

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2023-2024)

(Budget Report for Fiscal Year 2024-2025)

**District:** CONTRA COSTA

**District Code:** 310

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Tony Wold

**Electronic Certification Date:** Thursday, October 10, 2024

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

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



For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 310

Name: CONTRA COSTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	40,980,397	40,996,188		40,996,188
Other	1300	36,671,073	36,714,847		36,714,847
<b>Total Instructional Salaries</b>		77,651,470	77,711,035	0	77,711,035
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		17,776,196	707,301	18,483,497
Other	1400		2,819,177	38,013	2,857,190
<b>Total Non-Instructional Salaries</b>		0	20,595,373	745,314	21,340,687
<b>Total Academic Salaries</b>		77,651,470	98,306,408	745,314	99,051,722
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		31,691,125	3,966,663	35,657,788
Other	2300		3,287,574	1,397,940	4,685,514
<b>Total Non-Instructional Salaries</b>		0	34,978,699	5,364,603	40,343,302
<b>Instructional Aides</b>					
Regular Status	2200	3,662,059	3,662,059		3,662,059
Other	2400	814,515	814,515	108,105	922,620
<b>Total Instructional Aides</b>		4,476,574	4,476,574	108,105	4,584,679
<b>Total Classified Salaries</b>		4,476,574	39,455,273	5,472,708	44,927,981
<b>Employee Benefits</b>	3000	31,516,677	71,299,201	2,285,708	73,584,909
<b>Supplies and Materials</b>	4000		1,549,363	270,438	1,819,801
<b>Other Operating Expenses</b>	5000	386,152	21,589,369	1,129,359	22,718,728
<b>Equipment Replacement</b>	6420		24,040	21,351	45,391
<b>Total Expenditures Prior to Exclusions</b>		114,030,873	232,223,654	9,924,878	242,148,532



For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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	6,120,278	6,120,278		6,120,278
Student Health Services Above Amount Collected	6441		1,419,239		1,419,239
Student Transportation	6491				0
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740		6,047,022		6,047,022
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000		2,304,518		2,304,518
Classified Salaries	2000		1,555,007		1,555,007
Employee Benefits	3000		1,835,070		1,835,070
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		99,654		99,654
Total Supplies and Materials		0	99,654	0	99,654
Other Operating Expenses and Services	5000		734,119		734,119



For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 310

Name: CONTRA COSTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		6,120,278	20,114,907	0	20,114,907
<b>Total for ECS 84362, 50% Law</b>		107,910,595	212,108,747	9,924,878	222,033,625
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.88%	100.00%		
<b>50% of Current Expense of Education</b>			106,054,374		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		107,910,595	212,108,747	9,924,878	222,033,625
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		114,030,873	232,223,654	9,924,878	242,148,532
<b>Capital Expenditures</b>	6000	(60,021)	575,324	51,394	626,718
<b>Equipment Replacement (Back out)</b>	6420		(24,039)	(21,351)	(45,390)
<b>Total Unrestricted General Fund Expenditures</b>		113,970,852	232,774,939	9,954,921	242,729,860



## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

District ID: 310

Name: CONTRA COSTA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,555,514		1,555,514
In County Treasury	9112	84,416,138	42,950,952	127,367,090
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,200		75,200
Investments (at cost)	9120	491,919		491,919
Accounts Receivable	9130	29,041,250	6,450,169	35,491,419
Due from Other Funds	9140	7,183,085	3,506,418	10,689,503
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	2,378,579	167,812	2,546,391
<b>TOTAL ASSETS</b>		125,141,685	53,075,351	178,217,036
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	19,154,713	1,489,518	20,644,231
Accrued Salaries and Wages Payable	9520	3,032,629	676,553	3,709,182
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	15,626,046	4,611,918	20,237,964
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,629,120	39,956,956	45,586,076
<b>TOTAL LIABILITIES</b>		43,442,508	46,734,945	90,177,453



## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

District ID: 310

Name: CONTRA COSTA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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		6,340,406	6,340,406
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	60,915,990		60,915,990
Unassigned	9790	20,783,187		20,783,187
Total Fund Balance		81,699,177	6,340,406	88,039,583
<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>		81,699,177	6,340,406	88,039,583
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		125,141,685	53,075,351	178,217,036



**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2024

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	42,324,857		17,194,632
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	174,106		83,951
Due from Other Funds	9140			110,936
<b>TOTAL ASSETS</b>		42,498,963	0	17,389,519
<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**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2024

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	42,498,963		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			17,389,519
Unassigned	9790			
Total Fund Balance		42,498,963	0	17,389,519
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		42,498,963	0	17,389,519
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		42,498,963	0	17,389,519



## Annual Financial and Budget Report

## 30 Special Revenue Funds:

## COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2024

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

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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
Total Fund Balance		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
Total Designated Fund Balance		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, 2024

District ID: 310

Name: CONTRA COSTA

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	59,404,077		82,290,253
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			13,120
Accounts Receivable	9130	15,762		412,188
Due from Other Funds	9140	5,304,182		542,208
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		64,724,021	0	83,257,769
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	653,504		1,517,042
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	139,809		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	66,709		
<b>TOTAL LIABILITIES</b>		860,022	0	1,517,042



**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, 2024

District ID: 310

Name: CONTRA COSTA

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			81,740,727
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	63,863,999		
Unassigned	9790			
Total Fund Balance		63,863,999	0	81,740,727
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		63,863,999	0	81,740,727
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		64,724,021	0	83,257,769



51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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	3,215	70,225		
In County Treasury	9112	1,749,787	906,340		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	92,621	45,918		
Due from Other Funds	9140	121,874	130,881		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,122,026			
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	1,919,512	213,035		
Accumulated Depreciation Equipment	9351	1,900,680	205,318		
Work in Progress	9360				
<b>Total Fixed Assets</b>		18,832	7,717	0	0
<b>TOTAL ASSETS</b>		3,155,355	1,167,781	0	0



51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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	(163,621)	30,503		
Accrued Salaries and Wages Payable	9520	(159,344)	6,930		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	8,685	6,823		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	140,781			
Total Current Liabilities and Deferred Revenue		(173,499)	44,256	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
<b>TOTAL LIABILITIES</b>	968	(173,499)	44,256	0	0



51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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	3,328,854	1,123,525		
Total Reserved Fund Balance		3,328,854	1,123,525	0	0
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		3,328,854	1,123,525	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,155,355	1,167,781	0	0



## COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	135,367	12,544,181
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		3,618
Accounts Receivable	9130	912	59,796
Due from Other Funds	9140	925,409	4,010,597
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>		1,061,688	16,618,192



COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	30,325	1
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,608	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		31,933	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	31,933	1



## COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	61 Self-Insurance Fund	69 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	1,029,755	16,618,191
Unassigned	9790		
Total Reserved Fund Balance		1,029,755	16,618,191
<b>Fund Balance (GASB 54)</b>	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		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		1,029,755	16,618,191
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,061,688	16,618,192



## COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 310

Name: CONTRA COSTA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	958,870	182,034						209,096
In County Treasury	9112	239,019		1,422,392	(1,118,922)	303,739		7,640	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	440							
Investments (at cost)	9120					206,791		176,726,268	
Accounts Receivable	9130			6,818	3,580,456	3,805		38	1
Due from Other Funds	9140	2,208		47,121	1,089,019	1,934		49	4,437
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		1,200,537	182,034	1,476,331	3,550,553	516,269	0	176,733,995	213,534



## COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 310

Name: CONTRA COSTA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510			32,682	6,808	8		120	212,814
Accrued Salaries and Wages Payable	9520			2,478					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	27,435			2,557,314				720
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				986,431				
Total Current Liabilities and Deferred Revenue		27,435	0	35,160	3,550,553	8	0	120	213,534
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	27,435	0	35,160	3,550,553	8	0	120	213,534



## COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 310

Name: CONTRA COSTA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712			1,441,171				176,733,875	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,173,102	182,034			516,261			
Unassigned	9790								
Total Reserved Fund Balance		1,173,102	182,034	1,441,171	0	516,261	0	176,733,875	0
<b>Fund Balance (GASB 54)</b>	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								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		1,173,102	182,034	1,441,171	0	516,261	0	176,733,875	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,200,537	182,034	1,476,331	3,550,553	516,269	0	176,733,995	213,534



## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,625,004	1,625,004
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		138,854	138,854
Student Financial Aid	8150	43,755	594,445	638,200
Veterans Education	8160	5,536		5,536
Vocational and Technical Education Act (VATEA)	8170		1,478,844	1,478,844
Other Federal Revenues	8190		1,143,052	1,143,052
<b>Total Federal Revenues</b>	8100	49,291	4,980,199	5,029,490
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	934,954		934,954
State General Apportionment	8612	45,121,352		45,121,352
Other General Apportionment	8613	3,096,431		3,096,431
General Categorical Programs	8620			
Child Development	8621		824,526	824,526
Extended Opportunity Programs and Services(EOPS)	8622		7,520,250	7,520,250
Disabled Students Programs and Services(DSPS)	8623		3,980,181	3,980,181
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		828,747	828,747
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		26,263,485	26,263,485



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024      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	23,896,975		23,896,975
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		262,158	262,158
Other Reimbursable Categorical Programs	8652		326,850	326,850
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	587,337		587,337
Timber Yield Tax	8672	4,382		4,382
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,528,359	3,397,780	9,926,139
State Mandated Costs	8685	1,000,464		1,000,464
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	10,507,309	23,570,621	34,077,930
Total State Revenues	8600	91,677,563	66,974,598	158,652,161



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

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2023-2024

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	113,534,014		113,534,014
Tax Allocation, Supplemental Roll	8812	2,990,931		2,990,931
Tax Allocation, Unsecured Roll	8813	4,186,395		4,186,395
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	17,814,278		17,814,278
Redevelopment Agency Funds - Pass Through	8818	919,350		919,350
Redevelopment Agency Funds - Residual	8819	8,119,134		8,119,134
Redevelopment Agency Funds - Asset Liquidation	8819.1	55,798		55,798
Contributions, Gifts, Grants, and Endowments	8820	26,700	16,268	42,968
Contract Services	8830			
Contract Instructional Services	8831	84,000		84,000
Other Contranct Services	8832			0
Sales and Commissions	8840	8,387		8,387
Rentals and Leases	8850	462,129		462,129
Interest and Investment Income	8860	7,788,651		7,788,651
Student Fees and Charges	8870			
Community Services Classes	8872	338,919		338,919
Dormitory	8873			0
Enrollment	8874	13,659,573		13,659,573
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(893,901)		(893,901)
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			0
Insurance	8878	1,160,646		1,160,646
Student Records	8879	127,706		127,706
Nonresident Tuition	8880	11,694,871		11,694,871
Parking Services and Public Transportation	8881		678,363	678,363
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	209,638		209,638
Other Local Revenues	8890	2,524,967	1,581,588	4,106,555
<b>Total Local Revenues</b>	8800	184,812,186	2,276,219	187,088,405
<b>Total Revenues</b>		276,539,040	74,231,016	350,770,056



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	13,889		13,889
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	58,001	3,000,000	3,058,001
Total Other Financing Sources	8900	71,890	3,000,000	3,071,890
Total Revenues and Other Financing Sources		276,610,930	77,231,016	353,841,946



**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: 2023-2024

Budget Year: 2024-2025

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	188,143	265,671	1,481	175,275		630,570
Architecture and Related Technologies	0200	488,413	112,688	11,517			612,618
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	9,404,276	727,520	246,646	85,567		10,464,009
Business and Management	0500	4,546,241	299,008	19,268			4,864,517
Media and Communications	0600	2,127,657	466,146	331,828	10,176		2,935,807
Information Technology	0700	4,226,368	272,162	4,328	5,000		4,507,858
Education	0800	5,901,650	1,099,691	1,087,861	88,237		8,177,439
Engineering and Industrial Technologies	0900	4,705,485	685,670	561,944	1,072,687		7,025,786
Fine and Applied Arts	1000	8,575,129	1,799,317	396,698	67,795		10,838,939
Foreign language	1100	2,313,434	206,808	2,757			2,522,999
Health	1200	4,788,348	1,349,473	309,614	144,176		6,591,611
Family and Consumer Sciences	1300	5,035,635	1,364,408	245,649	89,773		6,735,465
Law	1400						0
Humanities(Letters)	1500	15,409,849	1,036,724	55,693	9,536		16,511,802
Library Science	1600	9,202	745				9,947
Mathematics	1700	12,277,987	1,009,615	25,730	2,344		13,315,676
Military Studies	1800						0
Physical Sciences	1900	10,245,159	1,088,531	200,015	253,260		11,786,965
Psychology	2000	3,074,354	293,889	1,521			3,369,764
Public and Protective Services	2100	1,353,472	65,342	893,832	236,559		2,549,205
Social Sciences	2200	9,060,038	243,902	27,771	30,639		9,362,350
Commercial Services	3000	127,288					127,288
Interdisciplinary Studies	4900	4,043,769	852,208	298,001	75,568		5,269,546
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,120,684	(407)				6,120,277
<b>Sub-Total Instructional Activites</b>		114,022,581	13,239,111	4,722,154	2,346,592		134,330,438
<b>Total Expenditures for GF Activities*</b>		116,510,387	142,402,301	37,724,207	4,835,585	32,992,608	334,465,088

\*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: 2023-2024

Budget Year: 2024-2025

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	145,910	14,696,955	383,419	33,013		15,259,297
Course and Curriculum Development	6020	170	72,321	20,500	43,687		136,678
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		76,244				76,244
<b>Total Instructional Admin. &amp; Governance</b>		146,080	14,845,520	403,919	76,700	0	15,472,219
Instructional Support Services	6100						
Learning Center	6110	366,035	1,054,029	31,272	42,756		1,494,092
Library	6120	79,690	3,410,248	280,820	167,481		3,938,239
Media	6130		136,886	24,869	18,445		180,200
Museums and Galleries	6140		278	37,627			37,905
Academic Information Systems and Technology	6150		154,127	17,390			171,517
Other Instructional Support Services	6190	143,326	4,695,022	1,506,973	1,012,578		7,357,899
<b>Total Instructional Support Services</b>		589,051	9,450,590	1,898,951	1,241,260	0	13,179,852
Admissions and Records	6200		2,979,575	120,911			3,100,486
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	187,470	8,054,485	225,109	3,835		8,470,899
Matriculation and Student Assessment	6320						0
Transfer Programs	6330	10,307	1,177,773	364,368	24,946		1,577,394
Career Guidance	6340		104,706	28,669	1,552		134,927
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		197,777	9,336,964	618,146	30,333	0	10,183,220



**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: 2023-2024

Budget Year: 2024-2025

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		7,800	13,436			21,236
Disabled Student Programs and Services (DSPS)	6420	119,978	3,797,675	446,637	121,955		4,486,245
Extended Opportunity Programs and Services (EOPS)	6430	103,234	3,075,278	199,075	11,829	2,225,828	5,615,244
Health Services	6440			212,929			212,929
Student Personnel Administration	6450	14	926,566	63,696	13,036		1,003,312
Financial Aid Administration	6460		2,361,603	178,455	8,087		2,548,145
Job Placement Services	6470		477,590	42,651			520,241
Veterans Services	6480		240,563	75,483	2,928		318,974
Miscellaneous Student Services	6490	274,127	15,400,134	5,278,301	336,933	2,211,256	23,500,751
<b>Total Other Student Services</b>		497,353	26,287,209	6,510,663	494,768	4,437,084	38,227,077
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,724,382	1,659,565	87,007		5,470,954
Custodial Services	6530		7,506,554	439,827			7,946,381
Grounds Maintenance and Repairs	6550		1,952,446	552,496	5,655		2,510,597
Utilities	6570			7,578,168			7,578,168
Other Operations and Maintenance of Plant	6590			34,772	806		35,578
<b>Total Operation and Maintenance of Plant</b>	6500	0	13,183,382	10,264,828	93,468	0	23,541,678
<b>Planning, Policymaking and Coordinations</b>	6600	12,083	6,725,747	900,029	800		7,638,659

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



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			1,000			1,000
Fiscal Operations	6720	2,924	6,006,346	1,902,034	39,265		7,950,569
Human Resources Management	6730	197	2,524,716	550,065	20,366		3,095,344
Noninstruct Staff Retirees' Benefits & Retirement *	6740		6,047,022				6,047,022
Staff Development	6750	7,479	486,135	251,974			745,588
Staff Diversity	6760	133	45,958	43,953			90,044
Logistical Services	6770		4,312,209	498,114	324,885		5,135,208
Management Information Systems	6780		7,378,387	4,307,670	63,205		11,749,262
Other General Institutional Support Services	6790	97,909	960,820	88,336			1,147,065
<b>Total General Institutional Support Services</b>	6700	108,642	27,761,593	7,643,146	447,721	0	35,961,102
Community Services & Economic Development	6800						
Community Recreation	6810		273,751	2,154			275,905
Community Service Classes	6820	119,511	2,762,028	986,680	5,719		3,873,938
Community Use of Facilities	6830	255	461,462	817	(5,983)		456,551
Economic Development	6840	15,462	3,381,525	1,313,658	19,448		4,730,093
Other Community Services & Economic Development	6890		2,218	7,333			9,551
<b>Total Community Services</b>	6800	135,228	6,880,984	2,310,642	19,184	0	9,346,038

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.



For Actual Year: 2023-2024      Budget Year: 2024-2025

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		21,209				21,209
Child Development Centers	6920	27,902	146,327	37,156			211,385
Farm Operations	6930						0
Food Services	6940		2,963				2,963
Parking	6950	12	2,455,601	212,145	6,430		2,674,188
Student and Co-Curricular Activities	6960	43	1,668,718	339,137	287		2,008,185
Student Housing	6970						0
Other Ancillary Services	6990		219,290				219,290
<b>Total Ancillary Services</b>	6900	27,957	4,514,108	588,438	6,717	0	5,137,220
Auxiliary Operations	7000						
Contract Education	7010	53,552	678,611	353,511	410	1,793	1,087,877
Other Auxiliary Operations	7090	720,083	6,134,088	1,114,697	26,379	696,607	8,691,854
<b>Total Auxiliary Operations</b>	7000	773,635	6,812,699	1,468,208	26,789	698,400	9,779,731



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: 2023-2024

Budget Year: 2024-2025

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		384,819	274,172	51,253		710,244
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					2,433,424	2,433,424
Other Outgo	7390					25,423,700	25,423,700
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	27,857,124	27,857,124
<b>Sub-Total Non-Instructional Activites</b>		2,487,806	129,163,190	33,002,053	2,488,993	32,992,608	200,134,650
<b>Total Expenditures General Fund: activities *</b>		116,510,387	142,402,301	37,724,207	4,835,585	32,992,608	334,465,088

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



## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$223,110,265
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	21,639.78		
	2. 2023-2024 Second Period Actual FTES	26,043.18		
	3. 2023-2024 Population change factor (C2/C1)	1.2035		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$278,233,382
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)			\$278,233,382
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$278,233,382
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			65,118,099
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			674,618
C.	Local Property taxes			155,721,825
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.	2024-2025 Appropriations Subject to Limit			\$221,514,542



For Actual Year: 2023-2024

Budget Year: 2024-2025

## 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	49,291	45,830	4,980,199	4,663,223	5,029,490	4,709,053
State Revenues	8600	91,677,563	80,101,784	66,974,598	62,700,073	158,652,161	142,801,857
Local Revenues	8800	184,812,186	187,429,216	2,276,219	2,733,597	187,088,405	190,162,813
<b>Total Revenues</b>		276,539,040	267,576,830	74,231,016	70,096,893	350,770,056	337,673,723
<b>EXPENDITURES:</b>							
Academic Salaries	1000	99,051,723	100,567,147	10,683,526	9,576,888	109,735,249	110,144,035
Classified Salaries	2000	44,927,981	49,608,454	18,193,054	16,983,213	63,121,035	66,591,667
Employee Benefits	3000	73,584,909	82,449,346	12,471,495	13,597,741	86,056,404	96,047,087
Supplies and Materials	4000	1,819,801	5,225,737	3,876,570	10,097,459	5,696,371	15,323,196
Other Operating Expenses and Services	5000	22,718,729	24,764,504	9,309,107	8,107,215	32,027,836	32,871,719
Capital Outlay	6000	626,718	5,029,697	4,208,867	1,276,819	4,835,585	6,306,516
<b>Total Expenditures</b>		242,729,861	267,644,885	58,742,619	59,639,335	301,472,480	327,284,220
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		33,809,179	(68,055)	15,488,397	10,457,558	49,297,576	10,389,503
<b>Other Financing Sources</b>	8900	71,890	82,000	3,000,000	0	3,071,890	82,000
<b>Other Outgo</b>	7000	16,513,955	3,091,638	16,478,653	3,289,795	32,992,608	6,381,433
<b>Net Increase/(Decrease) in Fund Balance</b>		17,367,114	(3,077,693)	2,009,744	7,167,763	19,376,858	4,090,070
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	64,332,063	81,699,177	4,330,661	6,340,406	68,662,724	88,039,583
Prior Years Adjustments	9020			1		1	
Adjusted Beginning Balance	9030	64,332,063		4,330,662		68,662,725	
<b>Ending Fund Balance, June 30</b>		81,699,177	78,621,484	6,340,406	13,508,169	88,039,583	92,129,653



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

## 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	175,743	194,375				
Local Revenues	8800	45,790,196	46,720,445			757,315	344,511
<b>Total Revenues</b>		45,965,939	46,914,820	0	0	757,315	344,511
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	30,245,000	26,895,000				
Debt Interest and Other Service Charges	7120	21,421,508	20,494,043				
Transfers Outgoing	7300 & 7400						80,000
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	51,666,508	47,389,043	0	0	0	80,000
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(51,666,508)	(47,389,043)	0	0	0	(80,000)
<b>Net Increase/Decrease in Fund Balance</b>		(5,700,569)	(474,223)	0	0	757,315	264,511
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	48,199,532	42,498,963		0	16,632,204	17,389,519
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	48,199,532		0		16,632,204	
<b>Ending Fund Balance, June 30</b>		42,498,963	42,024,740	0	0	17,389,519	17,654,030



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
Description	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjutments	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: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
Description	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	0
Prior Years Adjutments	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: 2023-2024

Budget Year: 2024-2025

## Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	520,080	1,350,082				
Local Revenues	8800	3,760,078	3,609,932			3,867,750	1,369,756
<b>Total Income</b>		4,280,158	4,960,014	0	0	3,867,750	1,369,756
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,238,136	1,393,306
Employee Benefits	3000					633,651	731,777
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	448,629	432,348			1,502,031	1,000,000
Capital Outlay	6000	6,135,210	15,652,681			9,078,187	16,937,215
<b>Total Expenditures</b>		6,583,839	16,085,029	0	0	12,452,005	20,062,298
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(2,303,681)	(11,125,015)	0	0	(8,584,255)	(18,692,542)
<b>Other Financing Sources</b>	8900	15,807,149					
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		13,503,468	(11,125,015)	0	0	(8,584,255)	(18,692,542)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	50,427,241	63,863,999	0	0	90,324,982	81,740,727
Prior Years Adjutments	9020	(66,710)					
Adjusted Beginning Balance	9030	50,360,531		0		90,324,982	
<b>Ending Fund Balance, June 30</b>		63,863,999	52,738,984	0	0	81,740,727	63,048,185



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

## Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	3,554,182	4,038,249	1,278,765	1,456,864		
Other Financing Sources	8900				21,506		
<b>Total Income</b>		3,554,182	4,038,249	1,278,765	1,478,370	0	0
<b>Cost of Sales</b>	5890	2,506,695	2,319,536	568,831	495,809		
<b>Gross Profit or Loss</b>		1,047,487	1,718,713	709,934	982,561	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,258,581	1,704,210	522,919	682,703		
Employee Benefits	3000	435,705	817,320	263,247	269,727		
Supplies and Materials	4000	15,249	10,147	18,491	38,376		
Other Operating Expenses and Services	5000	308,089	245,500	88,185	110,837		
Capital Outlay	6000			1,287	1,000		
<b>Total Expenditures</b>		2,017,624	2,777,177	894,129	1,102,643	0	0
<b>Net Profit or Loss</b>		(970,137)	(1,058,464)	(184,195)	(120,082)	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(970,137)	(1,058,464)	(184,195)	(120,082)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,298,991	3,328,854	1,307,720	1,123,525		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,298,991		1,307,720		0	
<b>Ending Fund Balance, June 30</b>		3,328,854	2,270,390	1,123,525	1,003,443	0	0



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

	Object	FUND: 59					
Description	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 Adjutments	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: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	18,070	8,577	502,155	252,598		
Other Financing Sources	8900	2,429,000	1,752,541	4,928,500	1,000,000		
Total Income		2,447,070	1,761,118	5,430,655	1,252,598		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,954,640	1,702,541	4	4		
Capital Outlay	6000						
Total Expenditures		1,954,640	1,702,541	4	4		
Net Profit or Loss		492,430	58,577	5,430,651	1,252,594		
Other Outgo	7000	56,579			1,000,000		
Net Increase/(Decrease) in Fund Balance		435,851	58,577	5,430,651	252,594		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	593,904	1,029,755	11,187,540	16,618,191		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	593,904		11,187,540			
Ending Fund Balance, June 30		1,029,755	1,088,332	16,618,191	16,870,785		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	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	330,643	330,920	126,331	129,077	226,164	255,374
Total Income		330,643	330,920	126,331	129,077	226,164	255,374
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					20,149	22,050
Employee Benefits	3000					403	410
Supplies and Materials	4000	417,424	184,237	52	8,051	10,072	3,477
Other Operating Expenses and Services	5000	449	15,000	102,682	102,186	21,267	18,650
Capital Outlay	6000					35,271	277,413
Total Expenditures		417,873	199,237	102,734	110,237	87,162	322,000
Excess /(Deficiency) of Revenues over Expenditures		(87,230)	131,683	23,597	18,840	139,002	(66,626)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(87,230)	131,683	23,597	18,840	139,002	(66,626)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,260,332	1,173,102	158,438	182,035	1,302,168	1,441,170
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,260,332		158,438		1,302,168	
Ending Fund Balance, June 30		1,173,102	1,304,785	182,035	200,875	1,441,170	1,374,544



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	42,222,698	41,370,841				
State Revenues	8600	12,385,073	12,957,646				
Local Revenues	8800			21,778	10,180		
Total Income		54,607,771	54,328,487	21,778	10,180	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			37	52		
Capital Outlay	6000						
Total Expenditures		0	0	37	52	0	0
Excess /(Deficiency) of Revenues over Expenditures		54,607,771	54,328,487	21,741	10,128	0	0
Other Financing Sources	8900	335,297	337,000				
Other Outgo	7000	54,943,068	54,665,487	12,000	12,000		
Net Increase/(Decrease) in Fund Balance		0	0	9,741	(1,872)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	506,519	516,260		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		506,519		0	
Ending Fund Balance, June 30		0	0	516,260	514,388	0	0



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
Description		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	20,331,428	8,836,698		
Total Income		20,331,428	8,836,698	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	541,333	550,400		
Capital Outlay	6000				
Total Expenditures		541,333	550,400	0	0
Excess /(Deficiency) of Revenues over Expenditures		19,790,095	8,286,298	0	0
Other Financing Sources	8900		1,000,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		19,790,095	9,286,298	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	156,943,780	176,733,875	0	0
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	156,943,780		0	
Ending Fund Balance, June 30		176,733,875	186,020,173	0	0



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,000,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,870,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	2,429,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	4,928,500
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	286,455
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	24,799
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	9,880,570
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	48,842
41	CAPITAL OUTLAY PROJECTS FUND	61	SELF-INSURANCE FUND	56,579
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	33,202



CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 310

Name: CONTRA COSTA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		3,367,921			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		3,367,921			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		6,528,359		3,397,780			
		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)	
<b>Expenditures</b>								
Academic Salaries	1000		2,304,518		2,304,518			2,304,518
Classified Salaries	2000		1,555,007		1,555,007			1,555,007
Employee Benefits	3000		1,835,070		1,835,070			1,835,070
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	26,511		26,511
Instructional Supplies & Materials	4300				0	1,781,647		1,781,647
Noninstructional Supplies & Mtrls	4400		99,645		99,645			99,645
<b>Total Supplies and Materials</b>		0	99,645	0	99,645	1,808,158		1,907,803
Other Operating Expenses and Services	5000		734,119		734,119	129,082		863,201
Capital Outlay	6000							
Library Books	6300				0	55,092		55,092
Equipment	6400							
Equipment - Additional	6410				0	379,324		379,324
Equipment - Replacement	6420				0	3,346		3,346
<b>Total Capital Outlay</b>		0	0	0	0	437,762		437,762
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	6,528,359	0	6,528,359	2,375,002		8,903,361
<b>Ending Balance</b>					0	4,390,699		4,390,699



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: 2023-2024

Budget Year: 2024-2025

District ID: 310

Name: CONTRA COSTA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			4,390,699		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			4,390,699		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		5,353,921			1,789,951		
		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)	
<b>Expenditures</b>								
Academic Salaries	1000		1,722,129		1,722,129			1,722,129
Classified Salaries	2000		1,408,705		1,408,705			1,408,705
Employee Benefits	3000		1,610,566		1,610,566			1,610,566
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	151,800		151,800
Instructional Supplies & Materials	4300				0	2,081,222		2,081,222
Noninstructional Supplies & Mtrls	4400		110,276		110,276			110,276
<b>Total Supplies and Materials</b>		0	110,276	0	110,276	2,233,022		2,343,298
Other Operating Expenses and Services	5000		502,245		502,245	191,300		693,545
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	211,800		211,800
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	211,800		211,800
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	5,353,921	0	5,353,921	2,636,122		7,990,043
<b>Ending Balance</b>					0	3,544,528		



Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 310

Name: CONTRA COSTA

EPA Revenue	23,896,975
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	23,896,975	0	0	23,896,975
TOTAL		23,896,975	0	0	23,896,975



Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 310

Name: CONTRA COSTA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2023-2024	16,545,207	15,718,253	32,263,460	N/A	N/A
2024-2025	16,743,749	16,127,470	32,871,219	607,759	1.88%
2025-2026	16,944,674	16,532,177	33,476,851	605,632	1.84%
2026-2027	17,148,011	16,791,623	33,939,634	462,783	1.38%
2027-2028	17,353,787	17,611,054	34,964,841	1,025,207	3.02%
2028-2029	17,562,032	17,634,783	35,196,815	231,974	0.66%

Does the district have a plan to fund these expenses through 2028-29?

Yes

Explain Yes or No

The District has set aside funds for the increased pension payments and builds these costs into its annual budget. District's irrevocable trust (marked yes below) is for retiree health benefits (OPEB) and not for state pension costs.

Does the district have an irrevocable trust?

Yes