

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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.



Phyllis Carter (Oct 13, 2022 11:30 PDT)

District Chief Business Officer

Oct 13, 2022

Date



Mojdeh Mehdizadeh (Oct 13, 2022 12:14 PDT)

District Superintendent

Oct 13, 2022

Date

Contact: Krista Ducharme Interim Director of District Finance Services

(925) 229-6947 Ext: kducharme@4cd.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	37,444,857	37,444,857		37,444,857
Other	1300	30,199,708	30,232,325	8,229	30,240,554
Total Instructional Salaries		67,644,565	67,677,182	8,229	67,685,411
Non-Instructional Salaries					
Contract or Regular	1200		16,902,421	696,764	17,599,185
Other	1400		1,929,550	44,952	1,974,502
Total Non-Instructional Salaries		0	18,831,971	741,716	19,573,687
Total Academic Salaries		67,644,565	86,509,153	749,945	87,259,098
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		28,264,810	2,677,957	30,942,767
Other	2300		3,227,471	645,837	3,873,308
Total Non-Instructional Salaries		0	31,492,281	3,323,794	34,816,075
Instructional Aides					
Regular Status	2200	3,586,936	3,586,936		3,586,936
Other	2400	542,889	542,889	134,187	677,076
Total Instructional Aides		4,129,825	4,129,825	134,187	4,264,012
Total Classified Salaries		4,129,825	35,622,106	3,457,981	39,080,087
Employee Benefits	3000	26,652,371	65,038,262	1,650,534	66,688,796
Supplies and Materials	4000		1,382,327	300,027	1,682,354
Other Operating Expenses	5000	178,685	21,652,812	310,326	21,963,138
Equipment Replacement	6420		294,991	298,808	593,799
Total Expenditures Prior to Exclusions		98,605,446	210,499,651	6,767,621	217,267,272

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	6,115,107	6,115,107		6,115,107
Student Health Services Above Amount Collected	6441		1,002,225		1,002,225
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,472,123		5,472,123
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000		1,977,860		1,977,860
Classified Salaries	2000		1,284,498		1,284,498
Employee Benefits	3000		1,555,990		1,555,990
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		73,718		73,718
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	73,718	0	73,718
Other Operating Expenses and Services	5000		465,924		465,924

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		6,115,107	17,947,445	0	17,947,445
Total for ECS 84362, 50% Law		92,490,339	192,552,206	6,767,621	199,319,827
Percent of CEE (Instructional Salary Cost / Total CEE)		48.03%	100.00%		
50% of Current Expense of Education			96,276,103		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		92,490,339	192,552,206	6,767,621	199,319,827
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		98,605,446	210,499,651	6,767,621	217,267,272
Capital Expenditures	6000	(64,727)	953,261	313,670	1,266,931
Equipment Replacement (Back out)	6420		(294,989)	(298,807)	(593,796)
Total Unrestricted General Fund Expenditures		98,540,719	211,157,923	6,782,484	217,940,407

For Year Ended June 30, 2022

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	274,170		274,170
In County Treasury	9112	64,773,050	10,622,495	75,395,545
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,200		75,200
Investments (at cost)	9120	465,772		465,772
Accounts Receivable	9130	9,422,635	19,347,255	28,769,890
Due from Other Funds	9140	4,179,073	3,255,545	7,434,618
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	4,217,790	7,100	4,224,890
TOTAL ASSETS		83,407,690	33,232,395	116,640,085
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,873,360	916,812	12,790,172
Accrued Salaries and Wages Payable	9520	3,881,890	697,274	4,579,164
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	8,397,026	6,737,076	15,134,102
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,037,581	23,322,339	28,359,920
TOTAL LIABILITIES		29,189,857	31,673,501	60,863,358

For Year Ended June 30, 2022

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		1,558,894	1,558,894
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	13,401,648		13,401,648
Unassigned	9790	40,816,185		40,816,185
Total Fund Balance		54,217,833	1,558,894	55,776,727
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		54,217,833	1,558,894	55,776,727
TOTAL LIABILITIES AND FUND EQUITY		83,407,690	33,232,395	116,640,085

- 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, 2022

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	44,989,919		16,039,874
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	19,961		8,363
Due from Other Funds	9140			24,340
TOTAL ASSETS		45,009,880	0	16,072,577
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	45,009,880		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			16,072,577
Unassigned	9790			
Total Fund Balance		45,009,880	0	16,072,577
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		45,009,880	0	16,072,577
TOTAL LIABILITIES AND FUND EQUITY		45,009,880	0	16,072,577

- 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, 2022

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, 2022

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, 2022

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	43,011,654		32,726,772
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			12,422
Accounts Receivable	9130	495,675		15,767
Due from Other Funds	9140	3,632,510		829,397
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			830,370
TOTAL ASSETS		47,139,839	0	34,414,728
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,057,550		35,992,643
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	589,623		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		1,647,173	0	35,992,643

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			(1,577,915)
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	45,492,666		
Unassigned	9790			
Total Fund Balance		45,492,666	0	(1,577,915)
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		45,492,666	0	(1,577,915)
TOTAL LIABILITIES AND FUND EQUITY		47,139,839	0	34,414,728

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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	6,148	16,272		
In County Treasury	9112	2,126,375	1,552,101		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	87,437	11,564		
Due from Other Funds	9140	2,115,800	123,451		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,134,859			
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	1,970,686	202,323		
Work in Progress	9360				
Total Fixed Assets		25,654	10,712	0	0
TOTAL ASSETS		5,543,273	1,720,800	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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	(348,438)	24,142		
Accrued Salaries and Wages Payable	9520	16,919	2,416		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	450	55		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	88,345			
Total Current Liabilities and Deferred Revenue		(242,724)	26,613	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	(242,724)	26,613	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	5,785,997	1,694,187		
Total Reserved Fund Balance		5,785,997	1,694,187	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		5,785,997	1,694,187	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,543,273	1,720,800	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	763,125	8,587,197
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		3,426
Accounts Receivable	9130	499	4,281
Due from Other Funds	9140	1,487	3,171,644
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		765,111	11,766,548

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	3,830	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		3,830	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	3,830	1

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	761,281	11,766,547
Unassigned	9790		
Total Reserved Fund Balance		761,281	11,766,547
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		761,281	11,766,547
TOTAL LIABILITIES AND FUND EQUITY		765,111	11,766,548

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,040,263	153,490						174,836
In County Treasury	9112	229,762		1,115,677	897,558	295,013		8,054	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	440							
Investments (at cost)	9120					195,800		138,936,965	
Accounts Receivable	9130			558	1,421,083	519		4	1
Due from Other Funds	9140	1,300		35,744	391,218	443		12	839
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220				363,627				
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		1,271,765	153,490	1,151,979	3,073,486	491,775	0	138,945,035	175,676

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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			505	7,802	2		120	175,676
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	3,721			2,034,851				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				1,030,833				
Total Current Liabilities and Deferred Revenue		3,721	0	505	3,073,486	2	0	120	175,676
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	3,721	0	505	3,073,486	2	0	120	175,676

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712			1,151,474				138,944,915	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,268,044	153,490			491,773			
Unassigned	9790								
Total Reserved Fund Balance		1,268,044	153,490	1,151,474	0	491,773	0	138,944,915	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		1,268,044	153,490	1,151,474	0	491,773	0	138,944,915	0
TOTAL LIABILITIES AND FUND EQUITY		1,271,765	153,490	1,151,979	3,073,486	491,775	0	138,945,035	175,676

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		2,227,191	2,227,191
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		107,138	107,138
Student Financial Aid	8150	38,090	658,433	696,523
Veterans Education	8160	6,208		6,208
Vocational and Technical Education Act (VATEA)	8170		1,101,757	1,101,757
Other Federal Revenues	8190		24,162,887	24,162,887
Total Federal Revenues	8100	44,298	28,257,406	28,301,704
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,069,144		1,069,144
State General Apportionment	8612	3,418,903		3,418,903
Other General Apportionment	8613	1,510,074		1,510,074
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,882,216	3,882,216
Disabled Students Programs and Services(DSPS)	8623		3,133,556	3,133,556
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		723,529	723,529
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		22,652,755	22,652,755

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	45,222,183		45,222,183
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		2,298,972	2,298,972
Other Reimbursable Categorical Programs	8652		397,436	397,436
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	612,720		612,720
Timber Yield Tax	8672	3,937		3,937
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,357,991	1,279,284	6,637,275
State Mandated Costs	8685	844,587		844,587
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	11,744,906	5,159,610	16,904,516
Total State Revenues	8600	69,784,445	39,527,358	109,311,803

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	99,870,467		99,870,467
Tax Allocation, Supplemental Roll	8812	3,045,646		3,045,646
Tax Allocation, Unsecured Roll	8813	2,819,697		2,819,697
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	15,346,267		15,346,267
Redevelopment Agency Funds - Pass Through	8818	717,223		717,223
Redevelopment Agency Funds - Residual	8819	5,714,781		5,714,781
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	40,600	15,041	55,641
Contract Services	8830			
Contract Instructional Services	8831	6,228		6,228
Other Contract Services	8832			0
Sales and Commissions	8840	9,521		9,521
Rentals and Leases	8850	341,228		341,228
Interest and Investment Income	8860	515,578		515,578
Student Fees and Charges	8870			
Community Services Classes	8872	232,660		232,660
Dormitory	8873			0
Enrollment	8874	14,363,770		14,363,770
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	65,905		65,905
Insurance	8878	747,838		747,838
Student Records	8879	193,609		193,609
Nonresident Tuition	8880	9,082,632		9,082,632
Parking Services and Public Transportation	8881		29,857	29,857
Other Student Fees and Charges	8885	396,016		396,016
Other Local Revenues	8890	1,986,979	1,991,806	3,978,785
Total Local Revenues	8800	155,496,645	2,036,704	157,533,349
Total Revenues		225,325,388	69,821,468	295,146,856

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	20,261		20,261
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,134,290	1,206,369	2,340,659
Total Other Financing Sources	8900	1,154,551	1,206,369	2,360,920
Total Revenues and Other Financing Sources		226,479,939	71,027,837	297,507,776

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	170,217	164,684	5,422	2,600		342,923
Architecture and Environmental Design	0200	420,813	97,312				518,125
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	7,836,315	846,607	183,224	203,983		9,070,129
Business and Management	0500	3,735,874	500,907	28,529	191		4,265,501
Communications	0600	1,571,566	321,635	23,327	6,400		1,922,928
Computer and Information Science	0700	3,419,953	386,242	143,706			3,949,901
Education	0800	5,239,184	989,262	712,050	69,408		7,009,904
Engineering and Related Industrial Technology	0900	4,070,681	587,711	493,015	118,111		5,269,518
Fine and Applied Arts	1000	7,408,793	1,946,385	287,210	687,944		10,330,332
Foreign language	1100	2,065,149	194,036	3,336			2,262,521
Health	1200	3,911,962	1,247,593	196,304	72,150		5,428,009
Consumer Education And Home Economics	1300	4,227,434	1,292,297	135,318	14,376		5,669,425
Law	1400						0
Humanities(Letters)	1500	12,403,433	1,887,649	29,965	2,798		14,323,845
Library Science	1600	2,986	3,432				6,418
Mathematics	1700	11,461,846	966,009	11,911	44,552		12,484,318
Military Studies	1800						0
Physical Sciences	1900	8,834,835	977,504	96,634	10,462		9,919,435
Psychology	2000	2,915,771	141,295	677			3,057,743
Public Affairs and Services	2100	1,153,271	78,021	387,408	12,409		1,631,109
Social Sciences	2200	7,247,504	575,678	21,028			7,844,210
Commercial Services	3000	86,248					86,248
Interdisciplinary Studies	4900	4,340,982	1,084,746	77,523	22,494		5,525,745
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,110,538	4,569				6,115,107
Sub-Total Instructional Activites		98,635,355	14,293,574	2,836,587	1,267,878		117,033,394
Total Expenditures for GF Activities*		100,820,713	123,859,538	39,039,927	7,637,699	24,334,809	295,692,686

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	196,369	13,179,245	217,668	26,371		13,619,653
Course and Curriculum Development	6020	93,768	238,589	147,924			480,281
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		75,651				75,651
Total Instructional Admin. & Governance		290,137	13,493,485	365,592	26,371	0	14,175,585
Instructional Support Services	6100						
Learning Center	6110	408,878	440,177	7,239			856,294
Library	6120	23,825	3,467,750	261,215	110,499		3,863,289
Media	6130		226,951	14,916	3,075		244,942
Museums and Galleries	6140			6,966			6,966
Academic Information Systems and Technology	6150	2,927	259,318	12,825			275,070
Other Instructional Support Services	6190	299,431	2,292,045	5,572,431	4,158,476		12,322,383
Total Instructional Support Services		735,061	6,686,241	5,875,592	4,272,050	0	17,568,944
Admissions and Records	6200	3	2,894,779	60,094			2,954,876
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	187,218	6,859,600	181,726			7,228,544
Matriculation and Student Assessment	6320		98	3,000	12,850		15,948
Transfer Programs	6330	3,718	521,199	35,661	472,297		1,032,875
Career Guidance	6340		115,450	3,232			118,682
Other Student Counseling and Guidance	6390		310,974	9,107			320,081
Total Student Counseling and Guidance		190,936	7,807,321	232,726	485,147	0	8,716,130

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: 2021-2022

Budget Year: 2022-2023

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	121,425	3,110,770	361,017	31,054		3,624,266
Extended Opportunity Programs and Services (EOPS)	6430	89,873	2,416,879	95,796	8,601	1,280,535	3,891,684
Health Services	6440			181,382			181,382
Student Personnel Administration	6450	2,489	720,448	69,433	183		792,553
Financial Aid Administration	6460	3,691	1,813,525	105,925			1,923,141
Job Placement Services	6470	1,283	439,225	19,681			460,189
Veterans Services	6480		265,698	145,062	17,227		427,987
Miscellaneous Student Services	6490	174,116	11,379,809	3,156,119	15,350	357,827	15,083,221
Total Other Student Services		392,877	20,146,354	4,134,415	72,415	1,638,362	26,384,423
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,296,821	2,182,238	67,797		5,546,856
Custodial Services	6530		6,588,361	364,065	25,855		6,978,281
Grounds Maintenance and Repairs	6550		1,955,069	474,257	51,865		2,481,191
Utilities	6570			5,436,388			5,436,388
Other Operations and Maintenance of Plant	6590			25,946			25,946
Total Operation and Maintenance of Plant	6500	0	11,840,251	8,482,894	145,517	0	20,468,662
Planning, Policymaking and Coordinations	6600		6,938,604	911,933	12,800		7,863,337

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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			3,090			3,090
Fiscal Operations	6720		4,254,620	5,682,051	43,988		9,980,659
Human Resources Management	6730	4,015	2,593,966	484,850			3,082,831
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,472,123				5,472,123
Staff Development	6750	87,941	643,353	137,444			868,738
Staff Diversity	6760			52,683			52,683
Logistical Services	6770		5,158,689	1,702,334	272,878		7,133,901
Management Information Systems	6780		6,331,808	2,328,291	452,617		9,112,716
Other General Institutional Support Services	6790	196,545	914,947	103,174			1,214,666
Total General Institutional Support Services	6700	288,501	25,369,506	10,493,917	769,483	0	36,921,407
Community Services & Economic Development	6800						
Community Recreation	6810		44,854				44,854
Community Service Classes	6820	146,690	2,072,976	768,459	3,708		2,991,833
Community Use of Facilities	6830	949	140,233		21,774		162,956
Economic Development	6840	15,630	2,304,424	1,655,538	219,801		4,195,393
Other Community Services & Economic Development	6890						0
Total Community Services	6800	163,269	4,562,487	2,423,997	245,283	0	7,395,036

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		41,548				41,548
Child Development Centers	6920	3,799	58,647	27,123			89,569
Farm Operations	6930						0
Food Services	6940		1,911				1,911
Parking	6950		1,937,301	95,992	1,677		2,034,970
Student and Co-Curricular Activities	6960		437,157	301,470			738,627
Student Housing	6970						0
Other Ancillary Services	6990		216,782				216,782
Total Ancillary Services	6900	3,799	2,693,346	424,585	1,677	0	3,123,407
Auxiliary Operations	7000						
Contract Education	7010	32,450	869,534	2,132,982		1,051	3,036,017
Other Auxiliary Operations	7090	88,325	5,915,044	518,434	249,380	705,888	7,477,071
Total Auxiliary Operations	7000	120,775	6,784,578	2,651,416	249,380	706,939	10,513,088

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		349,012	146,179	89,698		584,889
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					1,326,379	1,326,379
Other Outgo	7390					20,663,129	20,663,129
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	21,989,508	21,989,508
Sub-Total Non-Instructional Activites		2,185,358	109,565,964	36,203,340	6,369,821	24,334,809	178,659,292
Total Expenditures General Fund: activities *		100,820,713	123,859,538	39,039,927	7,637,699	24,334,809	295,692,686

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$174,280,876
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	24,255.90		
	2. 2021-2022 Second Period Actual FTES	23,203.41		
	3. 2021-2022 Population change factor (C2/C1)	0.9566		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$179,304,226
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)			\$179,304,226
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$179,304,226
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			63,310,521
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			627,564
C.	Local Property taxes			129,769,300
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.	2022-2023 Appropriations Subject to Limit			\$193,707,385

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	44,298	45,830	28,257,406	11,829,116	28,301,704	11,874,946
State Revenues	8600	69,784,445	77,954,054	39,527,358	44,071,181	109,311,803	122,025,235
Local Revenues	8800	155,496,645	159,497,196	2,036,704	3,329,158	157,533,349	162,826,354
Total Revenues		225,325,388	237,497,080	69,821,468	59,229,455	295,146,856	296,726,535
EXPENDITURES:							
Academic Salaries	1000	87,259,099	91,667,765	9,293,637	7,564,655	96,552,736	99,232,420
Classified Salaries	2000	39,080,086	42,832,883	13,154,448	13,251,425	52,234,534	56,084,308
Employee Benefits	3000	66,688,796	73,123,691	9,204,185	10,281,033	75,892,981	83,404,724
Supplies and Materials	4000	1,682,354	5,023,425	3,068,696	6,244,102	4,751,050	11,267,527
Other Operating Expenses and Services	5000	21,963,138	25,872,787	12,325,739	5,977,194	34,288,877	31,849,981
Capital Outlay	6000	1,266,931	2,143,715	6,370,768	1,141,147	7,637,699	3,284,862
Total Expenditures		217,940,404	240,664,266	53,417,473	44,459,556	271,357,877	285,123,822
Excess /(Deficiency) of Revenues over Expenditures		7,384,984	(3,167,186)	16,403,995	14,769,899	23,788,979	11,602,713
Other Financing Sources	8900	1,154,551	82,000	1,206,369	0	2,360,920	82,000
Other Outgo	7000	6,631,608	5,567,097	17,703,201	15,077,912	24,334,809	20,645,009
Net Increase/(Decrease) in Fund Balance		1,907,927	(8,652,283)	(92,837)	(308,013)	1,815,090	(8,960,296)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	52,309,901	54,217,833	1,651,738	1,558,894	53,961,639	55,776,727
Prior Years Adjustments	9020	5		(7)		(2)	
Adjusted Beginning Balance	9030	52,309,906		1,651,731		53,961,637	
Ending Fund Balance, June 30		54,217,833	45,565,550	1,558,894	1,250,881	55,776,727	46,816,431

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	220,584	177,800				
Local Revenues	8800	45,793,506	46,301,200			88,874	95,900
Total Revenues		46,014,090	46,479,000	0	0	88,874	95,900
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	27,545,000	29,765,000				
Debt Interest and Other Service Charges	7120	18,997,029	17,376,562				
Transfers Outgoing	7300 & 7400						80,000
Reserve for Contingencies	7900		44,347,319				16,088,476
Total Other Outgo	7000	46,542,029	91,488,881	0	0	0	16,168,476
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(46,542,029)	(91,488,881)	0	0	0	(16,168,476)
Net Increase/Decrease in Fund Balance		(527,939)	(45,009,881)	0	0	88,874	(16,072,576)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	45,537,820	45,009,881		0	15,983,702	16,072,576
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	45,537,820		0		15,983,702	
Ending Fund Balance, June 30		45,009,881	0	0	0	16,072,576	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	11,323,949	2,046,330				
Local Revenues	8800	3,691,350	1,690,000			164,777	761,313
Total Income		15,015,299	3,736,330	0	0	164,777	761,313
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		141,718			854,494	1,139,491
Employee Benefits	3000		76,109			403,139	660,422
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	375,404	229,299			3,601,862	2,000,000
Capital Outlay	6000	5,821,231	12,852,236			50,155,382	21,646,184
Total Expenditures		6,196,635	13,299,362	0	0	55,014,877	25,446,097
Excess /(Deficiency) of Revenues over Expenditures		8,818,664	(9,563,032)	0	0	(54,850,100)	(24,684,784)
Other Financing Sources	8900	2,329,317	650,000				110,000,000
Other Outgo	7000					97,500	
Net Increase/(Decrease) in Fund Balance		11,147,981	(8,913,032)	0	0	(54,947,600)	85,315,216
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	34,344,685	45,492,666	0	0	53,369,682	(1,577,918)
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	34,344,685		0		53,369,682	
Ending Fund Balance, June 30		45,492,666	36,579,634	0	0	(1,577,918)	83,737,298

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	2,883,488	3,262,104	550,109	1,032,097		
Other Financing Sources	8900	1,848,329	500,000	129,397			
Total Income		4,731,817	3,762,104	679,506	1,032,097	0	0
Cost of Sales	5890	104,765	171,581	21,530	63,260		
Gross Profit or Loss		4,627,052	3,590,523	657,976	968,837	0	0
Expenditures							
Academic Salaries	1000			6,006			
Classified Salaries	2000	1,004,314	1,361,324	484,380	595,184		
Employee Benefits	3000	540,960	694,055	273,876	269,765		
Supplies and Materials	4000	23,387	19,047	12,463	30,876		
Other Operating Expenses and Services	5000	105,106	126,300	26,399	43,610		
Capital Outlay	6000	20,717					
Total Expenditures		1,694,484	2,200,726	803,124	939,435	0	0
Net Profit or Loss		2,932,568	1,389,797	(145,148)	29,402	0	0
Other Outgo	7000	2,341,334	2,124,787	301,509	267,715		
Net Increase/(Decrease) in Fund Balance		591,234	(734,990)	(446,657)	(238,313)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,194,761	5,785,995	2,140,843	1,694,186		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,194,761		2,140,843		0	
Ending Fund Balance, June 30		5,785,995	5,051,005	1,694,186	1,455,873	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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	5,245	5,660	43,528	47,000		
Other Financing Sources	8900	50,000	50,000	4,159,195	4,630,000		
Total Income		55,245	55,660	4,202,723	4,677,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	132,400	50,000	4	1,700		
Capital Outlay	6000						
Total Expenditures		132,400	50,000	4	1,700		
Net Profit or Loss		(77,155)	5,660	4,202,719	4,675,300		
Other Outgo	7000				2,700,000		
Net Increase/(Decrease) in Fund Balance		(77,155)	5,660	4,202,719	1,975,300		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	838,436	761,281	7,563,829	11,766,548		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	838,436		7,563,829			
Ending Fund Balance, June 30		761,281	766,941	11,766,548	13,741,848		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	305,345	330,920	121,992	129,237	124,460	133,461
Total Income		305,345	330,920	121,992	129,237	124,460	133,461
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					522	22,050
Employee Benefits	3000					6	434
Supplies and Materials	4000	185,177	184,237	304	8,051	8,945	3,500
Other Operating Expenses and Services	5000	1,042	15,000	96,853	102,186	6,026	18,950
Capital Outlay	6000						5,500
Total Expenditures		186,219	199,237	97,157	110,237	15,499	50,434
Excess /(Deficiency) of Revenues over Expenditures		119,126	131,683	24,835	19,000	108,961	83,027
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		119,126	131,683	24,835	19,000	108,961	83,027
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,148,919	1,268,045	128,655	153,490	1,042,513	1,151,474
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,148,919		128,655		1,042,513	
Ending Fund Balance, June 30		1,268,045	1,399,728	153,490	172,490	1,151,474	1,234,501

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	47,579,941	36,191,664				
State Revenues	8600	6,904,560	6,386,950				
Local Revenues	8800			2,372	3,000		
Total Income		54,484,501	42,578,614	2,372	3,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			46	50		
Capital Outlay	6000						
Total Expenditures		0	0	46	50	0	0
Excess /(Deficiency) of Revenues over Expenditures		54,484,501	42,578,614	2,326	2,950	0	0
Other Financing Sources	8900	445,816	235,000				
Other Outgo	7000	54,930,317	42,813,614	4,000			
Net Increase/(Decrease) in Fund Balance		0	0	(1,674)	2,950	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	493,448	491,774		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		493,448		0	
Ending Fund Balance, June 30		0	0	491,774	494,724	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	(32,975,906)	5,410,722		
Total Income		(32,975,906)	5,410,722	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	554,383	580,000		
Capital Outlay	6000				
Total Expenditures		554,383	580,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(33,530,289)	4,830,722	0	0
Other Financing Sources	8900		2,700,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(33,530,289)	7,530,722	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	172,475,202	138,944,913	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	172,475,202		0	
Ending Fund Balance, June 30		138,944,913	146,475,635	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,924,853
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,000,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	50,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	4,159,195
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	215,776
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,108,125
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	1,329,317
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	1,848,329
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	119,797
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	230,040
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	26,165

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			47,072		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			47,072		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		5,357,991			1,279,284		
		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		1,977,860		1,977,860			1,977,860
Classified Salaries	2000		1,284,498		1,284,498			1,284,498
Employee Benefits	3000		1,555,990		1,555,990			1,555,990
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,279,284		1,279,284
Noninstructional Supplies & Mtrls	4400		73,718		73,718			73,718
Total Supplies and Materials		0	73,718	0	73,718	1,279,284		1,353,002
Other Operating Expenses and Services	5000		465,924		465,924			465,924
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	5,357,990	0	5,357,990	1,279,284		6,637,274
Ending Balance					1	47,072		47,073

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		0			0		
Adjusted Beginning Balance	9030		1			47,072		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		5,357,991			1,279,284		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000		1,539,223		1,539,223			1,539,223
Classified Salaries	2000		1,334,739		1,334,739			1,334,739
Employee Benefits	3000		1,368,763		1,368,763			1,368,763
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		143,535		143,535			143,535
Total Supplies and Materials		0	143,535	0	143,535	1,461,521		1,605,056
Other Operating Expenses and Services	5000		810,130		810,130			810,130
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	5,196,390	0	5,196,390	1,461,521		6,657,911
Ending Balance					161,602	(135,165)		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 310

Name: CONTRA COSTA

EPA Revenue	45,222,183
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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	45,222,183	0	0	45,222,183
TOTAL		45,222,183	0	0	45,222,183

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 310

Name: CONTRA COSTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	12,625,615	11,387,398	24,013,013	N/A	N/A
2022-23	13,217,137	13,913,547	27,130,684	3,117,671	12.98%
2023-24	14,596,427	12,828,060	27,424,487	293,803	1.08%
2024-25	14,771,584	12,672,902	27,444,486	19,999	0.07%
2025-26	14,948,843	12,355,770	27,304,613	-139,873	-0.51%
2026-27	15,128,229	11,923,683	27,051,912	-252,701	-0.93%

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.









310-Master-Report-20212022 certified

Final Audit Report

2022-10-13

Created:	2022-10-13
By:	Christina Chellew (cchellew874@email.4cd.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAAB9RWA-6VbDN_nyATLaLvJkZXPSenRYIK

"310-Master-Report-20212022 certified" History

-  Document created by Christina Chellew (cchellew874@email.4cd.edu)
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