

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2016-17 1ST INTERIM**

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	260,204,831	-	260,204,831	-	-	-	260,204,831
Federal Revenues	-	23,701,323	23,701,323	13,840,193	-	-	37,541,516
Other State Revenues	11,139,802	29,854,996	40,994,798	6,026,502	2,033,117	-	49,054,417
Other Local Revenues	1,600,000	18,077,634	19,677,634	1,269,062	1,148,949	20,490,486	42,586,131
Total Revenues	272,944,633	71,633,953	344,578,586	21,135,757	3,182,066	20,490,486	389,386,895
EXPENDITURES							
Certificated Salaries	94,165,876	34,789,131	128,955,007	2,454,621	-	-	131,409,628
Classified Salaries	30,471,183	23,423,514	53,894,697	7,622,469	1,509,035	126,004	63,152,205
Employee Benefits	55,780,069	24,440,908	80,220,977	4,095,748	687,956	69,867	85,074,548
Books and Supplies	7,452,858	21,046,132	28,498,990	5,150,957	9,156,981	4,200	42,811,128
Services and Other Operating Expenditures	31,180,403	29,250,989	60,431,392	967,691	12,848,919	20,917,486	95,165,488
Capital Outlay	597,505	2,051,487	2,648,992	240,000	84,602,378	-	87,491,370
Other Outgo	988,731	670,845	1,659,576	-	-	-	1,659,576
Direct/Indirect Support Costs	(2,266,174)	1,434,870	(831,304)	831,304	-	-	-
Total Expenditures	218,370,451	137,107,876	355,478,327	21,362,790	108,805,269	21,117,557	506,763,943
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS							
	54,574,182	(65,473,923)	(10,899,741)	(227,033)	(105,623,203)	(627,071)	(117,377,048)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(53,257,629)	53,257,629	-	-	-	-	-
Total Other Financing Sources and Uses	(53,257,629)	53,257,629	-	-	-	-	-
NET CHANGE IN FUND BALANCE							
	1,316,553	(12,216,294)	(10,899,741)	(227,033)	(105,623,203)	(627,071)	(117,377,048)
BEGINNING FUND BALANCE, JULY 1, 2016							
	49,306,871	23,305,893	72,612,764	16,258,779	136,300,264	108,208,996	333,380,803
PROJECTED ENDING FUND BALANCE JUNE 30, 2017							
	\$ 50,623,424	\$ 11,089,599	\$ 61,713,023	\$ 16,031,746	\$ 30,677,061	\$ 107,581,925	\$ 216,003,755

**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	408,193	400,000	13,032,000	-	-	13,840,193
Other State Revenues	2,457,146	2,663,356	906,000	-	-	6,026,502
Other Local Revenues	412,662	10,000	846,400	-	-	1,269,062
Total Revenues	<u>3,278,001</u>	<u>3,073,356</u>	<u>14,784,400</u>	<u>-</u>	<u>-</u>	<u>21,135,757</u>
EXPENDITURES						
Certificated Salaries	1,424,801	1,029,820	-	-	-	2,454,621
Classified Salaries	727,936	968,809	5,925,724	-	-	7,622,469
Employee Benefits	673,947	811,551	2,610,250	-	-	4,095,748
Books and Supplies	222,813	77,079	4,851,065	-	-	5,150,957
Services and Other Operating Expenditures	358,738	43,128	565,825	-	-	967,691
Capital Outlay	-	-	240,000	-	-	240,000
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	1,947	143,862	685,495	-	-	831,304
Total Expenditures	<u>3,410,182</u>	<u>3,074,249</u>	<u>14,878,359</u>	<u>-</u>	<u>-</u>	<u>21,362,790</u>
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	<u>(132,181)</u>	<u>(893)</u>	<u>(93,959)</u>	<u>-</u>	<u>-</u>	<u>(227,033)</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE						
	<u>(132,181)</u>	<u>(893)</u>	<u>(93,959)</u>	<u>-</u>	<u>-</u>	<u>(227,033)</u>
BEGINNING FUND BALANCE, JULY 1, 2016						
	<u>1,231,086</u>	<u>110,439</u>	<u>3,098,934</u>	<u>-</u>	<u>11,818,320</u>	<u>16,258,779</u>
PROJECTED ENDING FUND BALANCE JUNE 30, 2017						
	<u>1,098,905</u>	<u>109,546</u>	<u>3,004,975</u>	<u>-</u>	<u>11,818,320</u>	<u>16,031,746</u>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
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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	-	-	-	2,033,117	2,033,117
Other Local Revenues	344,500	700,000	-	104,449	1,148,949
Total Revenues	344,500	700,000	-	2,137,566	3,182,066
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,509,035	-	-	-	1,509,035
Employee Benefits	687,956	-	-	-	687,956
Books and Supplies	9,146,313	-	-	10,668	9,156,981
Services and Other Operating Expenditures	8,403,044	1,043,225	-	3,402,650	12,848,919
Capital Outlay	83,030,760	105,313	-	1,466,305	84,602,378
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	102,777,108	1,148,538	-	4,879,623	108,805,269
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS					
	(102,432,608)	(448,538)	-	(2,742,057)	(105,623,203)
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					
	(102,432,608)	(448,538)	-	(2,742,057)	(105,623,203)
BEGINNING FUND BALANCE, JULY 1, 2016					
	126,941,178	5,550,870	1,451	3,806,766	136,300,264
PROJECTED ENDING FUND BALANCE JUNE 30, 2017					
	24,508,570	5,102,332	1,451	1,064,709	30,677,061

**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	-	-	-	2,332,987	18,584,499	20,917,486
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	-	-	-	2,533,058	18,584,499	21,117,557
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	-	-	-	(627,071)	-	(627,071)
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						
	-	-	-	(627,071)	-	(627,071)
BEGINNING FUND BALANCE, JULY 1, 2016						
	83,297,911	940,112	-	3,280,373	20,690,599	108,208,996
PROJECTED ENDING FUND BALANCE JUNE 30, 2017						
	83,297,911	940,112	-	2,653,302	20,690,599	107,581,925