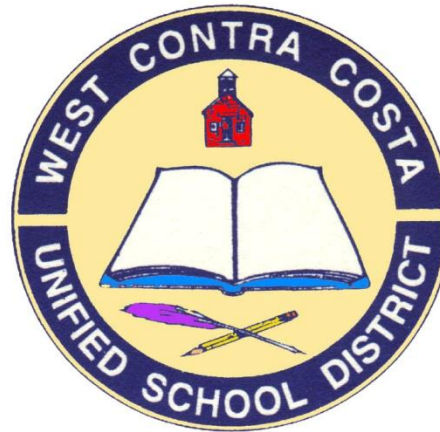


West Contra Costa
Unified School District
September 21, 2011



2010-11
Unaudited Actual Report

Unrestricted General Fund 2010-11

	Estimated	Unaudited
Revenues/Other Sources	169,273,746	171,152,109
Expenditures/Other Uses	168,930,231	168,152,632
Net Increase/(Decrease) in Fund Balance	343,515	2,999,477
Beginning Fund Balance	15,439,421	15,439,421
Ending Balance, June 30	15,782,936	18,438,898

Unrestricted General Fund 2010-11 (continued)

	Estimated	Unaudited
Components of Ending Fund Balance:		
Reserve for Revolving Cash	70,000	70,000
Stores Inventory/PPE	230,000	237,233
Legally Restricted Balance		60,000
Designated Amounts		
Economic Uncertainties	8,702,373	7,860,452
Unappropriated Amount	6,780,563	10,211,213

Restricted General Fund 2010-11

	Estimated	Unaudited
Revenues/Other Sources	112,146,779	95,370,121
Expenditures/Other Uses	121,148,865	93,852,331
Net Increase/(Decrease) in Fund Balance	(9,002,086)	1,517,790
Beginning Fund Balance	25,612,526	25,612,526
Restricted Ending Balance, June 30	16,610,440	27,130,316

Other Funds

The district administers 14 other funds with expenditures totaling \$193 million

Adult Education

Cafeteria

Child Development

Deferred Maintenance

Special Reserve

Building

Capital Facilities

Special Reserve Capital Outlay

County School Facilities

Bond Interest & Redemption

Debt Service (COPs)

Debt Service

Self Insurance

Retiree Benefit

Impact to 2011-12

- The closing of the books affects the beginning fund balance for 2011-12
 - The actual fund balance for the unrestricted general fund are increased the adjustment to the beginning fund balance occurs at first interim

Cash Position

- Unrestricted General Fund Cash
 - Negative \$ 12.3 million
- Restricted General Fund Cash
 - Positive \$25.7 million
- Net Cash in General Fund \$13.4 million
 - Account Receivable and due from grantors \$49.6 million in restricted and unrestricted \$33 million is due to State revenue deferrals

Final Steps for 2010-11

- The report presented tonight will be submitted to...
 - The County Office of Education
 - The California Department of Education
 - District Auditors
- Final Financial Statements are contained in the Audit which will be presented at the January 4, 2012 Board Meeting