

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

District: CONTRA COSTA

District Code: 310

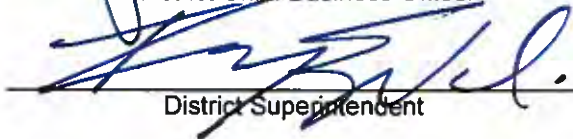
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/10/19

Date



District Superintendent

10/10/19

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, 2019. 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: 2018-2019

Budget Year: 2019-2020

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	33,208,474	33,208,473		33,208,473
Other	1300	30,664,859	30,709,272	30,664	30,739,936
Total Instructional Salaries		63,873,333	63,917,745	30,664	63,948,409
Non-Instructional Salaries					
Contract or Regular	1200		13,067,412	701,232	13,768,644
Other	1400		2,022,730	27,342	2,050,072
Total Non-Instructional Salaries		0	15,090,142	728,574	15,818,716
Total Academic Salaries		63,873,333	79,007,887	759,238	79,767,125
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		25,397,574	2,706,669	28,104,243
Other	2300		3,946,448	762,707	4,709,155
Total Non-Instructional Salaries		0	29,344,022	3,469,376	32,813,398
Instructional Aides					
Regular Status	2200	3,190,098	3,190,098		3,190,098
Other	2400	829,054	829,054	89,628	918,682
Total Instructional Aides		4,019,152	4,019,152	89,628	4,108,780
Total Classified Salaries		4,019,152	33,363,174	3,559,004	36,922,178
Employee Benefits	3000	30,178,736	65,611,969	1,714,054	67,326,023
Supplies and Materials	4000		689,009	360,195	1,049,204
Other Operating Expenses	5000		17,354,097	880,786	18,234,883
Equipment Replacement	6420		264,725	675,720	940,445
Total Expenditures Prior to Exclusions		98,071,221	196,290,861	7,948,997	204,239,858

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	7,190,403	7,190,403		7,190,403
Student Health Services Above Amount Collected	6441		1,750,951		1,750,951
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,817,764		5,817,764
Objects to Exclude	Object Code				
Rents and Leases	5060		401,647		401,647
Lottery Expenditures					
Academic Salaries	1000		1,903,471		1,903,471
Classified Salaries	2000		1,653,724		1,653,724
Employee Benefits	3000		1,625,001		1,625,001
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		101,130		101,130
Total Supplies and Materials		0	101,130	0	101,130
Other Operating Expenses and Services	5000		827,933		827,933

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		7,190,403	21,272,024	0	21,272,024
Total for ECS 84362, 50% Law		90,880,818	175,018,837	7,948,997	182,967,834
Percent of CEE (Instructional Salary Cost / Total CEE)		51.93%	100.00%		
50% of Current Expense of Education			87,509,418		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		90,880,818	175,018,837	7,948,997	182,967,834
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		98,071,221	196,290,861	7,948,997	204,239,858
Capital Expenditures	6000	118,503	694,172	727,744	1,421,916
Equipment Replacement (Back out)	6420		(264,722)	(675,720)	(940,442)
Total Unrestricted General Fund Expenditures		98,189,724	196,720,311	8,001,021	204,721,332

For Year Ended June 30, 2019

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	185,815		185,815
In County Treasury	9112	49,849,031	15,009,450	64,858,481
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,200		75,200
Investments (at cost)	9120	449,988		449,988
Accounts Receivable	9130	9,775,305	4,464,096	14,239,401
Due from Other Funds	9140	4,802,599	334,562	5,137,161
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	2,931,680	24,964	2,956,644
TOTAL ASSETS		68,069,618	19,833,072	87,902,690
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,016,076	1,028,037	9,044,113
Accrued Salaries and Wages Payable	9520	1,410,091	748,013	2,158,104
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	10,919,639	3,948,220	14,867,859
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,162,009	13,572,022	19,734,031
TOTAL LIABILITIES		26,507,815	19,296,292	45,804,107

For Year Ended June 30, 2019

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		536,780	536,780
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	7,277,198		7,277,198
Unassigned	9790	34,284,605		34,284,605
Total Fund Balance		41,561,803	536,780	42,098,583
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		41,561,803	536,780	42,098,583
TOTAL LIABILITIES AND FUND EQUITY		68,069,618	19,833,072	87,902,690

- 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, 2019

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	18,737,323		16,076,223
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	26,661		27,595
Due from Other Funds	9140			33,831
TOTAL ASSETS		18,763,984	0	16,137,649
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	28,783		
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		28,783	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	18,735,201		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			16,137,649
Unassigned	9790			
Total Fund Balance		18,735,201	0	16,137,649
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		18,735,201	0	16,137,649
TOTAL LIABILITIES AND FUND EQUITY		18,763,984	0	16,137,649

- 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, 2019

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, 2019

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, 2019

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	27,145,011		34,146,227
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			20,218,242
Accounts Receivable	9130			145,922
Due from Other Funds	9140	5,856,400		70,582
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		33,001,411	0	54,580,973
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	287,389		9,555,515
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	118,468		8,914
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		405,857	0	9,564,429

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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			45,016,544
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	32,595,554		
Unassigned	9790			
Total Fund Balance		32,595,554	0	45,016,544
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		32,595,554	0	45,016,544
TOTAL LIABILITIES AND FUND EQUITY		33,001,411	0	54,580,973

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

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	2,715	16,766		
In County Treasury	9112	(1,806,762)	1,191,057		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	111,720			
Due from Other Funds	9140	828,374	46,044		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,913,348	25,327		
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	196,737		
Accumulated Depreciation Equipment	9351	1,963,338	192,942		
Work in Progress	9360				
Total Fixed Assets		5,711	3,795	0	0
TOTAL ASSETS		1,102,106	1,289,689	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

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	(271,533)	37,488		
Accrued Salaries and Wages Payable	9520	22,760	3,977		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	38,361	4,290		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	280,975			
Total Current Liabilities and Deferred Revenue		70,563	45,755	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	70,563	45,755	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	1,031,543	1,243,934		
Total Reserved Fund Balance		1,031,543	1,243,934	0	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
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,031,543	1,243,934	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,102,106	1,289,689	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	872,955	2,732,413
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		11,130,333
Accounts Receivable	9130	1,522	81,133
Due from Other Funds	9140	1,810	3,007,193
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		876,287	16,951,072

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	7,760	1,991
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		7,760	1,991
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	7,760	1,991

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	868,527	16,949,081
Unassigned	9790		
Total Reserved Fund Balance		868,527	16,949,081
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		868,527	16,949,081
TOTAL LIABILITIES AND FUND EQUITY		876,287	16,951,072

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	1,010,090	59,981						168,053
In County Treasury	9112	219,626		761,022	(508,757)	311,315		4,534	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	440							
Investments (at cost)	9120					189,163		118,119,350	
Accounts Receivable	9130			1,880	579,649	1,742		25	
Due from Other Funds	9140	1,312		57,989	285,479	630		32	2,574
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220			175	103,073				
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		1,231,468	59,981	821,066	459,444	502,850	0	118,123,941	170,627

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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			5,334	(374)	5			170,627
Accrued Salaries and Wages Payable	9520			50					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	232,350		175	58,992				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				400,826				
Total Current Liabilities and Deferred Revenue		232,350	0	5,559	459,444	5	0	0	170,627
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	232,350	0	5,559	459,444	5	0	0	170,627

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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			815,507				118,123,941	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	999,118	59,981			502,845			
Unassigned	9790								
Total Reserved Fund Balance		999,118	59,981	815,507	0	502,845	0	118,123,941	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		999,118	59,981	815,507	0	502,845	0	118,123,941	0
TOTAL LIABILITIES AND FUND EQUITY		1,231,468	59,981	821,066	459,444	502,850	0	118,123,941	170,627

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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		2,447,066	2,447,066
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		121,661	121,661
Student Financial Aid	8150	43,330	817,075	860,405
Veterans Education	8160	12,360		12,360
Vocational and Technical Education Act (VATEA)	8170		1,059,931	1,059,931
Other Federal Revenues	8190		342,332	342,332
Total Federal Revenues	8100	55,690	4,788,065	4,843,755
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	599,008		599,008
State General Apportionment	8612	21,430,990		21,430,990
Other General Apportionment	8613	1,774,725		1,774,725
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,302,806	3,302,806
Disabled Students Programs and Services(DSPS)	8623		3,229,399	3,229,399
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		745,822	745,822
Telecommunications and Technology Infrastructure Program (TTIP)	8626		46,422	46,422
Other General Categorical Programs	8627		20,143,614	20,143,614

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	24,588,459		24,588,459
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		2,267,104	2,267,104
Other Reimbursable Categorical Programs	8652		550,155	550,155
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	633,307		633,307
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,111,259	2,541,702	8,652,961
State Mandated Costs	8685	839,450		839,450
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	13,058,361	5,877,309	18,935,670
Total State Revenues	8600	69,035,559	38,704,333	107,739,892

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	88,540,312		88,540,312
Tax Allocation, Supplemental Roll	8812	2,185,267		2,185,267
Tax Allocation, Unsecured Roll	8813	2,697,218		2,697,218
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	13,482,004		13,482,004
Redevelopment Agency Funds - Pass Through	8818	508,949		508,949
Redevelopment Agency Funds - Residual	8819	4,028,899		4,028,899
Redevelopment Agency Funds - Asset Liquidation	8819.1	162,854		162,854
Contributions, Gifts, Grants, and Endowments	8820		76,892	76,892
Contract Services	8830			
Contract Instructional Services	8831	118,228		118,228
Other Contract Services	8832			0
Sales and Commissions	8840	73,486		73,486
Rentals and Leases	8850	556,586		556,586
Interest and Investment Income	8860	1,744,601		1,744,601
Student Fees and Charges	8870			
Community Services Classes	8872	385,180		385,180
Dormitory	8873			0
Enrollment	8874	17,045,954		17,045,954
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	72,553		72,553
Insurance	8878	1,465,916		1,465,916
Student Records	8879	357,210		357,210
Nonresident Tuition	8880	11,136,744		11,136,744
Parking Services and Public Transportation	8881		1,954,746	1,954,746
Other Student Fees and Charges	8885	1,397,171		1,397,171
Other Local Revenues	8890	3,707,683	2,221,514	5,929,197
Total Local Revenues	8800	149,666,815	4,253,152	153,919,967
Total Revenues		218,758,064	47,745,550	266,503,614

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,433,132		1,433,132
Total Other Financing Sources	8900	1,433,132	0	1,433,132
Total Revenues and Other Financing Sources		220,191,196	47,745,550	267,936,746

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	134,007	154,533	257			288,797
Architecture and Environmental Design	0200	439,265	80,465	583			520,313
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	6,906,696	381,605	224,482	12,768		7,525,551
Business and Management	0500	3,872,365	244,585	9,043	1,926		4,127,919
Communications	0600	1,669,784	332,757	98,116	17,659		2,118,316
Computer and Information Science	0700	3,177,318	208,875	9,696			3,395,889
Education	0800	4,859,251	878,415	631,625	30,485		6,399,776
Engineering and Related Industrial Technology	0900	3,753,989	503,209	410,616	272,367		4,940,181
Fine and Applied Arts	1000	7,429,676	1,258,876	249,732	548,466		9,486,750
Foreign language	1100	2,206,630	213,339	6,704			2,426,673
Health	1200	3,796,754	971,977	113,289	268,110		5,150,130
Consumer Education And Home Economics	1300	4,765,598	1,302,541	250,077	4,762		6,322,978
Law	1400						0
Humanities(Letters)	1500	12,398,077	1,375,152	71,868	17,782		13,862,879
Library Science	1600	7,163	23,467				30,630
Mathematics	1700	12,103,240	1,063,010	34,879			13,201,129
Military Studies	1800						0
Physical Sciences	1900	8,183,615	695,593	186,877	50,677		9,116,762
Psychology	2000	2,709,485	63,284	1,791			2,774,560
Public Affairs and Services	2100	1,186,947	147,742	447,630	32,036		1,814,355
Social Sciences	2200	7,166,560	317,432	30,421	9,529		7,523,942
Commercial Services	3000	95,651	1,141	1,091			97,883
Interdisciplinary Studies	4900	4,193,025	975,742	86,213	52,963		5,307,943
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	7,190,403					7,190,403
Sub-Total Instructional Activites		98,245,499	11,193,740	2,864,990	1,319,530		113,623,759
Total Expenditures for GF Activities*		98,715,943	115,720,448	31,657,072	4,029,479	13,465,992	263,588,934

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		11,182,387	671,119	47,066		11,900,572
Course and Curriculum Development	6020		458,367		9,437		467,804
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		55,942	27,500			83,442
Total Instructional Admin. & Governance		0	11,696,696	698,619	56,503	0	12,451,818
Instructional Support Services	6100						
Learning Center	6110	310,626	190,039	10,917	889		512,471
Library	6120		2,870,858	359,614	98,200		3,328,672
Media	6130		204,239	19,065	7,548		230,852
Museums and Galleries	6140		9,575	1,134			10,709
Academic Information Systems and Technology	6150		331,789	30,689			362,478
Other Instructional Support Services	6190		1,135,410	318,410	114,520		1,568,340
Total Instructional Support Services		310,626	4,741,910	739,829	221,157	0	6,013,522
Admissions and Records	6200		2,916,588	78,636	2,963		2,998,187
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,240,729	131,887	21,812		6,394,428
Matriculation and Student Assessment	6320		48,477	190,515	44,891		283,883
Transfer Programs	6330		520,717	48,296	13,701		582,714
Career Guidance	6340		140,893	32,672			173,565
Other Student Counseling and Guidance	6390		642,542	2,785			645,327
Total Student Counseling and Guidance		0	7,593,358	406,155	80,404	0	8,079,917

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		2,834,902	810,478	79,666		3,725,046
Extended Opportunity Programs and Services (EOPS)	6430		2,526,015	89,074	287	731,721	3,347,097
Health Services	6440			270,379			270,379
Student Personnel Administration	6450		835,942	56,142	1,042		893,126
Financial Aid Administration	6460		1,786,705	100,808	4,550		1,892,063
Job Placement Services	6470		283,932	27,036	31		310,999
Veterans Services	6480		87,041	44,923	2,081		134,045
Miscellaneous Student Services	6490		11,310,046	3,712,710	61,196	73,087	15,157,039
Total Other Student Services		0	19,664,583	5,111,550	148,853	804,808	25,729,794
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,217,812	1,700,182	210,245		5,128,239
Custodial Services	6530		5,481,382	415,158	13,975		5,910,515
Grounds Maintenance and Repairs	6550		1,693,907	506,648	13,299		2,213,854
Utilities	6570			4,313,798			4,313,798
Other Operations and Maintenance of Plant	6590			40,288	20,912		61,200
Total Operation and Maintenance of Plant	6500	0	10,393,101	6,976,074	258,431	0	17,627,606
Planning, Policymaking and Coordinations	6600		5,668,014	1,336,934	19,831		7,024,779

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			17,808			17,808
Fiscal Operations	6720		7,560,182	2,422,257	33,205		10,015,644
Human Resources Management	6730		2,086,864	685,854			2,772,718
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,817,764				5,817,764
Staff Development	6750		596,312	320,670	1,491		918,473
Staff Diversity	6760			78,719			78,719
Logistical Services	6770		4,680,056	1,273,722	120,760		6,074,538
Management Information Systems	6780		5,457,696	1,819,837	108,791		7,386,324
Other General Institutional Support Services	6790		1,018,475	69,883	3,475		1,091,833
Total General Institutional Support Services	6700	0	27,217,349	6,688,750	267,722	0	34,173,821
Community Services & Economic Development	6800						
Community Recreation	6810		82,632	3,028			85,660
Community Service Classes	6820	96,574	1,665,145	629,846	16,889		2,408,454
Community Use of Facilities	6830		244,128	784	4,620		249,532
Economic Development	6840		2,144,535	1,833,956	701,594		4,680,085
Other Community Services & Economic Development	6890		7,775	4,280			12,055
Total Community Services	6800	96,574	4,144,215	2,471,894	723,103	0	7,435,786

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		16,893				16,893
Child Development Centers	6920		55,238	50,848			106,086
Farm Operations	6930						0
Food Services	6940		2,568				2,568
Parking	6950		1,975,098	104,597	18,593		2,098,288
Student and Co-Curricular Activities	6960		530,865	371,475	29,103		931,443
Student Housing	6970						0
Other Ancillary Services	6990		866,742	36,493			903,235
Total Ancillary Services	6900	0	3,447,404	563,413	47,696	0	4,058,513
Auxiliary Operations	7000						
Contract Education	7010	63,244	752,151	2,097,448	9	1,807	2,914,659
Other Auxiliary Operations	7090		5,986,468	1,440,253	723,821		8,150,542
Total Auxiliary Operations	7000	63,244	6,738,619	3,537,701	723,830	1,807	11,065,201

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		304,871	182,527	159,456		646,854
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					1,083,614	1,083,614
Other Outgo	7390					11,575,763	11,575,763
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	12,659,377	12,659,377
Sub-Total Non-Instructional Activites		470,444	104,526,708	28,792,082	2,709,949	13,465,992	149,965,175
Total Expenditures General Fund: activities *		98,715,943	115,720,448	31,657,072	4,029,479	13,465,992	263,588,934

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$286,384,911
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	28,738.45		
	2. 2018-2019 Second Period Actual FTES	25,290.43		
	3. 2018-2019 Population change factor (C2/C1)	0.8800		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$261,721,442
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)			\$261,721,442
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$261,721,442
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			47,287,638
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			633,307
C.	Local Property taxes			113,590,720
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.	2019-2020 Appropriations Subject to Limit			\$161,511,665

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	55,690	28,365	4,788,065	4,392,870	4,843,755	4,421,235
State Revenues	8600	69,035,559	62,396,526	38,704,333	39,345,162	107,739,892	101,741,688
Local Revenues	8800	149,666,815	151,192,230	4,253,152	4,417,033	153,919,967	155,609,263
Total Revenues		218,758,064	213,617,121	47,745,550	48,155,065	266,503,614	261,772,186
EXPENDITURES:							
Academic Salaries	1000	79,767,123	82,816,874	9,257,302	7,036,677	89,024,425	89,853,551
Classified Salaries	2000	36,922,179	37,071,493	12,132,483	11,512,654	49,054,662	48,584,147
Employee Benefits	3000	67,326,024	65,737,876	9,031,280	8,197,755	76,357,304	73,935,631
Supplies and Materials	4000	1,049,206	4,403,326	4,230,561	4,711,376	5,279,767	9,114,702
Other Operating Expenses and Services	5000	18,234,880	20,361,045	8,142,425	8,795,043	26,377,305	29,156,088
Capital Outlay	6000	1,421,916	2,357,779	2,607,563	1,689,221	4,029,479	4,047,000
Total Expenditures		204,721,328	212,748,393	45,401,614	41,942,726	250,122,942	254,691,119
Excess /(Deficiency) of Revenues over Expenditures		14,036,736	868,728	2,343,936	6,212,339	16,380,672	7,081,067
Other Financing Sources	8900	1,433,132	198,750			1,433,132	198,750
Other Outgo	7000	10,976,116	1,287,097	2,489,876	2,125,987	13,465,992	3,413,084
Net Increase/(Decrease) in Fund Balance		4,493,752	(219,619)	(145,940)	4,086,352	4,347,812	3,866,733
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	37,068,053	41,561,805	682,722	536,782	37,750,775	42,098,587
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	37,068,053		682,722		37,750,775	
Ending Fund Balance, June 30		41,561,805	41,342,186	536,782	4,623,134	42,098,587	45,965,320

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	141,689	144,800				
Local Revenues	8800	24,777,216	23,922,500			362,994	178,000
Total Revenues		24,918,905	24,067,300	0	0	362,994	178,000
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	6,535,000	7,180,000				
Debt Interest and Other Service Charges	7120	17,986,932	17,661,496				
Transfers Outgoing	7300 & 7400						80,000
Reserve for Contingencies	7900						
Total Other Outgo	7000	24,521,932	24,841,496	0	0	0	80,000
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(24,521,932)	(24,841,496)	0	0	0	(80,000)
Net Increase/Decrease in Fund Balance		396,973	(774,196)	0	0	362,994	98,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,338,229	18,735,202		0	15,774,654	16,137,648
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,338,229		0		15,774,654	
Ending Fund Balance, June 30		18,735,202	17,961,006	0	0	16,137,648	16,235,648

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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: 2018-2019

Budget Year: 2019-2020

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: 2018-2019

Budget Year: 2019-2020

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	170,839				45,195	
Local Revenues	8800	2,256,970	1,690,000			1,820,653	1,550,000
Total Income		2,427,809	1,690,000	0	0	1,865,848	1,550,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					843,710	1,048,742
Employee Benefits	3000					475,759	556,132
Supplies and Materials	4000					6,464	9,230
Other Operating Expenses and Services	5000	606,098	470,449			3,993,558	4,500,252
Capital Outlay	6000	4,790,057	6,162,869			80,571,927	101,757,765
Total Expenditures		5,396,155	6,633,318	0	0	85,891,418	107,872,121
Excess /(Deficiency) of Revenues over Expenditures		(2,968,346)	(4,943,318)	0	0	(84,025,570)	(106,322,121)
Other Financing Sources	8900	6,648,181				567,686	110,000,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,679,835	(4,943,318)	0	0	(83,457,884)	3,677,879
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	28,915,717	32,595,552	0	0	128,474,427	45,016,543
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	28,915,717		0		128,474,427	
Ending Fund Balance, June 30		32,595,552	27,652,234	0	0	45,016,543	48,694,422

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	8,081,012	9,663,364	1,672,700	1,800,626		
Other Financing Sources	8900	461,647	268,311	21,566			
Total Income		8,542,659	9,931,675	1,694,266	1,800,626	0	0
Cost of Sales	5890	5,909,260	7,840,583	737,268	867,568		
Gross Profit or Loss		2,633,399	2,091,092	956,998	933,058	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,545,659	1,535,109	463,207	517,227		
Employee Benefits	3000	752,001	679,615	227,740	210,680		
Supplies and Materials	4000	15,688	20,547	17,744	46,376		
Other Operating Expenses and Services	5000	423,326	340,131	98,668	125,879		
Capital Outlay	6000	6,932		35,150	10,000		
Total Expenditures		2,743,606	2,575,402	842,509	910,162	0	0
Net Profit or Loss		(110,207)	(484,310)	114,489	22,896	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(110,207)	(484,310)	114,489	22,896	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,141,751	1,031,544	1,129,444	1,243,933		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,141,751		1,129,444		0	
Ending Fund Balance, June 30		1,031,544	547,234	1,243,933	1,266,829	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000	999,785					
Net Increase/(Decrease) in Fund Balance		(999,785)	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	999,785	0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	999,785					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	20,404	11,450	287,084	171,165		
Other Financing Sources	8900	100,000	50,000	4,364,890	1,000,000		
Total Income		120,404	61,450	4,651,974	1,171,165		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	78,085	50,000	20,177	55,700		
Capital Outlay	6000						
Total Expenditures		78,085	50,000	20,177	55,700		
Net Profit or Loss		42,319	11,450	4,631,797	1,115,465		
Other Outgo	7000			5,215,800	5,215,800		
Net Increase/(Decrease) in Fund Balance		42,319	11,450	(584,003)	(4,100,335)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	826,208	868,527	17,533,085	16,949,082		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	826,208		17,533,085			
Ending Fund Balance, June 30		868,527	879,977	16,949,082	12,848,747		

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	439,750	425,892	89,033	83,300	314,592	242,998
Total Income		439,750	425,892	89,033	83,300	314,592	242,998
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					16,123	22,050
Employee Benefits	3000					356	455
Supplies and Materials	4000	323,639	397,136	220	8,051	17,136	3,500
Other Operating Expenses and Services	5000	10,819	5,500	74,121	82,126	14,100	18,950
Capital Outlay	6000					1,108,220	5,500
Total Expenditures		334,458	402,636	74,341	90,177	1,155,935	50,455
Excess /(Deficiency) of Revenues over Expenditures		105,292	23,256	14,692	(6,877)	(841,343)	192,543
Other Financing Sources	8900						
Other Outgo	7000	232,071				114,900	116,750
Net Increase/(Decrease) in Fund Balance		(126,779)	23,256	14,692	(6,877)	(956,243)	75,793
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,125,898	999,119	45,289	59,981	1,771,750	815,507
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,125,898		45,289		1,771,750	
Ending Fund Balance, June 30		999,119	1,022,375	59,981	53,104	815,507	891,300

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	33,660,261	33,834,684				
State Revenues	8600	4,998,875	4,865,632				
Local Revenues	8800			11,657	5,950		
Total Income		38,659,136	38,700,316	11,657	5,950	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			17	10		
Capital Outlay	6000						
Total Expenditures		0	0	17	10	0	0
Excess /(Deficiency) of Revenues over Expenditures		38,659,136	38,700,316	11,640	5,940	0	0
Other Financing Sources	8900	408,562	235,000				
Other Outgo	7000	39,067,698	38,935,316	6,000	11,000		
Net Increase/(Decrease) in Fund Balance		0	0	5,640	(5,060)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	497,205	502,845		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		497,205		0	
Ending Fund Balance, June 30		0	0	502,845	497,785	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	5,519,558	5,500,000		
Total Income		5,519,558	5,500,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	377,549	375,000		
Capital Outlay	6000				
Total Expenditures		377,549	375,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,142,009	5,125,000	0	0
Other Financing Sources	8900	5,215,800	5,215,800		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		10,357,809	10,340,800	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	107,766,131	118,123,940	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	107,766,131		0	
Ending Fund Balance, June 30		118,123,940	128,464,740	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	6,262,774
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	390,736
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	100,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	4,000,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	215,020
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	28,284
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	385,407
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	193,542
11	UNRESTRICTED SUBFUND	59	OTHER ENTERPRISE FUND	999,786
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	5,215,800
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	232,071
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	114,900
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	58,092

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		6,111,259			2,541,701	
		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		1,903,471		1,903,471		1,903,471
Classified Salaries	2000		1,653,724		1,653,724		1,653,724
Employee Benefits	3000		1,625,001		1,625,001		1,625,001
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	2,541,701	2,541,701
Noninstructional Supplies & Mtrls	4400		101,130		101,130		101,130
Total Supplies and Materials		0	101,130	0	101,130	2,541,701	2,642,831
Other Operating Expenses and Services	5000		827,933		827,933		827,933
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	6,111,259	0	6,111,259	2,541,701	8,652,960
Ending Balance					0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		4,217,566			1,692,278	
		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		1,283,584		1,283,584		1,283,584
Classified Salaries	2000		1,148,334		1,148,334		1,148,334
Employee Benefits	3000		1,031,032		1,031,032		1,031,032
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,692,278	1,692,278
Noninstructional Supplies & Mtrls	4400		88,062		88,062		88,062
Total Supplies and Materials		0	88,062	0	88,062	1,692,278	1,780,340
Other Operating Expenses and Services	5000		666,554		666,554		666,554
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	4,217,566	0	4,217,566	1,692,278	5,909,844
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 310

Name: CONTRA COSTA

EPA Revenue	24,588,459
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 310

Name: CONTRA COSTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	7,421,014	5,006,433	12,427,447	N/A	N/A
2016-17	8,646,564	6,027,896	14,674,460	2,247,013	18.08%
2017-18	9,690,174	6,753,027	16,443,201	1,768,741	12.05%
2018-19	10,611,206	8,144,866	18,756,072	2,312,871	14.07%
2019-20	11,431,452	9,338,903	20,770,355	2,014,283	10.74%
2020-21	12,975,384	10,590,316	23,565,700	2,795,345	13.46%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District has set aside funds for the increased pension payments and builds those costs into its annual budget. Further, the District has identified dollars to pre-fund these known cost increases and is exploring utilizing a third party option for investing these funds.