

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2022-2023)

(Budget Report for Fiscal Year 2023-2024)

District: CONTRA COSTA

District Code: 310

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Tony Wold

Electronic Certification Date: Tuesday, October 10, 2023

Contact: Arzu Smith Director of District Finance Services
(925) 229-6946 Ext: asmith@4cd.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 310

Name: CONTRA COSTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	38,208,749	38,208,749		38,208,749
Other	1300	33,011,544	33,041,728		33,041,728
Total Instructional Salaries		71,220,293	71,250,477	0	71,250,477
Non-Instructional Salaries					
Contract or Regular	1200		17,400,874	892,030	18,292,904
Other	1400		2,956,212	47,913	3,004,125
Total Non-Instructional Salaries		0	20,357,086	939,943	21,297,029
Total Academic Salaries		71,220,293	91,607,563	939,943	92,547,506
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		29,084,989	3,874,489	32,959,478
Other	2300		3,292,829	1,030,067	4,322,896
Total Non-Instructional Salaries		0	32,377,818	4,904,556	37,282,374
Instructional Aides					
Regular Status	2200	4,274,586	4,274,586		4,274,586
Other	2400	874,938	874,938	121,919	996,857
Total Instructional Aides		5,149,524	5,149,524	121,919	5,271,443
Total Classified Salaries		5,149,524	37,527,342	5,026,475	42,553,817
Employee Benefits	3000	29,869,733	67,149,731	2,235,192	69,384,923
Supplies and Materials	4000		1,363,696	330,960	1,694,656
Other Operating Expenses	5000	199,870	20,330,139	1,158,785	21,488,924
Equipment Replacement	6420		85,402	229,979	315,381
Total Expenditures Prior to Exclusions		106,439,420	218,063,873	9,921,334	227,985,207

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	6,412,647	6,412,646		6,412,646
Student Health Services Above Amount Collected	6441		1,088,186		1,088,186
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,857,178		5,857,178
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000		2,496,443		2,496,443
Classified Salaries	2000		1,487,984		1,487,984
Employee Benefits	3000		1,824,581		1,824,581
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		94,888		94,888
Total Supplies and Materials		0	94,888	0	94,888
Other Operating Expenses and Services	5000		637,460		637,460

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 310

Name: CONTRA COSTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		6,412,647	19,899,366	0	19,899,366
Total for ECS 84362, 50% Law		100,026,773	198,164,507	9,921,334	208,085,841
Percent of CEE (Instructional Salary Cost / Total CEE)		50.48%	100.00%		
50% of Current Expense of Education			99,082,254		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		100,026,773	198,164,507	9,921,334	208,085,841
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		106,439,420	218,063,873	9,921,334	227,985,207
Capital Expenditures	6000	(89,876)	646,821	247,772	894,593
Equipment Replacement (Back out)	6420		(85,401)	(229,979)	(315,380)
Total Unrestricted General Fund Expenditures		106,349,544	218,625,293	9,939,127	228,564,420

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2023

District ID: 310

Name: CONTRA COSTA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,562,326		1,562,326
In County Treasury	9112	72,600,096	53,817,814	126,417,910
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,200		75,200
Investments (at cost)	9120	473,850		473,850
Accounts Receivable	9130	12,849,783	7,854,791	20,704,574
Due from Other Funds	9140	5,445,314	2,229,686	7,675,000
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,501,948	14,167	1,516,115
TOTAL ASSETS		94,508,517	63,916,458	158,424,975
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,664,449	1,099,201	8,763,650
Accrued Salaries and Wages Payable	9520	2,264,862	688,986	2,953,848
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	14,415,198	4,139,781	18,554,979
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,831,945	53,657,829	59,489,774
TOTAL LIABILITIES		30,176,454	59,585,797	89,762,251

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2023

District ID: 310

Name: CONTRA COSTA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		4,330,661	4,330,661
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	48,599,768		48,599,768
Unassigned	9790	15,732,295		15,732,295
Total Fund Balance		64,332,063	4,330,661	68,662,724
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		64,332,063	4,330,661	68,662,724
TOTAL LIABILITIES AND FUND EQUITY		94,508,517	63,916,458	158,424,975

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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	48,144,080		16,449,011
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	55,452		17,704
Due from Other Funds	9140			165,489
TOTAL ASSETS		48,199,532	0	16,632,204
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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	48,199,532		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			16,632,204
Unassigned	9790			
Total Fund Balance		48,199,532	0	16,632,204
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		48,199,532	0	16,632,204
TOTAL LIABILITIES AND FUND EQUITY		48,199,532	0	16,632,204

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2023

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
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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 310

Name: CONTRA COSTA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	57,742,110		91,130,195
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			12,638
Accounts Receivable	9130	15,761		107,424
Due from Other Funds	9140	6,315,036		879,504
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		64,072,907	0	92,129,761
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,607,980		1,804,779
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	517,607		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	520,079		
TOTAL LIABILITIES		13,645,666	0	1,804,779

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 310

Name: CONTRA COSTA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			90,324,982
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	50,427,241		
Unassigned	9790			
Total Fund Balance		50,427,241	0	90,324,982
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		50,427,241	0	90,324,982
TOTAL LIABILITIES AND FUND EQUITY		64,072,907	0	92,129,761

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	220,525	128,213		
In County Treasury	9112	2,756,876	1,103,240		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	49,351	32,488		
Due from Other Funds	9140	143,374	73,822		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,063,536			
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	1,996,340	213,035		
Accumulated Depreciation Equipment	9351	1,974,234	204,863		
Work in Progress	9360				
Total Fixed Assets		22,106	8,172	0	0
TOTAL ASSETS		4,302,768	1,352,635	0	0

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(239,705)	26,902		
Accrued Salaries and Wages Payable	9520	30,308	1,142		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	97,096	16,871		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	116,078			
Total Current Liabilities and Deferred Revenue		3,777	44,915	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	3,777	44,915	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	4,298,991	1,307,720		
Total Reserved Fund Balance		4,298,991	1,307,720	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		4,298,991	1,307,720	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,302,768	1,352,635	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	769,863	7,465,732
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		3,485
Accounts Receivable	9130	366,884	7,359
Due from Other Funds	9140	9,051	3,710,965
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		1,145,798	11,187,541

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	141,488	1
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	410,406	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		551,894	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	551,894	1

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	593,904	11,187,540
Unassigned	9790		
Total Reserved Fund Balance		593,904	11,187,540
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		593,904	11,187,540
TOTAL LIABILITIES AND FUND EQUITY		1,145,798	11,187,541

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 310

Name: CONTRA COSTA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,060,080	158,438		1,480,245				174,905
In County Treasury	9112	231,038		1,244,197	(208,313)	302,435		7,773	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	440							
Investments (at cost)	9120					199,196		156,936,040	
Accounts Receivable	9130			1,342	1,469,890	1,886		8	1
Due from Other Funds	9140	4,140		59,223	767,114	3,008		79	11,782
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220				677,680				
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		1,295,698	158,438	1,304,762	4,186,616	506,525	0	156,943,900	186,688

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 310

Name: CONTRA COSTA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510			790	7,702	6		120	186,481
Accrued Salaries and Wages Payable	9520			1,490					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	35,366		314	184,743				207
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				3,994,171				
Total Current Liabilities and Deferred Revenue		35,366	0	2,594	4,186,616	6	0	120	186,688
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	35,366	0	2,594	4,186,616	6	0	120	186,688

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 310

Name: CONTRA COSTA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712			1,302,168				156,943,780	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,260,332	158,438			506,519			
Unassigned	9790								
Total Reserved Fund Balance		1,260,332	158,438	1,302,168	0	506,519	0	156,943,780	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		1,260,332	158,438	1,302,168	0	506,519	0	156,943,780	0
TOTAL LIABILITIES AND FUND EQUITY		1,295,698	158,438	1,304,762	4,186,616	506,525	0	156,943,900	186,688

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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		1,499,252	1,499,252
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		154,383	154,383
Student Financial Aid	8150	38,775	578,086	616,861
Veterans Education	8160	5,152		5,152
Vocational and Technical Education Act (VATEA)	8170		1,523,913	1,523,913
Other Federal Revenues	8190		7,638,310	7,638,310
Total Federal Revenues	8100	43,927	11,393,944	11,437,871
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,067,198		1,067,198
State General Apportionment	8612	42,664,723		42,664,723
Other General Apportionment	8613	2,733,494		2,733,494
General Categorical Programs	8620			
Child Development	8621		634,846	634,846
Extended Opportunity Programs and Services(EOPS)	8622		4,776,797	4,776,797
Disabled Students Programs and Services(DSPS)	8623		3,284,867	3,284,867
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		703,982	703,982
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		23,819,884	23,819,884

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	14,340,328		14,340,328
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		308,695	308,695
Other Reimbursable Categorical Programs	8652		377,412	377,412
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	593,748		593,748
Timber Yield Tax	8672	4,030		4,030
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,541,356	3,267,839	9,809,195
State Mandated Costs	8685	936,856		936,856
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	10,289,136	6,023,243	16,312,379
Total State Revenues	8600	79,170,869	43,197,565	122,368,434

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	107,481,838		107,481,838
Tax Allocation, Supplemental Roll	8812	3,787,555		3,787,555
Tax Allocation, Unsecured Roll	8813	3,280,945		3,280,945
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	17,097,019		17,097,019
Redevelopment Agency Funds - Pass Through	8818	818,064		818,064
Redevelopment Agency Funds - Residual	8819	7,313,132		7,313,132
Redevelopment Agency Funds - Asset Liquidation	8819.1	31,916		31,916
Contributions, Gifts, Grants, and Endowments	8820	80,000	4,824	84,824
Contract Services	8830			
Contract Instructional Services	8831	75,390		75,390
Other Contranct Services	8832			0
Sales and Commissions	8840	13,522		13,522
Rentals and Leases	8850	371,365		371,365
Interest and Investment Income	8860	5,176,040		5,176,040
Student Fees and Charges	8870			
Community Services Classes	8872	271,176		271,176
Dormitory	8873			0
Enrollment	8874	12,863,873		12,863,873
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(1,139,096)		(1,139,096)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	39,974		39,974
Insurance	8878	984,966		984,966
Student Records	8879	145,772		145,772
Nonresident Tuition	8880	10,435,981		10,435,981
Parking Services and Public Transportation	8881		13,516	13,516
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	412,236		412,236
Other Local Revenues	8890	2,119,298	1,438,510	3,557,808
Total Local Revenues	8800	171,660,966	1,456,850	173,117,816
Total Revenues		250,875,762	56,048,359	306,924,121

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	21,545		21,545
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	53,893	1,686,570	1,740,463
Total Other Financing Sources	8900	75,438	1,686,570	1,762,008
Total Revenues and Other Financing Sources		250,951,200	57,734,929	308,686,129

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	226,894	173,812	147			400,853
Architecture and Related Technologies	0200	424,765	104,311	3,955			533,031
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	8,913,766	651,440	255,465	10,022		9,830,693
Business and Management	0500	4,056,887	435,867	21,345			4,514,099
Media and Communications	0600	1,949,853	380,497	287,460	412,527		3,030,337
Information Technology	0700	3,696,955	322,754	10,147			4,029,856
Education	0800	5,586,658	956,341	834,300	10,596		7,387,895
Engineering and Industrial Technologies	0900	4,404,024	390,676	888,399	552,016		6,235,115
Fine and Applied Arts	1000	8,155,334	1,414,198	339,172	110,767		10,019,471
Foreign language	1100	2,265,335	180,761	2,217			2,448,313
Health	1200	4,039,026	1,165,030	139,441	82,983		5,426,480
Family and Consumer Sciences	1300	4,605,056	1,271,984	226,845	68,844		6,172,729
Law	1400						0
Humanities(Letters)	1500	14,034,216	1,503,955	53,730			15,591,901
Library Science	1600	4,536					4,536
Mathematics	1700	11,622,119	922,231	17,675	13,624		12,575,649
Military Studies	1800						0
Physical Sciences	1900	9,947,069	863,038	162,299	310,588		11,282,994
Psychology	2000	3,035,668	105,871	975			3,142,514
Public and Protective Services	2100	1,261,714	61,738	532,312	(352)		1,855,412
Social Sciences	2200	7,881,561	290,380	22,050	344		8,194,335
Commercial Services	3000	109,662	2,664				112,326
Interdisciplinary Studies	4900	3,652,560	1,133,457	88,530	372,948		5,247,495
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,412,812	(165)				6,412,647
Sub-Total Instructional Activites		106,286,470	12,330,840	3,886,464	1,944,907		124,448,681
Total Expenditures for GF Activities*		108,318,976	129,200,056	34,520,038	5,566,670	20,463,130	298,068,870

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	115,546	13,577,080	262,859	7,699		13,963,184
Course and Curriculum Development	6020	197	36,178		98,130		134,505
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		71,291				71,291
Total Instructional Admin. & Governance		115,743	13,684,549	262,859	105,829	0	14,168,980
Instructional Support Services	6100						
Learning Center	6110	329,904	844,343	3,138			1,177,385
Library	6120	41,733	3,477,042	283,661	133,002		3,935,438
Media	6130		189,803	13,855	41,508		245,166
Museums and Galleries	6140		5,507	10,528			16,035
Academic Information Systems and Technology	6150		270,148	15,104			285,252
Other Instructional Support Services	6190	152,955	1,568,064	2,233,778	1,669,331		5,624,128
Total Instructional Support Services		524,592	6,354,907	2,560,064	1,843,841	0	11,283,404
Admissions and Records	6200		3,193,860	64,454	7,646		3,265,960
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	143,053	7,298,981	218,771			7,660,805
Matriculation and Student Assessment	6320		5	(2,185)			(2,180)
Transfer Programs	6330	1,876	532,562	130,884	13,432		678,754
Career Guidance	6340		134,840	14,593			149,433
Other Student Counseling and Guidance	6390		6,643				6,643
Total Student Counseling and Guidance		144,929	7,973,031	362,063	13,432	0	8,493,455

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			99			99
Disabled Student Programs and Services (DSPS)	6420	96,737	3,315,570	261,436	42,199		3,715,942
Extended Opportunity Programs and Services (EOPS)	6430	82,577	2,862,993	146,407	2,751	1,401,884	4,496,612
Health Services	6440			182,757			182,757
Student Personnel Administration	6450		811,983	81,898			893,881
Financial Aid Administration	6460	358	1,812,689	105,419			1,918,466
Job Placement Services	6470		514,405	62,164			576,569
Veterans Services	6480		216,973	92,992	39,733		349,698
Miscellaneous Student Services	6490	226,101	13,412,204	3,460,484	79,937	1,206,219	18,384,945
Total Other Student Services		405,773	22,946,817	4,393,656	164,620	2,608,103	30,518,969
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,452,465	1,504,978	62,598		5,020,041
Custodial Services	6530		7,145,062	313,468	30,957		7,489,487
Grounds Maintenance and Repairs	6550		2,131,182	664,515	45,933		2,841,630
Utilities	6570			6,780,825			6,780,825
Other Operations and Maintenance of Plant	6590			6,043	8,845		14,888
Total Operation and Maintenance of Plant	6500	0	12,728,709	9,269,829	148,333	0	22,146,871
Planning, Policymaking and Coordinations	6600	10,508	6,431,805	971,273			7,413,586

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		822				822
Fiscal Operations	6720	1,181	5,010,537	2,781,024	68,576		7,861,318
Human Resources Management	6730	378	2,316,687	618,475			2,935,540
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,857,178				5,857,178
Staff Development	6750	10,221	473,389	336,788			820,398
Staff Diversity	6760			52,186			52,186
Logistical Services	6770		4,152,298	521,412	348,854		5,022,564
Management Information Systems	6780		7,255,508	3,325,506	76,791		10,657,805
Other General Institutional Support Services	6790	159,007	847,957	75,963			1,082,927
Total General Institutional Support Services	6700	170,787	25,914,376	7,711,354	494,221	0	34,290,738
Community Services & Economic Development	6800						
Community Recreation	6810		244,369				244,369
Community Service Classes	6820	131,711	2,655,801	954,992	14,567		3,757,071
Community Use of Facilities	6830	394	361,342		(5,389)		356,347
Economic Development	6840	163	2,817,165	1,647,394	40,841		4,505,563
Other Community Services & Economic Development	6890						0
Total Community Services	6800	132,268	6,078,677	2,602,386	50,019	0	8,863,350

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		29,673				29,673
Child Development Centers	6920	28,524	128,248	58,171	90,724		305,667
Farm Operations	6930						0
Food Services	6940		3,240				3,240
Parking	6950		2,221,584	307,649	7,162		2,536,395
Student and Co-Curricular Activities	6960		1,421,731	469,091	6,611		1,897,433
Student Housing	6970						0
Other Ancillary Services	6990		240,010				240,010
Total Ancillary Services	6900	28,524	4,044,486	834,911	104,497	0	5,012,418
Auxiliary Operations	7000						
Contract Education	7010	22,889	781,904	163,079	2,918	1,005	971,795
Other Auxiliary Operations	7090	476,493	6,421,408	1,280,059	266,435	575,603	9,019,998
Total Auxiliary Operations	7000	499,382	7,203,312	1,443,138	269,353	576,608	9,991,793

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		314,687	157,587	419,972		892,246
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					1,574,278	1,574,278
Other Outgo	7390					15,704,141	15,704,141
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	17,278,419	17,278,419
Sub-Total Non-Instructional Activites		2,032,506	116,869,216	30,633,574	3,621,763	20,463,130	173,620,189
Total Expenditures General Fund: activities *		108,318,976	129,200,056	34,520,038	5,566,670	20,463,130	298,068,870

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$193,707,385
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	23,203.41		
	2. 2022-2023 Second Period Actual FTES	21,639.78		
	3. 2022-2023 Population change factor (C2/C1)	0.9326		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$188,672,434
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)			\$188,672,434
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$188,672,434
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			81,257,403
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			611,880
C.	Local Property taxes			141,240,982
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.	2023-2024 Appropriations Subject to Limit			\$223,110,265

For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	43,927	45,830	11,393,944	5,819,119	11,437,871	5,864,949
State Revenues	8600	79,170,869	95,082,728	43,197,565	72,234,133	122,368,434	167,316,861
Local Revenues	8800	171,660,966	171,002,530	1,456,850	2,264,642	173,117,816	173,267,172
Total Revenues		250,875,762	266,131,088	56,048,359	80,317,894	306,924,121	346,448,982
EXPENDITURES:							
Academic Salaries	1000	92,547,505	97,551,208	8,808,698	8,310,973	101,356,203	105,862,181
Classified Salaries	2000	42,553,818	45,987,054	14,658,792	15,615,136	57,212,610	61,602,190
Employee Benefits	3000	69,384,923	77,171,262	9,565,296	11,568,908	78,950,219	88,740,170
Supplies and Materials	4000	1,694,656	5,380,462	3,258,190	17,478,635	4,952,846	22,859,097
Other Operating Expenses and Services	5000	21,488,924	23,816,744	8,078,268	6,670,402	29,567,192	30,487,146
Capital Outlay	6000	894,593	3,192,537	4,672,077	1,429,893	5,566,670	4,622,430
Total Expenditures		228,564,419	253,099,267	49,041,321	61,073,947	277,605,740	314,173,214
Excess /(Deficiency) of Revenues over Expenditures		22,311,343	13,031,821	7,007,038	19,243,947	29,318,381	32,275,768
Other Financing Sources	8900	75,438	82,000	1,686,570	500,000	1,762,008	582,000
Other Outgo	7000	12,272,551	7,893,097	8,190,579	3,398,446	20,463,130	11,291,543
Net Increase/(Decrease) in Fund Balance		10,114,230	5,220,724	503,029	16,345,501	10,617,259	21,566,225
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	54,217,833	64,332,063	1,558,894	4,330,661	55,776,727	68,662,724
Prior Years Adjustments	9020			2,268,738		2,268,738	
Adjusted Beginning Balance	9030	54,217,833		3,827,632		58,045,465	
Ending Fund Balance, June 30		64,332,063	69,552,787	4,330,661	20,676,162	68,662,724	90,228,949

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	197,274	194,375				
Local Revenues	8800	47,010,747	44,881,852			559,627	145,704
Total Revenues		47,208,021	45,076,227	0	0	559,627	145,704
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	5,165,241					
Total Other Financing Sources		5,165,241	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	29,765,000	30,245,000				
Debt Interest and Other Service Charges	7120	19,418,611	21,439,678				
Transfers Outgoing	7300 & 7400						80,000
Reserve for Contingencies	7900						
Total Other Outgo	7000	49,183,611	51,684,678	0	0	0	80,000
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(44,018,370)	(51,684,678)	0	0	0	(80,000)
Net Increase/Decrease in Fund Balance		3,189,651	(6,608,451)	0	0	559,627	65,704
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	45,009,881	48,199,532		0	16,072,576	16,632,204
Prior Years Adjustments	9020					1	
Adjusted Beginning Balance	9030	45,009,881		0		16,072,577	
Ending Fund Balance, June 30		48,199,532	41,591,081	0	0	16,632,204	16,697,908

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
Description		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	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: 2022-2023

Budget Year: 2023-2024

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	4,845,498	2,004,137				
Local Revenues	8800	3,699,787	1,648,601			2,722,651	761,313
Total Income		8,545,285	3,652,738	0	0	2,722,651	761,313
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					933,018	1,121,604
Employee Benefits	3000					450,522	618,071
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	665,623	539,447			2,742,343	1,500,000
Capital Outlay	6000	8,560,653	16,370,221			15,845,708	10,263,964
Total Expenditures		9,226,276	16,909,668	0	0	19,971,591	13,503,639
Excess /(Deficiency) of Revenues over Expenditures		(680,991)	(13,256,930)	0	0	(17,248,940)	(12,742,326)
Other Financing Sources	8900	5,615,566	650,000			110,000,000	
Other Outgo	7000					848,162	
Net Increase/(Decrease) in Fund Balance		4,934,575	(12,606,930)	0	0	91,902,898	(12,742,326)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	45,492,666	50,427,241	0	0	(1,577,918)	90,324,982
Prior Years Adjutments	9020					2	
Adjusted Beginning Balance	9030	45,492,666		0		(1,577,916)	
Ending Fund Balance, June 30		50,427,241	37,820,311	0	0	90,324,982	77,582,656

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	3,065,976	3,942,610	999,882	1,057,097		
Other Financing Sources	8900	37,954		497	21,506		
Total Income		3,103,930	3,942,610	1,000,379	1,078,603	0	0
Cost of Sales	5890	2,306,817	2,384,591	545,216	267,715		
Gross Profit or Loss		797,113	1,558,019	455,163	810,888	0	0
Expenditures							
Academic Salaries	1000			235			
Classified Salaries	2000	1,227,755	1,417,809	487,767	639,310		
Employee Benefits	3000	638,223	706,431	263,622	320,910		
Supplies and Materials	4000	25,990	19,047	17,646	38,100		
Other Operating Expenses and Services	5000	391,687	297,881	71,597	111,870		
Capital Outlay	6000	464		763			
Total Expenditures		2,284,119	2,441,168	841,630	1,110,190	0	0
Net Profit or Loss		(1,487,006)	(883,149)	(386,467)	(299,302)	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,487,006)	(883,149)	(386,467)	(299,302)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,785,995	4,298,991	1,694,186	1,307,720		0
Prior Years Adjustments	9020	2		1			
Adjusted Beginning Balance	9030	5,785,997		1,694,187		0	
Ending Fund Balance, June 30		4,298,991	3,415,842	1,307,720	1,008,418	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	28,351	11,859	290,997	151,004		
Other Financing Sources	8900	1,610,000	1,504,000	4,630,000	4,928,500		
Total Income		1,638,351	1,515,859	4,920,997	5,079,504		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,805,728	1,504,000	4	4		
Capital Outlay	6000						
Total Expenditures		1,805,728	1,504,000	4	4		
Net Profit or Loss		(167,377)	11,859	4,920,993	5,079,500		
Other Outgo	7000			5,500,000	1,000,000		
Net Increase/(Decrease) in Fund Balance		(167,377)	11,859	(579,007)	4,079,500		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	761,281	593,904	11,766,548	11,187,540		
Prior Years Adjustments	9020			(1)			
Adjusted Beginning Balance	9030	761,281		11,766,547			
Ending Fund Balance, June 30		593,904	605,763	11,187,540	15,267,040		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	303,921	330,920	120,387	129,077	195,785	133,461
Total Income		303,921	330,920	120,387	129,077	195,785	133,461
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					12,224	22,050
Employee Benefits	3000					143	423
Supplies and Materials	4000	311,633	184,237		8,051	9,077	3,500
Other Operating Expenses and Services	5000		15,000	115,439	102,186	21,548	18,950
Capital Outlay	6000					2,099	5,500
Total Expenditures		311,633	199,237	115,439	110,237	45,091	50,423
Excess /(Deficiency) of Revenues over Expenditures		(7,712)	131,683	4,948	18,840	150,694	83,038
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(7,712)	131,683	4,948	18,840	150,694	83,038
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,268,045	1,260,332	153,490	158,438	1,151,474	1,302,168
Prior Years Adjustments	9020	(1)					
Adjusted Beginning Balance	9030	1,268,044		153,490		1,151,474	
Ending Fund Balance, June 30		1,260,332	1,392,015	158,438	177,278	1,302,168	1,385,206

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	38,779,157	35,262,607				
State Revenues	8600	10,226,390	9,979,039				
Local Revenues	8800			14,767	9,828		
Total Income		49,005,547	45,241,646	14,767	9,828	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			21	52		
Capital Outlay	6000						
Total Expenditures		0	0	21	52	0	0
Excess /(Deficiency) of Revenues over Expenditures		49,005,547	45,241,646	14,746	9,776	0	0
Other Financing Sources	8900	419,812	308,500				
Other Outgo	7000	49,425,359	45,550,146		10,000		
Net Increase/(Decrease) in Fund Balance		0	0	14,746	(224)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	491,774	506,519		0
Prior Years Adjustments	9020			(1)			
Adjusted Beginning Balance	9030	0		491,773		0	
Ending Fund Balance, June 30		0	0	506,519	506,295	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	12,986,113	7,672,695		
Total Income		12,986,113	7,672,695	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	487,248	490,000		
Capital Outlay	6000				
Total Expenditures		487,248	490,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		12,498,865	7,182,695	0	0
Other Financing Sources	8900	5,500,000	1,000,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		17,998,865	8,182,695	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	138,944,913	156,943,780	0	0
Prior Years Adjustments	9020	2			
Adjusted Beginning Balance	9030	138,944,915		0	
Ending Fund Balance, June 30		156,943,780	165,126,475	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,686,570
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,045,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,610,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	4,630,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	291,302
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	14,438
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	1,570,566
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	37,953
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	128,510
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	5,500,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	39,455

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 310

Name: CONTRA COSTA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		1		47,072			
Adjustments	9020		(1)		2,221,666			
Adjusted Beginning Balance	9030		0		2,268,738			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		6,541,356		3,267,839			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		2,496,443		2,496,443			2,496,443
Classified Salaries	2000		1,487,984		1,487,984			1,487,984
Employee Benefits	3000		1,824,581		1,824,581			1,824,581
Supplies & Materials	4000							
Software	4100				0	12,153		12,153
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,410,395		1,410,395
Noninstructional Supplies & Mtrls	4400		94,888		94,888	980		95,868
Total Supplies and Materials		0	94,888	0	94,888	1,423,528		1,518,416
Other Operating Expenses and Services	5000		637,460		637,460			637,460
Capital Outlay	6000							
Library Books	6300				0	66,422		66,422
Equipment	6400							
Equipment - Additional	6410				0	459,627		459,627
Equipment - Replacement	6420				0	20,079		20,079
Total Capital Outlay		0	0	0	0	546,128		546,128
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		199,000	199,000
Total Other Outgo	7000	0	0	0	0		199,000	199,000
Total Expenditures		0	6,541,356	0	6,541,356	1,969,656	199,000	8,710,012
Ending Balance					0	3,367,921		3,367,921

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 310

Name: CONTRA COSTA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,367,921		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			3,367,921		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		4,145,517			1,424,720		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		1,347,404		1,347,404			1,347,404
Classified Salaries	2000		1,072,846		1,072,846			1,072,846
Employee Benefits	3000		1,221,826		1,221,826			1,221,826
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,424,720		1,424,720
Noninstructional Supplies & Mtrls	4400		94,828		94,828			94,828
Total Supplies and Materials		0	94,828	0	94,828	1,424,720		1,519,548
Other Operating Expenses and Services	5000		408,613		408,613			408,613
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,145,517	0	4,145,517	1,424,720		5,570,237
Ending Balance					0	3,367,921		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 310

Name: CONTRA COSTA

EPA Revenue	14,340,328
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	14,340,328	0	0	14,340,328
TOTAL		14,340,328	0	0	14,340,328

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 310

Name: CONTRA COSTA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2022-2023	14,656,391	13,346,475	28,002,866	N/A	N/A
2023-2024	13,939,932	15,863,962	29,803,894	1,801,028	6.43%
2024-2025	14,107,211	15,672,084	29,779,295	-24,599	-0.08%
2025-2026	14,276,498	15,279,899	29,556,397	-222,898	-0.75%
2026-2027	14,447,816	14,745,554	29,193,370	-363,027	-1.23%
2027-2028	14,621,189	14,922,501	29,543,690	350,320	1.20%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The District has set aside funds for the increased pension payments and builds these costs into its annual budget. District's irrevocable trust (marked yes below) is for retiree health benefits (OPEB) and not for state pension costs.
Does the district have an irrevocable trust?
Yes