

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2015-16 Estimated Actuals**

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	243,959,331	-	243,959,331	-	-	-	243,959,331
Federal Revenues	-	23,656,917	23,656,917	13,009,847	-	3,669,433	40,336,197
Other State Revenues	19,532,228	30,776,287	50,308,515	6,105,864	4,796,737	359,831	61,570,947
Other Local Revenues	1,613,444	20,719,749	22,333,193	1,336,005	2,845,346	96,907,454	123,421,998
Total Revenues	265,105,003	75,152,953	340,257,956	20,451,716	7,642,083	100,936,718	469,288,473
EXPENDITURES							
Certificated Salaries	84,329,228	36,777,828	121,107,056	2,582,949	-	-	123,690,005
Classified Salaries	29,204,759	21,197,081	50,401,840	7,014,083	1,646,712	120,275	59,182,910
Employee Benefits	49,673,851	22,303,706	71,977,557	3,977,850	655,143	73,322	76,683,872
Books and Supplies	7,762,777	12,414,103	20,176,880	5,714,055	6,630,766	4,200	32,525,901
Services and Other Operating Expenditures	23,648,153	37,155,675	60,803,828	2,827,564	13,801,865	20,637,891	98,071,148
Capital Outlay	1,117,396	1,139,517	2,256,913	536,846	80,012,769	-	82,806,528
Other Outgo	998,157	303,283	1,301,440	-	-	73,966,404	75,267,844
Direct/Indirect Support Costs	(2,247,971)	1,405,985	(841,986)	841,986	-	-	-
Total Expenditures	194,486,350	132,697,178	327,183,528	23,495,333	102,747,255	94,802,092	548,228,208
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS							
	70,618,653	(57,544,225)	13,074,428	(3,043,617)	(95,105,172)	6,134,626	(78,939,735)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	225,000	-	225,000	-	2,771,260	-	2,996,260
Interfund Transfers Out	-	-	-	(225,000)	(2,771,260)	-	(2,996,260)
Other Sources	-	-	-	-	125,000,000	2,515,108	127,515,108
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(52,043,627)	52,043,627	-	-	-	-	-
Total Other Financing Sources and Uses	(51,818,627)	52,043,627	225,000	(225,000)	125,000,000	2,515,108	127,515,108
NET CHANGE IN FUND BALANCE							
	18,800,026	(5,500,598)	13,299,428	(3,268,617)	29,894,828	8,649,734	48,575,373
BEGINNING FUND BALANCE, JULY 1, 2015							
	22,217,132	20,082,301	42,299,433	18,434,119	90,342,009	98,189,033	249,264,594
PROJECTED ENDING FUND BALANCE JUNE 30, 2016							
	\$ 41,017,158	\$ 14,581,703	\$ 55,598,861	\$ 15,165,502	\$ 120,236,837	\$ 106,838,767	\$ 297,839,967

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	436,465	400,000	12,173,382	-	-	13,009,847
Other State Revenues	2,195,729	3,035,135	875,000	-	-	6,105,864
Other Local Revenues	349,903	33,800	946,950	5,352	-	1,336,005
Total Revenues	<u>2,982,097</u>	<u>3,468,935</u>	<u>13,995,332</u>	<u>5,352</u>	<u>-</u>	<u>20,451,716</u>
EXPENDITURES						
Certificated Salaries	1,513,620	1,069,329	-	-	-	2,582,949
Classified Salaries	896,176	947,733	5,170,174	-	-	7,014,083
Employee Benefits	834,768	832,150	2,310,932	-	-	3,977,850
Books and Supplies	207,873	388,188	5,115,366	2,628	-	5,714,055
Services and Other Operating Expenditures	232,959	109,169	562,842	1,922,594	-	2,827,564
Capital Outlay	-	-	95,899	440,947	-	536,846
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	180,934	661,052	-	-	841,986
Total Expenditures	<u>3,685,396</u>	<u>3,527,503</u>	<u>13,916,265</u>	<u>2,366,169</u>	<u>-</u>	<u>23,495,333</u>
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	<u>(703,299)</u>	<u>(58,568)</u>	<u>79,067</u>	<u>(2,360,817)</u>	<u>-</u>	<u>(3,043,617)</u>
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	(225,000)	(225,000)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(225,000)</u>	<u>(225,000)</u>
NET CHANGE IN FUND BALANCE						
	<u>(703,299)</u>	<u>(58,568)</u>	<u>79,067</u>	<u>(2,360,817)</u>	<u>(225,000)</u>	<u>(3,268,617)</u>
BEGINNING FUND BALANCE, JULY 1, 2015						
	<u>1,012,625</u>	<u>191,349</u>	<u>3,123,424</u>	<u>2,360,817</u>	<u>11,745,904</u>	<u>18,434,119</u>
PROJECTED ENDING FUND BALANCE JUNE 30, 2016						
	<u>309,326</u>	<u>132,781</u>	<u>3,202,491</u>	<u>-</u>	<u>11,520,904</u>	<u>15,165,502</u>

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2015-16 Estimated Actuals

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	-	-	2,715,045	2,081,692	4,796,737
Other Local Revenues	394,595	814,189	451	1,636,111	2,845,346
Total Revenues	394,595	814,189	2,715,496	3,717,803	7,642,083
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,646,712	-	-	-	1,646,712
Employee Benefits	655,143	-	-	-	655,143
Books and Supplies	6,599,008	-	-	31,758	6,630,766
Services and Other Operating Expenditures	9,794,347	883,698	-	3,123,820	13,801,865
Capital Outlay	78,313,812	83,615	-	1,615,342	80,012,769
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	97,009,022	967,313	-	4,770,920	102,747,255
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS					
	(96,614,427)	(153,124)	2,715,496	(1,053,117)	(95,105,172)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	2,771,260	-	-	-	2,771,260
Interfund Transfers Out	-	-	(2,771,260)	-	(2,771,260)
Other Sources	125,000,000	-	-	-	125,000,000
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	127,771,260	-	(2,771,260)	-	125,000,000
NET CHANGE IN FUND BALANCE					
	31,156,833	(153,124)	(55,764)	(1,053,117)	29,894,828
BEGINNING FUND BALANCE, JULY 1, 2015					
	81,870,885	5,172,262	56,214	3,242,648	90,342,009
PROJECTED ENDING FUND BALANCE JUNE 30, 2016					
	113,027,718	5,019,138	450	2,189,531	120,236,837

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2015-16 Estimated Actuals

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	3,669,433	-	-	-	-	3,669,433
Other State Revenues	359,831	-	-	-	-	359,831
Other Local Revenues	76,069,783	-	2	2,032,394	18,805,275	96,907,454
Total Revenues	<u>80,099,047</u>	<u>-</u>	<u>2</u>	<u>2,032,394</u>	<u>18,805,275</u>	<u>100,936,718</u>
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	120,275	-	120,275
Employee Benefits	-	-	-	73,322	-	73,322
Books and Supplies	-	-	-	4,200	-	4,200
Services and Other Operating Expenditures	-	-	-	2,489,793	18,148,098	20,637,891
Capital Outlay	-	-	-	-	-	-
Other Outgo	73,966,404	-	-	-	-	73,966,404
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	<u>73,966,404</u>	<u>-</u>	<u>-</u>	<u>2,687,590</u>	<u>18,148,098</u>	<u>94,802,092</u>
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	<u>6,132,643</u>	<u>-</u>	<u>2</u>	<u>(655,196)</u>	<u>657,177</u>	<u>6,134,626</u>
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	2,515,108	-	-	-	-	2,515,108
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>2,515,108</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,515,108</u>
NET CHANGE IN FUND BALANCE						
	<u>8,647,751</u>	<u>-</u>	<u>2</u>	<u>(655,196)</u>	<u>657,177</u>	<u>8,649,734</u>
BEGINNING FUND BALANCE, JULY 1, 2015						
	<u>73,799,771</u>	<u>1,042,373</u>	<u>1,084</u>	<u>3,796,010</u>	<u>19,549,795</u>	<u>98,189,033</u>
PROJECTED ENDING FUND BALANCE JUNE 30, 2016						
	<u>82,447,522</u>	<u>1,042,373</u>	<u>1,086</u>	<u>3,140,814</u>	<u>20,206,972</u>	<u>106,838,767</u>