

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
Date

Contact: John al-Amin

(925) 229-6942

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, 2012. 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: 2011-2012

Budget Year: 2012-2013

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	30,522,165	30,522,165	94,596	30,616,761
Other	1300	23,928,079	24,058,721	181,075	24,239,796
<b>Total Instructional Salaries</b>		54,450,244	54,580,886	275,671	54,856,557
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		11,578,979	954,270	12,533,249
Other	1400		1,250,847	172,449	1,423,296
<b>Total Non-Instructional Salaries</b>		0	12,829,826	1,126,719	13,956,545
<b>Total Academic Salaries</b>		54,450,244	67,410,712	1,402,390	68,813,102
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		20,789,155	1,576,473	22,365,628
Other	2300		2,730,379	533,831	3,264,210
<b>Total Non-Instructional Salaries</b>		0	23,519,534	2,110,304	25,629,838
<b>Instructional Aides</b>					
Regular Status	2200	2,284,634	2,571,858	83,144	2,655,002
Other	2400	676,112	702,993	85,055	788,048
<b>Total Instructional Aides</b>		2,960,746	3,274,851	168,199	3,443,050
<b>Total Classified Salaries</b>		2,960,746	26,794,385	2,278,503	29,072,888
<b>Employee Benefits</b>	3000	19,016,452	39,115,859	1,121,977	40,237,836
<b>Supplies and Materials</b>	4000		1,925,941	271,581	2,197,522
<b>Other Operating Expenses</b>	5000		12,709,501	405,452	13,114,953
<b>Equipment Replacement</b>	6420		307,577	318,495	626,072
<b>Total Expenditures Prior to Exclusions</b>		76,427,442	148,263,975	5,798,398	154,062,373

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	5,626,338	5,626,338		5,626,338
Student Health Services Above Amount Collected	6441		1,329,237		1,329,237
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,850,284		4,850,284
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		432,547		432,547
Lottery Expenditures					
Academic Salaries	1000		1,289,477		1,289,477
Classified Salaries	2000		1,065,775		1,065,775
Employee Benefits	3000		790,259		790,259
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		67,909		67,909
Total Supplies and Materials		0	67,909	0	67,909
Other Operating Expenses and Services	5000		484,841		484,841

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>Total Exclusions</b>		5,626,338	15,936,667	0	15,936,667
<b>Total for ECS 84362, 50% Law</b>		70,801,104	132,327,308	5,798,398	138,125,706
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.50%	100.00%		
<b>50% of Current Expense of Education</b>			66,163,654		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		70,801,104	132,327,308	5,798,398	138,125,706
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		76,427,442	148,263,975	5,798,398	154,062,373
<b>Capital Expenditures</b>	6000	301,613	758,115	342,282	1,100,397
<b>Equipment Replacement (Back out)</b>	6420		(307,577)	(318,495)	(626,072)
<b>Total Unrestricted General Fund Expenditures</b>		76,729,055	148,714,513	5,822,185	154,536,698

For Year Ended June 30, 2012

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	21,184		21,184
In County Treasury	9112	19,783,021	1,845,635	21,628,656
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	125,000		125,000
Investments (at cost)	9120	426,992		426,992
Accounts Receivable	9130	24,337,414	4,485,414	28,822,828
Due from Other Funds	9140	1,893,848	126,418	2,020,266
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	933,539		933,539
<b>TOTAL ASSETS</b>		47,520,998	6,457,467	53,978,465
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,212,976	1,787,898	5,000,874
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	2,683,392	1,223,993	3,907,385
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,238,019	2,970,086	8,208,105
<b>TOTAL LIABILITIES</b>		11,134,387	5,981,977	17,116,364

For Year Ended June 30, 2012

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		475,490	475,490
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		0	475,490	475,490
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	10,823,467		10,823,467
Total Designated Fund Balance		10,823,467	0	10,823,467
Uncommitted(Unrestricted) Fund Balance	9790	25,563,144		25,563,144
<b>TOTAL FUND EQUITY</b>		36,386,611	475,490	36,862,101
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		47,520,998	6,457,467	53,978,465

- 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, 2012

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,169,764		3,485,962
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	80,516		3,120
Due from Other Funds	9140			597,054
<b>TOTAL ASSETS</b>		18,250,280	0	4,086,136
<b>LIABILITIES</b>				
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			716,209
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	716,209

**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, 2012

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
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	18,250,280		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		18,250,280	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			3,369,927
Total Designated Fund Balance		0	0	3,369,927
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		18,250,280	0	3,369,927
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		18,250,280	0	4,086,136



- 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, 2012

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						133,906
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						64,777
<b>TOTAL ASSETS</b>		0	0	0	0	0	198,683
<b>LIABILITIES</b>							
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						
<b>TOTAL LIABILITIES</b>		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, 2012

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
<b>FUND EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						198,683
<b>Total Reserved Fund Balance</b>		0	0	0	0	0	198,683
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	198,683
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0	0	198,683

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	9,888,881	45,505,092
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		23,739,018
Accounts Receivable	9130		84,132
Due from Other Funds	9140	51,271	182,282
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	60,140	388,439
<b>TOTAL ASSETS</b>		10,000,292	69,898,963
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	170,420	4,590,634
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	5,553	126,295
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
<b>TOTAL LIABILITIES</b>		175,973	4,716,929

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		65,182,034
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	65,182,034
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	9,824,319	
Total Designated Fund Balance		9,824,319	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		9,824,319	65,182,034
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,000,292	69,898,963

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	(1,919,857)	(1,184)		1,295,701
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,570		
Investments (at cost)	9120				
Accounts Receivable	9130	137,651	4,218		7,975
Due from Other Funds	9140	352,690	308,974		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,205,610	15,024		
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	1,942,947	160,271		2,796,096
Accumulated Depreciation Equipment	9351	1,932,799	149,301		2,730,755
Work in Progress	9360				
<b>Total Fixed Assets</b>		10,148	10,970	0	65,341
<b>TOTAL ASSETS</b>		833,242	344,572	0	1,369,017

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(373,978)	10,264		60
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	19,719			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		(354,259)	10,264	0	60
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
<b>TOTAL LIABILITIES</b>	968	(354,259)	10,264	0	60

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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				
Total Reserved Fund Balance		0	0	0	0
<b>Designated Fund Balance</b>	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,187,501	334,308		1,368,957
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		1,187,501	334,308	0	1,368,957
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		833,242	344,572	0	1,369,017

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	349,966	1,310,744
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		19,633,580
Accounts Receivable	9130	383	108,444
Due from Other Funds	9140	100,366	1,002,562
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		450,715	22,055,330



COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	15,206	5,791
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	3,060	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		18,266	5,791
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
<b>TOTAL LIABILITIES</b>	968	18,266	5,791

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	432,449	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		22,049,539
Total Designated Fund Balance		432,449	22,049,539
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		432,449	22,049,539
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		450,715	22,055,330

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	376,744							214,409
In County Treasury	9112	210,326		1,410,113	(431,685)	311,919		1,350	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120					179,497		39,662,171	
Accounts Receivable	9130	8,780		1,375	355,508	479		114	
Due from Other Funds	9140	1,781		10,010	185,924	302		128	35,671
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		598,131	0	1,421,498	109,747	492,197	0	39,663,763	250,080

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	221		1,148	101,105				167,029
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			28,335	4,765				37,960
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				3,877				
Total Current Liabilities and Deferred Revenue		221	0	29,483	109,747	0	0	0	204,989
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
<b>TOTAL LIABILITIES</b>	968	221	0	29,483	109,747	0	0	0	204,989

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712			1,392,015				39,663,763	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
<b>Total Reserved Fund Balance</b>		0	0	1,392,015	0	0	0	39,663,763	0
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754					492,197			45,091
<b>Total Designated Fund Balance</b>		0	0	0	0	492,197	0	0	45,091
Uncommitted(Unrestricted) Fund Balance	9790	597,910							
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		597,910	0	1,392,015	0	492,197	0	39,663,763	45,091
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		598,131	0	1,421,498	109,747	492,197	0	39,663,763	250,080

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,091,973	1,091,973
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		159,279	159,279
Student Financial Aid	8150	52,580	414,319	466,899
Veterans Education	8160	1,876		1,876
Vocational and Technical Education Act (VATEA)	8170		1,461,031	1,461,031
Other Federal Revenues	8190		1,067,847	1,067,847
<b>Total Federal Revenues</b>	8100	54,456	4,194,449	4,248,905
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	184,759		184,759
State General Apportionment	8612	53,792,881		53,792,881
Other General Apportionment	8613	1,001,925		1,001,925
General Categorical Programs	8620			
Child Development	8621		1,188,410	1,188,410
Extended Opportunity Programs and Services(EOPS)	8622		2,069,893	2,069,893
Disabled Students Programs and Services(DSPS)	8623		2,019,881	2,019,881
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		475,877	475,877
Telecommunications and Technology Infrastructure Program (TTIP)	8626		20,942	20,942
Other General Categorical Programs	8627		3,847,999	3,847,999

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		2,973,693	2,973,693
Other Reimbursable Categorical Programs	8652		563,628	563,628
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	729,820		729,820
Timber Yield Tax	8672	5		5
Other State Tax Subventions	8673	4,208		4,208
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,698,261	633,893	4,332,154
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	59,411,859	13,794,216	73,206,075

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 310

Name: CONTRA COSTA



Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	59,858,862		59,858,862
Tax Allocation, Supplemental Roll	8812	419,429		419,429
Tax Allocation, Unsecured Roll	8813	2,559,512		2,559,512
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	3,730,536		3,730,536
Redevelopment Agency Funds - Pass Through	8818	80,348		80,348
Redevelopment Agency Funds - Residual	8819			0
Contributions, Gifts, Grants, and Endowments	8820	153,582	26,841	180,423
Contract Services	8830			
Contract Instructional Services	8831	224,440		224,440
Other Contract Services	8832		54,106	54,106
Sales and Commissions	8840	164,713		164,713
Rentals and Leases	8850	517,517		517,517
Interest and Investment Income	8860	125,801		125,801
Student Fees and Charges	8870			
Community Services Classes	8872	142,809		142,809
Dormitory	8873			0
Enrollment	8874	13,115,272		13,115,272
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	149,058		149,058
Insurance	8878	1,043,421		1,043,421
Student Records	8879	329,745		329,745
Nonresident Tuition	8880	10,705,176		10,705,176
Parking Services and Public Transportation	8881		1,517,437	1,517,437
Other Student Fees and Charges	8885	367,195		367,195
Other Local Revenues	8890	3,306,924	1,553,041	4,859,965
<b>Total Local Revenues</b>	8800	96,994,340	3,151,425	100,145,765
<b>Total Revenues</b>		156,460,655	21,140,090	177,600,745

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	7,928		7,928
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,196,065		1,196,065
<b>Total Other Financing Sources</b>	8900	1,203,993	0	1,203,993
<b>Total Revenues and Other Financing Sources</b>		157,664,648	21,140,090	178,804,738

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	194,943	6,203	11,883			213,029
Architecture and Environmental Design	0200	224,438	11,053				235,491
Environmental Sciences and Technologies	0300			414			414
Biological Sciences	0400	4,619,341	129,804	142,718	50,929		4,942,792
Business and Management	0500	2,861,329	169,222	13,962	31,661		3,076,174
Communications	0600	945,831	57,982	73,246			1,077,059
Computer and Information Science	0700	2,054,818	68,352	17,719	7,334		2,148,223
Education	0800	4,862,973	413,483	261,185	119,503		5,657,144
Engineering and Related Industrial Technology	0900	2,840,946	254,470	196,657	18,769		3,310,842
Fine and Applied Arts	1000	6,417,237	545,108	291,461	103,254		7,357,060
Foreign language	1100	1,878,126	71,954	11,737	371		1,962,188
Health	1200	3,669,871	608,578	135,313	117,025		4,530,787
Consumer Education And Home Economics	1300	3,379,315	763,043	180,949	4,554		4,327,861
Law	1400						0
Humanities(Letters)	1500	10,204,788	313,359	49,894	4,108		10,572,149
Library Science	1600	34,097	22,132				56,229
Mathematics	1700	9,432,798	463,827	20,311	2,294		9,919,230
Military Studies	1800						0
Physical Sciences	1900	5,462,804	117,752	112,624	83,258		5,776,438
Psychology	2000	1,906,753		6,907			1,913,660
Public Affairs and Services	2100	733,064	59,586	331,346	21,948		1,145,944
Social Sciences	2200	5,208,010	81,199	22,393	3,817		5,315,419
Commercial Services	3000	46,771	748	117,501			165,020
Interdisciplinary Studies	4900	4,027,771	694,890	173,289	21,738		4,917,688
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,626,338					5,626,338
<b>Sub-Total Instructional Activites</b>		76,632,362	4,852,745	2,171,509	590,563		84,247,179
<b>Total Expenditures for GF Activities*</b>		77,160,559	73,049,745	22,402,257	1,878,528	5,882,978	180,374,067

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		8,953,588	1,407,614	22,135		10,383,337
Course and Curriculum Development	6020		382,759	148,910	28,100		559,769
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090			15,000			15,000
<b>Total Instructional Admin. &amp; Governance</b>		0	9,336,347	1,571,524	50,235	0	10,958,106
Instructional Support Services	6100						
Learning Center	6110	249,377	178,886	3,330			431,593
Library	6120		2,051,990	284,899	118,036		2,454,925
Media	6130		759,221	29,518	9,257		797,996
Museums and Galleries	6140		7,221	1,012			8,233
Academic Information Systems and Technology	6150		51,961				51,961
Other Instructional Support Services	6190		127,101	348,914			476,015
<b>Total Instructional Support Services</b>		249,377	3,176,380	667,673	127,293	0	4,220,723
Admissions and Records	6200		2,401,700	76,565	8,352		2,486,617
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,143,197	28,199	4,816		4,176,212
Matriculation and Student Assessment	6320		19,957	737	2,359		23,053
Transfer Programs	6330		1,041,005	118,401	4,920		1,164,326
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		87,634	23,732			111,366
<b>Total Student Counseling and Guidance</b>		0	5,291,793	171,069	12,095	0	5,474,957

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		1,787,764	489,782	5,555		2,283,101
Extended Opportunity Programs and Services (EOPS)	6430		1,649,869	66,495	884	476,882	2,194,130
Health Services	6440			301,120			301,120
Student Personnel Administration	6450		256,494	11,848			268,342
Financial Aid Administration	6460		1,180,287	19,285			1,199,572
Job Placement Services	6470		260,592	7,076			267,668
Veterans Services	6480		57,942	25,958	1,902		85,802
Miscellaneous Student Services	6490		2,707,951	1,647,592	6,788		4,362,331
<b>Total Other Student Services</b>		0	7,900,899	2,569,156	15,129	476,882	10,962,066
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,573,626	1,034,396	6,275		3,614,297
Custodial Services	6530		4,443,232	331,694	7,286		4,782,212
Grounds Maintenance and Repairs	6550		1,141,918	358,291	14,480		1,514,689
Utilities	6570			3,529,248			3,529,248
Other Operations and Maintenance of Plant	6590		1,220	61,257			62,477
<b>Total Operation and Maintenance of Plant</b>	6500	0	8,159,996	5,314,886	28,041	0	13,502,923
<b>Planning, Policymaking and Coordinations</b>	6600		3,274,323	770,241	8,013		4,052,577

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		45,547	8,777			54,324
Fiscal Operations	6720		3,649,277	1,288,495	25,784		4,963,556
Human Resources Management	6730		1,718,376	329,694			2,048,070
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,850,284				4,850,284
Staff Development	6750		83,583	62,047			145,630
Staff Diversity	6760			7,573			7,573
Logistical Services	6770		3,907,442	1,688,950	89,148		5,685,540
Management Information Systems	6780		4,131,928	1,049,138	180,258		5,361,324
Other General Institutional Support Services	6790		580,883	37,689			618,572
<b>Total General Institutional Support Services</b>	6700	0	18,967,320	4,472,363	295,190	0	23,734,873
Community Services & Economic Development	6800						
Community Recreation	6810		50,396	2,754			53,150
Community Service Classes	6820	134,335	1,237,830	180,687	5,867		1,558,719
Community Use of Facilities	6830		206,123	14,748			220,871
Economic Development	6840						0
Other Community Services & Economic Development	6880		4,548	31			4,579
<b>Total Community Services</b>	6800	134,335	1,498,897	198,220	5,867	0	1,837,319

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		9,516				9,516
Child Development Centers	6920			75,319			75,319
Farm Operations	6930						0
Food Services	6940			6,411	1,381		7,792
Parking	6950		1,466,022	122,195	59,890		1,648,107
Student and Co-Curricular Activities	6960		552,868	180,789	20,312		753,969
Student Housing	6970						0
Other Ancillary Services	6990			88,500			88,500
<b>Total Ancillary Services</b>	6900	0	2,028,406	473,214	81,583	0	2,583,203
Auxiliary Operations	7000						
Contract Education	7010	144,485	199,902	1,311,848	8,234		1,664,469
Other Auxiliary Operations	7090		5,889,121	2,523,665	337,036		8,749,822
<b>Total Auxiliary Operations</b>	7000	144,485	6,089,023	3,835,513	345,270	0	10,414,291

For Actual Year: 2011-2012

Budget Year: 2012-2013

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				
<b>Physical Property and Related Acquisitions</b>	7100		71,916	110,324	310,897		493,137
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					19,160	19,160
Student Aid	7320					693,989	693,989
Other Outgo	7390					4,692,947	4,692,947
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	5,406,096	5,406,096
<b>Sub-Total Non-Instructional Activites</b>		528,197	68,197,000	20,230,748	1,287,965	5,882,978	96,126,888
<b>Total Expenditures General Fund: activities *</b>		77,160,559	73,049,745	22,402,257	1,878,528	5,882,978	180,374,067

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$210,568,759
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	30,545.17		
	2. 2011-2012 Second Period Actual FTES	28,621.73		
	3. 2011-2012 Population change factor (C2/C1)	0.9370		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$204,741,248
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)			\$204,741,248
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$204,741,248
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			62,806,870
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			666,758
C.	Local Property taxes			59,226,095
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.	2012-2013 Appropriations Subject to Limit			\$122,699,723

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	54,456		4,194,449	2,899,627	4,248,905	2,899,627
State Revenues	8600	59,411,859	67,542,520	13,794,216	10,223,118	73,206,075	77,765,638
Local Revenues	8800	96,994,340	91,573,002	3,151,425	2,794,390	100,145,765	94,367,392
<b>Total Revenues</b>		156,460,655	159,115,522	21,140,090	15,917,135	177,600,745	175,032,657
<b>EXPENDITURES:</b>							
Academic Salaries	1000	68,813,106	68,668,465	3,940,297	1,955,898	72,753,403	70,624,363
Classified Salaries	2000	29,072,888	29,541,982	5,481,657	4,299,536	34,554,545	33,841,518
Employee Benefits	3000	40,237,833	41,831,775	2,664,523	2,224,429	42,902,356	44,056,204
Supplies and Materials	4000	2,197,521	4,739,296	1,661,096	1,236,368	3,858,617	5,975,664
Other Operating Expenses and Services	5000	13,114,952	14,335,017	5,428,688	2,174,876	18,543,640	16,509,893
Capital Outlay	6000	1,100,397	2,017,895	778,131	553,998	1,878,528	2,571,893
<b>Total Expenditures</b>		154,536,697	161,134,430	19,954,392	12,445,105	174,491,089	173,579,535
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,923,958	(2,018,908)	1,185,698	3,472,030	3,109,656	1,453,122
<b>Other Financing Sources</b>	8900	1,203,993	163,263			1,203,993	163,263
<b>Other Outgo</b>	7000	4,566,611	1,598,166	1,316,367	856,507	5,882,978	2,454,673
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,438,660)	(3,453,811)	(130,669)	2,615,523	(1,569,329)	(838,288)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	37,825,271	36,386,611	606,159	475,490	38,431,430	36,862,101
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	37,825,271		606,159		38,431,430	
<b>Ending Fund Balance, June 30</b>		36,386,611	32,932,800	475,490	3,091,013	36,862,101	36,023,813

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	214,159					
Local Revenues	8800	21,019,075	20,963,209			13,255	11,500
<b>Total Revenues</b>		21,233,234	20,963,209	0	0	13,255	11,500
Other Financing Sources	8900						
Interfund Transfers In	8981					2,548,450	
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	2,548,450	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	9,155,000	9,555,000				
Debt Interest and Other Service Charges	7120	9,268,970	11,372,159				
Transfers Outgoing	7300 & 7400					866,757	
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	18,423,970	20,927,159	0	0	866,757	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(18,423,970)	(20,927,159)	0	0	1,681,693	0
<b>Net Increase/Decrease in Fund Balance</b>		2,809,264	36,050	0	0	1,694,948	11,500
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	15,441,016	18,250,280		0	1,674,980	3,369,928
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,441,016		0		1,674,980	
<b>Ending Fund Balance, June 30</b>		18,250,280	18,286,330	0	0	3,369,928	3,381,428

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						1
<b>Total Income</b>		0	0	0	0	0	1
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					20	1,100
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	20	1,100
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(20)	(1,099)
<b>Other Financing Sources</b>	8900					125,520	127,400
<b>Other Outgo</b>	7000					132,697	133,497
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(7,197)	(7,196)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	205,881	198,684
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		205,881	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	198,684	191,488

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	1,438,408		668,150	
<b>Total Income</b>		1,438,408	0	668,150	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			928,395	966,287
Employee Benefits	3000			383,502	406,566
Supplies and Materials	4000			4,391	9,359
Other Operating Expenses and Services	5000		389,551	756,089	759,716
Capital Outlay	6000	217,157	235,656	31,912,485	33,219,176
<b>Total Expenditures</b>		217,157	625,207	33,984,862	35,361,104
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,221,251	(625,207)	(33,316,712)	(35,361,104)
<b>Other Financing Sources</b>	8900	427,818	376,616		
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		1,649,069	(248,591)	(33,316,712)	(35,361,104)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	8,175,250	9,824,319	98,498,745	65,182,033
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	8,175,250		98,498,745	
<b>Ending Fund Balance, June 30</b>		9,824,319	9,575,728	65,182,033	29,820,929

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	10,549,478	11,047,550	884,642	904,326		
Other Financing Sources	8900	686,353	235,000	262,149	115,093		
<b>Total Income</b>		11,235,831	11,282,550	1,146,791	1,019,419	0	0
<b>Cost of Sales</b>	5890	8,224,680	8,165,900	487,582	486,625		
<b>Gross Profit or Loss</b>		3,011,151	3,116,650	659,209	532,794	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,605,956	1,621,690	327,168	333,892		
Employee Benefits	3000	611,225	655,494	112,384	112,461		
Supplies and Materials	4000	24,605	25,900	36,964	31,700		
Other Operating Expenses and Services	5000	475,776	463,000	65,926	79,500		
Capital Outlay	6000	6,026	11,000	486	1,082		
<b>Total Expenditures</b>		2,723,588	2,777,084	542,928	558,635	0	0
<b>Net Profit or Loss</b>		287,563	339,566	116,281	(25,841)	0	0
<b>Other Outgo</b>	7000	155,590					
<b>Net Increase/(Decrease) in Fund Balance</b>		131,973	339,566	116,281	(25,841)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,055,528	1,187,501	218,027	334,308		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,055,528		218,027		0	
<b>Ending Fund Balance, June 30</b>		1,187,501	1,527,067	334,308	308,467	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	1,210,448	300,000				
Other Financing Sources	8900						
<b>Total Income</b>		1,210,448	300,000				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,210,448	300,000				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	505,288	210,744				
Employee Benefits	3000	182,266	69,975				
Supplies and Materials	4000	79,092	15,000				
Other Operating Expenses and Services	5000	62,490					
Capital Outlay	6000						
<b>Total Expenditures</b>		829,136	295,719				
<b>Net Profit or Loss</b>		381,312	4,281				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		381,312	4,281				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	987,645	1,368,957				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	987,645					
<b>Ending Fund Balance, June 30</b>		1,368,957	1,373,238				



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	1,647	1,100	616,541	630,000		
Other Financing Sources	8900	274,824	100,000	1,000,000	1,000,000		
<b>Total Income</b>		276,471	101,100	1,616,541	1,630,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	96,208		120,465	122,500		
Capital Outlay	6000	4,000					
<b>Total Expenditures</b>		100,208	0	120,465	122,500		
<b>Net Profit or Loss</b>		176,263	101,100	1,496,076	1,507,500		
<b>Other Outgo</b>	7000	145,875		8,867,200	8,803,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		30,388	101,100	(7,371,124)	(7,295,500)		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	402,061	432,449	29,420,662	22,049,538		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	402,061		29,420,662			
<b>Ending Fund Balance, June 30</b>		432,449	533,549	22,049,538	14,754,038		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	411,331	298,000			425,307	431,500
<b>Total Income</b>		411,331	298,000	0	0	425,307	431,500
<b>Expenditures</b>							
Academic Salaries	1000					5,186	5,000
Classified Salaries	2000					51,492	56,100
Employee Benefits	3000					6,836	4,878
Supplies and Materials	4000	204,757	98,600			4,939	5,000
Other Operating Expenses and Services	5000	5,870	12,600			11,048	10,100
Capital Outlay	6000					14,279	15,000
<b>Total Expenditures</b>		210,627	111,200	0	0	93,780	96,078
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		200,704	186,800	0	0	331,527	335,422
<b>Other Financing Sources</b>	8900	69,969					
<b>Other Outgo</b>	7000	53,000	3,000			308,785	361,944
<b>Net Increase/(Decrease) in Fund Balance</b>		217,673	183,800	0	0	22,742	(26,522)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	379,835	597,910		0	1,369,273	1,392,015
Prior Years Adjustments	9020	402					
Adjusted Beginning Balance	9030	380,237		0		1,369,273	
<b>Ending Fund Balance, June 30</b>		597,910	781,710	0	0	1,392,015	1,365,493

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	33,525,791	32,093,312				
State Revenues	8600	1,664,466	1,410,000				
Local Revenues	8800			2,074	2,305		
<b>Total Income</b>		35,190,257	33,503,312	2,074	2,305	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			4	5		
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	4	5	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		35,190,257	33,503,312	2,070	2,300	0	0
<b>Other Financing Sources</b>	8900	151,373					
<b>Other Outgo</b>	7000	35,341,630	33,503,312	5,600	3,600		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(3,530)	(1,300)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	495,727	492,197		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		495,727		0	
<b>Ending Fund Balance, June 30</b>		0	0	492,197	490,897	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	660,898	3,300,000		
<b>Total Income</b>		660,898	3,300,000	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	113,356		82	
Capital Outlay	6000				
<b>Total Expenditures</b>		113,356	0	82	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		547,542	3,300,000	(82)	0
<b>Other Financing Sources</b>	8900	8,800,000	8,800,000		
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		9,347,542	12,100,000	(82)	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	30,316,221	39,663,763	45,173	45,091
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	30,316,221		45,173	
<b>Ending Fund Balance, June 30</b>		39,663,763	51,763,763	45,091	45,091

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	2,548,450
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	278,936
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	240,712
52	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	262,149
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	100,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,000,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	19,969
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	86,717
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	70,997
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	9,843
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	64,656
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	866,757
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	105,590
71	ASSOCIATED STUDENTS TRUST FUND	51	BOOKSTORE FUND	50,000
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	6,836
41	CAPITAL OUTLAY PROJECTS FUND	61	SELF-INSURANCE FUND	139,039
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	8,800,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	50,000
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	86,321
39	OTHER SPECIAL REVENUE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	125,520

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		3,698,261			633,893	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000		1,289,477		1,289,477		1,289,477
Classified Salaries	2000		1,065,775		1,065,775		1,065,775
Employee Benefits	3000		790,259		790,259		790,259
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	633,893	633,893
Noninstructional Supplies & Mtrls	4400		67,909		67,909		67,909
<b>Total Supplies and Materials</b>		0	67,909	0	67,909	633,893	701,802
Other Operating Expenses and Services	5000		484,841		484,841		484,841
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,698,261	0	3,698,261	633,893	4,332,154
<b>Ending Balance</b>					0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		3,536,267			568,800	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000		1,203,566		1,203,566		1,203,566
Classified Salaries	2000		1,042,493		1,042,493		1,042,493
Employee Benefits	3000		801,328		801,328		801,328
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	568,800	568,800
Noninstructional Supplies & Mtrls	4400		84,750		84,750		84,750
<b>Total Supplies and Materials</b>		0	84,750	0	84,750	568,800	653,550
Other Operating Expenses and Services	5000		404,130		404,130		404,130
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,536,267	0	3,536,267	568,800	4,105,067
<b>Ending Balance</b>					0	0	