

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

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: Friday, October 10, 2025

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: 2024-2025

Budget Year: 2025-2026

District ID: 310

Name: CONTRA COSTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	39,768,974	39,768,974		39,768,974
Other	1300	40,721,833	40,782,850		40,782,850
Total Instructional Salaries		80,490,807	80,551,824	0	80,551,824
Non-Instructional Salaries					
Contract or Regular	1200		19,214,393	704,277	19,918,670
Other	1400		2,166,706	40,207	2,206,913
Total Non-Instructional Salaries		0	21,381,099	744,484	22,125,583
Total Academic Salaries		80,490,807	101,932,923	744,484	102,677,407
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		33,328,456	4,667,584	37,996,040
Other	2300		2,763,840	1,271,331	4,035,171
Total Non-Instructional Salaries		0	36,092,296	5,938,915	42,031,211
Instructional Aides					
Regular Status	2200	3,774,610	3,774,610		3,774,610
Other	2400	1,135,426	1,135,426	129,827	1,265,253
Total Instructional Aides		4,910,036	4,910,036	129,827	5,039,863
Total Classified Salaries		4,910,036	41,002,332	6,068,742	47,071,074
Employee Benefits	3000	41,351,773	80,102,499	2,833,494	82,935,993
Supplies and Materials	4000		2,356,297	517,228	2,873,525
Other Operating Expenses	5000	339,670	23,486,449	1,618,211	25,104,660
Equipment Replacement	6420		148,973	370,635	519,608
Total Expenditures Prior to Exclusions		127,092,286	249,029,473	12,152,794	261,182,267

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	6,466,655	6,466,655		6,466,655
Student Health Services Above Amount Collected	6441		1,492,738		1,492,738
Student Transportation	6491				0
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740		6,434,799		6,434,799
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000		1,685,165		1,685,165
Classified Salaries	2000		1,285,728		1,285,728
Employee Benefits	3000		1,493,999		1,493,999
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		54,139		54,139
Total Supplies and Materials		0	54,139	0	54,139
Other Operating Expenses and Services	5000		564,546		564,546

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 310

Name: CONTRA COSTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		6,466,655	19,477,769	0	19,477,769
Total for ECS 84362, 50% Law		120,625,631	229,551,704	12,152,794	241,704,498
Percent of CEE (Instructional Salary Cost / Total CEE)		52.55%	100.00%		
50% of Current Expense of Education			114,775,852		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		120,625,631	229,551,704	12,152,794	241,704,498
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		127,092,286	249,029,473	12,152,794	261,182,267
Capital Expenditures	6000	97,536	1,379,851	591,901	1,971,752
Equipment Replacement (Back out)	6420		(148,972)	(370,635)	(519,607)
Total Unrestricted General Fund Expenditures		127,189,822	250,260,352	12,374,060	262,634,412

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 310

Name: CONTRA COSTA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	860,438		860,438
In County Treasury	9112	90,578,858	28,314,654	118,893,512
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,200		75,200
Investments (at cost)	9120	514,834		514,834
Accounts Receivable	9130	21,666,067	11,009,135	32,675,202
Due from Other Funds	9140	3,787,771	2,446,874	6,234,645
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	30,809	35,520	66,329
TOTAL ASSETS		117,513,977	41,806,183	159,320,160
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,905,525	1,083,691	12,989,216
Accrued Salaries and Wages Payable	9520	2,639,549	716,779	3,356,328
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	7,704,135	1,536,962	9,241,097
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,810,648	32,275,306	34,085,954
TOTAL LIABILITIES		24,059,857	35,612,738	59,672,595

For Year Ended June 30, 2025

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		6,193,445	6,193,445
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	68,827,476		68,827,476
Unassigned	9790	24,626,644		24,626,644
Total Fund Balance		93,454,120	6,193,445	99,647,565
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		93,454,120	6,193,445	99,647,565
TOTAL LIABILITIES AND FUND EQUITY		117,513,977	41,806,183	159,320,160

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	40,970,219		17,726,066
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	1,215,711		83,956
Due from Other Funds	9140			137,483
TOTAL ASSETS		42,185,930	0	17,947,505
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	42,185,930		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			17,947,505
Unassigned	9790			
Total Fund Balance		42,185,930	0	17,947,505
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		42,185,930	0	17,947,505
TOTAL LIABILITIES AND FUND EQUITY		42,185,930	0	17,947,505

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, 2025

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	0	0

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, 2025

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

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, 2025

District ID: 310

Name: CONTRA COSTA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	60,678,735		75,813,209
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			13,731
Accounts Receivable	9130			368,114
Due from Other Funds	9140	2,527,431		618,010
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		63,206,166	0	76,813,064
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,164,074		2,269,768
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	15,245		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	58,523		
TOTAL LIABILITIES		1,237,842	0	2,269,768

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, 2025

District ID: 310

Name: CONTRA COSTA

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			74,543,296
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	61,968,324		
Unassigned	9790			
Total Fund Balance		61,968,324	0	74,543,296
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		61,968,324	0	74,543,296
TOTAL LIABILITIES AND FUND EQUITY		63,206,166	0	76,813,064

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	6,544	38,494		
In County Treasury	9112	616,356	905,605		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	43,000	6,700		
Investments (at cost)	9120				
Accounts Receivable	9130	179,644	113,907		
Due from Other Funds	9140	410,725	169,944		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,043,956			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	1,900,681	213,461		
Accumulated Depreciation Equipment	9351	1,900,681	207,428		
Work in Progress	9360				
Total Fixed Assets		0	6,033	0	0
TOTAL ASSETS		2,300,225	1,240,683	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(68,757)	35,949		
Accrued Salaries and Wages Payable	9520	12,209	5,285		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	15,116	260		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	172,405			
Total Current Liabilities and Deferred Revenue		130,973	41,494	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	130,973	41,494	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	2,169,252	1,199,189		
Total Reserved Fund Balance		2,169,252	1,199,189	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,169,252	1,199,189	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,300,225	1,240,683	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 310

Name: CONTRA COSTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	576,509	13,083,508
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		3,786
Accounts Receivable	9130	2,547	62,501
Due from Other Funds	9140	137,511	101,096
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		716,567	13,250,891

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	5,790	1
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	143,175	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		148,965	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	148,965	1

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 310

Name: CONTRA COSTA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	567,602	13,250,890
Unassigned	9790		
Total Reserved Fund Balance		567,602	13,250,890
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		567,602	13,250,890
TOTAL LIABILITIES AND FUND EQUITY		716,567	13,250,891

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 310

Name: CONTRA COSTA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	864,152	185,196						219,150
In County Treasury	9112	249,531		1,421,813	(1,663,409)	293,775		34,850	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	440							
Investments (at cost)	9120					216,425		203,212,610	
Accounts Receivable	9130			6,716	3,017,295	3,753		1,101	1
Due from Other Funds	9140	1,072		71,993	305,078	2,240		1,110	17,262
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220				3,450,691				
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,115,195	185,196	1,500,522	5,109,655	516,193	0	203,249,671	236,413

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 310

Name: CONTRA COSTA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510			1,872	(27,313)	8		120	236,413
Accrued Salaries and Wages Payable	9520			972					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	42,405	9,372	1	1,268,929				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				3,868,039				
Total Current Liabilities and Deferred Revenue		42,405	9,372	2,845	5,109,655	8	0	120	236,413
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	42,405	9,372	2,845	5,109,655	8	0	120	236,413

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712			1,497,677				203,249,551	
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,072,790	175,824			516,185			
Unassigned	9790								
Total Reserved Fund Balance		1,072,790	175,824	1,497,677	0	516,185	0	203,249,551	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,072,790	175,824	1,497,677	0	516,185	0	203,249,551	0
TOTAL LIABILITIES AND FUND EQUITY		1,115,195	185,196	1,500,522	5,109,655	516,193	0	203,249,671	236,413

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 310

Name: CONTRA COSTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,980,604	1,980,604
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		134,217	134,217
Student Financial Aid	8150	51,955	713,261	765,216
Veterans Education	8160	3,504		3,504
Vocational and Technical Education Act (VATEA)	8170		1,658,713	1,658,713
Other Federal Revenues	8190		824,404	824,404
Total Federal Revenues	8100	55,459	5,311,199	5,366,658
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	879,201		879,201
State General Apportionment	8612	20,354,214		20,354,214
Other General Apportionment	8613	7,527,270		7,527,270
General Categorical Programs	8620			
Child Development	8621		927,395	927,395
Extended Opportunity Programs and Services(EOPS)	8622		7,188,782	7,188,782
Disabled Students Programs and Services(DSPS)	8623		4,877,985	4,877,985
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		784,514	784,514
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		25,566,480	25,566,480

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	43,908,664		43,908,664
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		280,748	280,748
Other Reimbursable Categorical Programs	8652		319,297	319,297
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	583,216		583,216
Timber Yield Tax	8672	4,509		4,509
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,083,577	2,431,251	7,514,828
State Mandated Costs	8685	994,965		994,965
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	11,172,184	8,444,290	19,616,474
Total State Revenues	8600	90,507,800	50,820,742	141,328,542

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 310

Name: CONTRA COSTA

Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	118,571,935		118,571,935
Tax Allocation, Supplemental Roll	8812	2,375,563		2,375,563
Tax Allocation, Unsecured Roll	8813	4,218,028		4,218,028
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	18,001,423		18,001,423
Redevelopment Agency Funds - Pass Through	8818	931,964		931,964
Redevelopment Agency Funds - Residual	8819	8,047,972		8,047,972
Redevelopment Agency Funds - Asset Liquidation	8819.1	47		47
Contributions, Gifts, Grants, and Endowments	8820	1,013	17,100	18,113
Contract Services	8830			
Contract Instructional Services	8831	170,790		170,790
Other Contranct Services	8832			0
Sales and Commissions	8840	7,962		7,962
Rentals and Leases	8850	487,707		487,707
Interest and Investment Income	8860	6,774,582		6,774,582
Student Fees and Charges	8870			
Community Services Classes	8872	335,430		335,430
Dormitory	8873			0
Enrollment	8874	13,208,345		13,208,345
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(632,172)		(632,172)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	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	1,273,251		1,273,251
Student Records	8879	117,381		117,381
Nonresident Tuition	8880	11,545,178		11,545,178
Parking Services and Public Transportation	8881		932,882	932,882
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	276,615		276,615
Other Local Revenues	8890	5,786,502	2,470,509	8,257,011
Total Local Revenues	8800	191,499,516	3,420,491	194,920,007
Total Revenues		282,062,775	59,552,432	341,615,207

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	23,944		23,944
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	255,694	2,000,000	2,255,694
Total Other Financing Sources	8900	279,638	2,000,000	2,279,638
Total Revenues and Other Financing Sources		282,342,413	61,552,432	343,894,845

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2024-2025 Budget Year: 2025-2026 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	298,563	327,196	1,538	3,460		630,757
Architecture and Related Technologies	0200	1,099,332	10,210	11,721	3,687		1,124,950
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	10,322,151	423,710	256,207	68,082		11,070,150
Business and Management	0500	4,779,384	96,809	122,286			4,998,479
Media and Communications	0600	2,616,515	246,174	232,015	164,426		3,259,130
Information Technology	0700	4,546,082	102,928	198,095			4,847,105
Education	0800	6,499,094	919,981	791,234	130,678		8,340,987
Engineering and Industrial Technologies	0900	5,609,707	425,197	568,618	186,881		6,790,403
Fine and Applied Arts	1000	9,095,134	1,028,004	571,904	72,560		10,767,602
Foreign language	1100	2,863,127	77,394	1,077			2,941,598
Health	1200	5,866,159	1,092,248	334,308	5,329		7,298,044
Family and Consumer Sciences	1300	6,398,386	955,250	106,720	11,292		7,471,648
Law	1400						0
Humanities(Letters)	1500	16,041,101	344,113	62,273			16,447,487
Library Science	1600	626,417	10,326				636,743
Mathematics	1700	12,712,823	364,374	31,058	1,300		13,109,555
Military Studies	1800						0
Physical Sciences	1900	11,173,196	517,306	183,319	122,561		11,996,382
Psychology	2000	3,742,075	554	1,391			3,744,020
Public and Protective Services	2100	1,925,888	31,204	827,378	199,821		2,984,291
Social Sciences	2200	9,061,818	87,436	16,713	5,000		9,170,967
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,284,051	595,819	333,655	875,462		7,088,987
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,466,655					6,466,655
Sub-Total Instructional Activites		127,027,658	7,656,233	4,651,510	1,850,539		141,185,940
Total Expenditures for GF Activities*		129,012,769	146,120,931	39,167,351	4,373,468	13,612,346	332,286,865

*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: 2024-2025

Budget Year: 2025-2026

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	3,895	16,281,029	439,721	447		16,725,092
Course and Curriculum Development	6020		110,338	49,246	611		160,195
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		38,469	1,403			39,872
Total Instructional Admin. & Governance		3,895	16,429,836	490,370	1,058	0	16,925,159
Instructional Support Services	6100						
Learning Center	6110	549,491	1,764,156	22,847	82,271		2,418,765
Library	6120	12,412	3,862,848	354,433	121,638		4,351,331
Media	6130		139,184	14,621	34,016		187,821
Museums and Galleries	6140		4,909	3,018	5,504		13,431
Academic Information Systems and Technology	6150		429,871	47,826			477,697
Other Instructional Support Services	6190		788,573	363,118			1,151,691
Total Instructional Support Services		561,903	6,989,541	805,863	243,429	0	8,600,736
Admissions and Records	6200		3,977,781	156,535			4,134,316
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		7,506,773	271,342			7,778,115
Matriculation and Student Assessment	6320						0
Transfer Programs	6330	16,125	2,593,722	464,242	3,046		3,077,135
Career Guidance	6340		124,481	37,900	1,742		164,123
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		16,125	10,224,976	773,484	4,788	0	11,019,373

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: 2024-2025

Budget Year: 2025-2026

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		1,365	18,307			19,672
Disabled Student Programs and Services (DSPS)	6420	99,037	4,506,635	677,639	140,755	1,948	5,426,014
Extended Opportunity Programs and Services (EOPS)	6430		3,299,943	181,633	6,446	1,738,530	5,226,552
Health Services	6440			202,072			202,072
Student Personnel Administration	6450		1,128,808	73,772			1,202,580
Financial Aid Administration	6460		2,697,559	189,248	14,593		2,901,400
Job Placement Services	6470		339,316	8,635			347,951
Veterans Services	6480		326,615	107,498	1,838		435,951
Miscellaneous Student Services	6490		16,176,835	4,853,593	97,146	941,296	22,068,870
Total Other Student Services		99,037	28,477,076	6,312,397	260,778	2,681,774	37,831,062
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,928,709	1,927,060	110,775		5,966,544
Custodial Services	6530		8,102,012	556,538	6,406		8,664,956
Grounds Maintenance and Repairs	6550		2,044,093	443,903	47,674		2,535,670
Utilities	6570			8,889,511			8,889,511
Other Operations and Maintenance of Plant	6590			53,632			53,632
Total Operation and Maintenance of Plant	6500	0	14,074,814	11,870,644	164,855	0	26,110,313
Planning, Policymaking and Coordinations	6600		7,164,722	1,486,495	5,755		8,656,972

* 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: 2024-2025

Budget Year: 2025-2026

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		6,765,221	1,648,313	168,200		8,581,734
Human Resources Management	6730		3,150,244	559,029			3,709,273
Noninstruct Staff Retirees' Benefits & Retirement *	6740		6,434,799				6,434,799
Staff Development	6750		452,572	134,272			586,844
Staff Diversity	6760		29,804	121,738			151,542
Logistical Services	6770		4,251,311	448,137	115,427		4,814,875
Management Information Systems	6780		8,168,141	3,867,168	771,308		12,806,617
Other General Institutional Support Services	6790		1,240,560	129,738			1,370,298
Total General Institutional Support Services	6700	0	30,492,652	6,909,395	1,054,935	0	38,456,982
Community Services & Economic Development	6800						
Community Recreation	6810		252,618				252,618
Community Service Classes	6820	141,255	2,995,983	1,464,461	54,830		4,656,529
Community Use of Facilities	6830	879	528,665	1,614	326		531,484
Economic Development	6840	7,389	3,773,169	936,312	2,026		4,718,896
Other Community Services & Economic Development	6890		5,022				5,022
Total Community Services	6800	149,523	7,555,457	2,402,387	57,182	0	10,164,549

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025 Budget Year: 2025-2026

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		10,151				10,151
Child Development Centers	6920	4,548	154,166	30,345	14,033		203,092
Farm Operations	6930						0
Food Services	6940		1,437	94,875			96,312
Parking	6950		2,483,359	209,052	8,595		2,701,006
Student and Co-Curricular Activities	6960		1,742,051	534,338	5,143		2,281,532
Student Housing	6970						0
Other Ancillary Services	6990		263,355				263,355
Total Ancillary Services	6900	4,548	4,654,519	868,610	27,771	0	5,555,448
Auxiliary Operations	7000						
Contract Education	7010	16,422	381,160	239,791			637,373
Other Auxiliary Operations	7090	1,122,724	7,639,595	1,962,228	488,559	670,616	11,883,722
Total Auxiliary Operations	7000	1,139,146	8,020,755	2,202,019	488,559	670,616	12,521,095

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	10,934	402,569	237,642	213,819		864,964
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					2,091,908	2,091,908
Other Outgo	7390					8,168,048	8,168,048
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	10,259,956	10,259,956
Sub-Total Non-Instructional Activites		1,985,111	138,464,698	34,515,841	2,522,929	13,612,346	191,100,925
Total Expenditures General Fund: activities *		129,012,769	146,120,931	39,167,351	4,373,468	13,612,346	332,286,865

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CONTRA COSTA

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$221,514,542
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	26,043.18		
	2. 2024-2025 Second Period Actual FTES	22,803.51		
	3. 2024-2025 Population change factor (C2/C1)	0.8756		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$206,449,037
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)			\$206,449,037
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$206,449,037
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			64,852,852
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			696,195
C.	Local Property taxes			160,702,476
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.	2025-2026 Appropriations Subject to Limit			\$226,251,523

For Actual Year: 2024-2025 Budget Year: 2025-2026

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	55,459	53,210	5,311,199	4,203,469	5,366,658	4,256,679
State Revenues	8600	90,507,800	78,946,214	50,820,742	53,325,968	141,328,542	132,272,182
Local Revenues	8800	191,499,516	191,667,587	3,420,491	2,809,086	194,920,007	194,476,673
Total Revenues		282,062,775	270,667,011	59,552,432	60,338,523	341,615,207	331,005,534
EXPENDITURES:							
Academic Salaries	1000	102,677,406	105,146,555	11,411,256	9,570,363	114,088,662	114,716,918
Classified Salaries	2000	47,071,074	49,609,118	17,523,479	17,508,707	64,594,553	67,117,825
Employee Benefits	3000	82,935,994	85,950,001	13,514,491	14,173,151	96,450,485	100,123,152
Supplies and Materials	4000	2,873,524	4,516,985	3,256,298	7,512,425	6,129,822	12,029,410
Other Operating Expenses and Services	5000	25,104,661	26,857,446	7,932,868	6,135,588	33,037,529	32,993,034
Capital Outlay	6000	1,971,752	4,927,608	2,401,716	1,245,164	4,373,468	6,172,772
Total Expenditures		262,634,411	277,007,713	56,040,108	56,145,398	318,674,519	333,153,111
Excess /(Deficiency) of Revenues over Expenditures		19,428,364	(6,340,702)	3,512,324	4,193,125	22,940,688	(2,147,577)
Other Financing Sources	8900	279,638	82,000	2,000,000	1,800,000	2,279,638	1,882,000
Other Outgo	7000	7,953,060	5,923,888	5,659,286	3,776,021	13,612,346	9,699,909
Net Increase/(Decrease) in Fund Balance		11,754,942	(12,182,590)	(146,962)	2,217,104	11,607,980	(9,965,486)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	81,699,177	93,454,119	6,340,406	6,193,444	88,039,583	99,647,563
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	81,699,177		6,340,406		88,039,583	
Ending Fund Balance, June 30		93,454,119	81,271,529	6,193,444	8,410,548	99,647,563	89,682,077

For Actual Year: 2024-2025

Budget Year: 2025-2026

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	169,145	171,912				
Local Revenues	8800	46,910,417	44,125,694			739,909	357,271
Total Revenues		47,079,562	44,297,606	0	0	739,909	357,271
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	26,895,000	28,310,001				
Debt Interest and Other Service Charges	7120	20,497,594	19,716,978				
Transfers Outgoing	7300 & 7400					181,924	80,000
Reserve for Contingencies	7900						
Total Other Outgo	7000	47,392,594	48,026,979	0	0	181,924	80,000
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(47,392,594)	(48,026,979)	0	0	(181,924)	(80,000)
Net Increase/Decrease in Fund Balance		(313,032)	(3,729,373)	0	0	557,985	277,271
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	42,498,963	42,185,931		0	17,389,519	17,947,504
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	42,498,963		0		17,389,519	
Ending Fund Balance, June 30		42,185,931	38,456,558	0	0	17,947,504	18,224,775

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2024-2025

Budget Year: 2025-2026

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: 2024-2025

Budget Year: 2025-2026

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

	Object	FUND: 41		FUND 42		FUND 43	
Description	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600		1,726,567				
Local Revenues	8800	3,800,985	3,747,663			3,347,685	1,369,756
Total Income		3,800,985	5,474,230	0	0	3,347,685	1,369,756
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	418				1,288,280	1,287,845
Employee Benefits	3000	21				662,439	760,654
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	428,098	376,224			955,095	815,000
Capital Outlay	6000	7,876,350	17,051,110			7,639,302	20,358,437
Total Expenditures		8,304,887	17,427,334	0	0	10,545,116	23,221,936
Excess /(Deficiency) of Revenues over Expenditures		(4,503,902)	(11,953,104)	0	0	(7,197,431)	(21,852,180)
Other Financing Sources	8900	2,608,228					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,895,674)	(11,953,104)	0	0	(7,197,431)	(21,852,180)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	63,863,999	61,968,325	0	0	81,740,727	74,543,296
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	63,863,999		0		81,740,727	
Ending Fund Balance, June 30		61,968,325	50,015,221	0	0	74,543,296	52,691,116

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	3,382,041	3,422,713	1,421,996	1,450,290		
Other Financing Sources	8900	285,000					
Total Income		3,667,041	3,422,713	1,421,996	1,450,290	0	0
Cost of Sales	5890	2,340,507	2,004,486	525,113	713,500		
Gross Profit or Loss		1,326,534	1,418,227	896,883	736,790	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,407,342	1,658,255	467,738	794,074		
Employee Benefits	3000	743,414	765,605	222,043	352,964		
Supplies and Materials	4000	12,433	6,600	26,720	42,244		
Other Operating Expenses and Services	5000	311,379	264,750	101,865	106,437		
Capital Outlay	6000	11,569		2,853	13,500		
Total Expenditures		2,486,137	2,695,210	821,219	1,309,219	0	0
Net Profit or Loss		(1,159,603)	(1,276,983)	75,664	(572,429)	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,159,603)	(1,276,983)	75,664	(572,429)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,328,854	2,169,251	1,123,525	1,199,189		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	3,328,854		1,123,525		0	
Ending Fund Balance, June 30		2,169,251	892,268	1,199,189	626,760	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2024-2025

Budget Year: 2025-2026

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				

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
Description	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	16,451	8,687	561,203	263,768		
Other Financing Sources	8900	1,883,264	2,804,791	1,000,000	1,000,000		
Total Income		1,899,715	2,813,478	1,561,203	1,263,768		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,361,869	2,272,908	4	4		
Capital Outlay	6000						
Total Expenditures		2,361,869	2,272,908	4	4		
Net Profit or Loss		(462,154)	540,570	1,561,199	1,263,764		
Other Outgo	7000			4,928,500	1,000,000		
Net Increase/(Decrease) in Fund Balance		(462,154)	540,570	(3,367,301)	263,764		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,029,755	567,601	16,618,191	13,250,890		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,029,755		16,618,191			
Ending Fund Balance, June 30		567,601	1,108,171	13,250,890	13,514,654		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	356,388	330,920	132,637	129,077	234,196	224,686
Total Income		356,388	330,920	132,637	129,077	234,196	224,686
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					26,581	22,050
Employee Benefits	3000					436	384
Supplies and Materials	4000	341,962	304,237	1,566	8,051	14,234	3,477
Other Operating Expenses and Services	5000	39,365	15,000	137,281	142,186	15,739	18,650
Capital Outlay	6000	75,373				120,700	157,004
Total Expenditures		456,700	319,237	138,847	150,237	177,690	201,565
Excess /(Deficiency) of Revenues over Expenditures		(100,312)	11,683	(6,210)	(21,160)	56,506	23,121
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(100,312)	11,683	(6,210)	(21,160)	56,506	23,121
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,173,102	1,072,790	182,035	175,825	1,441,170	1,497,676
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,173,102		182,035		1,441,170	
Ending Fund Balance, June 30		1,072,790	1,084,473	175,825	154,665	1,497,676	1,520,797

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	48,489,874	49,479,471				
State Revenues	8600	14,387,678	14,179,306				
Local Revenues	8800			22,002	10,181		
Total Income		62,877,552	63,658,777	22,002	10,181	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			78	52		
Capital Outlay	6000						
Total Expenditures		0	0	78	52	0	0
Excess /(Deficiency) of Revenues over Expenditures		62,877,552	63,658,777	21,924	10,129	0	0
Other Financing Sources	8900	351,467	317,000				
Other Outgo	7000	63,229,019	63,975,777	22,000	22,000		
Net Increase/(Decrease) in Fund Balance		0	0	(76)	(11,871)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	516,260	516,184		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		516,260		0	
Ending Fund Balance, June 30		0	0	516,184	504,313	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

310 CONTRA COSTA

For Actual Year: 2024-2025 Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	22,204,758	10,162,429		
Total Income		22,204,758	10,162,429	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	617,582	620,400		
Capital Outlay	6000				
Total Expenditures		617,582	620,400	0	0
Excess /(Deficiency) of Revenues over Expenditures		21,587,176	9,542,029	0	0
Other Financing Sources	8900	4,928,500	1,000,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		26,515,676	10,542,029	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	176,733,875	203,249,551	0	0
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	176,733,875		0	
Ending Fund Balance, June 30		203,249,551	213,791,580	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 310

Name: CONTRA COSTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,000,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,500,000
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	285,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,883,263
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,000,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	284,797
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	16,652
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	108,228
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	66,670
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	181,924
77	DEFERRED COMPENSATION TRUST FUND	69	OTHER INTERNAL SERVICES FUND	4,928,500
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	57,118

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: 2024-2025

Budget Year: 2025-2026

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			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		5,083,577		2,431,251			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		1,685,165		1,685,165			1,685,165
Classified Salaries	2000		1,285,728		1,285,728			1,285,728
Employee Benefits	3000		1,493,999		1,493,999			1,493,999
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	248,070		248,070
Instructional Supplies & Materials	4300				0	889,803		889,803
Noninstructional Supplies & Mtrls	4400		54,139		54,139			54,139
Total Supplies and Materials		0	54,139	0	54,139	1,137,873		1,192,012
Other Operating Expenses and Services	5000		564,546		564,546	620,497		1,185,043
Capital Outlay	6000							
Library Books	6300				0	84,366		84,366
Equipment	6400							
Equipment - Additional	6410				0	352,663		352,663
Equipment - Replacement	6420				0	607,845		607,845
Total Capital Outlay		0	0	0	0	1,044,874		1,044,874
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	5,083,577	0	5,083,577	2,803,244		7,886,821
Ending Balance					0	4,018,706		4,018,706

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND
District ID: 310 Name: CONTRA COSTA

For Actual Year: 2024-2025 Budget Year: 2025-2026

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			4,018,706		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			4,018,706		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		4,432,130			1,697,305		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		1,463,536		1,463,536			1,463,536
Classified Salaries	2000		1,161,884		1,161,884			1,161,884
Employee Benefits	3000		1,319,187		1,319,187			1,319,187
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	270,000		270,000
Instructional Supplies & Materials	4300				0	2,151,150		2,151,150
Noninstructional Supplies & Mtrls	4400		45,125		45,125			45,125
Total Supplies and Materials		0	45,125	0	45,125	2,421,150		2,466,275
Other Operating Expenses and Services	5000		442,398		442,398	202,410		644,808
Capital Outlay	6000							
Library Books	6300				0	73,548		73,548
Equipment	6400							
Equipment - Additional	6410				0	302,000		302,000
Equipment - Replacement	6420				0	8,000		8,000
Total Capital Outlay		0	0	0	0	383,548		383,548
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		50,000	50000
Total Other Outgo	7000	0	0	0	0		50,000	50000
Total Expenditures		0	4,432,130	0	4,432,130	3,007,108	50,000	7,489,238
Ending Balance					0	2,658,903		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 310

Name: CONTRA COSTA

EPA Revenue	43,908,664
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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	43,908,664	0	0	43,908,664
TOTAL		43,908,664	0	0	43,908,664

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 310

Name: CONTRA COSTA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	16,757,999	16,558,273	33,316,272	N/A	N/A
2025-2026	16,959,095	16,973,791	33,932,886	616,614	1.85%
2026-2027	17,162,604	17,240,168	34,402,772	469,886	1.38%
2027-2028	17,368,555	18,081,488	35,450,043	1,047,271	3.04%
2028-2029	17,576,978	18,105,850	35,682,828	232,785	0.66%
2029-2030	17,787,902	18,063,218	35,851,120	168,292	0.47%

Does the district have a plan to fund these expenses through 2029-30?

Yes

Explain Yes or No

The District 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