,241	369,794	4,416,336	2,591,340
Total Expenditures		184,656,984	198,280,400	32,860,245	24,775,521	217,517,229	223,055,921
Excess /(Deficiency) of Revenues over Expenditures		27,074,192	(3,116,301)	1,755,591	7,080,730	28,829,783	3,964,429
Other Financing Sources	8900	800,825	373,927	250,000		1,050,825	373,927
Other Outgo	7000	18,367,641	1,446,468	1,923,329	2,411,367	20,290,970	3,857,835
Net Increase/(Decrease) in Fund Balance		9,507,376	(4,188,842)	82,262	4,669,363	9,589,638	480,521
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	32,123,708	41,631,084	258,716	340,978	32,382,424	41,972,062
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	32,123,708		258,716		32,382,424	
Ending Fund Balance, June 30		41,631,084	37,442,242	340,978	5,010,341	41,972,062	42,452,583

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	297,733	357,346				
Local Revenues	8800	40,340,104	44,379,616			37,468	14,427
Total Revenues		40,637,837	44,736,962	0	0	37,468	14,427
Other Financing Sources	8900						
Interfund Transfers In	8981					2,481,906	100,000
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	2,481,906	100,000
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	23,725,000	22,555,000				
Debt Interest and Other Service Charges	7120	19,252,089	18,685,418				
Transfers Outgoing	7300 & 7400					492,963	80,000
Reserve for Contingencies	7900						
Total Other Outgo	7000	42,977,089	41,240,418	0	0	492,963	80,000
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(42,977,089)	(41,240,418)	0	0	1,988,943	20,000
Net Increase/Decrease in Fund Balance		(2,339,252)	3,496,544	0	0	2,026,411	34,427
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	37,146,376	34,807,124		0	5,951,275	7,977,686
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	37,146,376		0		5,951,275	
Ending Fund Balance, June 30		34,807,124	38,303,668	0	0	7,977,686	8,012,113

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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						
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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	2,982,267	5,591,924				
Local Revenues	8800	863,023	863,023			1,395,446	800,000
Total Income		3,845,290	6,454,947	0	0	1,395,446	800,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					902,175	981,603
Employee Benefits	3000					369,427	439,340
Supplies and Materials	4000					4,189	12,500
Other Operating Expenses and Services	5000	1,460,652	990,358			1,975,645	2,268,095
Capital Outlay	6000	3,287,012	8,491,527			34,118,021	44,588,538
Total Expenditures		4,747,664	9,481,885	0	0	37,369,457	48,290,076
Excess /(Deficiency) of Revenues over Expenditures		(902,374)	(3,026,938)	0	0	(35,974,011)	(47,490,076)
Other Financing Sources	8900	2,463,061				417,885	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,560,687	(3,026,938)	0	0	(35,556,126)	(47,490,076)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	20,746,664	22,307,351	0	0	219,823,027	184,266,901
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	20,746,664		0		219,823,027	
Ending Fund Balance, June 30		22,307,351	19,280,413	0	0	184,266,901	136,776,825

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	9,967,596	10,132,205	1,749,739	1,580,710		
Other Financing Sources	8900	344,558	335,197				
Total Income		10,312,154	10,467,402	1,749,739	1,580,710	0	0
Cost of Sales	5890	7,559,362	7,768,300	845,832	892,200		
Gross Profit or Loss		2,752,792	2,699,102	903,907	688,510	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,647,014	1,704,306	386,299	397,820		
Employee Benefits	3000	641,937	709,361	130,896	146,151		
Supplies and Materials	4000	21,500	25,000	27,608	10,500		
Other Operating Expenses and Services	5000	448,981	313,700	103,392	116,383		
Capital Outlay	6000	36,323	9,000	4,888	16,000		
Total Expenditures		2,795,755	2,761,367	653,083	686,854	0	0
Net Profit or Loss		(42,963)	(62,265)	250,824	1,656	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(42,963)	(62,265)	250,824	1,656	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,700,508	1,657,545	518,459	769,283		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,700,508		518,459		0	
Ending Fund Balance, June 30		1,657,545	1,595,280	769,283	770,939	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	43,195	10,000				
Capital Outlay	6000						
Total Expenditures		43,195	10,000				
Net Profit or Loss		(43,195)	(10,000)				
Other Outgo	7000	69,500	50,000				
Net Increase/(Decrease) in Fund Balance		(112,695)	(60,000)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,162,480	1,049,785				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,162,480					
Ending Fund Balance, June 30		1,049,785	989,785				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	4,295	1,750	123,897	109,683		
Other Financing Sources	8900	100,000	100,000	12,895,914	1,000,000		
Total Income		104,295	101,750	13,019,811	1,109,683		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	51,321	40,000	98,545	100,450		
Capital Outlay	6000						
Total Expenditures		51,321	40,000	98,545	100,450		
Net Profit or Loss		52,974	61,750	12,921,266	1,009,233		
Other Outgo	7000			5,700,200	5,700,200		
Net Increase/(Decrease) in Fund Balance		52,974	61,750	7,221,066	(4,690,967)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	642,381	695,355	9,075,740	16,296,806		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	642,381		9,075,740			
Ending Fund Balance, June 30		695,355	757,105	16,296,806	11,605,839		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	487,475	404,155			291,328	286,255
Total Income		487,475	404,155	0	0	291,328	286,255
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					50,016	20,000
Employee Benefits	3000					2,474	257
Supplies and Materials	4000	286,840	277,433			2,952	11,000
Other Operating Expenses and Services	5000	14,163	22,878			14,513	9,750
Capital Outlay	6000					8,831	
Total Expenditures		301,003	300,311	0	0	78,786	41,007
Excess /(Deficiency) of Revenues over Expenditures		186,472	103,844	0	0	212,542	245,248
Other Financing Sources	8900					159	
Other Outgo	7000	83,688	140,477			108,450	108,450
Net Increase/(Decrease) in Fund Balance		102,784	(36,633)	0	0	104,251	136,798
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,045,136	1,147,920		0	1,399,601	1,503,852
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,045,136		0		1,399,601	
Ending Fund Balance, June 30		1,147,920	1,111,287	0	0	1,503,852	1,640,650

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	34,673,258	35,699,316				
State Revenues	8600	2,817,526	2,754,700				
Local Revenues	8800	14		2,655	2,300		
Total Income		37,490,798	38,454,016	2,655	2,300	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	14		4	4		
Capital Outlay	6000						
Total Expenditures		14	0	4	4	0	0
Excess /(Deficiency) of Revenues over Expenditures		37,490,784	38,454,016	2,651	2,296	0	0
Other Financing Sources	8900	262,994	239,371				
Other Outgo	7000	37,753,778	38,693,387	4,000	4,000		
Net Increase/(Decrease) in Fund Balance		0	0	(1,349)	(1,704)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	492,869	491,520		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		492,869		0	
Ending Fund Balance, June 30		0	0	491,520	489,816	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	447,580	1,260,917		
Total Income		447,580	1,260,917	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	261,268	265,489		
Capital Outlay	6000				
Total Expenditures		261,268	265,489	0	0
Excess /(Deficiency) of Revenues over Expenditures		186,312	995,428	0	0
Other Financing Sources	8900	5,700,200	5,700,200		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		5,886,512	6,695,628	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	74,112,634	79,999,146	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	74,112,634		0	
Ending Fund Balance, June 30		79,999,146	86,694,774	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	250,000
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	2,481,906
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,463,061
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	100,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	12,832,456
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	159
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	237,185
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	12,346
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	25,809
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	492,963
11	UNRESTRICTED SUBFUND	59	OTHER ENTERPRISE FUND	69,500
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	5,700,200
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	192,138
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	31,145

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		4,379,165			1,494,650	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		1,340,532		1,340,532		1,340,532
Classified Salaries	2000		1,281,567		1,281,567		1,281,567
Employee Benefits	3000		994,913		994,913		994,913
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,494,650	1,494,650
Noninstructional Supplies & Mtrls	4400		93,938		93,938		93,938
Total Supplies and Materials		0	93,938	0	93,938	1,494,650	1,588,588
Other Operating Expenses and Services	5000		668,215		668,215		668,215
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	4,379,165	0	4,379,165	1,494,650	5,873,815
Ending Balance					0	0	0

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		4,663,787			1,489,548	
		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		1,350,955		1,350,955		1,350,955
Classified Salaries	2000		1,385,877		1,385,877		1,385,877
Employee Benefits	3000		1,094,852		1,094,852		1,094,852
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,489,548	1,489,548
Noninstructional Supplies & Mtrls	4400		124,752		124,752		124,752
Total Supplies and Materials		0	124,752	0	124,752	1,489,548	1,614,300
Other Operating Expenses and Services	5000		707,351		707,351		707,351
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	4,663,787	0	4,663,787	1,489,548	6,153,335
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 310

Name: CONTRA COSTA

EPA Revenue	22,869,086
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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	22,869,086	0	0	22,869,086
TOTAL		22,869,086	0	0	22,869,086

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 310

Name: CONTRA COSTA

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	6,924,110	10.73%	4,652,321	11.85%	11,576,431	N/A	N/A
2016-17	8,117,922	12.58%	5,453,227	13.89%	13,571,149	1,994,718	17.23%
2017-18	9,497,969	14.43%	6,207,020	15.50%	15,704,989	2,133,840	15.72%
2018-19	10,929,971	16.28%	6,984,700	17.10%	17,914,671	2,209,682	14.07%
2019-20	12,415,453	18.13%	7,749,341	18.60%	20,164,794	2,250,123	12.56%
2020-21	13,341,305	19.10%	8,414,284	19.80%	21,755,589	1,590,795	7.89%

Does the district have a plan to fund these expenses through 2020-21?
No
Explain Yes or No
While the District does not have a formalized plan, it has identified funds for the 2016-17 fiscal year and has one-time funds to absorb the increases for at least 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 other expenditure reductions.