

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 ESTIMATED ACTUALS- OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 8

OTHER FUNDS

REVENUES

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
LCFF Sources	-	-	-	-	-	\$ -
Federal Revenues	4,155,292	-	-	-	-	4,155,292
Other State Revenues	377,484	-	-	-	-	377,484
Other Local Revenues	90,342,042	-	-	1,909,487	19,075,412	111,326,941
Total Revenues	94,874,818	-	-	1,909,487	19,075,412	115,859,717

EXPENDITURES

Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	147,293	-	147,293
Employee Benefits	-	-	-	78,895	-	78,895
Book and Supplies	-	-	-	3,600	-	3,600
Services and Other Operating Expenditures	-	-	-	2,469,647	19,075,412	21,545,059
Capital Outlay	-	-	-	-	-	-
Other Outgo	91,204,563	-	-	-	-	91,204,563
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	91,204,563	-	-	2,699,435	19,075,412	112,979,410

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

3,670,255	-	-	(789,948)	-	2,880,307
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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

3,670,255	-	-	(789,948)	-	2,880,307
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BEGINNING FUND BALANCE JULY 1, 2017

76,927,650	940,112	-	2,463,476	23,350,656	103,681,895
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Other Restatements

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ADJUSTED BEGINNING FUND BALANCE

76,927,650	940,112	-	2,463,476	23,350,656	103,681,895
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ENDING FUND BALANCE JUNE 30, 2018

\$ 80,597,905	\$ 940,112	\$ -	\$ 1,673,528	\$ 23,350,656	\$ 106,562,202
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 ESTIMATED ACTUALS - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 6

CAPITAL PROJECTS FUNDS

REVENUES

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
LCFF Sources	-	-	-	-	\$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	9,460,290	1,411,094	10,871,384
Other Local Revenues	600,049	3,201,000	6,860	1,207,030	5,014,939
Total Revenues	600,049	3,201,000	9,467,150	2,618,124	15,886,323

EXPENDITURES

Certificated Salaries	-	-	-	-	-
Classified Salaries	1,341,139	-	-	-	1,341,139
Employee Benefits	685,909	-	-	-	685,909
Book and Supplies	40,902	5,380	-	1,064	47,346
Services and Other Operating Expenditures	7,430,272	248,576	98,927	968,297	8,746,072
Capital Outlay	81,762,647	1,908,333	-	3,646,349	87,317,329
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	91,260,869	2,162,289	98,927	4,615,710	98,137,795

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

(90,660,820)	1,038,711	9,368,223	(1,997,586)	(82,251,472)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	6,859,398	-	-	-	6,859,398
Interfund Transfers Out	-	-	(6,859,398)	-	(6,859,398)
Other Sources	125,000,000	-	-	-	125,000,000
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	131,859,398	-	(6,859,398)	-	125,000,000

NET CHANGE IN FUND BALANCE

41,198,578	1,038,711	2,508,825	(1,997,586)	42,748,528
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BEGINNING FUND BALANCE JULY 1, 2017

72,563,477	6,776,804	2,741,590	3,022,206	85,104,078
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Other Restatements

-	-	-	-	-
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ADJUSTED BEGINNING FUND BALANCE

72,563,477	6,776,804	2,741,590	3,022,206	85,104,078
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ENDING FUND BALANCE JUNE 30, 2018

\$ 113,762,055	\$ 7,815,515	\$ 5,250,415	\$ 1,024,620	\$ 127,852,606
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 ESTIMATED ACTUALS - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 4

SPECIAL REVENUE FUNDS

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	\$ -
Federal Revenues	268,632	400,000	13,341,656	-	-	14,010,288
Other State Revenues	2,766,170	3,781,960	926,172	-	-	7,474,302
Other Local Revenues	331,661	35,138	985,720	-	-	1,352,519
Total Revenues	3,366,463	4,217,098	15,253,548	-	-	22,837,109
EXPENDITURES						
Certificated Salaries	1,811,069	1,409,037	-	-	-	3,220,106
Classified Salaries	682,343	988,372	6,039,265	-	-	7,709,980
Employee Benefits	750,335	961,096	2,814,838	-	-	4,526,269
Book and Supplies	149,479	753,634	5,149,745	-	-	6,052,858
Services and Other Operating Expenditures	280,214	104,959	370,227	-	-	755,400
Capital Outlay	10,636	-	60,000	-	-	70,636
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	258,403	-	746,893	-	-	1,005,296
Total Expenditures	3,942,479	4,217,098	15,180,968	-	-	23,340,545
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(576,016)	-	72,580	-	-	(503,436)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	26,100,742	26,100,742
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	26,100,742	26,100,742
NET CHANGE IN FUND BALANCE	(576,016)	-	72,580	-	26,100,742	25,597,306
BEGINNING FUND BALANCE JULY 1, 2017	1,531,121	13	2,531,183	-	13,929,395	17,991,712
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	1,531,121	13	2,531,183	-	13,929,395	17,991,712
ENDING FUND BALANCE JUNE 30, 2018	\$ 955,105	\$ 13	\$ 2,603,763	\$ -	\$ 40,030,137	\$ 43,589,018

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2017-2018 ESTIMATED ACTUALS Summary of All Funds
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 2

	GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 4	CAPITAL PROJECT FUNDS Schedule 6	OTHER FUNDS Schedule 8	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL				
REVENUES							
LCFF Sources	266,413,767	-	\$ 266,413,767	\$ -	\$ -	\$ -	\$ 266,413,767
Federal Revenues	-	23,702,890	23,702,890	14,010,288	-	4,155,292	41,868,470
Other State Revenues	9,580,378	34,632,696	44,213,074	7,474,302	10,871,384	377,484	62,936,244
Other Local Revenues	1,739,467	17,276,572	19,016,039	1,352,519	5,014,939	111,326,941	136,710,438
Total Revenues	277,733,612	75,612,158	353,345,770	22,837,109	15,886,323	115,859,717	507,928,919
EXPENDITURES							
Certificated Salaries	95,919,776	38,750,120	134,669,896	3,220,106	-	-	137,890,002
Classified Salaries	31,676,135	22,488,607	54,164,742	7,709,980	1,341,139	147,293	63,363,154
Employee Benefits	58,610,939	24,467,204	83,078,143	4,526,269	685,909	78,895	88,369,216
Book and Supplies	5,109,347	13,545,776	18,655,123	6,052,858	47,346	3,600	24,758,927
Services and Other Operating Expenditures	36,469,858	34,343,387	70,813,245	755,400	8,746,072	21,545,059	101,859,776
Capital Outlay	844,959	6,935,218	7,780,177	70,636	87,317,329	-	95,168,142
Other Outgo	1,250,202	727,297	1,977,499	-	-	91,204,563	93,182,062
Direct/Indirect Support Costs	(3,118,732)	2,113,436	(1,005,296)	1,005,296	-	-	-
Total Expenditures	226,762,484	143,371,045	370,133,529	23,340,545	98,137,795	112,979,410	604,591,279
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	50,971,128	(67,758,887)	(16,787,759)	(503,436)	(82,251,472)	2,880,307	(96,662,360)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	(26,100,742)	-	(26,100,742)	26,100,742	6,859,398	-	6,859,398
Interfund Transfers Out	-	-	-	-	(6,859,398)	-	(6,859,398)
Other Sources	-	-	-	-	125,000,000	-	125,000,000
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(55,054,523)	55,054,523	-	-	-	-	-
Total Other Financing Sources and Uses	(81,155,265)	55,054,523	(26,100,742)	26,100,742	125,000,000	-	125,000,000
NET CHANGE IN FUND BALANCE	(30,184,137)	(12,704,364)	(42,888,501)	25,597,306	42,748,528	2,880,307	28,337,640
BEGINNING FUND BALANCE JULY 1, 2017	49,204,682	23,263,117	72,467,798	17,991,712	85,104,078	103,681,895	279,245,484
Other Restatements	-	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	49,204,682	23,263,117	72,467,799	17,991,712	85,104,078	103,681,895	279,245,484
ENDING FUND BALANCE JUNE 30, 2018	\$ 19,020,545	\$ 10,558,753	\$ 29,579,298	\$ 43,589,018	\$ 127,852,606	\$ 106,562,202	\$ 307,583,124

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 ADOPTED BUDGET Summary of All Funds
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 2

	GENERAL FUND			SPECIAL	CAPITAL	OTHER	DISTRICT
	UNRESTRICTED	RESTRICTED	TOTAL	REVENUE FUNDS Schedule 4	PROJECT FUNDS Schedule 6	FUNDS Schedule 8	
REVENUES							
LCFF Sources	280,700,020	-	\$ 280,700,020	\$ -	\$ -	\$ -	\$ 280,700,020
Federal Revenues	-	19,829,951	19,829,951	14,486,297	-	3,200,068	37,516,316
Other State Revenues	13,193,077	28,347,064	41,540,141	7,705,835	2,187,530	330,060	51,763,566
Other Local Revenues	1,733,836	16,600,167	18,334,003	1,657,111	2,910,000	99,222,542	122,123,656
Total Revenues	295,626,933	64,777,182	360,404,115	23,849,243	5,097,530	102,752,670	492,103,558
EXPENDITURES							
Certificated Salaries	103,658,432	39,137,777	142,796,209	2,668,018	-	-	145,464,227
Classified Salaries	32,746,234	24,379,429	57,125,663	8,097,925	1,523,250	173,902	66,920,740
Employee Benefits	64,702,247	29,112,203	93,814,450	4,937,290	767,923	90,060	99,609,723
Book and Supplies	4,917,061	7,693,362	12,610,423	6,179,599	2,257,206	3,600	21,050,828
Services and Other Operating Expenditures	28,427,531	21,477,299	49,904,830	638,808	5,006,439	21,818,945	77,369,022
Capital Outlay	243,443	2,458,445	2,701,888	250,000	84,689,987	-	87,641,875
Other Outgo	1,367,463	1,219,901	2,587,364	-	-	79,079,524	81,666,888
Direct/Indirect Support Costs	(2,284,873)	1,206,270	(1,078,603)	1,078,603	-	-	-
Total Expenditures	233,777,538	126,684,686	360,462,224	23,850,243	94,244,805	101,166,031	579,723,303
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	61,849,395	(61,907,504)	(58,109)	(1,000)	(89,147,275)	1,586,639	(87,619,745)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(58,309,209)	58,309,209	-	-	-	-	-
Total Other Financing Sources and Uses	(58,309,209)	58,309,209	-	-	-	-	-
NET CHANGE IN FUND BALANCE	3,540,186	(3,598,295)	(58,109)	(1,000)	(89,147,275)	1,586,639	(87,619,745)
BEGINNING FUND BALANCE JULY 1, 2018	19,020,545	10,558,753	29,579,297	43,589,018	127,852,606	106,562,202	307,583,124
Other Restatements	-	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	19,020,545	10,558,753	29,579,297	43,589,018	127,852,606	106,562,202	307,583,124
ENDING FUND BALANCE JUNE 30, 2019	\$ 22,560,731	\$ 6,960,458	\$ 29,521,188	\$ 43,588,018	\$ 38,705,331	\$ 108,148,841	\$ 219,963,379

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 ADOPTED BUDGET- SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 4

SPECIAL REVENUE FUNDS

REVENUES

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
LCFF Sources	-	-	-	-	-	\$ -
Federal Revenues	268,632	400,000	13,817,665	-	-	14,486,297
Other State Revenues	3,053,907	3,700,615	951,313	-	-	7,705,835
Other Local Revenues	344,616	35,000	1,277,495	-	-	1,657,111
Total Revenues	3,667,155	4,135,615	16,046,473	-	-	23,849,243

EXPENDITURES

Certificated Salaries	1,431,948	1,236,070	-	-	-	2,668,018
Classified Salaries	879,511	1,296,076	5,922,338	-	-	8,097,925
Employee Benefits	825,080	1,047,540	3,064,670	-	-	4,937,290
Book and Supplies	189,428	419,882	5,570,289	-	-	6,179,599
Services and Other Operating Expenditures	183,249	10,000	445,559	-	-	638,808
Capital Outlay	-	-	250,000	-	-	250,000
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	157,939	126,047	794,617	-	-	1,078,603
Total Expenditures	3,667,155	4,135,615	16,047,473	-	-	23,850,243

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

-	-	(1,000)	-	-	(1,000)
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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

-	-	(1,000)	-	-	(1,000)
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BEGINNING FUND BALANCE JULY 1, 2018

955,105	13	2,603,763	-	40,030,137	43,589,018
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Other Restatements

-	-	-	-	-	-
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ADJUSTED BEGINNING FUND BALANCE

955,105	13	2,603,763	-	40,030,137	43,589,018
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ENDING FUND BALANCE JUNE 30, 2019

\$ 955,105	\$ 13	\$ 2,602,763	\$ -	\$ 40,030,137	\$ 43,588,018
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 ADOPTED BUDGET- CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 6

CAPITAL PROJECTS FUNDS

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
LCFF Sources	-	-	-	-	\$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	2,187,530	-	2,187,530
Other Local Revenues	525,000	1,255,000	-	1,130,000	2,910,000
Total Revenues	525,000	1,255,000	2,187,530	1,130,000	5,097,530
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,523,250	-	-	-	1,523,250
Employee Benefits	767,923	-	-	-	767,923
Book and Supplies	2,257,206	-	-	-	2,257,206
Services and Other Operating Expenditures	4,728,038	40,000	70,000	168,401	5,006,439
Capital Outlay	82,628,388	1,100,000	-	961,599	84,689,987
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	91,904,805	1,140,000	70,000	1,130,000	94,244,805
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(91,379,805)	115,000	2,117,530	-	(89,147,275)
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	(91,379,805)	115,000	2,117,530	-	(89,147,275)
BEGINNING FUND BALANCE JULY 1, 2018	113,762,055	7,815,515	5,250,415	1,024,620	127,852,606
Other Restatements	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	113,762,055	7,815,515	5,250,415	1,024,620	127,852,606
ENDING FUND BALANCE JUNE 30, 2019	\$ 22,382,250	\$ 7,930,515	\$ 7,367,945	\$ 1,024,620	\$ 38,705,331

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 ESTIMATED ACTUALS- OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 8

OTHER FUNDS

REVENUES

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
LCFF Sources	-	-	-	-	-	\$ -
Federal Revenues	3,200,068	-	-	-	-	3,200,068
Other State Revenues	330,060	-	-	-	-	330,060
Other Local Revenues	77,340,321	-	-	2,552,117	19,330,104	99,222,542
Total Revenues	80,870,449	-	-	2,552,117	19,330,104	102,752,670

EXPENDITURES

Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	173,902	-	173,902
Employee Benefits	-	-	-	90,060	-	90,060
Book and Supplies	-	-	-	3,600	-	3,600
Services and Other Operating Expenditures	-	-	-	2,488,841	19,330,104	21,818,945
Capital Outlay	-	-	-	-	-	-
Other Outgo	79,079,524	-	-	-	-	79,079,524
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	79,079,524	-	-	2,756,403	19,330,104	101,166,031

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

1,790,925	-	-	(204,286)	-	1,586,639
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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

1,790,925	-	-	(204,286)	-	1,586,639
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BEGINNING FUND BALANCE JULY 1, 2018

80,597,905	940,112	-	1,673,528	23,350,656	106,562,202
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Other Restatements

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ADJUSTED BEGINNING FUND BALANCE

80,597,905	940,112	-	1,673,528	23,350,656	106,562,202
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ENDING FUND BALANCE JUNE 30, 2019

\$ 82,388,830	\$ 940,112	\$ -	\$ 1,469,242	\$ 23,350,656	\$ 108,148,841
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