

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2019-2020)
(Budget Report for Fiscal Year 2020-2021)

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

10/28/20
Date



District Superintendent

10/28/2020
Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2020. 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: 2019-2020

Budget Year: 2020-2021

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	34,952,580	34,952,580		34,952,580
Other	1300	31,596,205	31,627,576	35,508	31,663,084
Total Instructional Salaries		66,548,785	66,580,156	35,508	66,615,664
Non-Instructional Salaries					
Contract or Regular	1200		15,241,166	664,318	15,905,484
Other	1400		1,815,264	11,979	1,827,243
Total Non-Instructional Salaries		0	17,056,430	676,297	17,732,727
Total Academic Salaries		66,548,785	83,636,586	711,805	84,348,391
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		26,293,097	2,389,506	28,682,603
Other	2300		3,235,397	707,448	3,942,845
Total Non-Instructional Salaries		0	29,528,494	3,096,954	32,625,448
Instructional Aides					
Regular Status	2200	3,385,932	3,385,932		3,385,932
Other	2400	763,829	763,829	58,561	822,390
Total Instructional Aides		4,149,761	4,149,761	58,561	4,208,322
Total Classified Salaries		4,149,761	33,678,255	3,155,515	36,833,770
Employee Benefits	3000	28,803,930	63,856,445	1,461,703	65,318,148
Supplies and Materials	4000		1,442,751	232,282	1,675,033
Other Operating Expenses	5000		17,464,183	753,005	18,217,188
Equipment Replacement	6420		274,897	462,938	737,835
Total Expenditures Prior to Exclusions		99,502,476	200,353,117	6,777,248	207,130,365

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	7,049,379	7,049,379		7,049,379
Student Health Services Above Amount Collected	6441		1,348,755		1,348,755
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,743,671		5,743,671
Objects to Exclude	Object Code				
Rents and Leases	5060		484,806		484,806
Lottery Expenditures					
Academic Salaries	1000		1,161,095		1,161,095
Classified Salaries	2000		875,953		875,953
Employee Benefits	3000		934,343		934,343
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		56,178		56,178
Total Supplies and Materials		0	56,178	0	56,178
Other Operating Expenses and Services	5000		373,781		373,781

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		7,049,379	18,027,961	0	18,027,961
Total for ECS 84362, 50% Law		92,453,097	182,325,156	6,777,248	189,102,404
Percent of CEE (Instructional Salary Cost / Total CEE)		50.71%	100.00%		
50% of Current Expense of Education			91,162,578		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		92,453,097	182,325,156	6,777,248	189,102,404
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		99,502,476	200,353,117	6,777,248	207,130,365
Capital Expenditures	6000	105,883	796,651	483,914	1,280,565
Equipment Replacement (Back out)	6420		(274,897)	(462,938)	(737,835)
Total Unrestricted General Fund Expenditures		99,608,359	200,874,871	6,798,224	207,673,095

For Year Ended June 30, 2020

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	667,215		667,215
In County Treasury	9112	33,605,813	11,626,373	45,232,186
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,200		75,200
Investments (at cost)	9120	460,577		460,577
Accounts Receivable	9130	15,182,816	6,454,954	21,637,770
Due from Other Funds	9140	3,288,306	1,216,247	4,504,553
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,579,776	110,748	1,690,524
TOTAL ASSETS		54,859,703	19,408,322	74,268,025
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,791,455	624,586	4,416,041
Accrued Salaries and Wages Payable	9520	1,256,313	674,322	1,930,635
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	2,087,113	3,827,517	5,914,630
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,788,816	13,234,454	19,023,270
TOTAL LIABILITIES		12,923,697	18,360,879	31,284,576

For Year Ended June 30, 2020

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		1,047,443	1,047,443
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	7,705,378		7,705,378
Unassigned	9790	34,230,628		34,230,628
Total Fund Balance		41,936,006	1,047,443	42,983,449
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		41,936,006	1,047,443	42,983,449
TOTAL LIABILITIES AND FUND EQUITY		54,859,703	19,408,322	74,268,025

- 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, 2020

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	38,176,852		16,375,090
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	63,302		21,726
Due from Other Funds	9140			23,446
TOTAL ASSETS		38,240,154	0	16,420,262
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			514,188
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	514,188

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, 2020

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	38,240,154		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			15,906,074
Unassigned	9790			
Total Fund Balance		38,240,154	0	15,906,074
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		38,240,154	0	15,906,074
TOTAL LIABILITIES AND FUND EQUITY		38,240,154	0	16,420,262

- 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, 2020

District ID: 310

Name: CONTRA COSTA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	33,033,035		74,569,507
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	41,962		104,859
Due from Other Funds	9140	1,289,608		353,747
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		34,364,605	0	75,028,113
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	366,957		14,951,872
Accrued Salaries and Wages Payable	9520			11,917
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			237,720
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	8,186		
TOTAL LIABILITIES		375,143	0	15,201,509

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			59,826,604
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	33,989,462		
Unassigned	9790			
Total Fund Balance		33,989,462	0	59,826,604
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		33,989,462	0	59,826,604
TOTAL LIABILITIES AND FUND EQUITY		34,364,605	0	75,028,113

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	7,772	18,417		
In County Treasury	9112	(2,183,185)	1,120,096		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	78,807			
Due from Other Funds	9140	534,424	27,949		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,994,054			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	1,969,049	203,938		
Accumulated Depreciation Equipment	9351	1,967,570	197,218		
Work in Progress	9360				
Total Fixed Assets		1,479	6,720	0	0
TOTAL ASSETS		480,351	1,179,882	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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	(312,801)	14,959		
Accrued Salaries and Wages Payable	9520		399		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	50,440	4,649		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	111,704			
Total Current Liabilities and Deferred Revenue		(150,657)	20,007	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	(150,657)	20,007	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	631,008	1,159,875		
Total Reserved Fund Balance		631,008	1,159,875	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		631,008	1,159,875	0	0
TOTAL LIABILITIES AND FUND EQUITY		480,351	1,179,882	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	843,355	3,545,337
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		3,387
Accounts Receivable	9130	1,133	5,767
Due from Other Funds	9140	1,176	1,199
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		845,664	3,555,690

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	7,327	1
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		7,327	1
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	7,327	1

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	838,337	3,555,689
Unassigned	9790		
Total Reserved Fund Balance		838,337	3,555,689
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		838,337	3,555,689
TOTAL LIABILITIES AND FUND EQUITY		845,664	3,555,690

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,206,465	85,692						162,006
In County Treasury	9112	224,755		888,679	(1,270,240)	305,841		8,581	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	440							
Investments (at cost)	9120					193,615		137,343,139	
Accounts Receivable	9130			1,154	1,883,320	1,108		103	1
Due from Other Funds	9140	1,380	8,524	39,222	227,117	432			11,236
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220				121,764				
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		1,433,040	94,216	929,055	961,961	500,996	0	137,351,823	173,243

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			114	692,081	3			171,783
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	237,458			63,127			341	1,460
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				206,753				
Total Current Liabilities and Deferred Revenue		237,458	0	114	961,961	3	0	341	173,243
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	237,458	0	114	961,961	3	0	341	173,243

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			928,941				137,351,482	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,195,582	94,216			500,993			
Unassigned	9790								
Total Reserved Fund Balance		1,195,582	94,216	928,941	0	500,993	0	137,351,482	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,195,582	94,216	928,941	0	500,993	0	137,351,482	0
TOTAL LIABILITIES AND FUND EQUITY		1,433,040	94,216	929,055	961,961	500,996	0	137,351,823	173,243

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,855,339	1,855,339
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		109,292	109,292
Student Financial Aid	8150	45,720	847,927	893,647
Veterans Education	8160	11,040		11,040
Vocational and Technical Education Act (VATEA)	8170		1,167,616	1,167,616
Other Federal Revenues	8190		855,794	855,794
Total Federal Revenues	8100	56,760	4,835,968	4,892,728
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	514,708		514,708
State General Apportionment	8612	32,088,330		32,088,330
Other General Apportionment	8613	1,413,919		1,413,919
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,995,402	2,995,402
Disabled Students Programs and Services(DSPS)	8623		3,068,277	3,068,277
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		693,757	693,757
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		22,441,190	22,441,190

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	14,053,532		14,053,532
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		279,546	279,546
Other Reimbursable Categorical Programs	8652		331,855	331,855
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	626,848		626,848
Timber Yield Tax	8672	4,622		4,622
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,401,350	1,151,108	4,552,458
State Mandated Costs	8685	794,142		794,142
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,000,234	3,917,450	12,917,684
Total State Revenues	8600	61,897,685	34,878,585	96,776,270

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	92,549,360		92,549,360
Tax Allocation, Supplemental Roll	8812	2,047,813		2,047,813
Tax Allocation, Unsecured Roll	8813	2,807,197		2,807,197
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	14,099,861		14,099,861
Redevelopment Agency Funds - Pass Through	8818	514,962		514,962
Redevelopment Agency Funds - Residual	8819	5,153,618		5,153,618
Redevelopment Agency Funds - Asset Liquidation	8819.1	17,749		17,749
Contributions, Gifts, Grants, and Endowments	8820		11,359	11,359
Contract Services	8830			
Contract Instructional Services	8831	53,707		53,707
Other Contranct Services	8832			0
Sales and Commissions	8840	77,038		77,038
Rentals and Leases	8850	590,939		590,939
Interest and Investment Income	8860	1,387,669		1,387,669
Student Fees and Charges	8870			
Community Services Classes	8872	264,567		264,567
Dormitory	8873			0
Enrollment	8874	16,519,968		16,519,968
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-1335619		-1335619
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	53,106		53,106
Insurance	8878	1,299,513		1,299,513
Student Records	8879	204,338		204,338
Nonresident Tuition	8880	10,949,720		10,949,720
Parking Services and Public Transportation	8881		1,593,154	1,593,154
Other Student Fees and Charges	8885	475,431		475,431
Other Local Revenues	8890	2,467,265	2,130,483	4,597,748
Total Local Revenues	8800	150,198,202	3,734,996	153,933,198
Total Revenues		212,152,647	43,449,549	255,602,196

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	4,732		4,732
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	920,278	1,007,540	1,927,818
Total Other Financing Sources	8900	925,010	1,007,540	1,932,550
Total Revenues and Other Financing Sources		213,077,657	44,457,089	257,534,746

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	173,093	220,641	46,340	2,002		442,076
Architecture and Environmental Design	0200	409,873	139,422				549,295
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	7,114,014	683,144	177,752	76,892		8,051,802
Business and Management	0500	3,775,249	440,155	11,565	477		4,227,446
Communications	0600	1,684,689	288,628	33,183	13,027		2,019,527
Computer and Information Science	0700	3,304,419	242,407	24,287	28,293		3,599,406
Education	0800	5,065,718	954,079	485,627	40,535		6,545,959
Engineering and Related Industrial Technology	0900	3,650,970	502,943	307,025	196,429		4,657,367
Fine and Applied Arts	1000	7,826,536	1,431,894	237,464	275,990		9,771,884
Foreign language	1100	2,208,195	176,896	5,190			2,390,281
Health	1200	4,063,504	932,276	130,767	108,529		5,235,076
Consumer Education And Home Economics	1300	5,041,470	1,260,351	93,694	1,417		6,396,932
Law	1400						0
Humanities(Letters)	1500	12,639,466	2,055,916	54,285	4,722		14,754,389
Library Science	1600	22,758	29,488				52,246
Mathematics	1700	11,926,787	1,425,712	18,700	208,499		13,579,698
Military Studies	1800						0
Physical Sciences	1900	8,149,875	903,517	143,120	22		9,196,534
Psychology	2000	2,476,754	62,881	1,260			2,540,895
Public Affairs and Services	2100	1,215,952	86,216	286,973	44,354		1,633,495
Social Sciences	2200	7,281,433	412,560	29,180	14,119		7,737,292
Commercial Services	3000	87,408		498			87,906
Interdisciplinary Studies	4900	4,617,875	948,504	87,598	59,654		5,713,631
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	7,049,379					7,049,379
Sub-Total Instructional Activites		99,785,417	13,197,630	2,174,508	1,074,961		116,232,516
Total Expenditures for GF Activities*		100,267,718	117,057,820	26,839,940	3,847,307	8,637,097	256,649,882

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		11,297,820	710,322	45,697		12,053,839
Course and Curriculum Development	6020		274,121		3,163		277,284
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		62,968				62,968
Total Instructional Admin. & Governance		0	11,634,909	710,322	48,860	0	12,394,091
Instructional Support Services	6100						
Learning Center	6110	361,078	206,554	7,181	8,408		583,221
Library	6120		3,103,476	351,788	88,420		3,543,684
Media	6130		202,941	20,762	1,761		225,464
Museums and Galleries	6140		787	6,848			7,635
Academic Information Systems and Technology	6150		338,506	2,937			341,443
Other Instructional Support Services	6190		1,890,453	251,737	181,078		2,323,268
Total Instructional Support Services		361,078	5,742,717	641,253	279,667	0	7,024,715
Admissions and Records	6200		2,775,860	66,397	1,125		2,843,382
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,263,005	141,937	16,986		6,421,928
Matriculation and Student Assessment	6320		16,906	48,966			65,872
Transfer Programs	6330		449,236	33,157	2,320		484,713
Career Guidance	6340		145,843	5,178			151,021
Other Student Counseling and Guidance	6390		450,705	912			451,617
Total Student Counseling and Guidance		0	7,325,695	230,150	19,306	0	7,575,151

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		2,996,173	515,818	19,335		3,531,326
Extended Opportunity Programs and Services (EOPS)	6430		2,518,892	66,806	28,597	557,025	3,171,320
Health Services	6440			144,849			144,849
Student Personnel Administration	6450		773,665	20,470			794,135
Financial Aid Administration	6460		1,874,631	202,723	2,120		2,079,474
Job Placement Services	6470		318,871	15,495	9,413		343,779
Veterans Services	6480		133,831	128,475	34,561		296,867
Miscellaneous Student Services	6490		12,257,368	2,805,605	714,685	1,119,799	16,897,457
Total Other Student Services		0	20,873,431	3,900,241	808,711	1,676,824	27,259,207
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,318,790	1,611,802	66,799		4,997,391
Custodial Services	6530		5,910,517	330,356	13,236		6,254,109
Grounds Maintenance and Repairs	6550		1,831,228	514,173	9,370		2,354,771
Utilities	6570			4,434,506			4,434,506
Other Operations and Maintenance of Plant	6590			29,696	1,328		31,024
Total Operation and Maintenance of Plant	6500	0	11,060,535	6,920,533	90,733	0	18,071,801
Planning, Policymaking and Coordinations	6600		6,419,117	976,739	25,106		7,420,962

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		347	17,445			17,792
Fiscal Operations	6720		4,174,011	2,926,741	39,657		7,140,409
Human Resources Management	6730		2,075,272	651,321			2,726,593
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,743,671				5,743,671
Staff Development	6750		578,498	175,663			754,161
Staff Diversity	6760			54,532			54,532
Logistical Services	6770		4,867,334	1,480,847	217,442		6,565,623
Management Information Systems	6780		5,834,996	2,169,556	215,543		8,220,095
Other General Institutional Support Services	6790		972,995	71,096	4,196		1,048,287
Total General Institutional Support Services	6700	0	24,247,124	7,547,201	476,838	0	32,271,163
Community Services & Economic Development	6800						
Community Recreation	6810		51,522	1,209			52,731
Community Service Classes	6820	63,361	1,751,018	533,386	7,169		2,354,934
Community Use of Facilities	6830		146,908	295	2,643		149,846
Economic Development	6840		2,056,901	1,387,721	386,503		3,831,125
Other Community Services & Economic Development	6890		12,841				12,841
Total Community Services	6800	63,361	4,019,190	1,922,611	396,315	0	6,401,477

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		31,433				31,433
Child Development Centers	6920		52,975	39,498			92,473
Farm Operations	6930						0
Food Services	6940		1,166				1,166
Parking	6950		1,945,844	90,552	6,873		2,043,269
Student and Co-Curricular Activities	6960		346,964	236,011	6,156		589,131
Student Housing	6970						0
Other Ancillary Services	6990		540,074	3,789			543,863
Total Ancillary Services	6900	0	2,918,456	369,850	13,029	0	3,301,335
Auxiliary Operations	7000						
Contract Education	7010	57,862	772,705	156,849			987,416
Other Auxiliary Operations	7090		5,754,843	1,060,364	419,591	4,000	7,238,798
Total Auxiliary Operations	7000	57,862	6,527,548	1,217,213	419,591	4,000	8,226,214

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		315,608	162,922	193,065		671,595
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					1,689,103	1,689,103
Other Outgo	7390					5,267,170	5,267,170
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,956,273	6,956,273
Sub-Total Non-Instructional Activites		482,301	103,860,190	24,665,432	2,772,346	8,637,097	140,417,366
Total Expenditures General Fund: activities *		100,267,718	117,057,820	26,839,940	3,847,307	8,637,097	256,649,882

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$261,721,442
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	25,290.43		
	2. 2019-2020 Second Period Actual FTES	27,091.03		
	3. 2019-2020 Population change factor (C2/C1)	1.0712		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$290,813,288
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)			\$290,813,288
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$290,813,288
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			44,328,050
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			633,307
C.	Local Property taxes			116,521,764
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.	2020-2021 Appropriations Subject to Limit			\$161,483,121

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	56,760	49,615	4,835,968	9,774,145	4,892,728	9,823,760
State Revenues	8600	61,897,685	60,037,155	34,878,585	44,789,567	96,776,270	104,826,722
Local Revenues	8800	150,198,202	151,621,950	3,734,996	3,276,486	153,933,198	154,898,436
Total Revenues		212,152,647	211,708,720	43,449,549	57,840,198	255,602,196	269,548,918
EXPENDITURES:							
Academic Salaries	1000	84,348,389	84,545,392	9,377,101	7,605,611	93,725,490	92,151,003
Classified Salaries	2000	36,833,771	38,767,593	12,815,191	11,780,181	49,648,962	50,547,774
Employee Benefits	3000	65,318,151	65,834,924	8,632,935	8,578,804	73,951,086	74,413,728
Supplies and Materials	4000	1,675,032	4,484,642	2,311,969	8,852,726	3,987,001	13,337,368
Other Operating Expenses and Services	5000	18,217,188	19,787,428	4,635,751	10,519,634	22,852,939	30,307,062
Capital Outlay	6000	1,280,565	2,472,195	2,566,742	2,637,040	3,847,307	5,109,235
Total Expenditures		207,673,096	215,892,174	40,339,689	49,973,996	248,012,785	265,866,170
Excess /(Deficiency) of Revenues over Expenditures		4,479,551	(4,183,454)	3,109,860	7,866,202	7,589,411	3,682,748
Other Financing Sources	8900	925,010	200,450	1,007,540	616,447	1,932,550	816,897
Other Outgo	7000	5,030,361	1,906,544	3,606,736	3,486,579	8,637,097	5,393,123
Net Increase/(Decrease) in Fund Balance		374,200	(5,889,548)	510,664	4,996,070	884,864	(893,478)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	41,561,805	41,936,005	536,782	1,047,446	42,098,587	42,983,451
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	41,561,805		536,782		42,098,587	
Ending Fund Balance, June 30		41,936,005	36,046,457	1,047,446	6,043,516	42,983,451	42,089,973

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	239,058	144,800				
Local Revenues	8800	42,824,302	42,957,825			282,612	239,325
Total Revenues		43,063,360	43,102,625	0	0	282,612	239,325
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	11,106,447					
Total Other Financing Sources		11,106,447	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	17,830,000	25,185,000				
Debt Interest and Other Service Charges	7120	16,834,853	16,645,788				
Transfers Outgoing	7300 & 7400					514,188	80,000
Reserve for Contingencies	7900						
Total Other Outgo	7000	34,664,853	41,830,788	0	0	514,188	80,000
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(23,558,406)	(41,830,788)	0	0	(514,188)	(80,000)
Net Increase/Decrease in Fund Balance		19,504,954	1,271,837	0	0	(231,576)	159,325
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,735,202	38,240,156		0	16,137,648	15,906,072
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,735,202		0		16,137,648	
Ending Fund Balance, June 30		38,240,156	39,511,993	0	0	15,906,072	16,065,397

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	112,838					
Local Revenues	8800	2,419,879	1,430,000			1,604,845	1,980,000
Total Income		2,532,717	1,430,000	0	0	1,604,845	1,980,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					845,224	779,597
Employee Benefits	3000					400,470	378,968
Supplies and Materials	4000						7,000
Other Operating Expenses and Services	5000	451,099	433,063			4,395,677	5,825,454
Capital Outlay	6000	4,122,339	12,489,405			91,056,677	100,917,357
Total Expenditures		4,573,438	12,922,468	0	0	96,698,048	107,908,376
Excess /(Deficiency) of Revenues over Expenditures		(2,040,721)	(11,492,468)	0	0	(95,093,203)	(105,928,376)
Other Financing Sources	8900	3,634,629				110,065,856	110,000,000
Other Outgo	7000	200,000				162,593	
Net Increase/(Decrease) in Fund Balance		1,393,908	(11,492,468)	0	0	14,810,060	4,071,624
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	32,595,552	33,989,460	0	0	45,016,543	59,826,603
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	32,595,552		0		45,016,543	
Ending Fund Balance, June 30		33,989,460	22,496,992	0	0	59,826,603	63,898,227

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	6,194,280	6,567,835	1,259,507	1,738,394		
Other Financing Sources	8900	420,746					
Total Income		6,615,026	6,567,835	1,259,507	1,738,394	0	0
Cost of Sales	5890	4,559,761	4,559,306	550,242	811,992		
Gross Profit or Loss		2,055,265	2,008,529	709,265	926,402	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,415,393	1,353,509	456,084	538,232		
Employee Benefits	3000	654,818	602,192	220,780	242,048		
Supplies and Materials	4000	18,590	29,547	23,818	45,876		
Other Operating Expenses and Services	5000	365,589	281,889	97,480	106,870		
Capital Outlay	6000	1,410		(4,838)			
Total Expenditures		2,455,800	2,267,137	793,324	933,026	0	0
Net Profit or Loss		(400,535)	(258,608)	(84,059)	(6,624)	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(400,535)	(258,608)	(84,059)	(6,624)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,031,544	631,009	1,243,933	1,159,874		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,031,544		1,243,933		0	
Ending Fund Balance, June 30		631,009	372,401	1,159,874	1,153,250	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	15,080	12,660	223,306	61,700		
Other Financing Sources	8900	50,000	50,000	1,000,000	1,000,000		
Total Income		65,080	62,660	1,223,306	1,061,700		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	95,270	50,000	8,798	1,700		
Capital Outlay	6000						
Total Expenditures		95,270	50,000	8,798	1,700		
Net Profit or Loss		(30,190)	12,660	1,214,508	1,060,000		
Other Outgo	7000			14,607,900			
Net Increase/(Decrease) in Fund Balance		(30,190)	12,660	(13,393,392)	1,060,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	868,527	838,337	16,949,082	3,555,690		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	868,527		16,949,082			
Ending Fund Balance, June 30		838,337	850,997	3,555,690	4,615,690		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	408,076	398,797	92,335	83,237	258,199	220,709
Total Income		408,076	398,797	92,335	83,237	258,199	220,709
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					12,987	22,050
Employee Benefits	3000					175	461
Supplies and Materials	4000	211,511	341,528		8,051	8,315	3,500
Other Operating Expenses and Services	5000	101	5,500	58,100	75,186	4,515	18,950
Capital Outlay	6000					2,023	5,500
Total Expenditures		211,612	347,028	58,100	83,237	28,015	50,461
Excess /(Deficiency) of Revenues over Expenditures		196,464	51,769	34,235	0	230,184	170,248
Other Financing Sources	8900						
Other Outgo	7000					116,750	118,450
Net Increase/(Decrease) in Fund Balance		196,464	51,769	34,235	0	113,434	51,798
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	999,119	1,195,583	59,981	94,216	815,507	928,941
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	999,119		59,981		815,507	
Ending Fund Balance, June 30		1,195,583	1,247,352	94,216	94,216	928,941	980,739

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	39,451,354	35,618,585				
State Revenues	8600	5,191,579	5,371,839				
Local Revenues	8800			9,183	7,530		
Total Income		44,642,933	40,990,424	9,183	7,530	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			35	10		
Capital Outlay	6000						
Total Expenditures		0	0	35	10	0	0
Excess /(Deficiency) of Revenues over Expenditures		44,642,933	40,990,424	9,148	7,520	0	0
Other Financing Sources	8900	226,790	238,000				
Other Outgo	7000	44,869,723	41,228,424	11,000	10,000		
Net Increase/(Decrease) in Fund Balance		0	0	(1,852)	(2,480)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	502,845	500,993		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		502,845		0	
Ending Fund Balance, June 30		0	0	500,993	498,513	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	5,044,327	2,760,000		
Total Income		5,044,327	2,760,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	424,686	425,000		
Capital Outlay	6000				
Total Expenditures		424,686	425,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		4,619,641	2,335,000	0	0
Other Financing Sources	8900	14,607,900			
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		19,227,541	2,335,000	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	118,123,940	137,351,481	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	118,123,940		0	
Ending Fund Balance, June 30		137,351,481	139,686,481	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,000,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,300,000
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	420,746
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	50,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,000,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	202,540
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	39,933
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	1,334,629
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	24,251
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	514,188
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	200,000
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	14,607,900
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	116,750
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	49,407
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	7,540

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,401,350			1,151,108	
		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		1,161,095		1,161,095		1,161,095
Classified Salaries	2000		875,953		875,953		875,953
Employee Benefits	3000		934,343		934,343		934,343
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,151,108	1,151,108
Noninstructional Supplies & Mtrls	4400		56,178		56,178		56,178
Total Supplies and Materials		0	56,178	0	56,178	1,151,108	1,207,286
Other Operating Expenses and Services	5000		373,781		373,781		373,781
Capital Outlay							
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	3,401,350	0	3,401,350	1,151,108	4,552,458
Ending Balance					0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,510,184			1,461,521	
		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		1,395,247		1,395,247		1,395,247
Classified Salaries	2000		1,248,202		1,248,202		1,248,202
Employee Benefits	3000		1,136,985		1,136,985		1,136,985
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,461,521	1,461,521
Noninstructional Supplies & Mtrls	4400		144,766		144,766		144,766
Total Supplies and Materials		0	144,766	0	144,766	1,461,521	1,606,287
Other Operating Expenses and Services	5000		584,984		584,984		584,984
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	4,510,184	0	4,510,184	1,461,521	5,971,705
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 310

Name: CONTRA COSTA

EPA Revenue	14,053,532
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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	14,053,532	0	0	14,053,532
TOTAL		14,053,532	0	0	14,053,532

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 310

Name: CONTRA COSTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	7,421,014	5,006,433	12,427,447	N/A	N/A
2016-17	8,646,564	6,027,896	14,674,460	2,247,013	18.08%
2017-18	9,690,174	6,753,027	16,443,201	1,768,741	12.05%
2018-19	11,083,059	8,144,866	19,227,925	2,784,724	16.94%
2019-20	12,379,719	9,409,278	21,788,997	2,561,072	13.32%
2020-21	11,330,442	10,498,947	21,829,389	40,392	0.19%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District has set aside funds for the increased pension payments and builds those costs into its annual budget.