

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

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	<u>10/13/21</u> _____ Date
 _____ District Superintendent	<u>10/13/21</u> _____ 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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	36,709,700	36,709,700		36,709,700
Other	1300	28,523,949	28,558,525	20,587	28,579,112
Total Instructional Salaries		65,233,649	65,268,225	20,587	65,288,812
Non-Instructional Salaries					
Contract or Regular	1200		15,492,916	711,523	16,204,439
Other	1400		1,608,545	16,275	1,624,820
Total Non-Instructional Salaries		0	17,101,461	727,798	17,829,259
Total Academic Salaries		65,233,649	82,369,686	748,385	83,118,071
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		26,967,554	2,458,407	29,425,961
Other	2300		1,618,083	486,926	2,105,009
Total Non-Instructional Salaries		0	28,585,637	2,945,333	31,530,970
Instructional Aides					
Regular Status	2200	3,498,342	3,498,342		3,498,342
Other	2400	370,980	370,980	126,897	497,877
Total Instructional Aides		3,869,322	3,869,322	126,897	3,996,219
Total Classified Salaries		3,869,322	32,454,959	3,072,230	35,527,189
Employee Benefits	3000	27,286,889	62,578,393	1,498,685	64,077,078
Supplies and Materials	4000		1,137,878	144,039	1,281,917
Other Operating Expenses	5000		15,854,716	(334,068)	15,520,648
Equipment Replacement	6420		79,560	32,356	111,916
Total Expenditures Prior to Exclusions		96,389,860	194,475,192	5,161,627	199,636,819

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	6,643,269	6,643,269		6,643,269
Student Health Services Above Amount Collected	6441		180,912		180,912
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,909,440		5,909,440
Objects to Exclude	Object Code				
Rents and Leases	5060		217,863		217,863
Lottery Expenditures					
Academic Salaries	1000		2,074,762		2,074,762
Classified Salaries	2000		1,398,585		1,398,585
Employee Benefits	3000		1,624,688		1,624,688
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		80,363		80,363
Total Supplies and Materials		0	80,363	0	80,363
Other Operating Expenses and Services	5000		401,698		401,698

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		6,643,269	18,531,580	0	18,531,580
Total for ECS 84362, 50% Law		89,746,591	175,943,612	5,161,627	181,105,239
Percent of CEE (Instructional Salary Cost / Total CEE)		51.01%	100.00%		
50% of Current Expense of Education			87,971,806		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		89,746,591	175,943,612	5,161,627	181,105,239
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		96,389,860	194,475,192	5,161,627	199,636,819
Capital Expenditures	6000	(81,619)	391,573	74,083	465,656
Equipment Replacement (Back out)	6420		(79,560)	(32,356)	(111,916)
Total Unrestricted General Fund Expenditures		96,308,241	194,787,205	5,203,354	199,990,559

For Year Ended June 30, 2021

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	654,717		654,717
In County Treasury	9112	59,966,999	3,392,671	63,359,670
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,200		75,200
Investments (at cost)	9120	464,478		464,478
Accounts Receivable	9130	12,254,930	26,291,643	38,546,573
Due from Other Funds	9140	6,669,013	245,927	6,914,940
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,651,861	2,280	1,654,141
TOTAL ASSETS		81,737,198	29,932,521	111,669,719
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	19,303,038	655,788	19,958,826
Accrued Salaries and Wages Payable	9520	1,367,822	683,713	2,051,535
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	3,555,700	14,381,340	17,937,040
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,200,732	12,559,949	17,760,681
TOTAL LIABILITIES		29,427,292	28,280,790	57,708,082

For Year Ended June 30, 2021

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		1,651,731	1,651,731
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	10,698,910		10,698,910
Unassigned	9790	41,610,996		41,610,996
Total Fund Balance		52,309,906	1,651,731	53,961,637
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		52,309,906	1,651,731	53,961,637
TOTAL LIABILITIES AND FUND EQUITY		81,737,198	29,932,521	111,669,719

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	45,519,414		15,965,995
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	19,536		9,354
Due from Other Funds	9140			8,354
TOTAL ASSETS		45,538,950	0	15,983,703
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,132		
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		1,132	0	0

- 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, 2021

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	45,537,818		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			15,983,703
Unassigned	9790			
Total Fund Balance		45,537,818	0	15,983,703
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		45,537,818	0	15,983,703
TOTAL LIABILITIES AND FUND EQUITY		45,538,950	0	15,983,703

- 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, 2021

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, 2021

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, 2021

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	35,401,215		6,599,877
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			55,097,012
Accounts Receivable	9130	41,965		64,646
Due from Other Funds	9140	399,956		22,021
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			1,623,786
TOTAL ASSETS		35,843,136	0	63,407,342
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,291,981		10,034,998
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			2,660
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	206,466		
TOTAL LIABILITIES		1,498,447	0	10,037,658

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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			53,369,684
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	34,344,686		
Unassigned	9790			
Total Fund Balance		34,344,686	0	53,369,684
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		34,344,686	0	53,369,684
TOTAL LIABILITIES AND FUND EQUITY		35,843,133	0	63,407,342

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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	13,846	368		
In County Treasury	9112	(2,279,678)	570,152		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	85,128			
Due from Other Funds	9140	5,618,641	1,582,224		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,363,385			
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	203,938		
Accumulated Depreciation Equipment	9351	1,969,049	200,927		
Work in Progress	9360				
Total Fixed Assets		0	3,011	0	0
TOTAL ASSETS		4,848,322	2,162,455	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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	(455,633)	21,611		
Accrued Salaries and Wages Payable	9520	319			
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	9,107			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	99,769			
Total Current Liabilities and Deferred Revenue		(346,438)	21,611	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	(346,438)	21,611	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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	5,194,760	2,140,844		
Total Reserved Fund Balance		5,194,760	2,140,844	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		5,194,760	2,140,844	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,848,322	2,162,455	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	840,333	4,567,378
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		3,416
Accounts Receivable	9130	493	2,528
Due from Other Funds	9140	440	2,990,507
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		841,266	7,563,829

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,829	1
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		2,829	1
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	2,829	1

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	838,437	7,563,828
Unassigned	9790		
Total Reserved Fund Balance		838,437	7,563,828
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		838,437	7,563,828
TOTAL LIABILITIES AND FUND EQUITY		841,266	7,563,829

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	938,007	128,655						175,653
In County Treasury	9112	228,658		880,796	21,358	297,709		8,375	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	440							
Investments (at cost)	9120					195,255		172,466,819	
Accounts Receivable	9130			493	922,235	330		5	1
Due from Other Funds	9140			161,503	323,385	155		4	15
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220				264,030				
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		1,167,105	128,655	1,042,792	1,531,008	493,449	0	172,475,203	175,669

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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			278	61,830	1			175,668
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	18,187			55,153				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				1,414,025				
Total Current Liabilities and Deferred Revenue		18,187	0	278	1,531,008	1	0	0	175,668
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	18,187	0	278	1,531,008	1	0	0	175,668

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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			1,042,514				172,475,203	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,148,918	128,655			493,448			
Unassigned	9790								
Total Reserved Fund Balance		1,148,918	128,655	1,042,514	0	493,448	0	172,475,203	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		1,148,918	128,655	1,042,514	0	493,448	0	172,475,203	0
TOTAL LIABILITIES AND FUND EQUITY		1,167,105	128,655	1,042,792	1,531,008	493,449	0	172,475,203	175,668

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,855,536	1,855,536
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		130,762	130,762
Student Financial Aid	8150	34,555	658,874	693,429
Veterans Education	8160	8,624		8,624
Vocational and Technical Education Act (VATEA)	8170		1,171,212	1,171,212
Other Federal Revenues	8190		26,533,976	26,533,976
Total Federal Revenues	8100	43,179	30,350,360	30,393,539
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	513,561		513,561
State General Apportionment	8612	1,390,256		1,390,256
Other General Apportionment	8613	1,550,142		1,550,142
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,148,452	3,148,452
Disabled Students Programs and Services(DSPS)	8623		2,646,408	2,646,408
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		700,574	700,574
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		21,181,174	21,181,174

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	41,297,053		41,297,053
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		2,396,661	2,396,661
Other Reimbursable Categorical Programs	8652		300,987	300,987
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	617,896		617,896
Timber Yield Tax	8672	4,309		4,309
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,580,096	1,303,859	6,883,955
State Mandated Costs	8685	834,555		834,555
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	8,047,467	2,959,998	11,007,465
Total State Revenues	8600	59,835,335	34,638,113	94,473,448

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	96,880,280		96,880,280
Tax Allocation, Supplemental Roll	8812	1,757,327		1,757,327
Tax Allocation, Unsecured Roll	8813	2,895,857		2,895,857
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	14,410,498		14,410,498
Redevelopment Agency Funds - Pass Through	8818	644,439		644,439
Redevelopment Agency Funds - Residual	8819	4,980,778		4,980,778
Redevelopment Agency Funds - Asset Liquidation	8819.1	86,790		86,790
Contributions, Gifts, Grants, and Endowments	8820		13,886	13,886
Contract Services	8830			
Contract Instructional Services	8831	108,037		108,037
Other Contract Services	8832			0
Sales and Commissions	8840	6,885		6,885
Rentals and Leases	8850	439,828		439,828
Interest and Investment Income	8860	338,418		338,418
Student Fees and Charges	8870			
Community Services Classes	8872	267,221		267,221
Dormitory	8873			0
Enrollment	8874	15,744,100		15,744,100
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	54,417		54,417
Insurance	8878	504,266		504,266
Student Records	8879	188,346		188,346
Nonresident Tuition	8880	9,687,131		9,687,131
Parking Services and Public Transportation	8881		90,148	90,148
Other Student Fees and Charges	8885	342,526		342,526
Other Local Revenues	8890	1,804,560	2,113,365	3,917,925
Total Local Revenues	8800	151,141,704	2,217,399	153,359,103
Total Revenues		211,020,218	67,205,872	278,226,090

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	100		100
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	4,076,262		4,076,262
Total Other Financing Sources	8900	4,076,362	0	4,076,362
Total Revenues and Other Financing Sources		215,096,580	67,205,872	282,302,452

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	190,583	182,733	121,659	33,457		528,432
Architecture and Environmental Design	0200	440,438	113,456	51,728	12,308		617,930
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	7,315,642	572,757	192,915	44,033		8,125,347
Business and Management	0500	3,724,587	651,952	50,544	24,747		4,451,830
Communications	0600	1,529,838	288,440	13,148	29,230		1,860,656
Computer and Information Science	0700	3,111,444	261,083	53,651			3,426,178
Education	0800	4,703,109	843,144	287,770	38,428		5,872,451
Engineering and Related Industrial Technology	0900	3,597,115	416,535	306,712	579,376		4,899,738
Fine and Applied Arts	1000	7,215,291	1,589,712	204,084	235,182		9,244,269
Foreign language	1100	2,178,045	113,523	2,468			2,294,036
Health	1200	3,936,095	995,771	121,602	72,970		5,126,438
Consumer Education And Home Economics	1300	4,364,626	1,073,241	44,906	13,231		5,496,004
Law	1400						0
Humanities(Letters)	1500	12,340,871	1,878,962	13,151	2,891		14,235,875
Library Science	1600	5,058	17,672				22,730
Mathematics	1700	11,458,762	1,169,053	4,627	13,887		12,646,329
Military Studies	1800						0
Physical Sciences	1900	8,699,985	843,771	167,818	42,959		9,754,533
Psychology	2000	2,611,547	63,418	269			2,675,234
Public Affairs and Services	2100	1,104,088	39,183	519,542			1,662,813
Social Sciences	2200	7,054,227	455,754	27,482	28,358		7,565,821
Commercial Services	3000	72,936	341	498			73,775
Interdisciplinary Studies	4900	4,287,058	948,832	33,433	32,173		5,301,496
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,643,269					6,643,269
Sub-Total Instructional Activites		96,584,614	12,519,333	2,218,007	1,203,230		112,525,184
Total Expenditures for GF Activities*		98,726,210	116,454,226	28,903,771	6,171,401	21,068,656	271,324,264

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	217,264	11,147,522	360,896	40,113		11,765,795
Course and Curriculum Development	6020	40,868	186,608	145,798	170,456		543,730
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		90,724				90,724
Total Instructional Admin. & Governance		258,132	11,424,854	506,694	210,569	0	12,400,249
Instructional Support Services	6100						
Learning Center	6110	339,548	211,442	8,977	106,932		666,899
Library	6120	44,085	2,970,919	312,244	96,627		3,423,875
Media	6130		205,687	10,605	4,351		220,643
Museums and Galleries	6140			2,054			2,054
Academic Information Systems and Technology	6150	11,035	283,748	11,550			306,333
Other Instructional Support Services	6190	347,864	5,710,581	3,736,864	3,603,231		13,398,540
Total Instructional Support Services		742,532	9,382,377	4,082,294	3,811,141	0	18,018,344
Admissions and Records	6200	2,812	2,824,986	41,042			2,868,840
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	137,530	6,045,926	80,728			6,264,184
Matriculation and Student Assessment	6320		6,045	12,531			18,576
Transfer Programs	6330	11,921	460,132	13,491	109		485,653
Career Guidance	6340		107,222	150	(220)		107,152
Other Student Counseling and Guidance	6390		247,536				247,536
Total Student Counseling and Guidance		149,451	6,866,861	106,900	(111)	0	7,123,101

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	150,805	2,667,678	227,895	25,258		3,071,636
Extended Opportunity Programs and Services (EOPS)	6430	94,292	2,280,903	44,672	103,152	649,279	3,172,298
Health Services	6440			180,912			180,912
Student Personnel Administration	6450	2,137	598,735	9,716			610,588
Financial Aid Administration	6460	2,927	1,826,693	441,306	1,111		2,272,037
Job Placement Services	6470		286,648	11,305			297,953
Veterans Services	6480		93,136	15,361			108,497
Miscellaneous Student Services	6490	201,617	11,022,755	1,788,018	24,754	1,109,931	14,147,075
Total Other Student Services		451,778	18,776,548	2,719,185	154,275	1,759,210	23,860,996
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	34	3,395,209	1,616,669	39,510		5,051,422
Custodial Services	6530		5,623,762	305,570	137,040		6,066,372
Grounds Maintenance and Repairs	6550		1,783,426	442,130	19,245		2,244,801
Utilities	6570			4,370,689			4,370,689
Other Operations and Maintenance of Plant	6590			56,737			56,737
Total Operation and Maintenance of Plant	6500	34	10,802,397	6,791,795	195,795	0	17,790,021
Planning, Policymaking and Coordinations	6600	41,272	6,178,423	1,254,702			7,474,397

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			8,751			8,751
Fiscal Operations	6720	23	4,440,217	2,173,291	40,511		6,654,042
Human Resources Management	6730	20	2,189,126	428,034			2,617,180
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,909,440				5,909,440
Staff Development	6750	71,651	565,076	144,124			780,851
Staff Diversity	6760			51,991			51,991
Logistical Services	6770		4,626,416	1,543,575	112,554		6,282,545
Management Information Systems	6780		6,046,696	2,394,295	62,291		8,503,282
Other General Institutional Support Services	6790	153,691	792,014	86,798			1,032,503
Total General Institutional Support Services	6700	225,385	24,568,985	6,830,859	215,356	0	31,840,585
Community Services & Economic Development	6800						
Community Recreation	6810		835				835
Community Service Classes	6820	134,945	1,769,934	634,234	4,972		2,544,085
Community Use of Facilities	6830	185	109,985		41,727		151,897
Economic Development	6840	3,187	1,850,979	1,577,904	213,762		3,645,832
Other Community Services & Economic Development	6890		13,672	3,279			16,951
Total Community Services	6800	138,317	3,745,405	2,215,417	260,461	0	6,359,600

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		25,304				25,304
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,631,854	75,583	47		1,707,484
Student and Co-Curricular Activities	6960	278	324,423	94,844	5,530		425,075
Student Housing	6970						0
Other Ancillary Services	6990		194,893	3,446			198,339
Total Ancillary Services	6900	278	2,176,474	173,873	5,577	0	2,356,202
Auxiliary Operations	7000						
Contract Education	7010	48,474	857,149	2,094,744			3,000,367
Other Auxiliary Operations	7090	83,131	6,017,327	(322,391)	88,282		5,866,349
Total Auxiliary Operations	7000	131,605	6,874,476	1,772,353	88,282	0	8,866,716

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		313,107	190,650	26,826		530,583
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					2,395,581	2,395,581
Other Outgo	7390					16,913,865	16,913,865
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	19,309,446	19,309,446
Sub-Total Non-Instructional Activites		2,141,596	103,934,893	26,685,764	4,968,171	21,068,656	158,799,080
Total Expenditures General Fund: activities *		98,726,210	116,454,226	28,903,771	6,171,401	21,068,656	271,324,264

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$290,813,288
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	27,091.03		
	2. 2020-2021 Second Period Actual FTES	24,255.90		
	3. 2020-2021 Population change factor (C2/C1)	0.8953		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$275,284,059
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)			\$275,284,059
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$275,284,059
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			47,651,844
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			644,293
C.	Local Property taxes			125,984,739
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.	2021-2022 Appropriations Subject to Limit			\$174,280,876

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	43,179	45,830	30,350,360	24,845,992	30,393,539	24,891,822
State Revenues	8600	59,835,335	60,715,895	34,638,113	39,426,518	94,473,448	100,142,413
Local Revenues	8800	151,141,704	156,648,939	2,217,399	3,115,460	153,359,103	159,764,399
Total Revenues		211,020,218	217,410,664	67,205,872	67,387,970	278,226,090	284,798,634
EXPENDITURES:							
Academic Salaries	1000	83,118,071	85,733,082	12,124,337	6,873,652	95,242,408	92,606,734
Classified Salaries	2000	35,527,192	39,992,406	11,621,693	11,209,499	47,148,885	51,201,905
Employee Benefits	3000	64,077,079	67,721,158	8,712,064	7,897,433	72,789,143	75,618,591
Supplies and Materials	4000	1,281,918	4,591,829	2,522,525	9,126,848	3,804,443	13,718,677
Other Operating Expenses and Services	5000	15,520,649	22,533,127	9,578,679	11,618,664	25,099,328	34,151,791
Capital Outlay	6000	465,656	2,542,284	5,705,745	2,555,394	6,171,401	5,097,678
Total Expenditures		199,990,565	223,113,886	50,265,043	49,281,490	250,255,608	272,395,376
Excess /(Deficiency) of Revenues over Expenditures		11,029,653	(5,703,222)	16,940,829	18,106,480	27,970,482	12,403,258
Other Financing Sources	8900	4,076,362	82,000			4,076,362	82,000
Other Outgo	7000	4,732,119	1,687,097	16,336,537	3,376,113	21,068,656	5,063,210
Net Increase/(Decrease) in Fund Balance		10,373,896	(7,308,319)	604,292	14,730,367	10,978,188	7,422,048
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	41,936,005	52,309,901	1,047,446	1,651,738	42,983,451	53,961,639
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	41,936,005		1,047,446		42,983,451	
Ending Fund Balance, June 30		52,309,901	45,001,582	1,651,738	16,382,105	53,961,639	61,383,687

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	204,344	177,800				
Local Revenues	8800	40,689,953	46,208,200			77,630	75,000
Total Revenues		40,894,297	46,386,000	0	0	77,630	75,000
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	15,476,978					
Total Other Financing Sources		15,476,978	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	30,800,000	27,545,000				
Debt Interest and Other Service Charges	7120	18,273,611	18,472,049				
Transfers Outgoing	7300 & 7400						80,000
Reserve for Contingencies	7900						
Total Other Outgo	7000	49,073,611	46,017,049	0	0	0	80,000
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(33,596,633)	(46,017,049)	0	0	0	(80,000)
Net Increase/Decrease in Fund Balance		7,297,664	368,951	0	0	77,630	(5,000)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	38,240,156	45,537,820		0	15,906,072	15,983,702
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	38,240,156		0		15,906,072	
Ending Fund Balance, June 30		45,537,820	45,906,771	0	0	15,983,702	15,978,702

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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						
Local Revenues	8800	2,656,127	1,690,000			373,090	761,313
Total Income		2,656,127	1,690,000	0	0	373,090	761,313
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					896,905	849,646
Employee Benefits	3000					410,577	453,904
Supplies and Materials	4000						6,000
Other Operating Expenses and Services	5000	45,980	8,052,740			4,539,955	3,128,000
Capital Outlay	6000	3,947,750	15,303,792			110,534,545	54,087,675
Total Expenditures		3,993,730	23,356,532	0	0	116,381,982	58,525,225
Excess /(Deficiency) of Revenues over Expenditures		(1,337,603)	(21,666,532)	0	0	(116,008,892)	(57,763,912)
Other Financing Sources	8900	1,692,828	400,000			110,000,000	110,000,000
Other Outgo	7000					448,029	
Net Increase/(Decrease) in Fund Balance		355,225	(21,266,532)	0	0	(6,456,921)	52,236,088
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	33,989,460	34,344,685	0	0	59,826,603	53,369,682
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	33,989,460		0		59,826,603	
Ending Fund Balance, June 30		34,344,685	13,078,153	0	0	53,369,682	105,605,770

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	2,706,209	3,272,738	90,477	1,032,097		
Other Financing Sources	8900	5,874,717	500,000	1,586,324			
Total Income		8,580,926	3,772,738	1,676,801	1,032,097	0	0
Cost of Sales	5890	2,212,151	1,249,603	108,725	85,000		
Gross Profit or Loss		6,368,775	2,523,135	1,568,076	947,097	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	951,724	1,281,365	329,937	543,548		
Employee Benefits	3000	551,760	645,223	228,971	255,823		
Supplies and Materials	4000	11,273	19,047	4,954	30,876		
Other Operating Expenses and Services	5000	288,813	299,881	14,563	105,870		
Capital Outlay	6000	1,453		8,682			
Total Expenditures		1,805,023	2,245,516	587,107	936,117	0	0
Net Profit or Loss		4,563,752	277,619	980,969	10,980	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		4,563,752	277,619	980,969	10,980	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	631,009	5,194,761	1,159,874	2,140,843		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	631,009		1,159,874		0	
Ending Fund Balance, June 30		5,194,761	5,472,380	2,140,843	2,151,823	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 59					
	Code	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						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	4,096	4,660	20,144	61,700		
Other Financing Sources	8900	50,000	50,000	3,988,000	1,000,000		
Total Income		54,096	54,660	4,008,144	1,061,700		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	53,997	50,000	5	1,700		
Capital Outlay	6000						
Total Expenditures		53,997	50,000	5	1,700		
Net Profit or Loss		99	4,660	4,008,139	1,060,000		
Other Outgo	7000				1,039,500		
Net Increase/(Decrease) in Fund Balance		99	4,660	4,008,139	20,500		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	838,337	838,436	3,555,690	7,563,829		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	838,337		3,555,690			
Ending Fund Balance, June 30		838,436	843,096	7,563,829	7,584,329		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	337,865	330,920	129,694	129,237	99,317	133,461
Total Income		337,865	330,920	129,694	129,237	99,317	133,461
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						22,050
Employee Benefits	3000						434
Supplies and Materials	4000	224,529	184,237		8,051	3,637	3,500
Other Operating Expenses and Services	5000	160,000	15,000	95,255	102,186	8,001	18,950
Capital Outlay	6000					5,782	5,500
Total Expenditures		384,529	199,237	95,255	110,237	17,420	50,434
Excess /(Deficiency) of Revenues over Expenditures		(46,664)	131,683	34,439	19,000	81,897	83,027
Other Financing Sources	8900					150,125	
Other Outgo	7000					118,450	
Net Increase/(Decrease) in Fund Balance		(46,664)	131,683	34,439	19,000	113,572	83,027
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,195,583	1,148,919	94,216	128,655	928,941	1,042,513
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,195,583		94,216		928,941	
Ending Fund Balance, June 30		1,148,919	1,280,602	128,655	147,655	1,042,513	1,125,540

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	37,219,731	55,326,642				
State Revenues	8600	6,004,813	5,386,950				
Local Revenues	8800			2,503	3,000		
Total Income		43,224,544	60,713,592	2,503	3,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			48	50		
Capital Outlay	6000						
Total Expenditures		0	0	48	50	0	0
Excess /(Deficiency) of Revenues over Expenditures		43,224,544	60,713,592	2,455	2,950	0	0
Other Financing Sources	8900	724,738	235,000				
Other Outgo	7000	43,949,282	60,948,592	10,000			
Net Increase/(Decrease) in Fund Balance		0	0	(7,545)	2,950	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	500,993	493,448		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		500,993		0	
Ending Fund Balance, June 30		0	0	493,448	496,398	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	35,638,882	12,348,750		
Total Income		35,638,882	12,348,750	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	515,161	580,000		
Capital Outlay	6000				
Total Expenditures		515,161	580,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		35,123,721	11,768,750	0	0
Other Financing Sources	8900		1,039,500		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		35,123,721	12,808,250	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	137,351,481	172,475,202	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	137,351,481		0	
Ending Fund Balance, June 30		172,475,202	185,283,452	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	498,669
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	50,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	3,988,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	194,311
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	3,902,659
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	1,194,159
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	5,874,717
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	1,586,324
73	STUDENT BODY CENTER FEE TRUST FUND	12	RESTRICTED SUBFUND	150,125
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	530,427
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	118,450
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	55,153

Activity Classification	Object 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		5,580,096			1,350,931		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		2,074,762		2,074,762			2,074,762
Classified Salaries	2000		1,398,585		1,398,585			1,398,585
Employee Benefits	3000		1,624,688		1,624,688			1,624,688
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,059,625		1,059,625
Noninstructional Supplies & Mtrls	4400		80,363		80,363			80,363
Total Supplies and Materials		0	80,363	0	80,363	1,059,625		1,139,988
Other Operating Expenses and Services	5000		401,698		401,698	23,622		425,320
Capital Outlay	6000							
Library Books	6300				0	77,268		77,268
Equipment	6400							
Equipment - Additional	6410				0	92,957		92,957
Equipment - Replacement	6420				0	50,387		50,387
Total Capital Outlay		0	0	0	0	220,612		220,612
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	5,580,096	0	5,580,096	1,303,859		6,883,955
Ending Balance					0	47,072		47,072

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 310

Name: CONTRA COSTA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					47,072		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			47,072		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		4,229,198			1,461,521		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		1,340,817		1,340,817			1,340,817
Classified Salaries	2000		1,116,150		1,116,150			1,116,150
Employee Benefits	3000		1,138,705		1,138,705			1,138,705
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,508,593		1,508,593
Noninstructional Supplies & Mtrls	4400		133,634		133,634			133,634
Total Supplies and Materials		0	133,634	0	133,634	1,508,593		1,642,227
Other Operating Expenses and Services	5000		499,892		499,892			499,892
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,229,198	0	4,229,198	1,508,593		5,737,791
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 310

Name: CONTRA COSTA

EPA Revenue	41,297,053
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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	41,297,053	0	0	41,297,053
TOTAL		41,297,053	0	0	41,297,053

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 310

Name: CONTRA COSTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	11,792,309	10,053,564	21,845,873	N/A	N/A
2021-22	11,267,133	11,649,612	22,916,745	1,070,872	4.90%
2022-23	12,264,927	13,430,970	25,695,897	2,779,152	12.13%
2023-24	12,412,106	14,112,914	26,525,020	829,123	3.23%
2024-25	12,561,051	14,598,481	27,159,532	634,512	2.39%
2025-26	12,711,784	14,826,998	27,538,782	379,250	1.40%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
The District has set aside funds for the increased pension payments and builds these costs into its annual budget.