

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)

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

10/20/14
Date


District Superintendent

10/20/14
Date

Contact: Jonah Nicholas

(925) 229-6944

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 310

Name: CONTRA COSTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	30,588,949	30,588,949	49,536	30,638,485
Other	1300	28,026,860	28,120,854	88,773	28,209,627
Total Instructional Salaries		58,615,809	58,709,803	138,309	58,848,112
Non-Instructional Salaries					
Contract or Regular	1200		11,847,404	660,847	12,508,251
Other	1400		1,192,018	138,121	1,330,139
Total Non-Instructional Salaries		0	13,039,422	798,968	13,838,390
Total Academic Salaries		58,615,809	71,749,225	937,277	72,686,502
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		22,064,180	1,704,763	23,768,943
Other	2300		3,171,146	514,934	3,686,080
Total Non-Instructional Salaries		0	25,235,326	2,219,697	27,455,023
Instructional Aides					
Regular Status	2200	2,331,720	2,452,880	113,975	2,566,855
Other	2400	821,660	897,040	65,818	962,858
Total Instructional Aides		3,153,380	3,349,920	179,793	3,529,713
Total Classified Salaries		3,153,380	28,585,246	2,399,490	30,984,736
Employee Benefits	3000	18,704,314	40,083,048	1,067,532	41,150,580
Supplies and Materials	4000		1,856,853	482,443	2,339,296
Other Operating Expenses	5000		14,142,992	756,594	14,899,586
Equipment Replacement	6420		498,162	281,718	779,880
Total Expenditures Prior to Exclusions		80,473,503	156,915,526	5,925,054	162,840,580

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	5,670,014	5,670,014		5,670,014
Student Health Services Above Amount Collected	6441		1,699,455		1,699,455
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,704,184		4,704,184
Objects to Exclude	Object Code				
Rents and Leases	5060		366,183		366,183
Lottery Expenditures					
Academic Salaries	1000		1,267,797		1,267,797
Classified Salaries	2000		1,099,233		1,099,233
Employee Benefits	3000		810,270		810,270
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		81,464		81,464
Total Supplies and Materials		0	81,464	0	81,464
Other Operating Expenses and Services	5000		542,278		542,278

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		5,670,014	16,240,878	0	16,240,878
Total for ECS 84362, 50% Law		74,803,489	140,674,648	5,925,054	146,599,702
Percent of CEE (Instructional Salary Cost / Total CEE)		53.17%	100.00%		
50% of Current Expense of Education			70,337,324		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		74,803,489	140,674,648	5,925,054	146,599,702
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		80,473,503	156,915,526	5,925,054	162,840,580
Capital Expenditures	6000	319,641	1,048,072	351,291	1,399,363
Equipment Replacement (Back out)	6420		(498,162)	(281,718)	(779,880)
Total Unrestricted General Fund Expenditures		80,793,144	157,465,436	5,994,627	163,460,063

For Year Ended June 30, 2014

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	82,699		82,699
In County Treasury	9112	23,815,454	2,186,235	26,001,689
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,000		75,000
Investments (at cost)	9120	429,456		429,456
Accounts Receivable	9130	24,310,548	4,400,502	28,711,050
Due from Other Funds	9140	1,966,433	122,934	2,089,367
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	58,108	867	58,975
TOTAL ASSETS		50,737,698	6,710,538	57,448,236
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,873,982	1,512,197	4,386,179
Accrued Salaries and Wages Payable	9520	1,612,589	505,333	2,117,922
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,811,524	2,148,569	6,960,093
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,097,706	2,309,887	8,407,593
TOTAL LIABILITIES		15,395,801	6,475,986	21,871,787

For Year Ended June 30, 2014

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		234,552	234,552
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	9,341,993		9,341,993
Unassigned	9790	25,999,904		25,999,904
Total Fund Balance		35,341,897	234,552	35,576,449
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		35,341,897	234,552	35,576,449
TOTAL LIABILITIES AND FUND EQUITY		50,737,698	6,710,538	57,448,236

- 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, 2014

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	18,165,514		4,310,828
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	153,272		19
Due from Other Funds	9140			1,102,534
TOTAL ASSETS		18,318,786	0	5,413,381
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

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, 2014

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	18,318,786		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			5,413,381
Unassigned	9790			
Total Fund Balance		18,318,786	0	5,413,381
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		18,318,786	0	5,413,381
TOTAL LIABILITIES AND FUND EQUITY		18,318,786	0	5,413,381

- 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, 2014

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						133,905
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						20
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						50,382
TOTAL ASSETS		0	0	0	0	0	184,307
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						20
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	20

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	184,287
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	184,287
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	184,287
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	184,307

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	15,028,752		144,093,076
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			3,410
Due from Other Funds	9140	3,032,643		142,390
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		18,061,395	0	144,238,876
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	95,289		5,955,765
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	652		18,760
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		95,941	0	5,974,525

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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			138,264,351
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	17,965,454		
Unassigned	9790			
Total Fund Balance		17,965,454	0	138,264,351
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		17,965,454	0	138,264,351
TOTAL LIABILITIES AND FUND EQUITY		18,061,395	0	144,238,876

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	(1,177,912)	340,197		1,324,556
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	73,634	8,542		
Due from Other Funds	9140	107,324	132,274		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,379,482	21,187		
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	1,950,027	182,559		2,796,096
Accumulated Depreciation Equipment	9351	1,941,803	157,464		2,747,090
Work in Progress	9360				
Total Fixed Assets		8,224	25,095	0	49,006
TOTAL ASSETS		1,437,752	533,995	0	1,373,562

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

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	(227,975)	38,927		
Accrued Salaries and Wages Payable	9520	36,820	1,806		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	5,743	36,449		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		(185,412)	77,182	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	(185,412)	77,182	0	0

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	1,623,164	456,813		1,373,562
Total Reserved Fund Balance		1,623,164	456,813	0	1,373,562
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		1,623,164	456,813	0	1,373,562
TOTAL LIABILITIES AND FUND EQUITY		1,437,752	533,995	0	1,373,562

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	594,657	204,446
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		8,321,467
Accounts Receivable	9130	18	24,294
Due from Other Funds	9140	334	654
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		49,850
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		595,009	8,600,711

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	14,603	4,173
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	40	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		14,643	4,173
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	14,643	4,173

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	61 Self-Insurance Fund	69 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	580,366	8,596,538
Unassigned	9790		
Total Reserved Fund Balance		580,366	8,596,538
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		580,366	8,596,538
TOTAL LIABILITIES AND FUND EQUITY		595,009	8,600,711

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	763,992							224,894
In County Treasury	9112	211,560		1,414,886	(964,052)	310,521		2,013	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120					180,532		66,797,848	
Accounts Receivable	9130			4	721,545	102		58,695	
Due from Other Funds	9140	43,722		31,123	423,257	176		3	7,140
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,019,774	0	1,446,013	180,750	491,331	0	66,858,559	232,034

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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			667	118,784	1			228,499
Accrued Salaries and Wages Payable	9520			5,926					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	11,323		21,664	58,088				48
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				3,878				
Total Current Liabilities and Deferred Revenue		11,323	0	28,257	180,750	1	0	0	228,547
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	11,323	0	28,257	180,750	1	0	0	228,547

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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			1,417,756				66,858,559	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,008,451				491,330			3,487
Unassigned	9790								
Total Reserved Fund Balance		1,008,451	0	1,417,756	0	491,330	0	66,858,559	3,487
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		1,008,451	0	1,417,756	0	491,330	0	66,858,559	3,487
TOTAL LIABILITIES AND FUND EQUITY		1,019,774	0	1,446,013	180,750	491,331	0	66,858,559	232,034

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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		1,066,880	1,066,880
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		150,558	150,558
Student Financial Aid	8150	46,240	461,362	507,602
Veterans Education	8160	5,292		5,292
Vocational and Technical Education Act (VATEA)	8170		1,198,385	1,198,385
Other Federal Revenues	8190		4,919,824	4,919,824
Total Federal Revenues	8100	51,532	7,797,009	7,848,541
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	184,759		184,759
State General Apportionment	8612	32,674,385		32,674,385
Other General Apportionment	8613	1,130,634		1,130,634
General Categorical Programs	8620			
Child Development	8621		1,112,188	1,112,188
Extended Opportunity Programs and Services(EOPS)	8622		2,460,336	2,460,336
Disabled Students Programs and Services(DSPS)	8623		2,478,664	2,478,664
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		648,186	648,186
Telecommunications and Technology Infrastructure Program (TTIP)	8626		100	100
Other General Categorical Programs	8627		4,092,252	4,092,252

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	19,483,906		19,483,906
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		2,264,301	2,264,301
Other Reimbursable Categorical Programs	8652		652,913	652,913
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	686,297		686,297
Timber Yield Tax	8672	1		1
Other State Tax Subventions	8673	4,266		4,266
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,801,041	1,061,993	4,863,034
State Mandated Costs	8685	758,841		758,841
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	58,724,130	14,770,933	73,495,063

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	62,813,579		62,813,579
Tax Allocation, Supplemental Roll	8812	1,339,385		1,339,385
Tax Allocation, Unsecured Roll	8813	2,771,036		2,771,036
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	4,236,157		4,236,157
Redevelopment Agency Funds - Pass Through	8818	114,354		114,354
Redevelopment Agency Funds - Residual	8819	1,106,807		1,106,807
Redevelopment Agency Funds - Asset Liquidation	8819.1	325,663		325,663
Contributions, Gifts, Grants, and Endowments	8820	206,213	210,604	416,817
Contract Services	8830			
Contract Instructional Services	8831	118,948		118,948
Other Contract Services	8832		81,948	81,948
Sales and Commissions	8840	97,203		97,203
Rentals and Leases	8850	570,998		570,998
Interest and Investment Income	8860	102,059		102,059
Student Fees and Charges	8870			
Community Services Classes	8872	113,773		113,773
Dormitory	8873			0
Enrollment	8874	16,848,468		16,848,468
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	117,801		117,801
Insurance	8878	1,391,303		1,391,303
Student Records	8879	333,556		333,556
Nonresident Tuition	8880	13,032,844		13,032,844
Parking Services and Public Transportation	8881		1,492,847	1,492,847
Other Student Fees and Charges	8885	589,594		589,594
Other Local Revenues	8890	3,383,000	1,949,997	5,332,997
Total Local Revenues	8800	109,612,741	3,735,396	113,348,137
Total Revenues		168,388,403	26,303,338	194,691,741

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	8,096		8,096
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	567,036	2,618	569,654
Total Other Financing Sources	8900	575,132	2,618	577,750
Total Revenues and Other Financing Sources		168,963,535	26,305,956	195,269,491

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	173,342		2,383			175,725
Architecture and Environmental Design	0200	179,708	13,017				192,725
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,159,534	208,194	123,515	26,477		5,517,720
Business and Management	0500	3,151,171	165,356	11,909	2,703		3,331,139
Communications	0600	1,141,335	68,800	62,253			1,272,388
Computer and Information Science	0700	2,297,340	50,758	8,174			2,356,272
Education	0800	4,852,495	442,518	341,369	105,482		5,741,864
Engineering and Related Industrial Technology	0900	3,114,729	197,312	227,627	17,758		3,557,426
Fine and Applied Arts	1000	6,679,820	538,679	195,547	105,271		7,519,317
Foreign language	1100	2,059,710	27,105	5,915	18,028		2,110,758
Health	1200	2,687,724	446,134	97,736	24,811		3,256,405
Consumer Education And Home Economics	1300	3,648,370	830,856	176,364	40,297		4,695,887
Law	1400						0
Humanities(Letters)	1500	10,955,451	537,275	58,490	11,466		11,562,682
Library Science	1600	30,563	14,642				45,205
Mathematics	1700	10,316,034	364,026	23,869	32,660		10,736,589
Military Studies	1800						0
Physical Sciences	1900	5,650,021	174,558	130,013			5,954,592
Psychology	2000	2,168,077	29,381	3,711			2,201,169
Public Affairs and Services	2100	1,040,834	39,645	484,544			1,565,023
Social Sciences	2200	5,598,108	55,956	27,659			5,681,723
Commercial Services	3000	53,378	655	2,475			56,508
Interdisciplinary Studies	4900	3,797,248	1,297,187	1,405,483	219,790		6,719,708
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,670,014					5,670,014
Sub-Total Instructional Activites		80,425,006	5,502,054	3,389,036	604,743		89,920,839
Total Expenditures for GF Activities*		80,875,592	78,620,536	26,276,484	2,459,224	8,402,991	196,634,827

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		9,455,428	1,177,617	46,200		10,679,245
Course and Curriculum Development	6020		317,420	31,186	11,398		360,004
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		25,613	23,068			48,681
Total Instructional Admin. & Governance		0	9,798,461	1,231,871	57,598	0	11,087,930
Instructional Support Services	6100						
Learning Center	6110	264,693	124,797	10,213			399,703
Library	6120		2,312,030	309,322	118,581		2,739,933
Media	6130		719,579	43,393	7,162		770,134
Museums and Galleries	6140		7,166	1,443			8,609
Academic Information Systems and Technology	6150		53,178				53,178
Other Instructional Support Services	6190		52,614	67,190			119,804
Total Instructional Support Services		264,693	3,269,364	431,561	125,743	0	4,091,361
Admissions and Records	6200		2,619,484	90,816	450		2,710,750
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,441,724	74,266			4,515,990
Matriculation and Student Assessment	6320		161,613	40,960	2,835		205,408
Transfer Programs	6330		1,245,271	190,124	191,293		1,626,688
Career Guidance	6340		107,414	76,604	62,512		246,530
Other Student Counseling and Guidance	6390		223,024	18,406			241,430
Total Student Counseling and Guidance		0	6,179,046	400,360	256,640	0	6,836,046

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,918,833	833,356	9,338		2,761,527
Extended Opportunity Programs and Services (EOPS)	6430		1,646,321	87,142	2,940	625,736	2,362,139
Health Services	6440			309,097			309,097
Student Personnel Administration	6450		534,725	33,364			568,089
Financial Aid Administration	6460		1,388,954	38,382			1,427,336
Job Placement Services	6470		257,921	13,532			271,453
Veterans Services	6480		35,679	8,846	2,108		46,633
Miscellaneous Student Services	6490		3,219,890	2,186,679	85,028	135,172	5,626,769
Total Other Student Services		0	9,002,323	3,510,398	99,414	760,908	13,373,043
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,792,937	1,540,670	88,967		4,422,574
Custodial Services	6530		4,653,793	390,005	13,413		5,057,211
Grounds Maintenance and Repairs	6550		1,233,375	460,801	28,262		1,722,438
Utilities	6570			3,829,334			3,829,334
Other Operations and Maintenance of Plant	6590			83,707	18,394		102,101
Total Operation and Maintenance of Plant	6500	0	8,680,105	6,304,517	149,036	0	15,133,658
Planning, Policymaking and Coordinations	6600		3,737,027	541,296	22,242		4,300,565

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		146,446	2,062			148,508
Fiscal Operations	6720		3,565,612	1,172,756	38,946		4,777,314
Human Resources Management	6730		1,813,508	414,214			2,227,722
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,704,184				4,704,184
Staff Development	6750		47,901	112,290			160,191
Staff Diversity	6760			6,520			6,520
Logistical Services	6770		4,101,121	1,736,814	143,841		5,981,776
Management Information Systems	6780		4,635,327	1,437,216	222,950		6,295,493
Other General Institutional Support Services	6790		732,199	42,854			775,053
Total General Institutional Support Services	6700	0	19,746,298	4,924,726	405,737	0	25,076,761
Community Services & Economic Development	6800						
Community Recreation	6810		57,574	1,864			59,438
Community Service Classes	6820	135,058	1,315,048	250,851	6,970		1,707,927
Community Use of Facilities	6830		212,922	8,420	1,084		222,426
Economic Development	6840		1,755	175,303			177,058
Other Community Services & Economic Development	6890		2,809				2,809
Total Community Services	6800	135,058	1,590,108	436,438	8,054	0	2,169,658

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		19,357				19,357
Child Development Centers	6920		32,997	84,028			117,025
Farm Operations	6930						0
Food Services	6940			1,339	500		1,839
Parking	6950		1,616,824	120,589	14,151		1,751,564
Student and Co-Curricular Activities	6960		300,412	444,497	9,794		754,703
Student Housing	6970						0
Other Ancillary Services	6990			54,250			54,250
Total Ancillary Services	6900	0	1,969,590	704,703	24,445	0	2,698,738
Auxiliary Operations	7000						
Contract Education	7010	50,835	564,373	1,334,268	188		1,949,664
Other Auxiliary Operations	7090		5,865,825	2,743,498	520,875		9,130,198
Total Auxiliary Operations	7000	50,835	6,430,198	4,077,766	521,063	0	11,079,862

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		96,478	232,996	184,059		513,533
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					680,886	680,886
Other Outgo	7390					6,961,197	6,961,197
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,642,083	7,642,083
Sub-Total Non-Instructional Activites		450,586	73,118,482	22,887,448	1,854,481	8,402,991	106,713,988
Total Expenditures General Fund: activities *		80,875,592	78,620,536	26,276,484	2,459,224	8,402,991	196,634,827

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$203,795,606
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	27,101.45		
	2. 2013-2014 Second Period Actual FTES	27,045.26		
	3. 2013-2014 Population change factor (C2/C1)	0.9979		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$202,899,890
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)			\$202,899,890
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$202,899,890
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			53,176,558
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			720,582
C.	Local Property taxes			75,867,628
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.	2014-2015 Appropriations Subject to Limit			\$129,764,768

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	51,532		7,797,009	8,683,886	7,848,541	8,683,886
State Revenues	8600	58,724,130	59,045,635	14,770,933	13,421,751	73,495,063	72,467,386
Local Revenues	8800	109,612,741	115,249,859	3,735,396	3,680,141	113,348,137	118,930,000
Total Revenues		168,388,403	174,295,494	26,303,338	25,785,778	194,691,741	200,081,272
EXPENDITURES:							
Academic Salaries	1000	72,686,504	74,493,772	4,644,970	2,459,406	77,331,474	76,953,178
Classified Salaries	2000	30,984,735	31,550,598	6,830,147	6,293,069	37,814,882	37,843,667
Employee Benefits	3000	41,150,580	46,150,431	3,199,192	3,314,840	44,349,772	49,465,271
Supplies and Materials	4000	2,339,293	4,280,179	2,354,300	2,401,990	4,693,593	6,682,169
Other Operating Expenses and Services	5000	14,899,585	17,042,217	6,683,306	2,197,759	21,582,891	19,239,976
Capital Outlay	6000	1,399,363	2,114,167	1,059,861	1,799,264	2,459,224	3,913,431
Total Expenditures		163,460,060	175,631,364	24,771,776	18,466,328	188,231,836	194,097,692
Excess /(Deficiency) of Revenues over Expenditures		4,928,343	(1,335,870)	1,531,562	7,319,450	6,459,905	5,983,580
Other Financing Sources	8900	575,132	228,034	2,618		577,750	228,034
Other Outgo	7000	6,610,834	2,129,498	1,792,157	1,376,028	8,402,991	3,505,526
Net Increase/(Decrease) in Fund Balance		(1,107,359)	(3,237,334)	(257,977)	5,943,422	(1,365,336)	2,706,088
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	36,449,256	35,341,897	492,529	234,552	36,941,785	35,576,449
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	36,449,256		492,529		36,941,785	
Ending Fund Balance, June 30		35,341,897	32,104,563	234,552	6,177,974	35,576,449	38,282,537

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	185,329	244,617				
Local Revenues	8800	20,154,631	26,682,677			13,063	14,427
Total Revenues		20,339,960	26,927,294	0	0	13,063	14,427
Other Financing Sources	8900						
Interfund Transfers In	8981					1,300,690	500,000
Other Incoming Transfers	8983	3,751,471	3,195,731			76,110	
Total Other Financing Sources		3,751,471	3,195,731	0	0	1,376,800	500,000
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	6,485,000	8,085,000				
Debt Interest and Other Service Charges	7120	12,102,944	19,885,484				
Transfers Outgoing	7300 & 7400					447,581	100,000
Reserve for Contingencies	7900						
Total Other Outgo	7000	18,587,944	27,970,484	0	0	447,581	100,000
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(14,836,473)	(24,774,753)	0	0	929,219	400,000
Net Increase/Decrease in Fund Balance		5,503,487	2,152,541	0	0	942,282	414,427
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,815,299	18,318,786		0	4,471,099	5,413,381
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,815,299		0		4,471,099	
Ending Fund Balance, June 30		18,318,786	20,471,327	0	0	5,413,381	5,827,808

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						1
Total Income		0	0	0	0	0	1
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					1,120	1,250
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,120	1,250
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(1,120)	(1,249)
Other Financing Sources	8900					127,918	128,270
Other Outgo	7000					133,997	134,197
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(7,199)	(7,176)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	191,486	184,287
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		191,486	
Ending Fund Balance, June 30		0	0	0	0	184,287	177,111

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	1,337,318	4,333,249				
Local Revenues	8800	708,134				646,730	940,000
Total Income		2,045,452	4,333,249	0	0	646,730	940,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					717,171	766,964
Employee Benefits	3000					301,633	321,242
Supplies and Materials	4000					3,909	12,500
Other Operating Expenses and Services	5000	27,510	1,021,465			1,515,578	828,341
Capital Outlay	6000	994,307	1,730,027			38,475,303	39,663,393
Total Expenditures		1,021,817	2,751,492	0	0	41,013,594	41,592,440
Excess /(Deficiency) of Revenues over Expenditures		1,023,635	1,581,757	0	0	(40,366,864)	(40,652,440)
Other Financing Sources	8900	4,179,915	81,759			140,500,000	120,000,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,203,550	1,663,516	0	0	100,133,136	79,347,560
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	12,761,904	17,965,454	38,131,215	0		138,264,351
Prior Years Adustments	9020			(38,131,215)		38,131,215	
Adjusted Beginning Balance	9030	12,761,904		0		38,131,215	
Ending Fund Balance, June 30		17,965,454	19,628,970	0	0	138,264,351	217,611,911

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	10,334,574	11,046,700	930,010	1,076,890		
Other Financing Sources	8900	350,720	385,000	115,703			
Total Income		10,685,294	11,431,700	1,045,713	1,076,890	0	0
Cost of Sales	5890	7,688,591	8,529,350	459,463	507,000		
Gross Profit or Loss		2,996,703	2,902,350	586,250	569,890	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,538,322	1,550,959	325,274	331,098		
Employee Benefits	3000	590,482	620,048	110,263	127,731		
Supplies and Materials	4000	31,827	30,400	27,986	40,700		
Other Operating Expenses and Services	5000	394,552	417,250	79,470	72,522		
Capital Outlay	6000	71,423	67,000	3,674	12,500		
Total Expenditures		2,626,606	2,685,657	546,667	584,551	0	0
Net Profit or Loss		370,097	216,693	39,583	(14,661)	0	0
Other Outgo	7000	45,000					
Net Increase/(Decrease) in Fund Balance		325,097	216,693	39,583	(14,661)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,298,067	1,623,164	417,230	456,813		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,298,067		417,230		0	
Ending Fund Balance, June 30		1,623,164	1,839,857	456,813	442,152	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	45,000					
Other Financing Sources	8900						
Total Income		45,000	0				
Cost of Sales	5890						
Gross Profit or Loss		45,000	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	2,112					
Employee Benefits	3000	206					
Supplies and Materials	4000		10,000				
Other Operating Expenses and Services	5000	54,020	10,000				
Capital Outlay	6000	30,192	25,000				
Total Expenditures		86,530	45,000				
Net Profit or Loss		(41,530)	(45,000)				
Other Outgo	7000	32,599					
Net Increase/(Decrease) in Fund Balance		(74,129)	(45,000)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,447,691	1,373,562				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,447,691					
Ending Fund Balance, June 30		1,373,562	1,328,562				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	1,507	1,350	202,778	171,863		
Other Financing Sources	8900	209,401	100,000	1,115,890	1,441,695		
Total Income		210,908	101,350	1,318,668	1,613,558		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	36,782		105,141	99,510		
Capital Outlay	6000						
Total Expenditures		36,782	0	105,141	99,510		
Net Profit or Loss		174,126	101,350	1,213,527	1,514,048		
Other Outgo	7000	109,401		6,860,000	6,860,000		
Net Increase/(Decrease) in Fund Balance		64,725	101,350	(5,646,473)	(5,345,952)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	515,641	580,366	14,243,011	8,596,538		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	515,641		14,243,011			
Ending Fund Balance, June 30		580,366	681,716	8,596,538	3,250,586		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	367,141	241,020			406,253	422,400
Total Income		367,141	241,020	0	0	406,253	422,400
Expenditures							
Academic Salaries	1000					5,450	4,000
Classified Salaries	2000					70,974	46,400
Employee Benefits	3000					6,458	2,995
Supplies and Materials	4000	303,206	213,155			10,525	7,000
Other Operating Expenses and Services	5000	29,974	12,500			9,818	9,600
Capital Outlay	6000						
Total Expenditures		333,180	225,655	0	0	103,225	69,995
Excess /(Deficiency) of Revenues over Expenditures		33,961	15,365	0	0	303,028	352,405
Other Financing Sources	8900	45,000				955	
Other Outgo	7000		35,108			283,770	338,828
Net Increase/(Decrease) in Fund Balance		78,961	(19,743)	0	0	20,213	13,577
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	929,490	1,008,451		0	1,397,543	1,417,756
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	929,490			0	1,397,543	
Ending Fund Balance, June 30		1,008,451	988,708	0	0	1,417,756	1,431,333

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	33,326,295	33,267,550				
State Revenues	8600	1,804,700	1,780,500				
Local Revenues	8800			1,480	1,705		
Total Income		35,130,995	35,048,050	1,480	1,705	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			75	4		
Capital Outlay	6000						
Total Expenditures		0	0	75	4	0	0
Excess /(Deficiency) of Revenues over Expenditures		35,130,995	35,048,050	1,405	1,701	0	0
Other Financing Sources	8900	248,275	85,706				
Other Outgo	7000	35,379,270	35,133,756	4,000	1,800		
Net Increase/(Decrease) in Fund Balance		0	0	(2,595)	(99)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	493,926	491,331		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		493,926		0	
Ending Fund Balance, June 30		0	0	491,331	491,232	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	7,816,234	5,918,860		
Total Income		7,816,234	5,918,860	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	203,580	245,029		
Capital Outlay	6000				
Total Expenditures		203,580	245,029	0	0
Excess /(Deficiency) of Revenues over Expenditures		7,612,654	5,673,831	0	0
Other Financing Sources	8900	6,860,000	6,860,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		14,472,654	12,533,831	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	52,385,905	66,858,559	45,091	3,487
Prior Years Adjustments	9020			(41,604)	
Adjusted Beginning Balance	9030	52,385,905		3,487	
Ending Fund Balance, June 30		66,858,559	79,392,390	3,487	3,487

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SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	1,300,690
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,775,634
52	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	115,703
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	100,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,114,002
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	955
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	202,229
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	11,057
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	294,880
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	46,046
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	447,581
71	ASSOCIATED STUDENTS TRUST FUND	51	BOOKSTORE FUND	45,000
11	UNRESTRICTED SUBFUND	59	OTHER ENTERPRISE FUND	32,599
41	CAPITAL OUTLAY PROJECTS FUND	61	SELF-INSURANCE FUND	109,401
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	6,860,000
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	61,862
39	OTHER SPECIAL REVENUE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	127,918
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	13,937
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	2,618

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		3,801,041			1,061,993	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		1,267,797		1,267,797		1,267,797
Classified Salaries	2000		1,099,233		1,099,233		1,099,233
Employee Benefits	3000		810,269		810,269		810,269
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,061,993	1,061,993
Noninstructional Supplies & Mtrls	4400		81,464		81,464		81,464
Total Supplies and Materials		0	81,464	0	81,464	1,061,993	1,143,457
Other Operating Expenses and Services	5000		542,278		542,278		542,278
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,801,041	0	3,801,041	1,061,993	4,863,034
Ending Balance					0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,982,870			1,019,474	
		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		1,274,056		1,274,056		1,274,056
Classified Salaries	2000		1,103,710		1,103,710		1,103,710
Employee Benefits	3000		914,747		914,747		914,747
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,019,474	1,019,474
Noninstructional Supplies & Mtrls	4400		109,193		109,193		109,193
Total Supplies and Materials		0	109,193	0	109,193	1,019,474	1,128,667
Other Operating Expenses and Services	5000		581,164		581,164		581,164
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,982,870	0	3,982,870	1,019,474	5,002,344
Ending Balance					0	0	

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Name: CONTRA COSTA

EPA Revenue	19,483,906
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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	19,483,906	0	0	19,483,906
TOTAL		19,483,906	0	0	19,483,906