

California Community Colleges

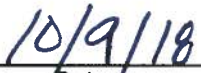
**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2017-2018)  
(Budget Report for Fiscal Year 2018-2019)

District: CONTRA COSTA

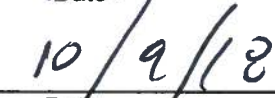
District Code: 310

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

  
\_\_\_\_\_  
District Chief Business Officer

  
\_\_\_\_\_  
Date

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

  
\_\_\_\_\_  
Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

Chancellor's Office  
California Community Colleges  
Fiscal Services Unit  
1102 Q Street, Suite 300  
Sacramento, CA 95814-6511

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 310

Name: CONTRA COSTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Academic Salaries</b>					
<b>Instructional Salaries</b>					
Contract or Regular	1100	33,716,525	33,716,525		33,716,525
Other	1300	29,888,189	29,930,142	38,697	29,968,839
<b>Total Instructional Salaries</b>		<b>63,604,714</b>	<b>63,646,667</b>	<b>38,697</b>	<b>63,685,364</b>
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		12,625,061	620,603	13,245,664
Other	1400		1,651,866	63,272	1,715,138
<b>Total Non-Instructional Salaries</b>		<b>0</b>	<b>14,276,927</b>	<b>683,875</b>	<b>14,960,802</b>
<b>Total Academic Salaries</b>		<b>63,604,714</b>	<b>77,923,594</b>	<b>722,572</b>	<b>78,646,166</b>
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		22,995,093	2,721,742	25,716,835
Other	2300		4,111,220	667,015	4,778,235
<b>Total Non-Instructional Salaries</b>		<b>0</b>	<b>27,106,313</b>	<b>3,388,757</b>	<b>30,495,070</b>
<b>Instructional Aides</b>					
Regular Status	2200	2,886,226	2,886,226		2,886,226
Other	2400	930,416	930,416	37,281	967,697
<b>Total Instructional Aides</b>		<b>3,816,642</b>	<b>3,816,642</b>	<b>37,281</b>	<b>3,853,923</b>
<b>Total Classified Salaries</b>		<b>3,816,642</b>	<b>30,922,955</b>	<b>3,426,038</b>	<b>34,348,993</b>
<b>Employee Benefits</b>					
	3000	28,083,584	57,073,986	1,592,620	58,666,606
<b>Supplies and Materials</b>					
	4000		1,150,707	361,513	1,512,220
<b>Other Operating Expenses</b>					
	5000		17,601,773	936,819	18,538,592
<b>Equipment Replacement</b>					
	6420		450,400	198,579	648,979
<b>Total Expenditures Prior to Exclusions</b>		<b>95,504,940</b>	<b>185,123,415</b>	<b>7,238,141</b>	<b>192,361,556</b>

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
<b>Exclusions</b>					
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	6,936,926	6,936,926		6,936,926
Student Health Services Above Amount Collected	6441		1,947,698		1,947,698
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,653,167		5,653,167
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		468,326		468,326
Lottery Expenditures					
Academic Salaries	1000		1,331,762		1,331,762
Classified Salaries	2000		1,100,830		1,100,830
Employee Benefits	3000		1,022,360		1,022,360
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		67,416		67,416
Total Supplies and Materials		0	67,416	0	67,416
Other Operating Expenses and Services	5000		609,130		609,130

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA) ECS 84362 A Instructional Salary Cost	Activity (ECSB) ECS 84362 B Total CEE	Activity (ECSX) Excluded Activities	
	Object Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		6,936,926	19,137,615	0	19,137,615
<b>Total for ECS 84362, 50% Law</b>		88,568,014	165,985,800	7,238,141	173,223,941
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.36%	100.00%		
<b>50% of Current Expense of Education</b>			82,992,900		
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		88,568,014	165,985,800	7,238,141	173,223,941
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		95,504,940	185,123,415	7,238,141	192,361,556
<b>Capital Expenditures</b>	6000	88,648	816,905	346,657	1,163,562
<b>Equipment Replacement (Back out)</b>	6420		(450,399)	(198,579)	(648,978)
<b>Total Unrestricted General Fund Expenditures</b>		95,593,588	185,489,921	7,386,219	192,876,140

**CALIFORNIA COMMUNITY COLLEGES**  
**COMBINED BALANCE SHEET**

**Governmental Funds Group**  
**10 General Fund — Combined**  
**(Total Unrestricted and Restricted)**

For Year Ended June 30, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	336,866		336,866
In County Treasury	9112	45,819,239	12,850,461	58,669,700
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,000		75,000
Investments (at cost)	9120	440,007		440,007
Accounts Receivable	9130	9,722,267	5,227,964	14,950,231
Due from Other Funds	9140	2,442,115	170,164	2,612,279
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	2,847,252	12,613	2,859,865
<b>TOTAL ASSETS</b>		61,682,746	18,261,202	79,943,948
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,833,363	1,282,309	5,115,672
Accrued Salaries and Wages Payable	9520	1,446,114	723,918	2,170,032
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	12,010,036	2,895,573	14,905,609
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,325,182	12,676,679	20,001,861
<b>TOTAL LIABILITIES</b>		24,614,695	17,578,479	42,193,174

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		682,723	682,723
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	6,550,534		6,550,534
Unassigned	9790	30,517,517		30,517,517
<b>Total Fund Balance</b>		<b>37,068,051</b>	<b>682,723</b>	<b>37,750,774</b>
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		<b>37,068,051</b>	<b>682,723</b>	<b>37,750,774</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>61,682,746</b>	<b>18,261,202</b>	<b>79,943,948</b>

**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, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,323,169		12,562,429
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	15,060		12,158
Due from Other Funds	9140			3,200,068
<b>TOTAL ASSETS</b>		18,338,229	0	15,774,655
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

**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, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	18,338,229		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			15,774,655
Unassigned	9790			
<b>Total Fund Balance</b>		<b>18,338,229</b>	<b>0</b>	<b>15,774,655</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		<b>18,338,229</b>	<b>0</b>	<b>15,774,655</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>18,338,229</b>	<b>0</b>	<b>15,774,655</b>



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2018

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
<b>ASSETS</b>							
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						
<b>TOTAL ASSETS</b>		0	0	0	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2018

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Total Fund Balance</b>		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	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
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0	0	0

**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, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	25,851,903		64,350,617
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			71,025,902
Accounts Receivable	9130			442,774
Due from Other Funds	9140	4,031,578		241,321
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		29,883,481	0	136,060,614
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	967,762		7,584,544
Accrued Salaries and Wages Payable	9520			316
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			1,326
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		967,762	0	7,586,186

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, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			128,474,428
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	28,915,719		
Unassigned	9790			
<b>Total Fund Balance</b>		28,915,719	0	128,474,428
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		28,915,719	0	128,474,428
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		29,883,481	0	136,060,614

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	47,684	24,501		
In County Treasury	9112	(1,876,063)	1,044,916		999,786
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	105,855			
Due from Other Funds	9140	343,642	45,607		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,210,277	25,327		
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	1,969,049	196,737		2,796,096
Accumulated Depreciation Equipment	9351	1,957,125	186,437		2,796,096
Work in Progress	9360				
<b>Total Fixed Assets</b>		11,924	10,300	0	0
<b>TOTAL ASSETS</b>		890,319	1,157,351	0	999,786

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(398,641)	23,731		
Accrued Salaries and Wages Payable	9520	25,185	4,176		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	14,494			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	107,531			
<b>Total Current Liabilities and Deferred Revenue</b>		<b>(251,431)</b>	<b>27,907</b>	<b>0</b>	<b>0</b>
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				
<b>Total Long-Term Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>(251,431)</b>	<b>27,907</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	1,141,750	1,129,444		999,786
<b>Total Reserved Fund Balance</b>		<b>1,141,750</b>	<b>1,129,444</b>	<b>0</b>	<b>999,786</b>
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		<b>1,141,750</b>	<b>1,129,444</b>	<b>0</b>	<b>999,786</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>890,319</b>	<b>1,157,351</b>	<b>0</b>	<b>999,786</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	836,341	2,489,702
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		10,962,739
Accounts Receivable	9130	815	70,245
Due from Other Funds	9140	2,853	4,013,732
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		840,009	17,536,418



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	13,801	3,334
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		13,801	3,334
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	13,801	3,334

**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**60 Internal Service Funds:**

**61 Self-Insurance Fund**

**69 Other Internal Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	826,208	17,533,084
Unassigned	9790		
<b>Total Reserved Fund Balance</b>		<b>826,208</b>	<b>17,533,084</b>
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		<b>826,208</b>	<b>17,533,084</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>840,009</b>	<b>17,536,418</b>

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,108,619	46,165						156,807
In County Treasury	9112	216,405		1,702,478	(503,029)	310,017		3,774	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120					184,968		107,762,302	
Accounts Receivable	9130			1,649	643,885	1,177		11	
Due from Other Funds	9140	1,820		71,324	638,170	1,046		46	4,925
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220				70,311				
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		1,327,344	46,165	1,775,451	849,337	497,208	0	107,766,133	161,732

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510			3,376	(3,155)	3			161,732
Accrued Salaries and Wages Payable	9520			178					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	201,447	876	147	84,513				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				767,979				
<b>Total Current Liabilities and Deferred Revenue</b>		<b>201,447</b>	<b>876</b>	<b>3,701</b>	<b>849,337</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>161,732</b>
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								
<b>Total Long-Term Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>201,447</b>	<b>876</b>	<b>3,701</b>	<b>849,337</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>161,732</b>

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Fiduciary Funds Group**  
**70 Trust Funds**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712			1,771,750				107,766,133	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,125,897	45,289			497,205			
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		<b>1,125,897</b>	<b>45,289</b>	<b>1,771,750</b>	<b>0</b>	<b>497,205</b>	<b>0</b>	<b>107,766,133</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>1,125,897</b>	<b>45,289</b>	<b>1,771,750</b>	<b>0</b>	<b>497,205</b>	<b>0</b>	<b>107,766,133</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>1,327,344</b>	<b>46,165</b>	<b>1,775,451</b>	<b>849,337</b>	<b>497,208</b>	<b>0</b>	<b>107,766,133</b>	<b>161,732</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,030,479	2,030,479
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		143,963	143,963
Student Financial Aid	8150	45,160	529,051	574,211
Veterans Education	8160	6,554		6,554
Vocational and Technical Education Act (VATEA)	8170		1,146,365	1,146,365
Other Federal Revenues	8190		702,232	702,232
<b>Total Federal Revenues</b>	8100	51,714	4,552,090	4,603,804
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	439,465		439,465
State General Apportionment	8612	25,943,587		25,943,587
Other General Apportionment	8613	1,149,012		1,149,012
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,191,782	3,191,782
Disabled Students Programs and Services(DSPS)	8623		2,941,356	2,941,356
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		676,419	676,419
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		16,461,874	16,461,874

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>EPA Proceeds</b>	8630	22,235,685		22,235,685
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		2,228,999	2,228,999
Other Reimbursable Categorical Programs	8652		438,034	438,034
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	645,286		645,286
Timber Yield Tax	8672	28		28
Other State Tax Subventions	8673	4,517		4,517
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	4,131,499	1,634,695	5,766,194
State Mandated Costs	8685	1,504,624		1,504,624
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,479,199	4,363,965	10,843,164
<b>Total State Revenues</b>	8600	62,532,902	31,937,124	94,470,026

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	83,353,625		83,353,625
Tax Allocation, Supplemental Roll	8812	2,112,791		2,112,791
Tax Allocation, Unsecured Roll	8813	2,561,403		2,561,403
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	12,587,965		12,587,965
Redevelopment Agency Funds - Pass Through	8818	324,751		324,751
Redevelopment Agency Funds - Residual	8819	3,417,732		3,417,732
Redevelopment Agency Funds - Asset Liquidation	8819.1	132,155		132,155
Contributions, Gifts, Grants, and Endowments	8820		198,835	198,835
Contract Services	8830			
Contract Instructional Services	8831	89,796		89,796
Other Contract Services	8832			0
Sales and Commissions	8840	111,184		111,184
Rentals and Leases	8850	513,705		513,705
Interest and Investment Income	8860	1,128,107		1,128,107
Student Fees and Charges	8870			
Community Services Classes	8872	332,713		332,713
Dormitory	8873			0
Enrollment	8874	16,328,420		16,328,420
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	89,385		89,385
Insurance	8878	1,668,024		1,668,024
Student Records	8879	355,960		355,960
Nonresident Tuition	8880	12,624,624		12,624,624
Parking Services and Public Transportation	8881		1,946,120	1,946,120
Other Student Fees and Charges	8885	1,558,583		1,558,583
Other Local Revenues	8890	3,712,881	1,960,737	5,673,618
<b>Total Local Revenues</b>	8800	143,003,804	4,105,692	147,109,496
<b>Total Revenues</b>		205,588,420	40,594,906	246,183,326



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	1,032		1,032
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	366,642	41,120	407,762
<b>Total Other Financing Sources</b>	8900	367,674	41,120	408,794
<b>Total Revenues and Other Financing Sources</b>		205,956,094	40,636,026	246,592,120

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 2017-2018

Budget Year: 2018-2019

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	166,317	79,705	4,700	65,054		315,776
Architecture and Environmental Design	0200	482,452					482,452
Environmental Sciences and Technologies	0300			201			201
Biological Sciences	0400	6,444,977	291,421	218,086	95,812		7,050,296
Business and Management	0500	3,827,810	174,219	6,581	4,816		4,013,426
Communications	0600	1,682,408	223,959	80,746	14,000		2,001,113
Computer and Information Science	0700	2,991,631	63,335	7,591	86,152		3,148,709
Education	0800	4,939,626	789,642	606,912	64,098		6,400,278
Engineering and Related Industrial Technology	0900	3,443,609	485,411	430,409	350,536		4,709,965
Fine and Applied Arts	1000	7,350,573	852,479	223,062	216,360		8,642,474
Foreign language	1100	2,223,642	174,598	8,112			2,406,352
Health	1200	3,934,645	844,260	110,353	102,141		4,991,399
Consumer Education And Home Economics	1300	4,757,724	1,082,794	202,597	28,367		6,071,482
Law	1400						0
Humanities(Letters)	1500	12,082,740	1,068,482	65,668	6,784		13,223,674
Library Science	1600	9,206	10,316				19,522
Mathematics	1700	12,132,166	759,915	31,736	1,890		12,925,707
Military Studies	1800						0
Physical Sciences	1900	7,283,832	656,428	172,842	72,850		8,185,952
Psychology	2000	2,720,186	16,091	4,279	1,318		2,741,874
Public Affairs and Services	2100	1,055,875	129,850	527,722	85,401		1,798,848
Social Sciences	2200	7,050,603	206,266	32,213	3,479		7,292,561
Commercial Services	3000	83,964	6,269	1,322			91,555
Interdisciplinary Studies	4900	3,982,621	694,070	77,215	73,341		4,827,247
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,936,926					6,936,926
<b>Sub-Total Instructional Activites</b>		<b>95,583,533</b>	<b>8,609,510</b>	<b>2,812,347</b>	<b>1,272,399</b>		<b>108,277,789</b>
<b>Total Expenditures for GF Activities*</b>		<b>96,120,213</b>	<b>100,910,336</b>	<b>30,531,210</b>	<b>3,939,898</b>	<b>14,362,530</b>	<b>245,864,187</b>

\*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 2017-2018

Budget Year: 2018-2019

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		10,972,007	738,087	34,620		11,744,714
Course and Curriculum Development	6020		304,118	41,919	24,140		370,177
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090			7,500			7,500
<b>Total Instructional Admin. &amp; Governance</b>		0	11,276,125	787,506	58,760	0	12,122,391
Instructional Support Services	6100						
Learning Center	6110	273,726	224,951	8,570			507,247
Library	6120		2,731,770	330,565	159,196		3,221,531
Media	6130		194,665	24,228	2,741		221,634
Museums and Galleries	6140		9,353	969			10,322
Academic Information Systems and Technology	6150		159,688	21,409			181,097
Other Instructional Support Services	6190	24,616	976,190	159,473	5,288		1,165,567
<b>Total Instructional Support Services</b>		298,342	4,296,617	545,214	167,225	0	5,307,398
Admissions and Records	6200		2,871,566	58,621	569		2,930,756
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,467,827	135,512	6,432		5,609,771
Matriculation and Student Assessment	6320		120,807	253,949	12,209		386,965
Transfer Programs	6330		273,082	48,398	27,801		349,281
Career Guidance	6340		117,133	10,177			127,310
Other Student Counseling and Guidance	6390		480,151	1,044			481,195
<b>Total Student Counseling and Guidance</b>		0	6,459,000	449,080	46,442	0	6,954,522

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 2017-2018

Budget Year: 2018-2019

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		2,508,251	668,347	120,606		3,297,204
Extended Opportunity Programs and Services (EOPS)	6430		2,418,182	84,079	8,204	704,685	3,215,150
Health Services	6440			279,427			279,427
Student Personnel Administration	6450		740,725	36,601	1,517		778,843
Financial Aid Administration	6460		1,469,465	97,269			1,566,734
Job Placement Services	6470		367,304	20,270			387,574
Veterans Services	6480		15,565	73,480	4,645		93,690
Miscellaneous Student Services	6490		9,394,055	3,273,212	101,276	51,976	12,820,519
<b>Total Other Student Services</b>		0	16,913,547	4,532,685	236,248	756,661	22,439,141
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,900,338	1,455,646	347,491		4,703,475
Custodial Services	6530		4,845,936	345,861	2,245		5,194,042
Grounds Maintenance and Repairs	6550		1,548,366	533,396	12,448		2,094,210
Utilities	6570			4,337,521			4,337,521
Other Operations and Maintenance of Plant	6590			87,062	37,010		124,072
<b>Total Operation and Maintenance of Plant</b>	6500	0	9,294,640	6,759,486	399,194	0	16,453,320
Planning, Policymaking and Coordinations	6600		4,978,258	755,892	26,067		5,760,217

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		61,175	2,304,081	31,716		2,396,972
Fiscal Operations	6720		3,843,444	254,828	12,640		4,110,912
Human Resources Management	6730		1,934,671	499,507			2,434,178
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,653,167				5,653,167
Staff Development	6750		341,409	360,904			702,313
Staff Diversity	6760			26,767			26,767
Logistical Services	6770		4,439,993	1,543,154	89,905		6,073,052
Management Information Systems	6780		5,097,478	1,955,814	421,405		7,474,697
Other General Institutional Support Services	6790		938,214	80,447	3,058		1,021,719
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>0</b>	<b>22,309,551</b>	<b>7,025,502</b>	<b>558,724</b>	<b>0</b>	<b>29,893,777</b>
Community Services & Economic Development	6800						
Community Recreation	6810		75,860	1,327			77,187
Community Service Classes	6820	37,113	1,732,682	463,149	11,963		2,244,907
Community Use of Facilities	6830		247,054	1,897	19,150		268,101
Economic Development	6840		2,157,371	1,994,482	545,317		4,697,170
Other Community Services & Economic Development	6890		16,433	3,961			20,394
<b>Total Community Services</b>	<b>6800</b>	<b>37,113</b>	<b>4,229,400</b>	<b>2,464,816</b>	<b>576,430</b>	<b>0</b>	<b>7,307,759</b>

\* 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 2017-2018

Budget Year: 2018-2019

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		33,023				33,023
Child Development Centers	6920		55,126	32,704			87,830
Farm Operations	6930						0
Food Services	6940		1,153				1,153
Parking	6950		1,775,102	103,777	1,982		1,880,861
Student and Co-Curricular Activities	6960		474,854	339,753	95,567		910,174
Student Housing	6970						0
Other Ancillary Services	6990		803,942	16,210	1,235		821,387
<b>Total Ancillary Services</b>	6900	0	3,143,200	492,444	98,784	0	3,734,428
Auxiliary Operations	7000						
Contract Education	7010	110,468	731,783	2,158,176	1,109		3,001,536
Other Auxiliary Operations	7090	90,757	5,474,298	1,432,850	308,291		7,306,196
<b>Total Auxiliary Operations</b>	7000	201,225	6,206,081	3,591,026	309,400	0	10,307,732

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: 2017-2018

Budget Year: 2018-2019

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		322,841	256,591	189,656		769,088
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					785,011	785,011
Other Outgo	7390					12,820,858	12,820,858
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	13,605,869	13,605,869
<b>Sub-Total Non-Instructional Activites</b>		536,680	92,300,826	27,718,863	2,667,499	14,362,530	137,586,398
<b>Total Expenditures General Fund: activities *</b>		96,120,213	100,910,336	30,531,210	3,939,898	14,362,530	245,864,187

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

DISTRICT NAME: CONTRA COSTA

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$256,567,901
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	26,692.01		
	2. 2017-2018 Second Period Actual FTES	28,738.45		
	3. 2017-2018 Population change factor (C2/C1)	1.0767		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$286,384,911
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)			\$286,384,911
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$286,384,911
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			52,013,281
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			692,624
C.	Local Property taxes			104,071,332
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.	2018-2019 Appropriations Subject to Limit			\$156,777,237



For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	51,714	28,365	4,552,090	3,490,034	4,603,804	3,518,399
State Revenues	8600	62,532,902	67,228,407	31,937,124	40,291,613	94,470,026	107,520,020
Local Revenues	8800	143,003,804	141,976,983	4,105,692	4,063,997	147,109,496	146,040,980
<b>Total Revenues</b>		<b>205,588,420</b>	<b>209,233,755</b>	<b>40,594,906</b>	<b>47,845,644</b>	<b>246,183,326</b>	<b>257,079,399</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	78,646,167	82,634,256	7,764,384	8,208,509	86,410,551	90,842,765
Classified Salaries	2000	34,348,985	36,557,611	10,786,148	12,044,028	45,135,133	48,601,639
Employee Benefits	3000	58,666,607	64,020,044	6,818,258	7,473,061	65,484,865	71,493,105
Supplies and Materials	4000	1,512,222	4,395,664	3,254,701	4,251,485	4,766,923	8,647,149
Other Operating Expenses and Services	5000	18,538,590	20,710,482	7,225,697	9,450,499	25,764,287	30,160,981
Capital Outlay	6000	1,163,562	2,579,621	2,776,336	1,703,699	3,939,898	4,283,320
<b>Total Expenditures</b>		<b>192,876,133</b>	<b>210,897,678</b>	<b>38,625,524</b>	<b>43,131,281</b>	<b>231,501,657</b>	<b>254,028,959</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>12,712,287</b>	<b>(1,663,923)</b>	<b>1,969,382</b>	<b>4,714,363</b>	<b>14,681,669</b>	<b>3,050,440</b>
Other Financing Sources	8900	367,674	428,971	41,120		408,794	428,971
Other Outgo	7000	12,428,363	2,661,747	1,934,167	1,260,123	14,362,530	3,921,870
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>651,598</b>	<b>(3,896,699)</b>	<b>76,335</b>	<b>3,454,240</b>	<b>727,933</b>	<b>(442,459)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	36,416,455	37,068,053	606,387	682,722	37,022,842	37,750,775
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	36,416,455		606,387		37,022,842	
<b>Ending Fund Balance, June 30</b>		<b>37,068,053</b>	<b>33,171,354</b>	<b>682,722</b>	<b>4,136,962</b>	<b>37,750,775</b>	<b>37,308,316</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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
		<b>REVENUES:</b>					
Federal Revenues	8100						
State Revenues	8600	150,857	146,100				
Local Revenues	8800	24,039,553	24,176,300			179,033	125,500
<b>Total Revenues</b>		<b>24,190,410</b>	<b>24,322,400</b>	<b>0</b>	<b>0</b>	<b>179,033</b>	<b>125,500</b>
Other Financing Sources	8900						
Interfund Transfers In	8981					3,157,810	500,000
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,157,810</b>	<b>500,000</b>
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	5,980,000	6,537,300				
Debt Interest and Other Service Charges	7120	18,267,918	17,988,590				
Transfers Outgoing	7300 & 7400						80,000
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	<b>7000</b>	<b>24,247,918</b>	<b>24,525,890</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>
<b>Net Other Financing Sources / (Other Outgo)</b>	<b>8900 &amp; 7000</b>	<b>(24,247,918)</b>	<b>(24,525,890)</b>	<b>0</b>	<b>0</b>	<b>3,157,810</b>	<b>420,000</b>
<b>Net Increase/Decrease in Fund Balance</b>		<b>(57,508)</b>	<b>(203,490)</b>	<b>0</b>	<b>0</b>	<b>3,336,843</b>	<b>545,500</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	18,395,737	18,338,229		0	12,437,811	15,774,654
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,395,737		0		12,437,811	
<b>Ending Fund Balance, June 30</b>		<b>18,338,229</b>	<b>18,134,739</b>	<b>0</b>	<b>0</b>	<b>15,774,654</b>	<b>16,320,154</b>

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds – Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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

For Actual Year 2017-2018

Budget Year: 2018-2019

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	2,314,785	650,000				
Local Revenues	8800	2,274,947	2,544,000			2,235,600	1,648,400
<b>Total Income</b>		<b>4,589,732</b>	<b>3,194,000</b>	<b>0</b>	<b>0</b>	<b>2,235,600</b>	<b>1,648,400</b>
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,000,948	985,435
Employee Benefits	3000					417,380	497,451
Supplies and Materials	4000					1,839	3,000
Other Operating Expenses and Services	5000	449,093	3,285,154			2,891,672	3,341,212
Capital Outlay	6000	8,583,152	7,479,435			33,856,217	72,712,284
<b>Total Expenditures</b>		<b>9,032,245</b>	<b>10,764,589</b>	<b>0</b>	<b>0</b>	<b>38,168,056</b>	<b>77,539,382</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>(4,442,513)</b>	<b>(7,570,589)</b>	<b>0</b>	<b>0</b>	<b>(35,932,456)</b>	<b>(75,890,982)</b>
<b>Other Financing Sources</b>	8900	<b>4,280,912</b>	<b>350,000</b>			<b>9,389</b>	
<b>Other Outgo</b>	7000					<b>444,712</b>	
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(161,601)</b>	<b>(7,220,589)</b>	<b>0</b>	<b>0</b>	<b>(36,367,779)</b>	<b>(75,890,982)</b>
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	29,077,318	28,915,717	0	0	164,842,206	128,474,427
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	29,077,318		0		164,842,206	
<b>Ending Fund Balance, June 30</b>		<b>28,915,717</b>	<b>21,695,128</b>	<b>0</b>	<b>0</b>	<b>128,474,427</b>	<b>52,583,445</b>

For Actual Year 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	8,968,613	10,215,599	1,723,944	1,920,826		
Other Financing Sources	8900	184,718	268,311				
<b>Total Income</b>		9,153,331	10,483,910	1,723,944	1,920,826	0	0
<b>Cost of Sales</b>	5890	6,785,891	7,856,583	802,137	890,000		
<b>Gross Profit or Loss</b>		2,367,440	2,627,327	921,807	1,030,826	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,640,056	1,589,946	480,924	502,576		
Employee Benefits	3000	700,146	727,518	168,821	203,306		
Supplies and Materials	4000	16,714	20,547	27,419	46,376		
Other Operating Expenses and Services	5000	438,820	308,044	116,499	125,880		
Capital Outlay	6000	9,230		13,848	10,000		
<b>Total Expenditures</b>		2,804,966	2,646,055	807,511	888,138	0	0
<b>Net Profit or Loss</b>		(437,526)	(18,728)	114,296	142,688	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(437,526)	(18,728)	114,296	142,688	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,579,277	1,141,751	1,015,148	1,129,444		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,579,277		1,015,148		0	
<b>Ending Fund Balance, June 30</b>		1,141,751	1,123,023	1,129,444	1,272,132	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0				
<b>Net Profit or Loss</b>		0	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	999,785	999,785				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	999,785					
<b>Ending Fund Balance, June 30</b>		999,785	999,785				

For Actual Year 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	12,267	11,450	208,407	171,165		
Other Financing Sources	8900	100,000	100,000	5,000,000	1,500,000		
<b>Total Income</b>		<b>112,267</b>	<b>111,450</b>	<b>5,208,407</b>	<b>1,671,165</b>		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	39,913	50,000	55,115	55,500		
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>39,913</b>	<b>50,000</b>	<b>55,115</b>	<b>55,500</b>		
<b>Net Profit or Loss</b>		<b>72,354</b>	<b>61,450</b>	<b>5,153,292</b>	<b>1,615,665</b>		
<b>Other Outgo</b>	7000			5,365,915	5,215,800		
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>72,354</b>	<b>61,450</b>	<b>(212,623)</b>	<b>(3,600,135)</b>		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	753,854	826,208	17,745,708	17,533,085		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	753,854		17,745,708			
<b>Ending Fund Balance, June 30</b>		<b>826,208</b>	<b>887,658</b>	<b>17,533,085</b>	<b>13,932,950</b>		



CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	458,616	406,344	83,409	84,051	302,391	314,048
<b>Total Income</b>		458,616	406,344	83,409	84,051	302,391	314,048
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					23,805	28,050
Employee Benefits	3000					268	350
Supplies and Materials	4000	300,708	263,715	2,519	8,051	(6,999)	4,500
Other Operating Expenses and Services	5000	5,917	8,500	78,541	82,126	19,493	15,950
Capital Outlay	6000					6,194	3,500
<b>Total Expenditures</b>		306,625	272,215	81,060	90,177	42,761	52,350
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		151,991	134,129	2,349	(6,126)	259,630	261,698
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	201,110	232,071			112,900	114,900
<b>Net Increase/(Decrease) in Fund Balance</b>		(49,119)	(97,942)	2,349	(6,126)	146,730	146,798
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,175,017	1,125,898	42,940	45,289	1,625,020	1,771,750
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,175,017		42,940		1,625,020	
<b>Ending Fund Balance, June 30</b>		1,125,898	1,027,956	45,289	39,163	1,771,750	1,918,548

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	35,064,388	36,476,139				
State Revenues	8600	4,141,631	4,240,000				
Local Revenues	8800			7,172	5,950		
<b>Total Income</b>		<b>39,206,019</b>	<b>40,716,139</b>	<b>7,172</b>	<b>5,950</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			10	7		
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>10</b>	<b>7</b>	<b>0</b>	<b>0</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>39,206,019</b>	<b>40,716,139</b>	<b>7,162</b>	<b>5,943</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources</b>	8900	269,336	209,650				
<b>Other Outgo</b>	7000	39,475,355	40,925,789	6,000	8,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>0</b>	<b>0</b>	<b>1,162</b>	<b>(2,057)</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	496,043	497,205		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		496,043		0	
<b>Ending Fund Balance, June 30</b>		<b>0</b>	<b>0</b>	<b>497,205</b>	<b>495,148</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	7,065,466	6,877,440		
<b>Total Income</b>		7,065,466	6,877,440	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	355,956	357,500		
Capital Outlay	6000				
<b>Total Expenditures</b>		355,956	357,500	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		6,709,510	6,519,940	0	0
<b>Other Financing Sources</b>	8900	5,215,800	5,215,800		
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) In Fund Balance</b>		11,925,310	11,735,740	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	95,840,821	107,766,131	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	95,840,821		0	
<b>Ending Fund Balance, June 30</b>		107,766,131	119,501,871	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	3,157,810
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,957,215
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	100,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	5,000,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	209,035
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	12,799
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	323,697
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	60,301
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	5,215,800
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	201,110
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	112,900
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	39,833
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	41,120

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Receipt and Expenditures of Lottery Proceeds**  
**Lottery Actual Report**  
**L10 GENERAL FUND**

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			4,131,499		1,634,695	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000		1,331,763		1,331,763		1,331,763
Classified Salaries	2000		1,100,830		1,100,830		1,100,830
Employee Benefits	3000		1,022,360		1,022,360		1,022,360
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,634,695	1,634,695
Noninstructional Supplies & Mtrls	4400		67,416		67,416		67,416
<b>Total Supplies and Materials</b>		0	67,416	0	67,416	1,634,695	1,702,111
Other Operating Expenses and Services	5000		609,130		609,130		609,130
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	4,131,499	0	4,131,499	1,634,695	5,766,194
<b>Ending Balance</b>					0	0	0

**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 2017-2018

Budget Year: 2018-2019

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Lottery Adjustments and Proceeds:</b>							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
<b>Budget Fiscal Year Data</b>							
State Lottery Proceeds:	8681		4,774,049			1,575,104	
<b>Expenditures</b>							
Academic Salaries	1000		1,459,150		1,459,150		1,459,150
Classified Salaries	2000		1,294,055		1,294,055		1,294,055
Employee Benefits	3000		1,156,336		1,156,336		1,156,336
<b>Supplies &amp; Materials</b>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,575,104	1,575,104
Noninstructional Supplies & Mtrls	4400		105,649		105,649		105,649
<b>Total Supplies and Materials</b>		0	105,649	0	105,649	1,575,104	1,680,753
Other Operating Expenses and Services	5000		758,859		758,859		758,859
<b>Capital Outlay</b>							
Library Books	6300				0		0
Equipment	6400				0		0
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	4,774,049	0	4,774,049	1,575,104	6,349,153
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year 2017-2018

District ID: 310

Name: CONTRA COSTA

<b>EPA Revenue</b>	22,235,685
--------------------	------------

<b>Activity Classification</b>	<b>Activity Code</b>	<b>Salaries and Benefits (Obj 1000-3000)</b>	<b>Operating Expenses (Obj 4000-5000)</b>	<b>Capital Outlay (Obj 6000)</b>	<b>Total</b>
Instructional Activities	0100-5900	22,235,685	0	0	22,235,685
<b>TOTAL</b>		22,235,685	0	0	22,235,685

Annual Financial and Budget Report

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 310

Name: CONTRA COSTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	7,421,014	5,006,433	12,427,447	N/A	N/A
2016-17	8,646,564	6,027,896	14,674,460	2,247,013	18.08%
2017-18	9,690,174	6,753,027	16,443,201	1,768,741	12.05%
2018-19	10,932,454	7,853,770	18,786,224	2,343,023	14.25%
2019-20	12,174,381	9,044,402	21,218,783	2,432,559	12.95%
2020-21	12,825,710	10,218,365	23,044,075	1,825,292	8.60%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The District has set aside funds for the increased pension payments and builds the cost increases into its annual budget. Further, the District has set aside funds to pre-fund these known cost increases and is exploring a third-party option for investing these funds.