

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2016-17 ADOPTED BUDGET**

Schedule 1

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND			SPECIAL	CAPITAL	OTHER	DISTRICT
	UNRESTRICTED	RESTRICTED	TOTAL	REVENUE FUNDS Schedule 2	OUTLAY FUNDS Schedule 3	FUNDS Schedule 4	
REVENUES							
Local Control Funding Formula	256,761,237	-	256,761,237	-	-	-	256,761,237
Federal Revenues	-	18,183,933	18,183,933	13,780,372	-	-	31,964,305
Other State Revenues	11,139,802	28,223,847	39,363,649	5,651,175	-	-	45,014,824
Other Local Revenues	1,600,000	18,842,487	20,442,487	1,253,612	500,000	20,490,486	42,686,585
Total Revenues	269,501,039	65,250,267	334,751,306	20,685,159	500,000	20,490,486	376,426,951
EXPENDITURES							
Certificated Salaries	94,090,636	33,914,337	128,004,973	2,526,851	-	-	130,531,824
Classified Salaries	30,865,779	22,716,038	53,581,817	7,536,048	1,494,226	126,004	62,738,095
Employee Benefits	56,054,028	23,824,069	79,878,097	4,047,568	684,449	69,867	84,679,981
Books and Supplies	7,243,395	8,700,313	15,943,708	4,884,758	7,535,000	4,200	28,367,666
Services and Other Operating Expenditures	30,808,553	22,632,911	53,441,464	761,445	10,109,433	20,915,986	85,228,328
Capital Outlay	899,311	1,767,857	2,667,168	258,015	69,801,059	-	72,726,242
Other Outgo	988,731	670,845	1,659,576	-	-	-	1,659,576
Direct/Indirect Support Costs	(2,065,645)	1,212,677	(852,968)	852,968	-	-	-
Total Expenditures	218,884,788	115,439,047	334,323,835	20,867,653	89,624,167	21,116,057	465,931,712
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS							
	50,616,251	(50,188,780)	427,471	(182,494)	(89,124,167)	(625,571)	(89,504,761)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(52,756,002)	52,756,002	-	-	-	-	-
Total Other Financing Sources and Uses	(52,756,002)	52,756,002	-	-	-	-	-
NET CHANGE IN FUND BALANCE							
	(2,139,751)	2,567,222	427,471	(182,494)	(89,124,167)	(625,571)	(89,504,761)
ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2016							
	41,017,158	14,581,703	55,598,861	15,165,502	120,236,837	106,838,767	297,839,967
PROJECTED ENDING FUND BALANCE JUNE 30, 2017							
	\$ 38,877,407	\$ 17,148,925	\$ 56,026,332	\$ 14,983,008	\$ 31,112,670	\$ 106,213,196	\$ 208,335,206

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
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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						
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	348,372	400,000	13,032,000	-	-	13,780,372
Other State Revenues	2,195,729	2,549,446	906,000	-	-	5,651,175
Other Local Revenues	407,212	-	846,400	-	-	1,253,612
Total Revenues	2,951,313	2,949,446	14,784,400	-	-	20,685,159
EXPENDITURES						
Certificated Salaries	1,503,244	1,023,607	-	-	-	2,526,851
Classified Salaries	651,660	958,664	5,925,724	-	-	7,536,048
Employee Benefits	628,419	808,899	2,610,250	-	-	4,047,568
Books and Supplies	39,420	14,414	4,830,924	-	-	4,884,758
Services and Other Operating Expenditures	134,937	-	626,508	-	-	761,445
Capital Outlay	-	-	258,015	-	-	258,015
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	1,833	143,862	707,273	-	-	852,968
Total Expenditures	2,959,513	2,949,446	14,958,694	-	-	20,867,653
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	(8,200)	-	(174,294)	-	-	(182,494)
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	(8,200)	-	(174,294)	-	-	(182,494)
ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2016	309,326	132,781	3,202,491	-	11,520,904	15,165,502
PROJECTED ENDING FUND BALANCE JUNE 30, 2017	301,126	132,781	3,028,197	-	11,520,904	14,983,008

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2016-17 ADOPTED BUDGET**

Schedule 3

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
REVENUES					
Local Control Funding Formula	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Other Local Revenues	-	500,000	-	-	500,000
Total Revenues	-	500,000	-	-	500,000
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,494,226	-	-	-	1,494,226
Employee Benefits	684,449	-	-	-	684,449
Books and Supplies	7,535,000	-	-	-	7,535,000
Services and Other Operating Expenditures	9,332,433	762,000	-	15,000	10,109,433
Capital Outlay	68,988,670	48,000	-	764,389	69,801,059
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	88,034,778	810,000	-	779,389	89,624,167
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS					
	(88,034,778)	(310,000)	-	(779,389)	(89,124,167)
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					
	(88,034,778)	(310,000)	-	(779,389)	(89,124,167)
ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2016					
	113,027,718	5,019,138	450	2,189,531	120,236,837
PROJECTED ENDING FUND BALANCE JUNE 30, 2017					
	24,992,940	4,709,138	450	1,410,142	31,112,670

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
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Schedule 4

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-
Other Local Revenues	-	-	-	1,905,987	18,584,499	20,490,486
Total Revenues	-	-	-	1,905,987	18,584,499	20,490,486
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	126,004	-	126,004
Employee Benefits	-	-	-	69,867	-	69,867
Books and Supplies	-	-	-	4,200	-	4,200
Services and Other Operating Expenditures	-	-	-	2,331,487	18,584,499	20,915,986
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	-	-	-	2,531,558	18,584,499	21,116,057
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	-	-	-	(625,571)	-	(625,571)
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						
	-	-	-	(625,571)	-	(625,571)
ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2016						
	82,447,522	1,042,373	1,086	3,140,814	20,206,972	106,838,767
PROJECTED ENDING FUND BALANCE JUNE 30, 2017						
	82,447,522	1,042,373	1,086	2,515,243	20,206,972	106,213,196