



West Contra Costa Unified School District

Board Meeting

October 26, 2011

Board Members

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Board President

Madeline Kronenberg
Board Clerk

Antonio Medrano
Board Member

Elaine Merriweather
Board Member

Tony Thurmond
Board Member

District Staff

Bruce Harter
Superintendent

Sheri Gamba
*Associate Superintendent
Business Services*

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West Contra Costa Unified School District



Multi Year Budget Planning Executive Summary Board Meeting October 26, 2011

Prepared by: Sheri Gamba, Associate Superintendent

West Contra Costa Unified School District

Introduction

For the third consecutive year the District has struggled with a budget adopted by the State that does not realistically solve its major deficit. So for the fourth year in a row we repeat this statement: "This year the District is facing enormous financial challenges..." Since the 2008-09 school year the state and national economies have driven funding downward causing an unprecedented loss in revenue to the levels that are now budgeted for all California Schools.

On June 30, 2011, Governor Brown signed the State Budget Act and the Education Trailer Bill. The Trailer Bill includes "trigger language" that, places school district budgets on a course of mid-year uncertainties with unknown revision potential. The States revenue deferral schedules coupled with the uncertainty that the funds will actually be available this year has made budget planning efforts all the more difficult.

In spite of these challenges, the West Contra Costa Unified School District Board continues to plan for and adopt fiscally responsible plans that have kept our District on strong financial footing. At tonight's meeting the Board will have an opportunity to affirm a financially sound plan that addresses the potential upside and downside scenarios of the "trigger language" contained in the State Budget /Education Trailer Bill.

West Contra Costa is a Fiscally Responsible District

During the years of the greatest economic down turn in US history West Contra Costa Unified School District has addressed funding cuts by focusing on many of the cost saving measures pointed out through numerous fiscal reports and studies. Through the collective bargaining process contract modifications are now in place to control benefit costs and staffing in order to accomplish budget savings. School and facility closures have occurred according to a plan adopted by the Board to address school facility consolidation. In addition, the Board has adopted flexibility options including modified K-3 Class size reduction and categorical flexibility. The Board has arranged for temporary inter-fund borrowing should it be necessary due to cash flow constraints. The Board has also undertaken efforts to improve funding for schools by engaging in efforts to raise local taxes in support of locally controlled funds for schools. In spite of the corrective action and demonstrated fiscal responsibility, the district must still face the State's funding uncertainties as it prepares a multi-year plan. The following is a summary of various program focus areas the Board has discussed over the past year as well as information on the potential State funding shortfall. This information is provided so that the Board can continue on the path of fiscal responsibility by identifying priorities for funding, should the District receive positive funding information from the State, and to provide direction should the State's Mid-Year Trigger cuts become a reality.

Parcel Tax – Local Support for Students

The parcel tax program includes support for a wide variety of services to students of the District. The parcel tax funding, renewed in November of 2008, is accounted for in a locally restricted account and is subject to the review by the Citizens Budget Advisory Committee. The parcel tax expires in 2014-15. The following table illustrates a summary of funding levels included in the budget adoption for programs in the 2011-12 school year.

West Contra Costa Unified School district Measure D Parcel Tax Expenditure Budget Summary 2011-12		
Library and athletic programs	\$	3,023,623
*Reduced class sizes for Kindergarten through third grade	\$	1,920,000
Textbooks and teaching materials	\$	750,000
Teachers and counselors	\$	2,976,176
Custodial support - Facilities clean and in good condition	\$	537,520
Grand Total	\$	9,207,319

* Parcel tax funding pays for a small portion of the K-3 CSR program

Maintenance and Recreation Assessment District – MRAD

In an effort to raise and sustain funding for the school district in 1994 the District formed a Maintenance and Recreation District. In 1996 the formation of MRAD was followed by a vote of the people to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD is budgeted for 2011-12 in the amount of \$5.5 million, which pays for evening/after school custodial services, gardeners and outdoor capital projects.

Funding Flexibility – The Tier III Shift

The 2009 Budget Act enacted a series of reductions to the revenues of school districts and also contained language permitting districts to seek relief from these cuts by repurposing funds from what has traditionally been restricted funding. The practical application of repurposing these funds requires that school districts either cut the programs and staffing associated with the State funds or find alternative funding sources to support the ongoing efforts of these programs.

The Board took action for both the 2009-10 and 2010-11 school years to identify the programs and estimated amounts available for the Tier III shift and used that funding to offset cuts from the State. The 2011-12 budget includes the continued use of Tier III funding in the estimated amount of \$13.5 million. Tier III flexibility has been extended to June of 2015.

The Board has elected to keep the Adult Education Program in place at a reduced level of funding. There is an additional estimated, \$1 million in additional Tier III funding

transfer available for the District's general fund should the Board choose to downsize the Adult Education program in a "worse-case scenario".

The Tier III funding resolution adopted with the 2011-12 budget did not include the transfer of Deferred Maintenance funding. Staff has confirmed that the Deferred Maintenance funds are scheduled for release in January of 2012. Therefore, an additional \$1 million in Tier III funding is available for transfer. Since the Board has supported this transfer in previous budget priority direction staff will include it in the multi-year projection and in the Tier III resolution for the First Interim Report.

Federal Stimulus Funding

The intent of the American Recovery and Reinvestment Act (ARRA) and subsequent Ed Jobs federal funding was to save jobs and stimulate the economy. The 2010 Ed Jobs one time funding was more restricted than the previous ARRA funding provided by the federal government and will be spent during the 2011-12 school year. It is being used for school site level jobs and related services. The District has received \$5.2 million in funding which was budgeted for 2011-12. This funding is paying for 65 jobs which helped offset the loss of the onetime ARRA funds and has been used toward the implementation K-3 Class Size Reduction as well as to pay for site safety positions.

School Resource Officers

The following table represents the contracts and costs associated with the School Resource Officer program. It should be noted that in all cases the Police Departments at each agency offer special programs to school sites as well as special services at school events such as athletics, dances and special assemblies as a part of their contract. The 2011-12 budget, along with the multi-year projection includes the funding for this service.

School Resource Officers Chart

City	Total # of Officers	# paid by City	Contract Amount	Coverage	Services
Hercules	1	0	\$160,000	Hercules Family Schools	C,YC,TS, DM,SP
San Pablo	2	2	\$0	San Pablo Family Schools	C,TS,DM,SP
CC Sheriff	1	0	\$193,000	Unincorporated, North Campus, Crespí	C,TS,DM,SP
El Cerrito	3	0	\$420,000	El Cerrito Family Schools	C, TS, DM, SP
Richmond	7	1	\$876,000	Richmond, Kennedy and DeAnza Family Schools	C, TS, DM,SP
Pinole	3	1	\$320,000	Pinole Family	C, TS, DM, SP

Total	17	5	\$1,969,000		
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C= Student Behavior Coaching, YC= Youth Curfew, TS= Truancy Sweeps, DM=District Meetings, SP= Special Services

In a worse-case scenario the District could reduce the number of School Resource Officers that it pays for. The agencies that the District currently contracts with for services have been notified that this is a possibility for the 2012-13 school year.

Shared Commitments and Employee Concessions

Over the past three years the Board has requested concessions from employees and through negotiations with employee groups has enacted reductions, keeping the District fiscally solvent.

In 2008-09 the executive team (Superintendent and Cabinet) took a three day furlough. In January of 2009 the entire unrepresented management team, including the executive team, were placed on a tiered capped benefit program. During the 2009-10 school year all groups both represented and unrepresented were placed on a tiered cap program for health benefits. Employees gave up the previous retiree lifetime benefit program and began a three year plan of work year reduction with a commensurate salary reduction. In addition, teacher class sizes were increased and prep teachers were eliminated, saving \$3.2 million.

The work year reduction for all employees saves \$4.4 million per year. The tiered cap program saves the district \$9.9 million per year. For the employee, these types of reductions mean less take home pay. It would have been impossible to cut the number of jobs needed to enact these savings and still serve the students of this district.

Some portions of the work year reduction agreements sunset at the end of 2011-12. Therefore projected funding for the restoration of work days in the amount of \$2.5 million is included in the multi-year projection beginning in 2012-13.

Other Post Retirement Benefit Liability (OPEB) or Retiree Lifetime Benefits

The Board has taken action, with the cooperation of employee groups, to substantially reduce the District's long term liability for post-employment health care. In the actuarial study completed in 2008 it was determined that the Governmental Accounting Standards Board or "GASB 34" liability was \$495 million. Had the program not been amended the GASB 34 liability would have grown to \$550 million, with the implementation of new retiree benefit provisions the GASB 34 liability is \$385 million.

Effective July 1, 2010 employees of the District are no longer eligible to enter a retiree benefit program with uncapped lifetime benefits. Each union has ratified a modified retiree benefit program for existing and future employees. This change is essential for the long term financial stability of the District and further shows the commitment to fiscal responsibility this Board has made.

School Closure

The West Contra Costa Unified School District has experienced a decline in enrollment of over 5,000 students since the 2002-03 school year. School sizes in the West Contra Costa Unified School District have been smaller on average than comparable school districts in California. In order to address the structural deficit, the School Board passed a resolution on February 11, 2009 to close schools and other facilities under a three year plan.

The City of San Pablo and the City of Richmond have provided strong support since the adoption of the school closure plan and have provided financial support to keep Shannon, Lake, Kennedy, Grant and Olinda schools open. The City of Richmond will continue its financial commitment to keep Kennedy, Grant and Olinda Schools open by granting the District \$1.5 million per year, ongoing. On September 7, 2011 the Board expressed a desire to remove Shannon and Lake Elementary Schools from the closure plan for June of 2012 at a cost of \$600,000 per year ongoing. Depending upon the level of mid-year triggers it may be possible to accomplish this goal. The Board may wish to set this as a priority since the closing of Shannon may require a commitment of capital facility funding to create additional student housing at nearby schools or it may require a re-districting (boundary change) of all the elementary schools in the northern half of the district

Long Term Debt

The Board action on September 7, 2011 to pay off the State Loan means the District no longer has to budget out of the general fund for this loan payment, which has improved the multi-year projection. The outstanding principal on the debt is estimated to be \$8.1 million, a final pay off figure will be requested from the Infrastructure Bank. The fund balance for the Debt Service fund reserved for the State Loan is \$9 million. The Voluntary Integration Program (VIP) outstanding debt is paid off this year as well. This means the Board now has only two outstanding general fund long term debt obligations, the Certificate of Participation (COP) and the IBM debt. The Board has expressed an interest in prioritizing the use of one time reserve funds to pay off the IBM debt in order to further relieve the District of this ongoing general fund expense and put more of the "1990's era" debt behind us.

	Principal	11-12 Payment	Pay off year
COPS	\$ 8,890,000	\$ 922,576	2024
IBM	\$ 3,742,000	\$ 625,000	2015
Total	\$ 2,632,000	\$ 1,547,576	

Fund Balance

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming year. Deficit spending can be tracked by monitoring the ending fund balance each year. It is also reflected in the State reports and is described as the net decrease in fund balance.

For the past three fiscal years the unrestricted ending fund balance has been in a decline. While this is not a desirable trend, the fund balance has been carefully monitored to make sure the appropriate funds are in place for a 3% reserve. Furthermore, part of what is calculated mathematically as deficit spending has been the Board's purposeful set aside of a Special Reserve fund.

The Board has set in place a plan using the Special Reserve fund to close the budget gap for next year. With the relief to the multi-year projection based upon the State Loan pay off and the increased Tier III fund transfer the multi-year projection in the best case scenario does not require the transfer of Special Reserve funds to close the budget gap if mid-year triggers are not enacted.

If the mid-year "triggers" are enacted it may be necessary to use fund balance to close the current year budget gap. Should the mid-year "triggers" be ongoing it is important for the Board to set multi-year planning direction and identify cuts, or use of specified reserve funds, to balance 2012-13 and 2013-14 and ongoing.

Mid- Year Triggers

The \$96.4 billion state budget was constructed on the assumption that there would be \$4 billion in additional revenues that was projected after the estimates developed in the May Revision. Should the revenue not materialize the State Director of Finance has the authority to implement a schedule of specified reductions outlined in the budget package known as the "Mid-Year Triggers". The Director will decide whether to pull the trigger by no later than December 15 based on the higher of the Department of Finance or the Legislative Analyst estimates submitted in their annual November report.

If revised revenue forecasts prepared by the Legislative Analyst's Office (LAO) for release in November, and revenue forecasts prepared by the Governor's Department of Finance (DOF) in December, are more than \$1 billion, but less than \$2 billion below the estimate for the 2011-12 State Budget, midyear cuts of up to \$601 million are implemented, including a \$23 million cut to child care, a \$30 million reduction in community college funding, and a \$10 per unit increase to community college enrollment fees (the fee increase would not be effective until summer 2012). If both revised forecasts fall \$2 billion or more short, then additional reductions of up to \$248 million in home-to-school transportation, \$1.5 billion (4%) in school district revenue limits, and \$72 million to community colleges are triggered.

As an example, for approximately every \$214 million of State shortfall, the District is cut an estimated \$1 million – plus a proportional transportation cut as shown in the table below.

State Revenue Projection is Short	Projected District Revenue Reduction	Projected Transportation Reduction	Projected District Reduction
2 Billion	0	0	0
2 Billion + \$214 million	\$1,040,000	\$135,500	\$1,175,500
2 Billion + \$642 million	\$3,120,000	\$406,500	\$3,526,500
2 Billion + \$1.5 billion	\$7,280,000	\$948,500	\$8,228,500

Priority Setting if Mid-Year Triggers are Enacted

In previous priority setting sessions the Board has indicated a willingness to reduce the number of School Security Officers (SRO's) and reduce Adult Education in a worse-case scenario. If the Mid-Year triggers include an on-going cut from the State equivalent to the worse case mid-year cut then such measures and potentially other reductions will be necessary. The District could absorb a 2011-12 mid-year cut of \$8.2 million utilizing the unrestricted ending fund balance of the general fund. It would then need to implement, for 2012-13, ongoing cuts to balance the budget, as well as a planned expenditure of the \$10 million in Special Reserve to sustain programs.

Priority Setting if Mid-Year Triggers are not enacted

There has been a great deal of speculation regarding the actual implementation of the State Mid-Year Triggers and whether or not the legislature will ultimately cut K-12 schools in the middle of the school year. Should State Mid-Year Triggers not be enacted, yet State revenues remain down, there is a strong likelihood that school districts will be suffer cuts for the 2012-13 school year through the January Governor's Budget. If State revenues come in stronger than currently anticipated it is important for the Board to discuss and provide direction that will align the District's budget with the goals and priorities of the Board. The following areas are offered as potential priorities based upon Board input at previous meetings.

Operating and Maintaining the Current Number of Schools

On September 7, 2011 the Board expressed a desire to remove Shannon and Lake Elementary Schools from the closure plan for June of 2012 at a cost of \$600,000 per year ongoing.

Curriculum and Textbooks

The Board has indicated that student achievement is a high priority. One outcome of the State's and subsequently the District's response to the economic crisis and cut in funding has been the inability to fully address and enact important programs and improvement plans. For instance, the State delayed the required text adoption program and initiative to fund the renewal of the curriculum standards. However it has not stopped the State from moving toward the new standards and assessments. The District last adopted new standards for K-5 in 2002. Since closing the achievement gap is of paramount importance one high priority is to fund the adoption of curriculum and textbooks that will align to the evolved State standards. It is estimated that this would be an increased cost of \$325,000 per year over the next three years for a new K-6 Reading / ELA program.

Class Size Reduction

The State budget includes the continued flexibility for the K-3 Class Size Reduction program. The flexibility is designed to provide financial relief and flexibility to school districts during these difficult times. Class size flexibility legislation expires in June of 2014. In accordance with State funding flexibility, the Board has adopted a modified class size reduction program for 2011-12. Class size targets have been set at 24 for kindergarten, 20 for first and second grades and 28 for third grade. One time Ed Jobs Federal Funding and Title I carry over, in the amount of \$6.1 million, is being used to fund the program. These one-time funding sources pay for 100 teachers. Parcel tax funding is also provided in the amount of \$1.9 million toward this program, which would be roughly equivalent to the cost of 29 teachers. The combination of one time Federal funding and Parcel Tax funding pays for 129 teachers. Approximately 35 teachers will be needed next year to staff the K-3 grades at 28:1, Parcel Tax will pay for 29 and the general fund would have to pay for the additional 6 fte to run the program at the 28:1 level in grades K-3. The multi-year projection does not include the staffing costs necessary to implement the K-3 Class Size Reduction Program as it is currently configured in 2011-12 in 2012-13 and beyond. Other Districts in Contra Costa County have struggled to keep class size reduction in place. Few have managed to keep class sizes below 31. (See appendix for K-3 Class Size Reduction Chart)

In addition to the K-3 Class Size Reduction Program the Board has also placed an emphasis on closing the achievement gap, Linked Learning/academy based programs, and promoting a college going culture by making the effort to offer additional advanced placement classes. In order to make progress in those areas the Board may wish to consider adding staffing and lowering class sizes at the secondary level. For instance, an additional 15 FTE could be added and distributed proportionally among the comprehensive high schools which would help lower class sizes or provide the extra teaching sections needed for targeted programs.

Class Size Reduction Concepts	Description/Estimates	Estimated Cost
K-3 Class Sizes at 28:1	For 6 teachers in addition to the 29 teachers that Parcel Tax Covers	\$366,000
K-2 Class Sizes at 24:1 3 rd grade at 28:1	Additional 45 teachers over the 28:1 Estimated Cost	Add \$2.745 million Total of \$3.1 million
K-3 Program as run in 2011-12, K:24, 1&2:20, 3:28	Additional 49 teachers over the K-2 24:1, 3 28:1 Cost	Add \$2.989 million Total of \$6.1 million
Secondary Staffing Option	Provide additional 15 fte for lower class sizes and/or additional sections toward the achievement gap and college going culture goals.	\$915,000

Support Systems and Operational Driven Costs

Districts plans to fund the support, operational and communication needs of the District's schools and communities have been placed on the "back burner" during these tough economic times.

The Board has taken advantage of the Tier III sweep programs to help keep the District solvent. However, by doing so, it has placed an additional burden on the Bond fund by requiring those funds to be used for capital outlay related to certain deferred projects. Those projects not covered by the Bond remain on hold. In addition, as the District opens and operates new campuses the Board should think about the level of staffing provided to keep these campuses in top operating condition. Past studies indicate the District is understaffed for the square footage we are operating in terms of the maintenance and custodial staff. As we add more sophisticated building components, such as technology infrastructure, climate control and sophisticated security systems it is important to consider the number and types of staff provided to keep these investments in good working order for our students. It would be worthwhile for the Board to consider a support staff study to quantify the types and levels of staffing that are desirable for newly constructed schools.

A technology upgrade or conversion will be necessary for the District's Enterprise System which house all financial and human resources programs. The goal is to select and negotiate a cost neutral solution for the ongoing expenditures of the District. However the implementation will require a short term increase of cost due to increased staff time and training. Staff is currently working on the selection of the appropriate vendor for this program and will be developing cost estimates for the purchase and implementation.

The Communications Department was dissolved during previous budget cuts. While staff has done their best to provide communication through existing avenues the District lacks the communication outreach, both on the web and through other communication tools that would enable us to communicate the good news on our efforts to serve students and community. Re-establishing a Communication Department would cost approximately \$125,000.

Multi-Year Projection

The 2011-12 Multi-Year projection includes the increased costs associated with the restoration of furlough days, escalating retiree health care costs and the loss of one time Ed Jobs funding. The multi-year projection for 2011-12 also includes the savings for school closures identified by the Board and iterated earlier in this narrative. Since the adoption of the Budget in June, the Board has determined to pay off the State Loan in 2012. In addition, the District will make the final payment toward the Voluntary Integration Program (VIP) Audit Finding. Therefore the cost for the State Loan and VIP debts are no longer a part of the ongoing budget. The following table summarizes an amended Multi-Year Projection using the same assumptions as at adoption, with the two loan pay offs and assuming there are no mid-year cuts from the State. This would be a best case scenario for the District.

Unrestricted Summary BEST CASE SCENARIO PROJECTION	2011-12	2012-13	2013-14
Revenues	170,108,721	170,967,925	174,095,410
Expenses and Transfers	169,159,333	170,967,925	174,095,410
Deficit Spending	949,388	-	-
Beginning Fund Balance	15,782,936	16,732,324	16,732,324
Ending Fund Balance	16,732,324	16,732,324	16,732,324
Required Reserve	7,821,134	7,671,873	7,818,249
Stores and Revolving Cash	300,000	300,000	300,000
Remaining Balance	8,611,190	8,760,451	8,614,075
<i>Note: Transfer from Special Reserve included in Revenue</i>		626,246	115,609
No Mid Year Triggers - No Ongoing State Cuts enacted for 2012-13 - No Programs or Expenses Added			

In the worse-case or high range scenario, if the State implements mid-year triggers and they are ongoing the West Contra Costa Unified School District could first utilize the unappropriated ending fund balance and then Special Reserve Fund. It will also be necessary, if that occurs, to identify ongoing cuts for the 2012-13 year that would extend into 2013-14 and beyond in order to attain an approved budget.

Unrestricted Summary HIGH RANGE STATE REVENUE SHORTFALL	2011-12	2012-13	2013-14
Revenues	170,108,721	178,664,474	175,657,006
State Short \$2 billion + \$1.5 billion and assume ongoing	(8,228,500)	(8,228,500)	(8,228,500)
Expenses and Transfers	169,159,333	170,967,925	174,095,410
Deficit Spending	(7,279,112)	(531,951)	(6,666,904)
Beginning Fund Balance	15,782,936	8,503,824	7,971,873
Ending Fund Balance	8,503,824	7,971,873	1,304,969
Required Reserve	7,821,134	7,671,873	7,818,249
Stores and Revolving Cash	300,000	300,000	300,000
Remaining Balance	382,690	-	(6,813,280)
<i>Note: Transfer from Special Reserve included in Revenue</i>		8,322,795	1,677,205
Mid Year Triggers - Ongoing State Cuts enacted for 2012-13 - No Programs or Expenses Added or Deleted			

Next Steps

Faced with the reality of extraordinary State budget cuts, the Board has been diligent in making the difficult decisions necessary for the ongoing solvency of the District. Unfortunately, it is unclear when the State's economy will recover. What we know is that, as a District, we must close the deficit in order to remain financially viable, and that means we are sure to be faced with even more tough decisions that will affect the students and employees of the District. For that reason, the Board must continue to plan in order to prepare for the issues that are unresolved at the State level this year and next.

Date	Topic
December 7, 2011- School Board Meeting	First Interim Report including the adoption of the Multi-Year Projection for planning purposes
January 4, 2012- School Board Meeting	Budget Report – Mid- year trigger outcome
February 1, 2012 -School Board Meeting	Report on Governor's Proposed State Budget and information on lay off in Mid-year triggers are enacted
February 15, 2012- School Board Meeting	Adoption of lay off if necessary
March 22, 2012 -School Board Meeting	Second Interim Report
May 23, 2012 -School Board Meeting	Report on May budget revision
June 13, 2012 -School Board Meeting	Preliminary Budget Report
June 27, 2012 -School Board Meeting	Public Hearing and Adoption of District Budget

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2011-12 JULY 1 ADOPTION

Schedule 1

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND		SPECIAL REVENUE FUNDS Schedule 2	CAPITAL OUTLAY FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED				
REVENUES						
Revenue Limit Sources	\$ 140,887,629	\$ 7,107,208	\$ 147,994,837	\$ -	\$ -	\$ 147,994,837
Federal Revenues	0	27,810,811	27,810,811	-	-	38,338,753
Other State Revenues	25,499,633	34,373,065	59,872,698	-	-	66,137,026
Other Local Revenues	2,721,459	16,642,105	19,363,564	1,433,040	20,042,615	42,804,487
Total Revenues	169,108,721	85,933,189	255,041,910	1,433,040	20,042,615	295,275,103
EXPENDITURES						
Certificated Salaries	66,360,814	37,983,645	104,344,459	-	-	106,404,243
Classified Salaries	19,728,052	19,747,028	39,475,080	872,502	63,844	45,442,265
Employee Benefits	37,232,408	24,162,745	61,395,153	348,906	33,039	64,486,553
Books and Supplies	3,399,622	4,586,567	7,986,189	3,824,686	1,400	16,857,707
Services and Other Operating Expenditures	9,223,226	31,629,918	40,853,144	13,314,386	21,300,107	76,244,487
Capital Outlay	111,500	2,734,599	2,846,099	116,087,624	-	119,183,723
Other Outgo	4,510,179	-	4,510,179	-	-	4,607,704
Direct/Indirect Support Costs	(1,863,535)	1,157,700	(705,835)	-	-	-
Total Expenditures	138,702,266	122,002,202	260,704,468	134,448,104	21,398,390	433,226,682
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	30,406,455	(36,069,013)	(5,662,558)	(133,015,064)	(1,355,775)	(137,951,579)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	1,872,000	-	1,872,000	-	-	1,872,000
Interfund Transfers Out	-	-	-	-	-	(1,872,000)
Other Sources	-	-	-	100,000,000	-	100,000,000
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	(32,329,067)	32,329,067	-	-	-	-
Total Other Financing Sources and Uses	(30,457,067)	32,329,067	1,872,000	100,000,000	-	100,000,000
NET CHANGE IN FUND BALANCE	(50,612)	(3,739,946)	(3,790,558)	(33,015,064)	(1,355,775)	(37,951,579)
ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2011	15,782,936	16,610,441	32,393,377	117,800,286	20,605,891	187,543,846
PROJECTED ENDING FUND BALANCE JUNE 30, 2012	\$ 15,732,324	\$ 12,870,495	\$ 28,602,819	\$ 84,785,222	\$ 19,250,116	\$ 149,592,267

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2011-12 JULY 1 ADOPTION

Schedule 2

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	339,000	300,000	9,888,942	-	-	10,527,942.00
Other State Revenues	3,288,006	2,137,984	838,338	-	-	6,264,328
Other Local Revenues	556,446	127,972	1,238,850	-	42,000	1,965,268
Total Revenues	4,183,452	2,565,956	11,966,130	-	42,000	18,757,538

EXPENDITURES

Certificated Salaries	933,813	1,125,971	-	-	-	2,059,784
Classified Salaries	356,504	498,781	4,175,554	-	-	5,030,839
Employee Benefits	348,533	656,799	1,704,123	-	-	2,709,455
Books and Supplies	73,012	72,420	4,900,000	-	-	5,045,432
Services and Other Operating Expenditures	233,200	27,300	516,350	-	-	776,850
Capital Outlay	-	-	250,000	-	-	250,000
Other Outgo	-	97,525	-	-	-	97,525
Direct/Indirect Support Costs	76,530	87,160	542,145	-	-	705,835
Total Expenditures	2,021,592	2,565,956	12,088,172	-	-	16,675,720

INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS

	2,161,860	-	(122,042)	-	42,000	2,081,818
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	(1,000,000)	-	-	-	(872,000)	(1,872,000)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	(1,000,000)	-	-	-	(872,000)	(1,872,000)

NET CHANGE IN FUND BALANCE

	1,161,860	-	(122,042)	-	(830,000)	209,818
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ESTIMATED BEGINNING FUND BALANCE,
JULY 1, 2011

	1,958,241	-	2,242,063	1,205,988	11,337,999	16,744,291
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PROJECTED ENDING FUND BALANCE
JUNE 30, 2012

\$	3,120,101	\$ -	\$ 2,120,021	\$ 1,205,988	\$ 10,507,999	\$ 16,954,109
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**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2011-12 JULY 1 ADOPTION**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL OUTLAY FUNDS

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
\$	-	\$	-	\$	-
	-	-	-	-	-
	-	-	-	-	-
	500,000	160,000	5,000	768,040	1,433,040
Total Revenues	500,000	160,000	5,000	768,040	1,433,040

REVENUES

Revenue Limit Sources
Federal Revenues
Other State Revenues
Other Local Revenues
Total Revenues

EXPENDITURES

Certificated Salaries
Classified Salaries
Employee Benefits
Books and Supplies
Services and Other Operating Expenditures
Capital Outlay
Other Outgo
Direct/Indirect Support Costs
Total Expenditures

	847,502	-	-	-	-	872,502
	342,269	-	-	25,000	6,637	348,906
	3,635,456	20,000	-	169,230	-	3,824,686
	12,526,326	471,600	-	316,460	-	13,314,386
	114,211,284	940,000	-	936,340	-	116,087,624
	-	-	-	-	-	-
	-	-	-	-	-	-
	131,562,837	1,431,600	-	1,453,667	-	134,448,104
	(131,062,837)	(1,271,600)	5,000	(685,627)	-	(133,015,064)

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In
Interfund Transfers Out
Other Sources
Other Uses
Contributions To Restricted Programs
Total Other Financing Sources and Uses

	-	-	-	-	-	-
	-	-	-	-	-	-
	100,000,000	-	-	-	-	100,000,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	100,000,000	-	-	-	-	100,000,000
	(31,062,837)	(1,271,600)	5,000	(685,627)	-	(33,015,064)
	107,623,760	3,878,960	2,008	6,295,559	-	117,800,286

NET CHANGE IN FUND BALANCE

**ESTIMATED BEGINNING FUND BALANCE,
JULY 1, 2011**

**PROJECTED ENDING FUND BALANCE
JUNE 30, 2012**

\$	76,560,923	\$	2,607,360	\$	7,008	\$	5,609,932	\$	84,785,222
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2011-12 JULY 1 ADOPTION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS

	CORPORATION DEBT SERVICE	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES					
Revenue Limit Sources	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Other Local Revenues	-	35,000	1,751,000	18,256,615	20,042,615
Total Revenues	-	35,000	1,751,000	18,256,615	20,042,615

EXPENDITURES

Certificated Salaries	-	-	-	-	-
Classified Salaries	-	-	63,844	-	63,844
Employee Benefits	-	-	33,039	-	33,039
Books and Supplies	-	-	1,400	-	1,400
Services and Other Operating Expenditures	-	-	1,585,950	19,714,157	21,300,107
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	-	-	1,684,233	19,714,157	21,398,390

INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS

	-	35,000	66,767	(1,457,542)	(1,355,775)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-

NET CHANGE IN FUND BALANCE

	-	35,000	66,767	(1,457,542)	(1,355,775)
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ESTIMATED BEGINNING FUND BALANCE,
JULY 1, 2011

	1,286,991	9,013,644	1,207,957	9,097,299	20,605,891
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PROJECTED ENDING FUND BALANCE
JUNE 30, 2012

\$	1,286,991	\$	9,048,644	\$	1,274,724	\$	7,639,757	\$	19,250,116
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Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	140,814,995.22	7,099,631.37	147,914,626.59	140,887,629.00	7,107,208.00	147,994,837.00	0.1%
2) Federal Revenue		8100-8299	25,453.38	32,719,201.14	32,744,654.52	0.00	27,810,811.00	27,810,811.00	-15.1%
3) Other State Revenue		8300-8599	26,987,672.00	36,871,567.91	63,859,239.91	25,499,633.00	34,373,065.00	59,872,698.00	-6.2%
4) Other Local Revenue		8600-8799	3,323,988.45	18,679,720.81	22,003,709.26	2,721,459.00	16,642,105.00	19,363,564.00	-12.0%
5) TOTAL REVENUES			171,152,109.05	95,370,121.23	266,522,230.28	169,108,721.00	85,933,189.00	255,041,910.00	-4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	68,272,111.29	37,718,865.89	105,990,977.18	66,360,814.00	37,983,645.00	104,344,459.00	-1.6%
2) Classified Salaries		2000-2999	18,193,111.69	20,790,689.95	38,983,801.64	19,728,052.00	19,747,028.00	39,475,080.00	1.3%
3) Employee Benefits		3000-3999	37,412,152.11	20,749,474.22	58,161,626.33	37,232,408.00	24,162,745.00	61,395,153.00	5.6%
4) Books and Supplies		4000-4999	1,536,706.24	9,832,608.13	11,369,314.37	3,399,622.00	4,586,567.00	7,986,189.00	-29.8%
5) Services and Other Operating Expenditures		5000-5999	8,503,316.58	32,555,716.06	41,059,032.64	9,223,226.00	31,629,918.00	40,853,144.00	-0.5%
6) Capital Outlay		6000-6999	146,492.35	185,411.78	331,904.13	111,500.00	2,734,599.00	2,846,099.00	757.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	3,808,818.31	0.00	3,808,818.31	4,510,179.00	0.00	4,510,179.00	18.4%
7400-7499			(2,097,861.28)	1,407,464.32	(690,396.96)	(1,863,535.00)	1,157,700.00	(705,835.00)	2.2%
7300-7399			135,774,847.29	123,240,230.35	259,015,077.64	138,702,266.00	122,002,202.00	260,704,468.00	0.7%
9) TOTAL EXPENDITURES			35,377,261.76	(27,870,109.12)	7,507,152.64	30,406,455.00	(36,069,013.00)	(5,662,558.00)	-175.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	10,114.65	0.00	10,114.65	1,872,000.00	0.00	1,872,000.00	18407.8%
b) Transfers Out		7600-7629	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(29,387,899.46)	29,387,899.46	0.00	(32,329,067.00)	32,329,067.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(32,377,784.81)	29,387,899.46	(2,989,885.35)	(30,457,067.00)	32,329,067.00	1,872,000.00	-162.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,999,476.95	1,517,790.34	4,517,267.29	(50,612.00)	(3,739,946.00)	(3,790,558.00)	-183.9%
b) Audit Adjustments		9793	15,439,420.90	25,612,526.58	41,051,947.48	18,438,897.85	27,130,316.92	45,569,214.77	11.0%
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,439,420.90	25,612,526.58	41,051,947.48	18,438,897.85	27,130,316.92	45,569,214.77	11.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,439,420.90	25,612,526.58	41,051,947.48	18,438,897.85	27,130,316.92	45,569,214.77	11.0%
2) Ending Balance, June 30 (E + F1e)			18,438,897.85	27,130,316.92	45,569,214.77	18,388,285.85	23,390,370.92	41,778,656.77	-8.3%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	70,000.00	0.00	70,000.00				
Stores		9712	237,232.78	0.00	237,232.78				
Prepaid Expenditures		9713	60,000.00	0.00	60,000.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	27,130,316.92	27,130,316.92				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	7,860,452.00	0.00	7,860,452.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	0.00	0.00	0.00				
c) Undesignated Amount		9790	10,211,213.07	0.00	10,211,213.07				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				70,000.00	0.00	70,000.00	
Stores		9712				230,000.00	0.00	230,000.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted						0.00	23,390,371.03	23,390,371.03	
c) Committed									

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				0.00	0.00	0.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				7,821,134.00	0.00	7,821,134.00	
Unassigned/Unappropriated Amount		9790				10,267,151.85	(0.11)	10,267,151.74	

			2010-11 Unaudited Actuals			2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash		9110						
a) in County Treasury		9111	(12,323,861.45)	25,784,812.68	13,460,951.23			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) in Banks		9130	0.00	18,801.41	18,801.41			
c) in Revolving Fund		9135	70,000.00	0.00	70,000.00			
d) with Fiscal Agent		9140	0.00	0.00	0.00			
e) collections awaiting deposit		9150	0.00	0.00	0.00			
2) Investments		9200	93.76	0.00	93.76			
3) Accounts Receivable		9290	29,875,585.94	6,501,613.89	36,377,199.83			
4) Due from Grantor Government		9310	4,276,463.00	8,113,459.55	12,389,922.55			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	237,232.78	0.00	237,232.78			
7) Prepaid Expenditures		9340	60,000.00	0.00	60,000.00			
8) Other Current Assets		9400	0.00	0.00	0.00			
9) Fixed Assets								
10) TOTAL ASSETS			22,195,514.03	40,418,687.53	62,614,201.56			
H. LIABILITIES								
1) Accounts Payable		9500	3,756,616.18	5,699,471.15	9,456,087.33			
2) Due to Grantor Governments		9590	0.00	965,347.86	965,347.86			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Deferred Revenue		9650	0.00	6,623,551.60	6,623,551.60			
6) Long-Term Liabilities		9660						
7) TOTAL LIABILITIES			3,756,616.18	13,288,370.61	17,044,986.79			
I. FUND EQUITY								
Ending Fund Balance, June 30								
(must agree with line F2) (G10 - H7)			18,438,897.85	27,130,316.92	45,569,214.77			

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	91,440,629.00	0.00	91,440,629.00	93,216,540.00	0.00	93,216,540.00	1.9%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	722,880.25	0.00	722,880.25	702,088.00	0.00	702,088.00	-2.9%
Timber Yield Tax		8022	4.40	0.00	4.40	1.00	0.00	1.00	-77.3%
Other Subventions/In-Lieu Taxes		8029	3,459.68	0.00	3,459.68	3,508.00	0.00	3,508.00	1.4%
County & District Taxes									
Secured Roll Taxes		8041	46,825,670.98	0.00	46,825,670.98	48,156,319.00	0.00	48,156,319.00	2.8%
Unsecured Roll Taxes		8042	2,458,746.93	0.00	2,458,746.93	2,123,918.00	0.00	2,123,918.00	-13.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	900,406.22	0.00	900,406.22	593,109.00	0.00	593,109.00	-34.1%
Education Revenue Augmentation Fund (ERAF)		8045	5,241,424.06	0.00	5,241,424.06	5,368,040.00	0.00	5,368,040.00	2.4%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	1,813,999.99	0.00	1,813,999.99				
Community Redevelopment Funds (SB 617/699/1992)		8047	179,212.61	0.00	179,212.61	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			149,586,434.12	0.00	149,586,434.12	150,163,523.00	0.00	150,163,523.00	0.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,099,631.37)		(7,099,631.37)	(7,107,208.00)		(7,107,208.00)	0.1%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		7,099,631.37	7,099,631.37		7,107,208.00	7,107,208.00	0.1%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00		0.00	0.00	0.0%
PERS Reduction Transfer		8092	555,198.27	0.00	555,198.27	507,947.00	0.00	507,947.00	-8.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,227,005.80)	0.00	(2,227,005.80)	(2,676,633.00)	0.00	(2,676,633.00)	20.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			140,814,995.22	7,099,631.37	147,914,626.59	140,887,629.00	7,107,208.00	147,994,837.00	0.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,710,542.00	8,710,542.00	0.00	5,774,513.00	5,774,513.00	-33.7%
Special Education Discretionary Grants		8182	0.00	1,384,489.71	1,384,489.71	0.00	908,011.00	908,011.00	-34.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		21,035,262.85	21,035,262.85		19,702,158.00	19,702,158.00	-6.3%
Vocational and Applied Technology Education	3500-3699	8290		267,118.00	267,118.00		242,834.00	242,834.00	-9.1%
Safe and Drug Free Schools	3700-3799	8290		52,250.49	52,250.49		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	25,453.38	1,269,538.09	1,294,991.47	0.00	1,183,295.00	1,183,295.00	-8.6%
TOTAL FEDERAL REVENUE			25,453.38	32,719,201.14	32,744,654.52	0.00	27,810,811.00	27,810,811.00	-15.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00			0.00	0.0%
Current Year									
Prior Years	2430	8319		10,443.13	10,443.13			0.00	-100.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		17,037,353.00	17,037,353.00			17,197,393.00	0.9%
Prior Years	6500	8319		17.00	17.00			0.00	-100.0%
Home-to-School Transportation	7230	8311		382,553.00	382,553.00			386,207.00	1.0%
Economic Impact Aid	7090-7091	8311		6,074,084.00	6,074,084.00			5,968,537.00	-1.7%
Spec. Ed. Transportation	7240	8311		1,490,105.00	1,490,105.00			1,510,808.00	1.4%
All Other State Apportionments - Current Year	All Other	8311	1,130,219.00	0.00	1,130,219.00	1,129,783.00	0.00	1,129,783.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	50,420.09	0.00	50,420.09	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	8,283,225.00	0.00	8,283,225.00	8,749,400.00	0.00	8,749,400.00	5.6%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	872,962.00	0.00	872,962.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,427,143.59	541,998.42	3,969,142.01	3,135,851.00	494,391.00	3,630,242.00	-8.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		97,558.53	97,558.53		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
School Community Violence Prevention Grant	7391	8590		98,190.62	98,190.62		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		5,367,600.00	5,367,600.00		4,285,319.00	4,285,319.00	-20.2%
All Other State Revenue	All Other	8590	13,223,702.32	5,771,665.21	18,995,367.53	12,484,599.00	4,530,410.00	17,015,009.00	-10.4%
TOTAL, OTHER STATE REVENUE			26,987,672.00	36,871,567.91	63,859,239.91	25,499,633.00	34,373,065.00	59,872,698.00	-6.2%

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND FUNCTION REPORT
2011-12 ADOPTION**

FUNCTION	ADOPTED BUDGET
01 General Fund Undistributed (resources 0000-1999)	
1000 Instruction Total	\$84,063,456
2100 Instructional Supervision and Admin.	\$2,479,700
2400 Instructional Library, Media & Technology	\$515,460
2700 School Administration	\$14,617,707
2000 Instruction Related Services Total	<u>\$17,612,867</u>
3100 Pupil Services	\$902,750
3900 Other Pupil Services	<u>\$0</u>
3000 Pupil Services Total	\$902,750
4000 Ancillary Services	\$11,172
4100 School Sponsored Co-Curricular	<u>\$19,797</u>
4000 Ancillary Services Total	\$30,969
5000 Community Services	\$86,622
7100 Board and Superintendent & Legal	\$2,304,878
7200 Other General Administration	(\$1,863,535)
7300 Fiscal Services	\$2,781,218
7400 Personnel/Human Resources Services	\$2,030,248
7500 Central Support	\$2,557,220
7600 All Other General Administration	\$1,821,017
7700 Centralized Data Processing	<u>\$3,901,289</u>
7000 General Administration Total	\$13,532,335
8100 Plant Maintenance and Operations	\$287,164
8200 Operations	\$12,984,972
8300 Security	\$4,576,952
8500 Facilities Acquisition & Construction	<u>\$114,000</u>
8000 Plant Services Total	\$17,963,088
9100 Debt Service	\$4,458,179
9200 Transfers Between Agencies	<u>\$52,000</u>
9000 Other Outgo Total	\$4,510,179
Other Financing Sources and Uses	
Special Education, Transportation, RRMA, Ivy League, School	
Based Mental Health (less transfers in from Adult Ed & Sp	
Reserve)	\$30,457,067
General Fund Undistributed TOTAL	<u><u>\$169,159,333</u></u>

The FISCAL REPORT an informational update

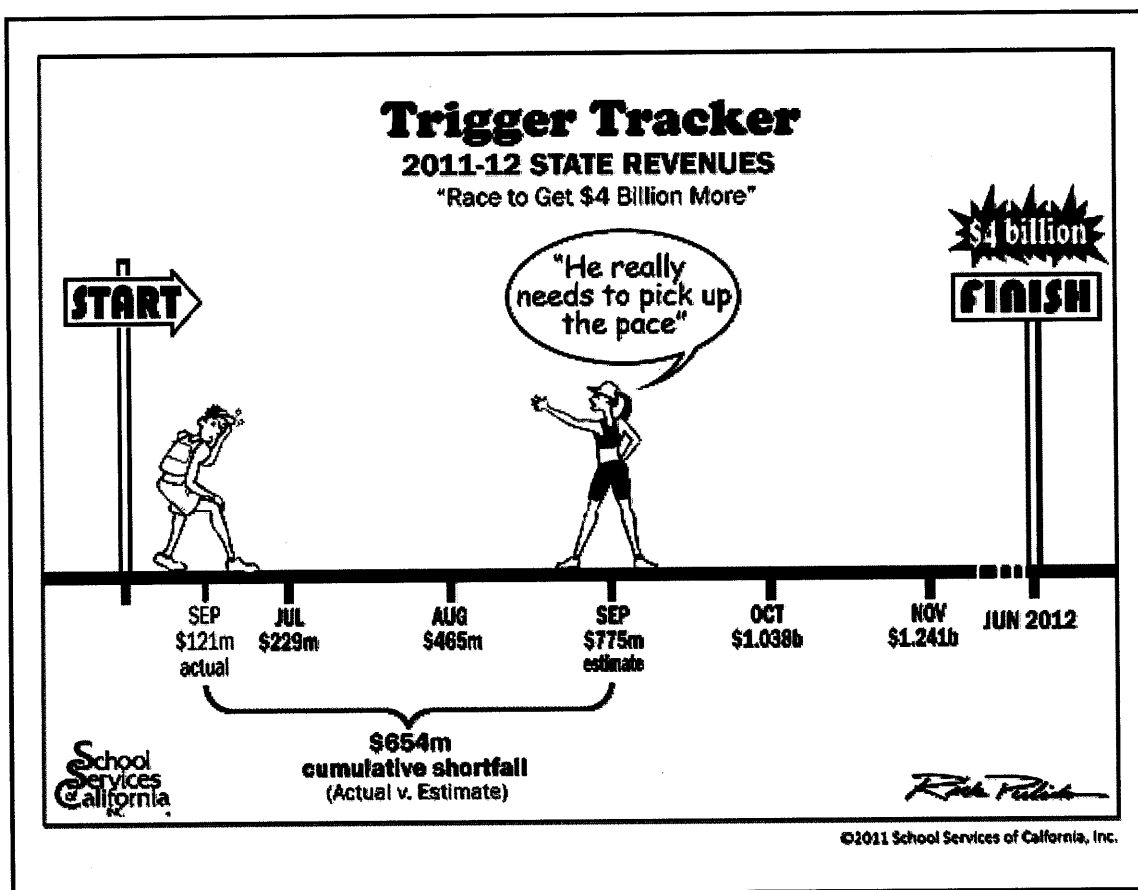
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Volume 31

For Publication Date: October 28, 2011

No. 22

Trigger Tracker—Going in the Right Direction, But a Lot of Ground Still to Cover



Last month, we published our first *Trigger Tracker* to provide an at-a-glance update of how actual state revenues were tracking against the month-by-month estimates. It showed that, by the end of August 2011, state revenues were coming in \$596 million below the estimate for the first two months of the 2011-12 fiscal year. As we reported in "State Revenues Slightly Below Forecast for September" in the October 28, 2011 *Fiscal Report*, we now have an additional month of state revenue data, and the revenue picture has improved slightly.

Actual September revenue reported by the Department of Finance (DOF) was still \$62 million short of the budgeted level, but it also was \$248 million above the May Revision estimate when you exclude the impact of the additional \$4 billion of state revenues added in the June adopted State Budget.

Factoring in the September changes, our runner for the *Trigger Tracker* is moving in the right direction, and actually made \$121 million progress toward the \$4 billion goal. But, overall, he has fallen a little further behind where it was hoped he would be by the end of September—now \$654 million short of the mark.

If revenues fall less than \$1 billion short of the State Budget forecast, midyear cuts are not triggered. However if state revenues are forecast to fall short \$1 billion to \$2 billion, then \$23 million in child care cuts are triggered, along with about \$580 million in cuts to other state programs. A short fall of \$2 billion to \$4 billion below the forecast results in cuts to K-14 education programs of up to \$1.9 billion. We will post another update to the *Trigger Tracker* in November when the October revenue data published by the DOF becomes available.

—*Michael Ricketts*

posted 10/17/2011

The FISCAL REPORT *32 informational update*

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Volume 31

For Publication Date: October 28, 2011

No. 22

State Revenues Slightly Below Forecast for September

On October 13, 2011, the Department of Finance (DOF) reported that state General Fund revenues fell short of the budgeted level by \$62 million, or 0.9% for the month of September. The *Finance Bulletin* indicates that year-to-date revenues are \$654 million behind the expected level—now three months into the 2011-12 fiscal year. This is the fourth month (including June from the 2010-11 fiscal year) in a row that revenue collections have fallen below the 2011-12 Budget Act level.

This DOF report, while acknowledging a shortfall, is considerably better than the figures released by the State Controller's Office (SCO) two days earlier. The SCO's *Cash Report* indicated that collections for September were \$302 million below the forecast level. We have consistently cautioned that the SCO figures are compiled differently than the DOF's, and that the State Budget will be based on the revenue forecast of the DOF. Therefore, the \$62 million shortfall reported by the DOF is the correct measure of the performance of General Fund revenues.

The *Finance Bulletin* shows that of the three major taxes, the personal income tax performed better than expected, while the sales tax came in on target and the corporation tax fell short of projections. The report, however, is misleading because it fails to allocate among the major taxes the \$4 billion added by the Legislature to close the budget gap (Note: Of the \$4 billion, \$310 million is attributed to September). After we adjust for the Legislature's assumed boost in revenues, September collections show that the personal income tax was ahead of projections by 4% rather than the 9.3% displayed in the *Finance Bulletin*; the sales tax came in 5% short rather than on target; and the corporation tax missed the mark by 21% rather than the reported 17.6%.

With regard to the broader California economy, the DOF report concedes that the state's economic recovery "appears to have lost momentum." For the first four months of the calendar year, the state added on average 25,500 jobs. In contrast, from May through August, the state on average has *lost* 900 each month.

On a positive note, the *Finance Bulletin* shows that the median price of existing single-family homes sold in August reached the highest level this calendar year at \$297,000, and permits for construction of multi-family units was up 57% from last year.

—Robert Miyashiro

posted 10/14/2011

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ASCC	Activity Supervisor Clearance Certificate
ARRA	American Recovery and Reinvestment Act
ASES	After School Education and Safety Program
ASAM	Alternative Schools Accountability Model
AU	Administrative Unit of a SELPA
AYP	Adequate Yearly Progress
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CAT/6	California Achievement Tests, Sixth Edition Survey
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CCSESA	California County Superintendents Educational Services Association
CDE	California Department of Education
CELDT	California English Language Development Test
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment

CPI	Consumer Price Index
CPR	California Performance Review
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA	California School Employees Association
CSET	California Subject Examination for Teachers
CSIS	California School Information Studies
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DOF	Department of Finance
DSA	Division of the State Architect
EAAP	Education Audit Appeals Panel
EIA	Economic Impact Aid
EL	English Learner (replaces ELL, LEP)
ELA	English Language Arts
ELAP	English Language Acquisition Program
ERAF	Education Revenue Augmentation Fund
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis and Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
F/RPM	Free/Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HPSGP	High Priority Schools Grant Program
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account

IASA	Improving America's Schools Act
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
JPA	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund
LAO	Legislative Analyst's Office
LCI	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA	Local Educational Agency
LEP	Limited English Proficient
MEP	Migrant Education Program
MTYRE	Multi-Track Year-Round Education
MYP	Multiyear Projection
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
NCLB	No Child Left Behind
NPS/A	Nonpublic School/Agency
OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
OSE	Office of the Secretary for Education
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
PCA	Project Cost Account
PERB	Public Employment Relations Board
PERS	Public Employees Retirement System
PI	Program Improvement
PL	Public Law (federal law)
PMIA	Pooled Money Investment Account
PMIB	Pooled Money Investment Board
PSAA	Public Schools Accountability Act
PTA	Parent Teachers Association
QEIA	Quality Education Investment Act
QZAB	Quality Zone Academy Bond
RDA	Redevelopment Agency
RFA	Request for Application
RRMA	Routine Restricted Maintenance Account

ROC/P	Regional Occupational Center/Program
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program
SLIBG	School and Library Improvement Block Grant
SPI	Superintendent of Public Instruction
SSI/SSP	Supplement Security Income/State Supplementary Payment
STAR	Standardized Testing and Reporting
STRS	State Teachers Retirement System
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAP	Teaching as a Priority
TAS	Targeted Assistance School
TRANS	Tax and Revenue Anticipation Notes

The function field represents a general operational area in an LEA and groups together related activities. The function describes the activities or services performed in order to accomplish a set of objectives or goal. Most LEAs use all of the functions in the process of educating students or organizing the resources to educate students. For example, to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students, and provide health services. Each of these activities is a function.

How the Function Field Is Used

All expenditures must be coded to a function. Although the function field applies mainly to expenditure accounts, it may be used with revenue accounts and balance sheet accounts at the discretion of the LEA.

In general, the following guidelines should be used in coding functions in combination with goals:

- Expenditures coded to instructional functions (1000–1999), ancillary service functions (4000–4999), or community service functions (5000–5999) must be directly charged to a specific goal. Goal 0000, Undistributed, and Goal 5001, Special Education—Unspecified, are not allowed with these three categories of functions.
- Expenditures coded to support service functions (2000–2999, 3000–3999) may be charged to a specific goal at the time of the transaction when there is supporting documentation. Expenditures coded to these functions that cannot be identified to a specific goal are charged to Goal 0000 and subsequently distributed to specific goals using documentation or standard allocation factors.
- Expenditures coded to general administration functions (7000–7999) are normally charged to Goal 0000 and subsequently distributed as central administrative costs.
- Expenditures coded to Function 8100, Plant Maintenance and Operations, and Function 8700, Facilities Rents and Leases, may be charged to a specific goal at the time of the transaction when there is supporting documentation (refer to the description of Function 8700 for specific limitations of that function). Expenditures coded to these functions that cannot be identified to a

Procedure 325 Function (Activity) Classification

specific goal are charged to Goal 0000 and subsequently distributed to specific goals, using documentation or standard allocation factors.

See the procedures in Section 900, "Cost Accounting," for information regarding indirect costs and distributing support costs using the documented and allocated methods.

Flexibility of the Function Field

LEAs are required to code their transactions to at least the minimum function level required by CDE. However, LEAs may also use more detailed CDE-defined optional function codes (indicated by italics in the function code listing) or create their own locally defined function codes. Required and optional codes are reported to CDE; locally defined codes must be rolled up by the LEA when reporting data to CDE. For further information, see "Optional and Locally Defined Codes" and "Reporting Data to the State," beginning on page 301-4.

Importance of the Function Field in the Indirect Cost Rate Calculation

The function field is the basis for determining direct and indirect costs and for calculating the LEA's approved indirect cost rate. Charging expenditures to improper functions may result in an indirect cost rate that is too low or too high. An inaccurate rate may cause problems both in claiming indirect costs on federal and state programs and in calculating future rates. Therefore, it is important that LEAs have an understanding of the difference between agencywide general administration expenditures (indirect costs) and school- or program-level expenditures (direct costs). Care should be taken that only countywide or districtwide administrative activities remain in general administration (functions 7200–7999). (Refer to Procedure 915 for further information on the indirect cost rate process.)

Procedure 325 Function (Activity) Classification

List of Function Codes

(Italicized codes are optional; if used, they must be reported to CDE.)

<u>Code</u>	<u>Title</u>
0000	NOT APPLICABLE. Used with revenues and balance sheet transactions that do not require a function; only expenditure transactions require a function.
1000–1999	INSTRUCTION
1000	Instruction
1001–1099	Instruction for Other Than Special Education—Locally defined (When reporting data to CDE, LEAs must roll up these functions to Function 1000.)
1100–1199	Special Education Instruction
1110	Special Education: Separate Classes
1120	Special Education: Resource Specialist Instruction
1130	Special Education: Supplemental Aids and Services in Regular Classrooms
1180	Special Education: Nonpublic Agencies/Schools (NPA/S)
1190	Special Education: Other Specialized Instructional Services
2000–2999	INSTRUCTION-RELATED SERVICES
2100	Instructional Supervision and Administration
2110	<i>Instructional Supervision</i>
2120	<i>Instructional Research</i>
2130	<i>Curriculum Development</i>
2140	<i>In-house Instructional Staff Development</i>
2150	<i>Instructional Administration of Special Projects</i>
2200	Administrative Unit (AU) of a Multidistrict SELPA
2420	Instructional Library, Media, and Technology
2490	Other Instructional Resources
2495	<i>Parent Participation</i>
2700	School Administration
3000–3999	PUPIL SERVICES
3110	Guidance and Counseling Services
3120	Psychological Services
3130	Attendance and Social Work Services
3140	Health Services
3150	Speech Pathology and Audiology Services
3160	Pupil Testing Services
3600	Pupil Transportation
3700	Food Services
3900	Other Pupil Services

Procedure 325 Function (Activity) Classification

<u>Code</u>	<u>Title</u>
4000–4999	ANCILLARY SERVICES
4000	Ancillary Services
4100	<i>School-Sponsored Co-curricular</i>
4200	<i>School-Sponsored Athletics</i>
4900	<i>Other Ancillary Services</i>
5000–5999	COMMUNITY SERVICES
5000	Community Services
5100	<i>Community Recreation</i>
5400	<i>Civic Services</i>
5900	<i>Other Community Services</i>
6000–6999	ENTERPRISE
6000	Enterprise
7000–7999	GENERAL ADMINISTRATION
7100	Board and Superintendent
7110	<i>Board</i>
7120	<i>Staff Relations and Negotiations</i>
7150	<i>Superintendent</i>
7180	<i>Public Information</i>
7190	External Financial Audit—Single Audit
7191	External Financial Audit—Other
7200	Other General Administration
7210	Indirect Cost Transfers
7300	<i>Fiscal Services</i>
7310	<i>Budgeting</i>
7320	<i>Accounts Receivable</i>
7330	<i>Accounts Payable</i>
7340	<i>Payroll</i>
7350	<i>Financial Accounting</i>
7360	<i>Project-Specific Accounting</i>
7370	<i>Internal Auditing</i>
7380	<i>Property Accounting</i>
7390	<i>Other Fiscal Services</i>
7400	<i>Personnel/Human Resources Services</i>
7410	<i>Staff Development</i>
7430	<i>Credentials</i>
7490	<i>Other Personnel/Human Resources Services</i>
7500	<i>Central Support</i>
7510	<i>Planning, Research, Development, and Evaluation</i>
7530	<i>Purchasing</i>

Procedure 325 Function (Activity) Classification

<u>Code</u>	<u>Title</u>
7540	<i>Warehousing and Distribution</i>
7550	<i>Printing, Publishing, and Duplicating</i>
7600	<i>All Other General Administration</i>
7700	Centralized Data Processing
8000-8999	PLANT SERVICES
8100	Plant Maintenance and Operations
8110	<i>Maintenance</i>
8200	<i>Operations</i>
8300	<i>Security</i>
8400	<i>Other Plant Maintenance and Operations</i>
8500	Facilities Acquisition and Construction
8700	Facilities Rents and Leases
9000-9999	OTHER OUTGO
9100	Debt Service
9200	Transfers Between Agencies
9300	Interfund Transfers

The object field classifies expenditures according to the types of items purchased or services obtained. It classifies revenues by the general source and type of revenue. It also classifies balance sheet accounts as assets, liabilities, or fund balance.

How the Object Field Is Used

The object field applies to expenditures, revenues, and balance sheet accounts.

Flexibility of the Object Field

LEAs are required to code their transactions to at least the minimum object level required by CDE. However, LEAs may also use more detailed CDE-defined optional object codes (indicated by italics in the object code listing) or create their own locally defined object codes. Required and optional codes are reported to CDE; locally defined codes must be rolled up by the LEA when reporting data to CDE. For further information, see "Optional and Locally Defined Codes" and "Reporting Data to the State," beginning on page 301-4.

The fourth digit of objects 3000–3999 has been restricted by CDE to a specific definition. The third digit is available for LEA use if it is rolled up to zero when submitted to CDE. For example:

3401 Health and Welfare Benefits, certificated positions
 3411 Health and Welfare Benefits, certificated positions,
 instructional
 3421 Health and Welfare Benefits, certificated positions,
 administrative

In this example, the LEA has used locally defined objects using the third digit. These must be rolled up to Object 3401, Health and Welfare Benefits, certificated positions, when data are reported to CDE.

Procedure 330 Object Classification

<u>Code</u>	<u>Title</u>
7200–7299	Interagency Transfers Out
7211	Transfers of Pass-Through Revenues to Districts or Charter Schools
7212	Transfers of Pass-Through Revenues to County Offices
7213	Transfers of Pass-Through Revenues to JPAs
7221	Transfers of Apportionments to Districts or Charter Schools
7222	Transfers of Apportionments to County Offices
7223	Transfers of Apportionments to JPAs
7280	Transfers to Charter Schools in Lieu of Property Taxes (Obsolete as of 2007-08)
7281	All Other Transfers to Districts or Charter Schools
7282	All Other Transfers to County Offices
7283	All Other Transfers to JPAs
7299	All Other Transfers Out to All Others
7300–7399	Transfers of Indirect Costs (Effective 2008-09)
7310	Transfers of Indirect Costs
7350	Transfers of Indirect Costs—Interfund
7370	Transfers of Direct Support Costs (Valid through 2007-08)
7380	Transfers of Direct Support Costs—Interfund (Valid through 2007-08)
7430–7439	Debt Service
7432	State School Building Repayments
7433	Bond Redemptions
7434	Bond Interest and Other Service Charges
7435	Repayment of State School Building Fund Aid—Proceeds from Bonds
7436	Payments to Original District for Acquisition of Property
7438	Debt Service—Interest
7439	Other Debt Service—Principal
7600–7699	Other Financing Uses
7600–7629	Interfund Transfers Out
7611	From General Fund to Child Development Fund
7612	Between General Fund and Special Reserve Fund
7613	To State School Building Fund/County School Facilities Fund from All Other Funds of the District
7614	From Bond Interest and Redemption Fund to General Fund
7615	From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	From General Fund to Cafeteria Fund
7619	Other Authorized Interfund Transfers Out
7630–7699	All Other Financing Uses
7651	Transfers of Funds from Lapsed/Reorganized LEAs
7699	All Other Financing Uses



DISTRICT NAME	GRADE	CLASS SIZE	COMMENTS
Antioch Unified School District	Kindergarten	31	<i>AVERAGE</i>
Christine Todd (HR Asst)	1st	27	<i>AVERAGE</i>
christinetodd@antioch.k12.ca.us	2nd	27	<i>AVERAGE</i>
	3rd	27	<i>AVERAGE</i>
Brentwood Union School District	Kindergarten	24	<i>Next year all going to 26</i>
Gayle Crockett (Adm Asst)	1st	22	
gcrockett@brentwood.k12.ca.us	2nd	24	
	3rd	26	
Byron Union School District	Kindergarten	30	<i>Still get funding for CSR just at reduced rate</i>
Gabby Hellier (CBO)	1st	30	
ghellier@byron.k12.ca.us	2nd	30	
	3rd	30	
Canyon Elementary School District	Kindergarten	7	<i>K-2 have combined classes, 3rd combined with 4-5</i>
	1st	6	
	2nd	8	
	3rd	8	
John Swett Unified School District	Kindergarten	30	<i>No CSR, removed last year</i>
	1 st	30	
	2nd	30	
	3rd	30	

Knightsen Elementary School District	Kindergarten	30 (K-1 combo)	<i>No CSR. Even if funding returns will still keep at current levels. Did close one campus so only have one campus with many combined classes. Had CSR when no penalties involved, not part of union contracts.</i>
Theresa Sidrian (CBO)	1st	29 (27 1&2 combo)	<i>481 students in district.</i>
tsidrian@knightsen.k12.ca.usa	2nd	29	
	3rd	26-27	
Lafayette School District	Kindergarten	24	<i>Soft cap of 24 (K-3), 29 (4th-6th)</i>
Melissa (Receptionist had info)	1st	24	
Fred Brill (Superintendent)	2nd	24	
fbrill@lafsd.k12.ca.us	3rd	24	
Martinez Unified School District	Kindergarten	23	<i>Parents wanted a 20 for 20 program</i>
Sue Casey (Asst to Superintendent)	1st	30	
scasey@martinez.k12.ca.us	2nd	30	
	3rd	30	
Moraga School District	Kindergarten	20 or under	<i>Sizes will stay at level of 22</i>
Marie Parti (Adm Asst)	1st	22	
mparti@moraga.k12.ca.us	2nd	22	
	3rd	21 (split classes)	
Mt. Diablo Unified School District	Kindergarten	32	<i>Elementary is K-5, 4&5th-34</i>
Susan Peterson	1st	31	
speterson@mdusd.k12.ca.us	2nd	31	
	3rd	31	

Oakley Union Elementary School District	Kindergarten	27	<i>No CSR Averages provided but didn't want to exceed 27, some last year went high as 38-39, use combine classes</i>
Norma Marin	1st	29	<i>Average</i>
nmarin@oued.k12.ca.us	2nd	29	<i>Average</i>
	3rd	28	<i>Average</i>
Orinda Union School District	Kindergarten	20 or less	<i>Has CSR</i>
Jerry Bucci, Assoc. Sup. Business Services	1st	20 or less	
jbucci@orinda.k12.ca.us	2nd	20 or less	
	3rd	20 or less	
Pittsburg Unified School District	Kindergarten		
Enrique Palacios, Assoc. Supt Business Svcs	1st		
epalacios@pittsburg.k12.ca.us	2nd		
	3rd		
San Ramon Valley Unified School District	Kindergarten	26	<i>Developing plans for going to 28-1 or 30- 1, working with governor's budget and union negotiations</i>
Ginny Haddad	1st	26	
ghaddad@srvusd.net	2nd	26	
	3rd	26	
Walnut Creek School District	Kindergarten	25	<i>Has CSR just raised it from 20 to 25</i>
Sandy Miller	1st	25	
smiller@wcsd.k12.ca.us	2nd	25	
	3rd	25	

**West Contra Costa Unified School District
Flexibility Transfer**

Tier III		10-11	11-12
Resource	Program Name		
7394	Targeted Instructional Improvement Grant (TIIG)	\$ 2,788,366	\$ 2,788,366
7395	School and Library Improvement Block Grant	\$ 1,956,037	\$ 1,956,037
7393	Professional Development Block Grant	\$ 1,298,281	\$ 1,298,281
7080	Supplemental School Counseling Program	\$ 780,177	\$ 780,177
7392	Teacher Credentialing Block Grant (BTSA)	\$ 580,706	\$ 580,706
7325	Administrator Training	\$ 33,963	\$ 33,963
6760	Arts and Music Block Grant	\$ 421,314	\$ 421,314
6405	School Safety Block Grant	\$ 188,783	\$ 188,783
7390	Pupil Retention Block Grant	\$ 1,162,384	\$ 1,162,384
7055	CAHSEE Supplemental Instruction	\$ 271,874	\$ 271,874
7294	Mathematics and Reading Professional Dev	\$ 223,532	\$ 223,532
7140	Gifted and Talented (GATE)	\$ 190,715	\$ 190,715
6258	PE Teacher Incentive Grants	\$ 411,041	\$ 411,041
7271	Peer Assistance Review (PAR)	\$ 122,985	\$ 122,985
7156	IMFRP	\$ 1,665,288	\$ 1,665,288
7276	Certificated Staff Mentoring Program	\$ 147,831	\$ 147,831
6260/6263	Alternative Credentialing	\$ 190,975	\$ 190,975
6267	National Board Certification	\$ 13,422	\$ 13,422
Fund 11	Adult Education	\$ 1,000,000	\$ 1,000,000
		\$ -	\$ -
	Total	\$ 13,447,674	\$ 13,447,674
Estimated Support Programs/General Fund			
	Maintain School Safety Staff	\$	-
	Teacher Credentialing & Intern	\$	-
	GATE Support	\$	-
	Peer Assistance Review PAR	\$	-
	Pupil Retention Program/	\$	-
	Contribution to Bussing currently in TIIG	\$	-
		\$	-
	Net Transfer	\$	13,447,674

**FINAL April 14, 2011 Staffing Matrix
2011-12**

	School Secretary				
Enrollment not a factor	1				
	Principal				
Enrollment not a factor	1				
	Yard Duty Supervisors				
Per 100 enrollment	1 hour/day (Rounded down always)				
	Typist Clerk I				
Under 500 enrollment	3 hours/day				
500 enrollment or more	3.5 hours/day				
Local 1 Contract					
	Librarian & Assistants				
Enrollment not a factor - (Parcel Tax Funded)	A half time credentialed librarian and library assistants will be assigned to cover all the elementary schools - one day assigned per elementary school/K-8 (positions are roving)				
UTR Contract					
	Custodial Support				
	1 Head Custodian - Day				
	1 Night Custodian				
	K-12 Instruction Specialists & Vice Principals				
Enrollment not a factor	Will only be staffed if grant funding to support the activity is available and verified.				
	Teachers				
By Enrollment	Grades K-3	Grades 4-6	(See enrollment binder for FTE allocation)		
	1 FTE for every 31 students	1 FTE for every 33 students			
	Principal				
Enrollment not a factor	1				
	School Secretary	Typist Clerk 1	Typist Clerk II		
Stewart	1		1		
Mira Vista	1	0.47			
	Yard Duty Supervisors				
Per 100 enrollment	1 hour/day (Rounded down always)				

**FINAL April 14, 2011 Staffing Matrix
2011-12**

Enrollment not a factor - (Parcel Tax Funded)	Librarian & Assistants				
	A half time credentialed librarian and library assistants will be assigned to cover all the elementary schools - one day assigned per elementary school/K-8 (positions are roving)				
Stewart & Mira Vista	Custodial Support				
	1 Head Custodian - Day				
	1 Night Custodian				
Enrollment not a factor	K-12 Instruction Specialists & Vice Principals				
	Will only be staffed if grant funding to support the activity is available and verified.				
	Office Manager	Attendance Clerk	Typist Clerk II		
	1	1	1		
	Librarian	Information Media and Literacy Assistant			
Enrollment not a factor (Parcel Tax funded)	1.00	1.00			
(NOTE: UTR contract is .50 for MS Lib)					
	Principal	Vice Principal	Title change 7/14/11 to Asst. Principal		
Under 550	1	0			
Over 550	1	1			
Enrollment divided by 338 (Parcel Tax funded)	Counselors				
Enrollment of 338	1	(Round up to full-time FTE)			
UTR Contract					
Campus Security Officer I					
Under 900	1				
Over 900	2				
Campus Security Officer II					
All	1				
	Custodial Support				
	1 Custodial Supervisor				
Paid partially with Parcel Tax and MRAD funding	2-4 Custodians depending upon site size, complexity and enrollment				
	K-12 Instruction Specialists				

**FINAL April 14, 2011 Staffing Matrix
2011-12**

Enrollment not a factor	Will only be staffed if grant funding to support the activity is available and verified.				
By Enrollment	Teachers				
	1 FTE for every 32 Students	(See enrollment binder for FTE allocation)			
	Office Manager	Attendance Clerk	Typist Clerk II	Cashier	Registrar
Under 1000 enrollment	1	1	1	1	1
Over 1000 enrollment	1	1	2	1	1
Work Experience Office Support			0.47		
Not dependent upon enrollment					
	Principal	Assistant Principal			
Under 1000 enrollment	1	1			
Over 1000 enrollment	1	2			
Enrollment divided by 800 (Parcel Tax funded)	Counselors	(Round up to full-time FTE)			
Enrollment of 800	1				
UTR Contract					
	Librarian	Information Media and Literacy Assistant			
Enrollment not a factor (Parcel Tax funded)	1.00	1.00			
	Campus Security Officer I				
Under 900	2				
Over 900	3				
	Campus Security Officer II				
All	1				
	Custodial Support				
	1 Custodial Supervisor				
Paid partially with Parcel Tax and MRAD funding	4-6 Custodians depending upon site size, complexity and enrollment				
	1 Building Maintenance/Utility Worker				
	K-12 Instruction Specialists				

**FINAL April 14, 2011 Staffing Matrix
2011-12**

Enrollment not a factor	Will only be staffed if grant funding to support the activity is available and verified.			
	Teachers			
By Enrollment	1 FTE for every 32 Students	(See enrollment binder for FTE allocation)		
Gompers Continuation				
	Campus Security Officer I			
	1			
	Campus Security Officer II			
	1			
	Counselor			
	1			
North Campus Continuation				
	Campus Security Officer I			
	1			
	Campus Security Officer II			
	1			
	Counselor			
	1			
	Counselors			
Vista High	0.4			
Middle College	0.6			
Campus Security:				
District Level Roving				
Due to construction and immediate assignment needs in 11/12 FY				
	Campus Security Officer I			
	2			
	Campus Security Officer II			
	1			

West Contra Costa Unified School District - General Fund Long Term Debt Summary - October 26, 2011

	11/12 Fiscal Year			As of June 30, 2011	
	Principal	Interest	Total	Principal	Paid Off
COPS	\$ 475,000	\$ 447,576	\$ 922,576	\$ 8,890,000	2024
State Emergency Loan	\$ 1,278,078	\$ 143,524	\$ 1,421,602	\$ 9,368,387	2018*
Voluntary Integration	\$ 872,000	\$ -	\$ 872,000	\$ 872,000	2012
IBM	\$ 1,242,000	\$ -	\$ 1,242,000	\$ 3,583,050	2015
Total	\$ 3,867,078	\$ 591,100	\$ 4,458,178	\$ 22,713,437	

* Resolution to pay off 2012

	12/13 Fiscal Year		
	Principal	Interest	Total
COPS	\$ 500,000	\$ 424,967	\$ 924,967
State Emergency Loan	\$ -	\$ -	\$ -
Voluntary Integration	\$ -	\$ -	\$ -
IBM	\$ 625,000	\$ -	\$ 625,000
Total	\$ 1,125,000	\$ 424,967	\$ 1,549,967

	13/14 Fiscal Year		
	Principal	Interest	Total
COPS	\$ 500,000	\$ 424,967	\$ 924,967
State Emergency Loan	\$ -	\$ -	\$ -
Voluntary Integration	\$ -	\$ -	\$ -
IBM	\$ 625,000	\$ -	\$ 625,000
Total	\$ 1,125,000	\$ 424,967	\$ 1,549,967