



California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2016-2017)  
(Budget Report for Fiscal Year 2017-2018)

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.

 _____	<u>10/13/17</u> _____
District Chief Business Officer	Date
 _____	<u>10/18/17</u> _____
District Superintendent	Date

Contact: Jonah Nicholas

(925) 229-6944

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, 2017. Please submit the report to :

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	34,609,214	34,609,214		34,609,214
Other	1300	29,928,311	29,958,920	58,293	30,017,213
<b>Total Instructional Salaries</b>		64,537,525	64,568,134	58,293	64,626,427
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		12,633,377	729,826	13,363,203
Other	1400		1,703,410	80,658	1,784,068
<b>Total Non-Instructional Salaries</b>		0	14,336,787	810,484	15,147,271
<b>Total Academic Salaries</b>		64,537,525	78,904,921	868,777	79,773,698
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		23,719,545	2,657,076	26,376,621
Other	2300		4,088,779	738,586	4,827,365
<b>Total Non-Instructional Salaries</b>		0	27,808,324	3,395,662	31,203,986
<b>Instructional Aides</b>					
Regular Status	2200	2,933,798	2,933,798		2,933,798
Other	2400	889,792	889,792	29,587	919,379
<b>Total Instructional Aides</b>		3,823,590	3,823,590	29,587	3,853,177
<b>Total Classified Salaries</b>		3,823,590	31,631,914	3,425,249	35,057,163
<b>Employee Benefits</b>	3000	30,841,799	60,396,462	1,590,456	61,986,918
<b>Supplies and Materials</b>	4000		1,700,219	313,402	2,013,621
<b>Other Operating Expenses</b>	5000		16,795,943	853,284	17,649,227
<b>Equipment Replacement</b>	6420		135,728	296,375	432,103
<b>Total Expenditures Prior to Exclusions</b>		99,202,914	189,565,187	7,347,543	196,912,730

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	6,747,768	6,747,768		6,747,768
Student Health Services Above Amount Collected	6441		2,071,083		2,071,083
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,331,253		5,331,253
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		413,149		413,149
Lottery Expenditures					
Academic Salaries	1000		1,222,957		1,222,957
Classified Salaries	2000		1,044,188		1,044,188
Employee Benefits	3000		1,016,438		1,016,438
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		65,227		65,227
Total Supplies and Materials		0	65,227	0	65,227
Other Operating Expenses and Services	5000		575,242		575,242

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 310

Name: CONTRA COSTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		6,747,768	18,487,305	0	18,487,305
<b>Total for ECS 84362, 50% Law</b>		92,455,146	171,077,882	7,347,543	178,425,425
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.04%	100.00%		
<b>50% of Current Expense of Education</b>			85,538,941		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		92,455,146	171,077,882	7,347,543	178,425,425
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		99,202,914	189,565,187	7,347,543	196,912,730
<b>Capital Expenditures</b>	6000	65,541	997,131	354,406	1,351,537
<b>Equipment Replacement (Back out)</b>	6420		(135,726)	(296,375)	(432,101)
<b>Total Unrestricted General Fund Expenditures</b>		99,268,455	190,426,592	7,405,574	197,832,166

For Year Ended June 30, 2017

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	525,193		525,193
In County Treasury	9112	49,233,902	10,645,127	59,879,029
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,000		75,000
Investments (at cost)	9120	434,868		434,868
Accounts Receivable	9130	8,694,589	5,845,526	14,540,115
Due from Other Funds	9140	3,525,014	216,083	3,741,097
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	54,299	12,822	67,121
<b>TOTAL ASSETS</b>		62,542,865	16,719,558	79,262,423
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,392,474	1,265,605	7,658,079
Accrued Salaries and Wages Payable	9520	1,801,331	684,267	2,485,598
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	10,538,345	2,562,075	13,100,420
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,394,259	11,601,222	18,995,481
<b>TOTAL LIABILITIES</b>		26,126,409	16,113,169	42,239,578

For Year Ended June 30, 2017

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		606,389	606,389
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	4,608,037		4,608,037
Unassigned	9790	31,808,418		31,808,418
<b>Total Fund Balance</b>		<b>36,416,455</b>	<b>606,389</b>	<b>37,022,844</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>36,416,455</b>	<b>606,389</b>	<b>37,022,844</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>62,542,864</b>	<b>16,719,558</b>	<b>79,262,422</b>

- 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, 2017

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	18,384,555		10,138,158
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	11,182		7,885
Due from Other Funds	9140			3,015,713
<b>TOTAL ASSETS</b>		18,395,737	0	13,161,756
<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			723,945
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	723,945

- 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, 2017

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	18,395,737		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			12,437,811
Unassigned	9790			
<b>Total Fund Balance</b>		18,395,737	0	12,437,811
<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>		18,395,737	0	12,437,811
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		18,395,737	0	13,161,756



- 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, 2017

District ID: 310

Name: CONTRA COSTA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<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

- 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, 2017

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	24,998,950		64,378,124
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			102,099,615
Accounts Receivable	9130			502,118
Due from Other Funds	9140	5,680,412		100,837
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		30,679,362	0	167,080,694
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,434,025		2,238,488
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	168,018		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		1,602,043	0	2,238,488

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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			164,842,206
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	29,077,319		
Unassigned	9790			
<b>Total Fund Balance</b>		29,077,319	0	164,842,206
<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>		29,077,319	0	164,842,206
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		30,679,362	0	167,080,694

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	12,629	2,734		
In County Treasury	9112	(980,065)	934,302		999,786
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	106,974	13,211		
Due from Other Funds	9140	100,491	55,337		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,265,022	19,586		
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	1,950,203	178,424		2,796,096
Work in Progress	9360				
<b>Total Fixed Assets</b>		18,846	18,313	0	0
<b>TOTAL ASSETS</b>		1,570,897	1,050,183	0	999,786

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(62,894)	20,076		
Accrued Salaries and Wages Payable	9520	32,967	14,959		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	21,547			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		(8,380)	35,035	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	(8,380)	35,035	0	0

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	1,579,277	1,015,148		999,786
<b>Total Reserved Fund Balance</b>		<b>1,579,277</b>	<b>1,015,148</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>1,579,277</b>	<b>1,015,148</b>	<b>0</b>	<b>999,786</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>1,570,897</b>	<b>1,050,183</b>	<b>0</b>	<b>999,786</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	776,238	5,182,159
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		11,484,573
Accounts Receivable	9130	647	71,862
Due from Other Funds	9140	1,193	1,010,219
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>		778,078	17,748,813



COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	24,223	3,106
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		24,223	3,106
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	24,223	3,106

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	753,855	17,745,707
Unassigned	9790		
Total Reserved Fund Balance		753,855	17,745,707
<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>		753,855	17,745,707
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		778,078	17,748,813

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,092,927	43,151						197,039
In County Treasury	9112	214,241		1,601,958	(835,017)	312,086		3,098	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120					182,807		95,837,471	
Accounts Receivable	9130			1,312	671,313	680		101	
Due from Other Funds	9140	1,516		26,213	437,537	471		152	3,569
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>		1,309,184	43,151	1,629,483	273,833	496,044	0	95,840,822	200,608

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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			3,284	(1,230)	2			200,608
Accrued Salaries and Wages Payable	9520			1,179					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	134,168	211		26,451				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				248,612				
Total Current Liabilities and Deferred Revenue		134,168	211	4,463	273,833	2	0	0	200,608
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	134,168	211	4,463	273,833	2	0	0	200,608

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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			1,625,020				95,840,822	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,175,016	42,940			496,042			
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		<b>1,175,016</b>	<b>42,940</b>	<b>1,625,020</b>	<b>0</b>	<b>496,042</b>	<b>0</b>	<b>95,840,822</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>1,175,016</b>	<b>42,940</b>	<b>1,625,020</b>	<b>0</b>	<b>496,042</b>	<b>0</b>	<b>95,840,822</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>1,309,184</b>	<b>43,151</b>	<b>1,629,483</b>	<b>273,833</b>	<b>496,044</b>	<b>0</b>	<b>95,840,822</b>	<b>200,608</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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		1,999,027	1,999,027
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		129,443	129,443
Student Financial Aid	8150	44,740	617,208	661,948
Veterans Education	8160	4,608		4,608
Vocational and Technical Education Act (VATEA)	8170		1,082,504	1,082,504
Other Federal Revenues	8190	705	848,207	848,912
<b>Total Federal Revenues</b>	8100	50,053	4,676,389	4,726,442
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	439,263		439,263
State General Apportionment	8612	39,240,499		39,240,499
Other General Apportionment	8613	1,182,416		1,182,416
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,172,808	3,172,808
Disabled Students Programs and Services(DSPS)	8623		3,025,912	3,025,912
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		569,742	569,742
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		12,273,733	12,273,733

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	22,884,132		22,884,132
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		2,236,506	2,236,506
Other Reimbursable Categorical Programs	8652		607,964	607,964
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	652,178		652,178
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,902		3,902
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,924,052	1,327,092	5,251,144
State Mandated Costs	8685	3,406,639		3,406,639
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		4,611,558	4,611,558
<b>Total State Revenues</b>	8600	71,733,081	27,825,315	99,558,396

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	79,065,018		79,065,018
Tax Allocation, Supplemental Roll	8812	2,081,374		2,081,374
Tax Allocation, Unsecured Roll	8813	2,523,641		2,523,641
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	11,827,572		11,827,572
Redevelopment Agency Funds - Pass Through	8818	248,840		248,840
Redevelopment Agency Funds - Residual	8819	2,564,730		2,564,730
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		109,743	109,743
Contract Services	8830			
Contract Instructional Services	8831	214,160		214,160
Other Contract Services	8832		770	770
Sales and Commissions	8840	108,953		108,953
Rentals and Leases	8850	418,473		418,473
Interest and Investment Income	8860	638,030		638,030
Student Fees and Charges	8870			
Community Services Classes	8872	373,681		373,681
Dormitory	8873			0
Enrollment	8874	16,605,910		16,605,910
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	113,648		113,648
Insurance	8878	1,781,363		1,781,363
Student Records	8879	346,518		346,518
Nonresident Tuition	8880	13,258,336		13,258,336
Parking Services and Public Transportation	8881		1,504,196	1,504,196
Other Student Fees and Charges	8885	1,802,577		1,802,577
Other Local Revenues	8890	4,029,238	2,181,065	6,210,303
<b>Total Local Revenues</b>	8800	138,002,062	3,795,774	141,797,836
<b>Total Revenues</b>		209,785,196	36,297,478	246,082,674



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	20,169		20,169
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,092,382	500,206	1,592,588
<b>Total Other Financing Sources</b>	8900	1,112,551	500,206	1,612,757
<b>Total Revenues and Other Financing Sources</b>		210,897,747	36,797,684	247,695,431

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	182,219	47,556	3,692	13,289		246,756
Architecture and Environmental Design	0200	486,207	445				486,652
Environmental Sciences and Technologies	0300			2,026			2,026
Biological Sciences	0400	6,559,147	337,372	216,474	132,269		7,245,262
Business and Management	0500	4,130,740	170,553	8,962	783		4,311,038
Communications	0600	1,762,239	295,652	63,686	1,656		2,123,233
Computer and Information Science	0700	3,033,626	100,300	16,931	240,998		3,391,855
Education	0800	5,248,603	689,921	562,986	40,868		6,542,378
Engineering and Related Industrial Technology	0900	3,709,107	413,882	372,493	150,613		4,646,095
Fine and Applied Arts	1000	7,685,942	975,888	214,304	64,942		8,941,076
Foreign language	1100	2,214,818	190,037	8,947			2,413,802
Health	1200	3,873,288	536,786	99,318	53,506		4,562,898
Consumer Education And Home Economics	1300	4,646,729	1,168,559	191,295	5,866		6,012,449
Law	1400						0
Humanities(Letters)	1500	12,718,134	1,259,295	60,940			14,038,369
Library Science	1600	20,959	14,214				35,173
Mathematics	1700	13,295,078	857,317	23,006	53,144		14,228,545
Military Studies	1800						0
Physical Sciences	1900	7,033,052	569,139	175,697	71,250		7,849,138
Psychology	2000	2,828,400	26,399	3,349			2,858,148
Public Affairs and Services	2100	1,070,443	107,961	452,343	7,724		1,638,471
Social Sciences	2200	7,657,742	205,690	35,618			7,899,050
Commercial Services	3000	86,834	5,468	1,911			94,213
Interdisciplinary Studies	4900	4,274,204	914,147	197,123	8,705		5,394,179
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,747,768					6,747,768
<b>Sub-Total Instructional Activites</b>		99,265,279	8,886,581	2,711,101	845,613		111,708,574
<b>Total Expenditures for GF Activities*</b>		100,018,269	99,451,646	29,135,955	3,905,380	20,133,401	252,644,651

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	248,348	10,955,119	695,388	31,615		11,930,470
Course and Curriculum Development	6020	36,218	328,629	35,376			400,223
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		8,526	7,500			16,026
<b>Total Instructional Admin. &amp; Governance</b>		284,566	11,292,274	738,264	31,615	0	12,346,719
Instructional Support Services	6100						
Learning Center	6110	314,843	205,870	8,201	42,342		571,256
Library	6120		2,917,219	329,365	178,428		3,425,012
Media	6130		184,163	24,569	4,924		213,656
Museums and Galleries	6140		10,608	1,561			12,169
Academic Information Systems and Technology	6150		106,281	5,051	57,182		168,514
Other Instructional Support Services	6190		907,229	114,270	95,521		1,117,020
<b>Total Instructional Support Services</b>		314,843	4,331,370	483,017	378,397	0	5,507,627
Admissions and Records	6200		2,838,397	83,250			2,921,647
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,616,406	115,996	3,778		5,736,180
Matriculation and Student Assessment	6320		104,189	90,752	244,778		439,719
Transfer Programs	6330		346,631	144,585	122,164		613,380
Career Guidance	6340		133,818	2,444			136,262
Other Student Counseling and Guidance	6390		284,032	3,620			287,652
<b>Total Student Counseling and Guidance</b>		0	6,485,076	357,397	370,720	0	7,213,193

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		2,719,574	703,294	54,765		3,477,633
Extended Opportunity Programs and Services (EOPS)	6430		2,236,810	103,055	416	754,270	3,094,551
Health Services	6440			299,532			299,532
Student Personnel Administration	6450		693,689	37,994	7,992		739,675
Financial Aid Administration	6460		1,576,144	120,804			1,696,948
Job Placement Services	6470		290,686	31,959	579		323,224
Veterans Services	6480		17,275	20,586			37,861
Miscellaneous Student Services	6490		8,243,615	3,154,689	58,129	83,121	11,539,554
<b>Total Other Student Services</b>		0	15,777,793	4,471,913	121,881	837,391	21,208,978
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,756,668	1,180,539	71,290		4,008,497
Custodial Services	6530		5,175,321	368,131	28,502		5,571,954
Grounds Maintenance and Repairs	6550		1,430,910	576,293	9,507		2,016,710
Utilities	6570			4,193,609			4,193,609
Other Operations and Maintenance of Plant	6590		118	41,563	3,000		44,681
<b>Total Operation and Maintenance of Plant</b>	6500	0	9,363,017	6,360,135	112,299	0	15,835,451
<b>Planning, Policymaking and Coordinations</b>	6600		5,012,993	1,115,863	52,449		6,181,305

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		110,795	1,647,032	139,466		1,897,293
Fiscal Operations	6720		3,838,745	268,520	13,187		4,120,452
Human Resources Management	6730		1,987,527	487,777			2,475,304
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,331,253				5,331,253
Staff Development	6750		296,784	351,686	4,065		652,535
Staff Diversity	6760			53			53
Logistical Services	6770		4,335,284	1,509,747	356,611		6,201,642
Management Information Systems	6780		5,089,376	2,086,891	433,895		7,610,162
Other General Institutional Support Services	6790		1,040,868	83,303	605		1,124,776
<b>Total General Institutional Support Services</b>	6700	0	22,030,632	6,435,009	947,829	0	29,413,470
Community Services & Economic Development	6800						
Community Recreation	6810		93,969	1,607			95,576
Community Service Classes	6820	31,029	1,726,891	314,282	1,988		2,074,190
Community Use of Facilities	6830		254,589	2,727	21,849		279,165
Economic Development	6840		1,512,010	1,694,113	214,302		3,420,425
Other Community Services & Economic Development	6890		13,905	6,401			20,306
<b>Total Community Services</b>	6800	31,029	3,601,364	2,019,130	238,139	0	5,889,662

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		36,842				36,842
Child Development Centers	6920		56,351	32,133			88,484
Farm Operations	6930						0
Food Services	6940		4,403				4,403
Parking	6950		1,782,643	106,337	197,037		2,086,017
Student and Co-Curricular Activities	6960		370,953	290,036	7,322		668,311
Student Housing	6970						0
Other Ancillary Services	6990		742,741	13,064			755,805
<b>Total Ancillary Services</b>	6900	0	2,993,933	441,570	204,359	0	3,639,862
Auxiliary Operations	7000						
Contract Education	7010	122,552	692,208	2,130,428	8,045	2,982	2,956,215
Other Auxiliary Operations	7090		5,844,413	1,553,073	291,904		7,689,390
<b>Total Auxiliary Operations</b>	7000	122,552	6,536,621	3,683,501	299,949	2,982	10,645,605

For Actual Year: 2016-2017

Budget Year: 2017-2018

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				
<b>Physical Property and Related Acquisitions</b>	7100		301,595	235,805	302,130		839,530
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					978,287	978,287
Other Outgo	7390					18,314,741	18,314,741
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	19,293,028	19,293,028
<b>Sub-Total Non-Instructional Activites</b>		752,990	90,565,065	26,424,854	3,059,767	20,133,401	140,936,077
<b>Total Expenditures General Fund: activities *</b>		100,018,269	99,451,646	29,135,955	3,905,380	20,133,401	252,644,651

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$232,816,578
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	26,692.01		
	2. 2016-2017 Second Period Actual FTES	28,367.52		
	3. 2016-2017 Population change factor (C2/C1)	1.0628		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$256,567,901
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)			\$256,567,901
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$256,567,901
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			48,423,898
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			669,202
C.	Local Property taxes			100,277,398
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.	2017-2018 Appropriations Subject to Limit			\$149,370,498



For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	50,053	28,365	4,676,389	3,614,780	4,726,442	3,643,145
State Revenues	8600	71,733,081	61,114,808	27,825,315	27,695,010	99,558,396	88,809,818
Local Revenues	8800	138,002,062	139,761,362	3,795,774	3,797,957	141,797,836	143,559,319
<b>Total Revenues</b>		209,785,196	200,904,535	36,297,478	35,107,747	246,082,674	236,012,282
<b>EXPENDITURES:</b>							
Academic Salaries	1000	79,773,704	81,890,703	6,729,608	6,428,102	86,503,312	88,318,805
Classified Salaries	2000	35,057,163	34,840,528	9,584,543	8,640,505	44,641,706	43,481,033
Employee Benefits	3000	61,986,917	60,105,633	6,337,980	5,890,824	68,324,897	65,996,457
Supplies and Materials	4000	2,013,622	4,353,902	2,603,742	2,747,047	4,617,364	7,100,949
Other Operating Expenses and Services	5000	17,649,225	19,864,461	6,869,366	3,224,479	24,518,591	23,088,940
Capital Outlay	6000	1,351,537	2,621,042	2,553,843	971,558	3,905,380	3,592,600
<b>Total Expenditures</b>		197,832,168	203,676,269	34,679,082	27,902,515	232,511,250	231,578,784
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		11,953,028	(2,771,734)	1,618,396	7,205,232	13,571,424	4,433,498
<b>Other Financing Sources</b>	8900	1,112,551	394,210	500,206		1,612,757	394,210
<b>Other Outgo</b>	7000	18,280,208	1,358,899	1,853,193	1,722,860	20,133,401	3,081,759
<b>Net Increase/(Decrease) in Fund Balance</b>		(5,214,629)	(3,736,423)	265,409	5,482,372	(4,949,220)	1,745,949
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	41,631,084	36,416,455	340,978	606,387	41,972,062	37,022,842
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	41,631,084		340,978		41,972,062	
<b>Ending Fund Balance, June 30</b>		36,416,455	32,680,032	606,387	6,088,759	37,022,842	38,768,791

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2016-2017

Budget Year: 2017-2018

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	161,915	255,184				
Local Revenues	8800	24,661,223	24,591,524			84,070	84,070
<b>Total Revenues</b>		24,823,138	24,846,708	0	0	84,070	84,070
Other Financing Sources	8900						
Interfund Transfers In	8981					5,100,000	
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	5,100,000	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	22,557,500	5,948,052				
Debt Interest and Other Service Charges	7120	18,677,025	19,355,127				
Transfers Outgoing	7300 & 7400					723,945	80,000
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	41,234,525	25,303,179	0	0	723,945	80,000
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(41,234,525)	(25,303,179)	0	0	4,376,055	(80,000)
<b>Net Increase/Decrease in Fund Balance</b>		(16,411,387)	(456,471)	0	0	4,460,125	4,070
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	34,807,124	18,395,737		0	7,977,686	12,437,811
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	34,807,124		0		7,977,686	
<b>Ending Fund Balance, June 30</b>		18,395,737	17,939,266	0	0	12,437,811	12,441,881

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	3,899,193	901,394				
Local Revenues	8800	4,482,113	314,890			2,022,477	1,440,925
<b>Total Income</b>		8,381,306	1,216,284	0	0	2,022,477	1,440,925
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					968,677	960,286
Employee Benefits	3000					400,985	426,486
Supplies and Materials	4000					1,545	16,083
Other Operating Expenses and Services	5000	714,776	4,863,637			2,099,191	4,798,166
Capital Outlay	6000	6,039,947	9,731,289			17,362,452	40,943,888
<b>Total Expenditures</b>		6,754,723	14,594,926	0	0	20,832,850	47,144,909
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,626,583	(13,378,642)	0	0	(18,810,373)	(45,703,984)
<b>Other Financing Sources</b>	8900	5,143,384					
<b>Other Outgo</b>	7000					614,322	
<b>Net Increase/(Decrease) in Fund Balance</b>		6,769,967	(13,378,642)	0	0	(19,424,695)	(45,703,984)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	22,307,351	29,077,318	0	0	184,266,901	164,842,206
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	22,307,351		0		184,266,901	
<b>Ending Fund Balance, June 30</b>		29,077,318	15,698,676	0	0	164,842,206	119,138,222

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	9,502,587	9,490,929	1,759,870	1,550,000		
Other Financing Sources	8900	211,781	268,311	8,000			
<b>Total Income</b>		9,714,368	9,759,240	1,767,870	1,550,000	0	0
<b>Cost of Sales</b>	5890	7,019,481	7,361,132	822,331	892,200		
<b>Gross Profit or Loss</b>		2,694,887	2,398,108	945,539	657,800	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,681,889	1,577,072	405,843	490,510		
Employee Benefits	3000	658,582	662,214	141,469	185,951		
Supplies and Materials	4000	17,345	20,547	33,331	17,500		
Other Operating Expenses and Services	5000	404,325	314,844	109,325	111,183		
Capital Outlay	6000	11,014		9,706	16,000		
<b>Total Expenditures</b>		2,773,155	2,574,677	699,674	821,144	0	0
<b>Net Profit or Loss</b>		(78,268)	(176,569)	245,865	(163,344)	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(78,268)	(176,569)	245,865	(163,344)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,657,545	1,579,277	769,283	1,015,148		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,657,545		769,283		0	
<b>Ending Fund Balance, June 30</b>		1,579,277	1,402,708	1,015,148	851,804	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	50,000					
<b>Net Increase/(Decrease) in Fund Balance</b>		(50,000)	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,049,785	999,785				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,049,785					
<b>Ending Fund Balance, June 30</b>		999,785	999,785				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	7,658	7,000	197,175	104,914		
Other Financing Sources	8900	100,000	100,000	7,185,464	1,000,000		
<b>Total Income</b>		107,658	107,000	7,382,639	1,104,914		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	49,159	50,000	99,247	102,500		
Capital Outlay	6000						
<b>Total Expenditures</b>		49,159	50,000	99,247	102,500		
<b>Net Profit or Loss</b>		58,499	57,000	7,283,392	1,002,414		
<b>Other Outgo</b>	7000			5,834,490	5,215,800		
<b>Net Increase/(Decrease) in Fund Balance</b>		58,499	57,000	1,448,902	(4,213,386)		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	695,355	753,854	16,296,806	17,745,708		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	695,355		16,296,806			
<b>Ending Fund Balance, June 30</b>		753,854	810,854	17,745,708	13,532,322		



For Actual Year: 2016-2017

Budget Year: 2017-2018

**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	469,042	381,038	86,676	88,100	314,835	305,255
<b>Total Income</b>		469,042	381,038	86,676	88,100	314,835	305,255
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	21,084				18,668	20,000
Employee Benefits	3000					308	225
Supplies and Materials	4000	268,358	196,652	12,294	8,100	11,076	13,370
Other Operating Expenses and Services	5000	10,985	11,358	39,561	80,000	23,338	25,600
Capital Outlay	6000					40,897	
<b>Total Expenditures</b>		300,427	208,010	51,855	88,100	94,287	59,195
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		168,615	173,028	34,821	0	220,548	246,060
<b>Other Financing Sources</b>	8900					11,370	
<b>Other Outgo</b>	7000	133,968	206,110			110,750	112,900
<b>Net Increase/(Decrease) in Fund Balance</b>		34,647	(33,082)	34,821	0	121,168	133,160
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,147,920	1,175,017		42,940	1,503,852	1,625,020
Prior Years Adjustments	9020	(7,550)		8,119			
Adjusted Beginning Balance	9030	1,140,370		8,119		1,503,852	
<b>Ending Fund Balance, June 30</b>		1,175,017	1,141,935	42,940	42,940	1,625,020	1,758,180

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>REVENUES:</b>							
Federal Revenues	8100	34,179,022	35,762,593				
State Revenues	8600	3,043,170	3,479,124				
Local Revenues	8800	9		4,530	3,000		
<b>Total Income</b>		37,222,201	39,241,717	4,530	3,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	9		7	7		
Capital Outlay	6000						
<b>Total Expenditures</b>		9	0	7	7	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		37,222,192	39,241,717	4,523	2,993	0	0
<b>Other Financing Sources</b>	8900	240,364	251,802				
<b>Other Outgo</b>	7000	37,462,556	39,493,519		6,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	4,523	(3,007)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	491,520	496,043		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		491,520		0	
<b>Ending Fund Balance, June 30</b>		0	0	496,043	493,036	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	10,443,808	3,215,616		
<b>Total Income</b>		10,443,808	3,215,616	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	302,333	300,000		
Capital Outlay	6000				
<b>Total Expenditures</b>		302,333	300,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		10,141,475	2,915,616	0	0
<b>Other Financing Sources</b>	8900	5,700,200	5,215,800		
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		15,841,675	8,131,416	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	79,999,146	95,840,821	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	79,999,146		0	
<b>Ending Fund Balance, June 30</b>		95,840,821	103,972,237	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	500,000
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	5,100,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,143,384
52	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	8,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	100,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	7,185,464
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	11,370
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	229,196
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	26,159
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	11,168
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	723,945
11	UNRESTRICTED SUBFUND	59	OTHER ENTERPRISE FUND	50,000
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	5,700,200
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	133,968
11	UNRESTRICTED SUBFUND	73	STUDENT BODY CENTER FEE TRUST FUND	110,750
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	47,560
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	206

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,924,052			1,327,092	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000		1,222,957		1,222,957		1,222,957
Classified Salaries	2000		1,044,188		1,044,188		1,044,188
Employee Benefits	3000		1,016,438		1,016,438		1,016,438
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,327,092	1,327,092
Noninstructional Supplies & Mtrls	4400		65,227		65,227		65,227
<b>Total Supplies and Materials</b>		0	65,227	0	65,227	1,327,092	1,392,319
Other Operating Expenses and Services	5000		575,242		575,242		575,242
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	3,924,052	0	3,924,052	1,327,092	5,251,144
<b>Ending Balance</b>					0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 310

Name: CONTRA COSTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,871,336			1,164,039	
		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		1,165,043		1,165,043		1,165,043
Classified Salaries	2000		1,063,983		1,063,983		1,063,983
Employee Benefits	3000		913,987		913,987		913,987
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,164,039	1,164,039
Noninstructional Supplies & Mtrls	4400		87,730		87,730		87,730
<b>Total Supplies and Materials</b>		0	87,730	0	87,730	1,164,039	1,251,769
Other Operating Expenses and Services	5000		640,593		640,593		640,593
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	3,871,336	0	3,871,336	1,164,039	5,035,375
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 310

Name: CONTRA COSTA

<b>EPA Revenue</b>	22,884,132
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	22,884,132	0	0	22,884,132
<b>TOTAL</b>		22,884,132	0	0	22,884,132

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 310

Name: CONTRA COSTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	6,930,771	4,913,851	11,844,622	N/A	N/A
2016-17	8,304,111	6,027,170	14,331,281	2,486,659	20.99%
2017-18	9,715,810	6,878,972	16,594,782	2,263,501	15.79%
2018-19	11,180,655	8,448,234	19,628,889	3,034,107	18.28%
2019-20	12,700,208	9,953,555	22,653,763	3,024,874	15.41%
2020-21	13,647,295	11,703,722	25,351,017	2,697,254	11.91%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The District is setting aside base allocation increases for the pension payments. Also, the District recently set aside an additional \$2.5 million to pre-fund these known cost increases.