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West Contra Costa

Unified School District



West Contra Costa Unified School District

Introduction

For the third consecutive year the District has struggled with a budget adopted by the

1

Parcel Tax – Local Support for Students

The parcel tax program includes support for a wide variety of services to students of the

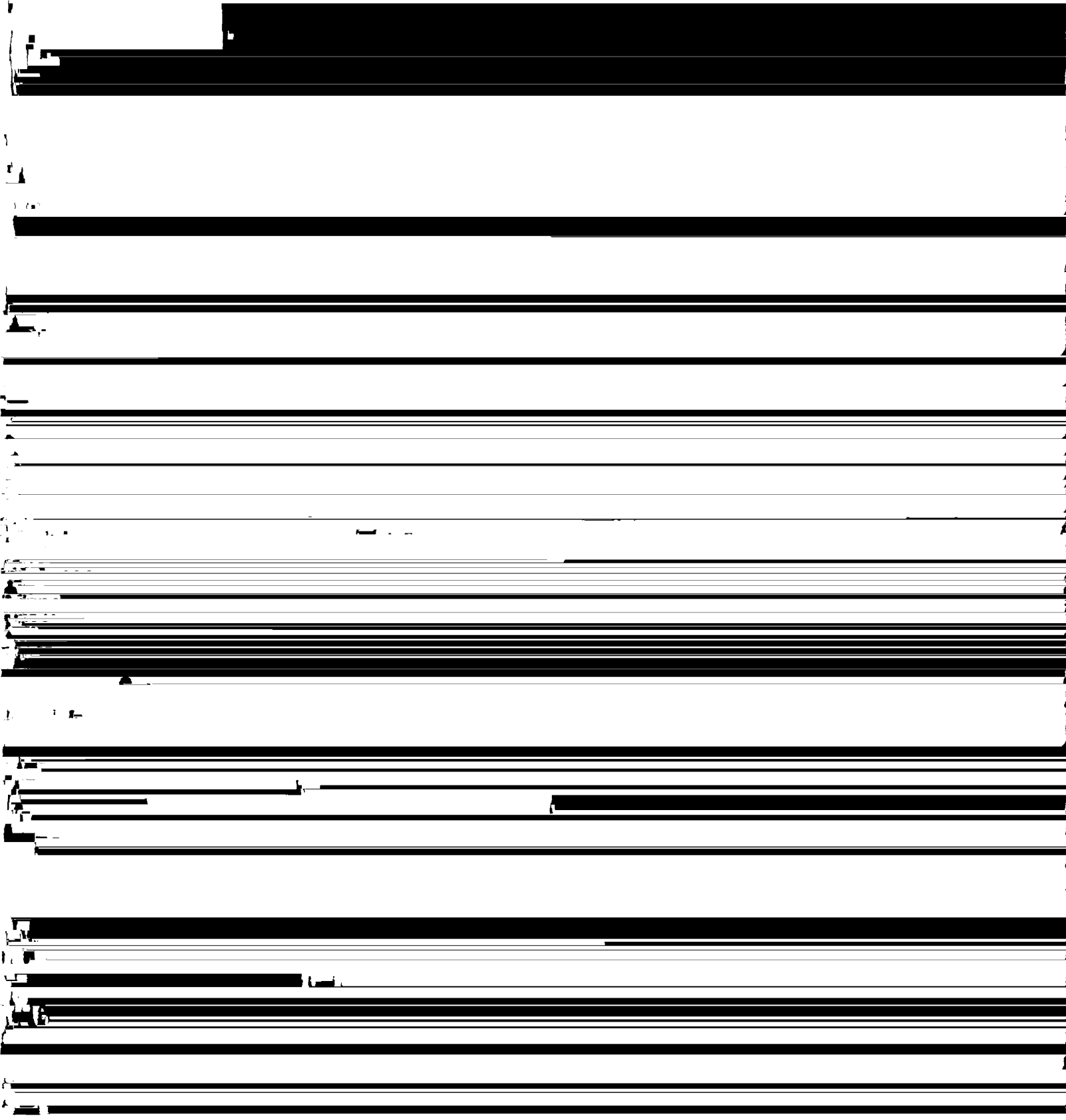
locally restricted account and is subject to the review by the Citizens Budget Advisory Committee. The parcel tax expires in 2014-15. The following table illustrates a summary of funding levels included in the budget adoption for programs in the 2011-12

school year.

West Centre Centre Unified School district

transfer available for the District's general fund should the Board choose to downsize the Adult Education program in a "worse-case scenario".

The Tier III funding resolution adopted with the 2011-12 budget did not include the



| | | | | | |
|-------|----|---|-------------|--|--|
| Total | 17 | 5 | \$1,969,000 | | |
|-------|----|---|-------------|--|--|

Meetings, SP= Special Services

In a worse-case scenario the District could reduce the number of School Resource Officers that it pays for. The agencies that the District currently contracts with for services have been notified that this is a possibility for the 2012-13 school year.

Shared Commitments and Employee Concessions

~~Over the past three years the Board has requested concessions from employees and~~

School Closure

The West Contra Costa Unified School District has experienced a decline in enrollment of over 5,000 students since the 2002-03 school year. School sizes in the West Contra Costa Unified School District have been smaller on average than comparable school districts in California. In order to address the structural deficit, the School Board passed

year plan.

... provided strong support since the

Curriculum and Textbooks

The Board has indicated that student achievement is a high priority. One outcome of the
[REDACTED] the District's response to the economic crisis and out in

In the worst case or high range scenario, if the State implements mid-year triggers and

CT
S

4,837
8,753
7,026
14,487
5,103

4,243
2,265
6,553
7,707
4,487
3,723
17,704

6,682

(1,579)

2,000
2,000
0,000

0,000

(1,579)

3,846

2,267

**TOTAL
SPECIAL
REVENUE FUNDS**

1,527,942.00
6,264,328
1,965,268
18,757,538

2,059,784
5,030,839
2,709,455
5,045,432
776,850
250,000
97,525
705,835
16,675,720

2,081,818

(1,872,000)

(1,872,000)

209,818

16,744,291

16,954,109

Rev Exp

11

10

12 16 16 16 14

14

14

10

10

4

6

2

TOTAL
REVENUES

42,615
42,615

63,844
33,039
1,400
00,107

98,390

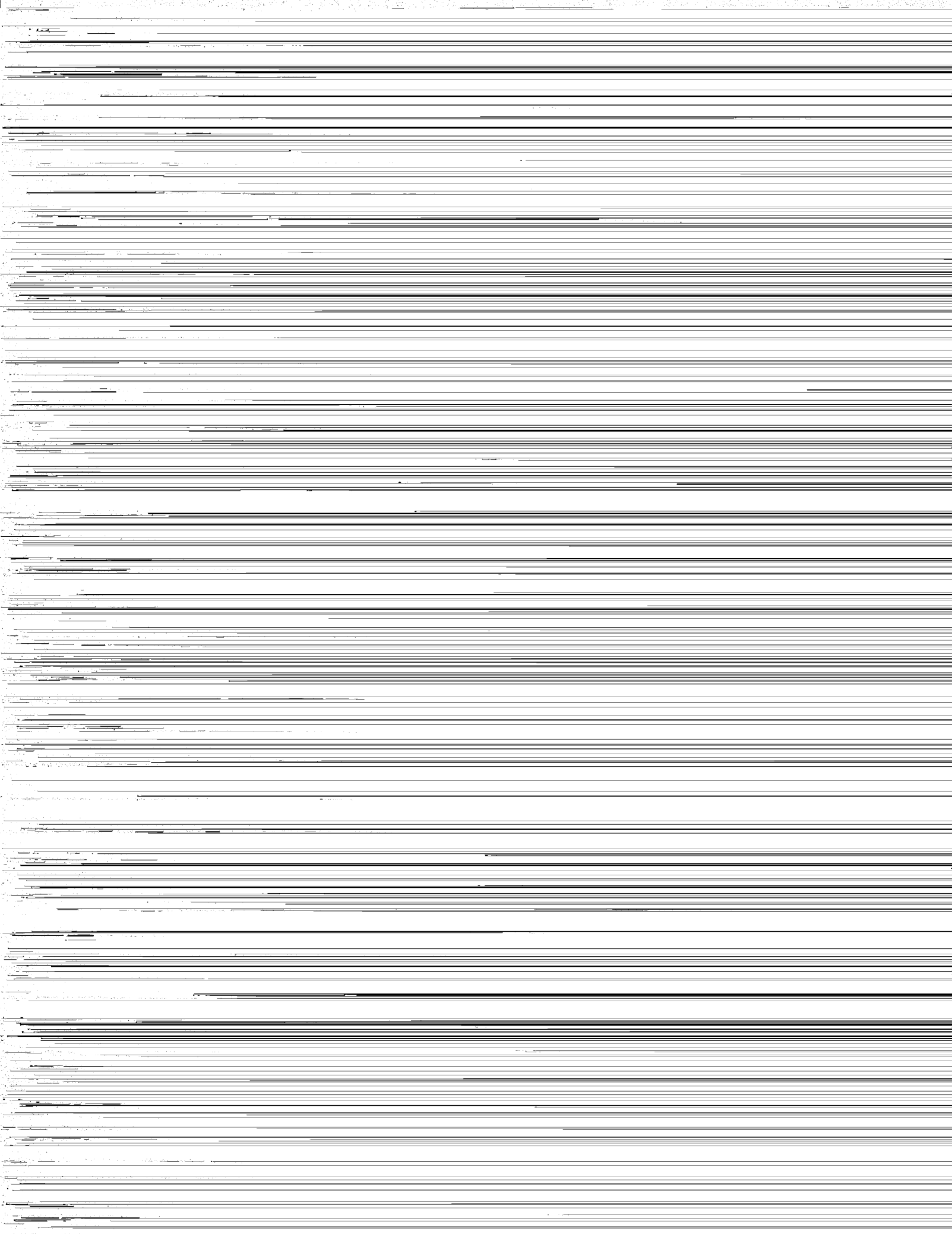
55,775)

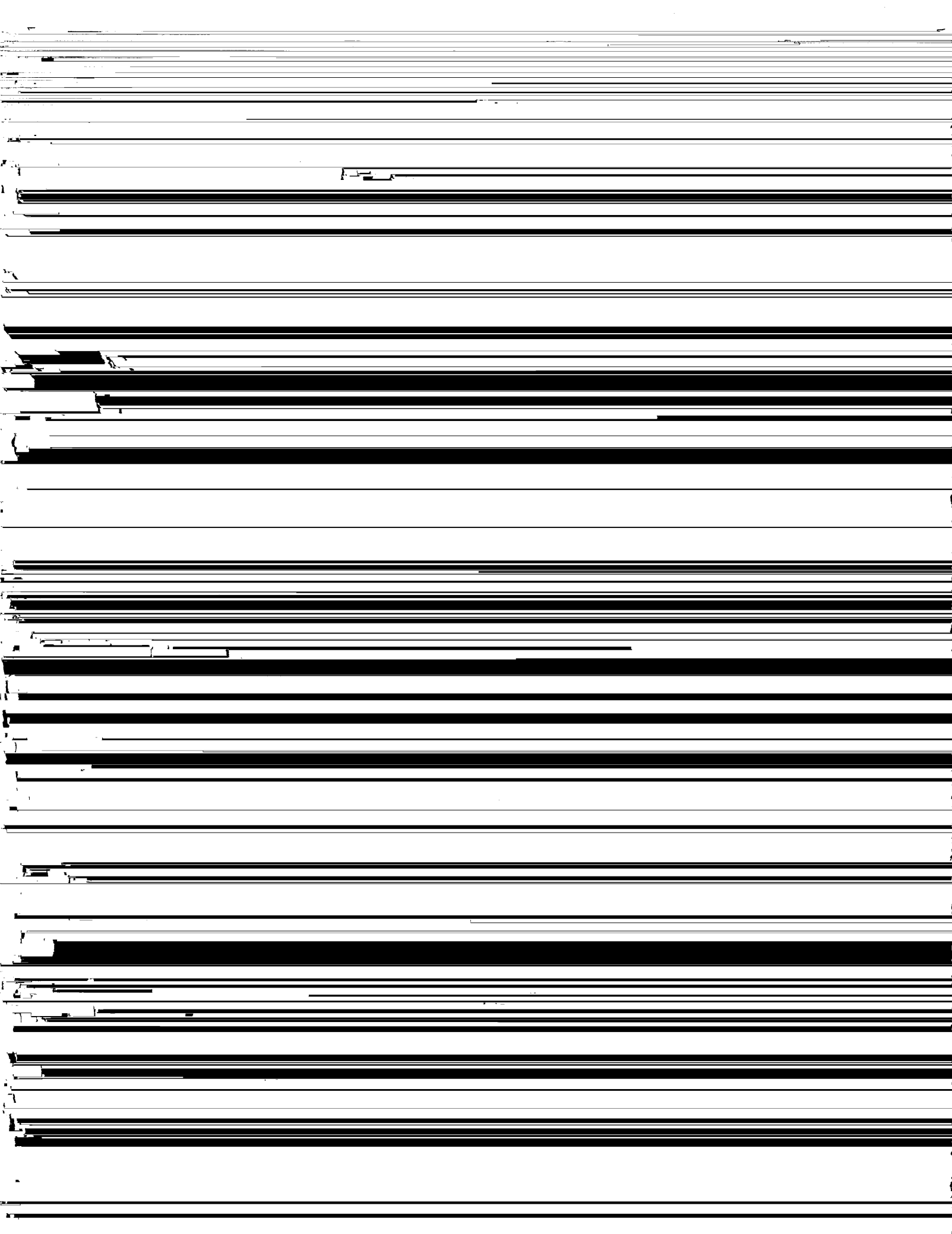
55,775)

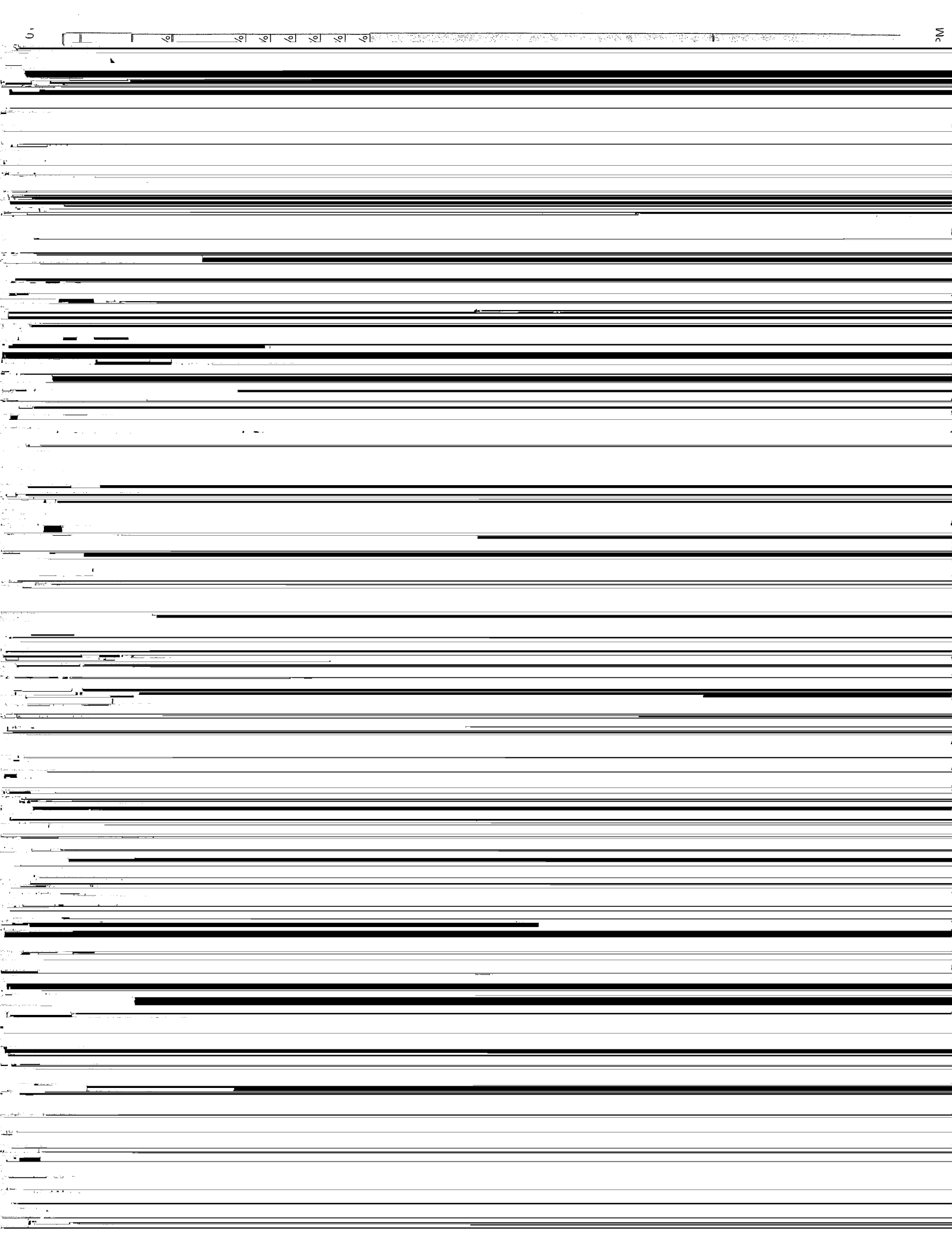
05,891

50,116

Other Rev Exp

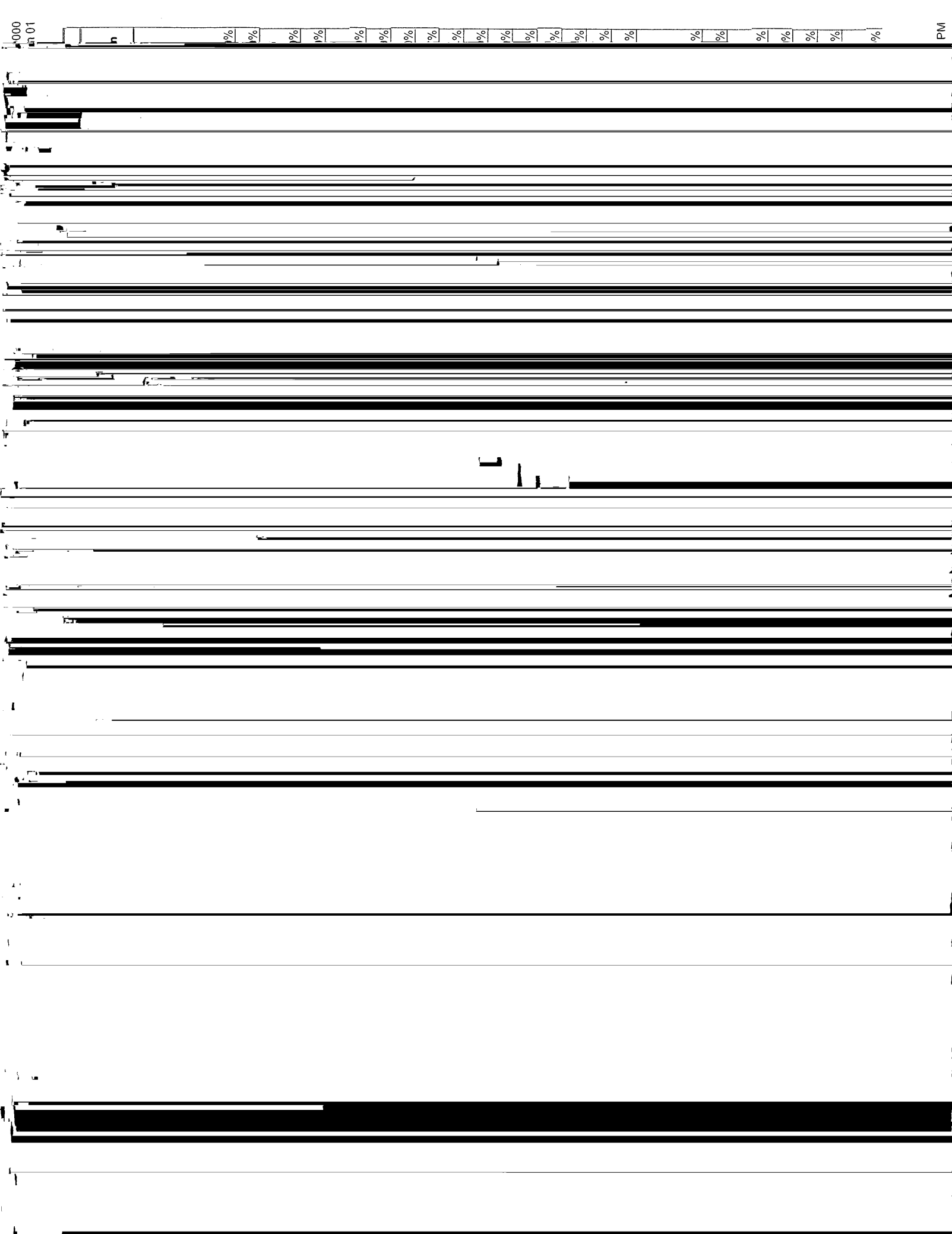






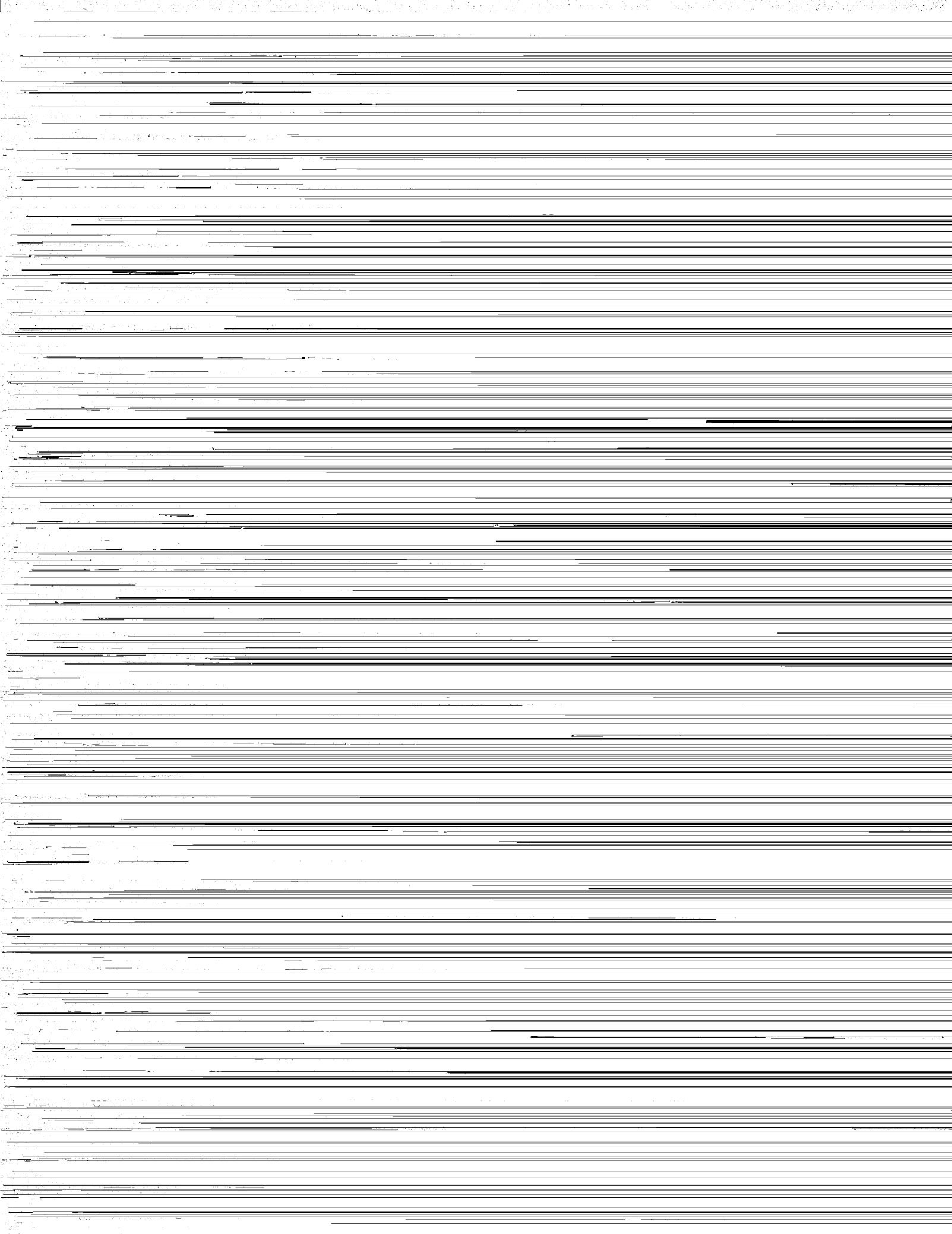
| | |
|--|---------------------------|
| | % Diff Column C & F |
|--|---------------------------|

| % Diff Column C & F |
|---------------------------|
| 0.1% |
| 0.0% |
| -8.5% |
| 20.2% |
| 0.0% |
| 0.0% |
| 0.1% |
| 0.0% |
| -33.7% |
| -34.4% |
| 0.0% |
| 0.0% |
| 0.0% |
| 0.0% |
| 0.0% |
| 0.0% |
| 0.0% |
| -6.3% |
| -9.1% |
| -100.0% |
| -8.6% |
| -15.1% |



| | | | | | | | | | | | | | | | | | | | |
|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% |
|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|

| % Diff Column C & F | |
|---------------------------|---------|
| 0.00 | -100.0% |
| 3.00 | -20.2% |
| 3.00 | -10.4% |
| 3.00 | -6.2% |



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
 UNRESTRICTED GENERAL FUND FUNCTION REPORT
 2011-12 ADOPTION

| FUNCTION | ADOPTED BUDGET |
|----------|-------------------|
|----------|-------------------|

1000 Instruction Total

\$84,063,456

2400 Instructional Supervision and Admin

\$2,470,700

2400 Instructional Library Media & Technology

\$515,450

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No. 22

Trigger Tracker—Going in the Right Direction, But a Lot of Ground Still to Cover

Trigger Tracker
2011-12 STATE REVENUES

If revenues fall less than \$1 billion short of the State Budget forecast, midyear cuts are not triggered.

cuts are triggered, along with about \$580 million in cuts to other state programs. A short fall of \$2 billion to \$4 billion below the forecast results in cuts to K-14 education programs of up to \$1.9 billion. We will post another update to the *Trigger Tracker* in November when the October revenue data published by the DOF becomes available.

—*Michael Ricketts*

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No. 22

CPI Consumer Price Index

CDD California Performance Review

IASA Improving America's Schools Act

IEP Individualized Education Program
IHSS In-Home Support Services
II/USP Immediate Intervention/Underperforming Schools Program
IMFRP Instructional Materials Funding Realignment Program
JPA Joint Powers Agreement or Joint Powers Authority
LAIF Local Agency Investment Fund

LCI Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)

LEA Local Educational Agency

RTTT Race to the Top
S4 Statewide System of School Support
SAB State Allocation Board
CACC Connecticut Assessment and Accountability

Procedure 325 Function (Activity) Classification

Procedure 325 Function (Activity) Classification

specific goal are charged to Goal 0000 and subsequently distributed to specific goals, using documentation or standard allocation factors.

See the procedures in Section 900, "Cost Accounting," for information regarding indirect costs and distributing support costs using the documented and allocated methods.

Flexibility of the Function Field

List of Function Codes

(Italicized codes are optional; if used, they must be reported to CDE.)

Code

Title

0000

NOT APPLICABLE. Used with revenues and balance sheet transactions that do

Procedure 325 Function (Activity) Classification

| <u>Code</u> | <u>Title</u> |
|------------------|---|
| 4000-4999 | ANCILLARY SERVICES |
| 4000 | Ancillary Services |
| 4100 | <i>School-Sponsored Co-curricular</i> |
| 4200 | <i>School-Sponsored Athletics</i> |
| 4900 | <i>Other Ancillary Services</i> |
| 5000-5999 | COMMUNITY SERVICES |
| 5000 | Community Services |
| 5100 | <i>Community Recreation</i> |
| 5200 | <i>Civic Services</i> |
| 5900 | <i>Other Community Services</i> |
| 6000-6999 | ENTERPRISE |
| 6000 | Enterprise |
| 7000-7999 | GENERAL ADMINISTRATION |
| 7100 | Board and Superintendent |
| 7110 | <i>Board</i> |
| 7120 | <i>Staff Relations and Negotiations</i> |
| 7150 | <i>Superintendent</i> |
| 7180 | <i>Public Information</i> |
| 7190 | External Financial Audit—Single Audit |

Procedure 325 Function (Activity) Classification

Code

Title

7540

Warehousing and Distribution

7600

All Other General Administration

7700

Centralized Data Processing

8100

Plant Maintenance and Operations

8100

Procedure 330 Object Classification

The object field classifies expenditures according to the types of

Procedure 330 Object Classification

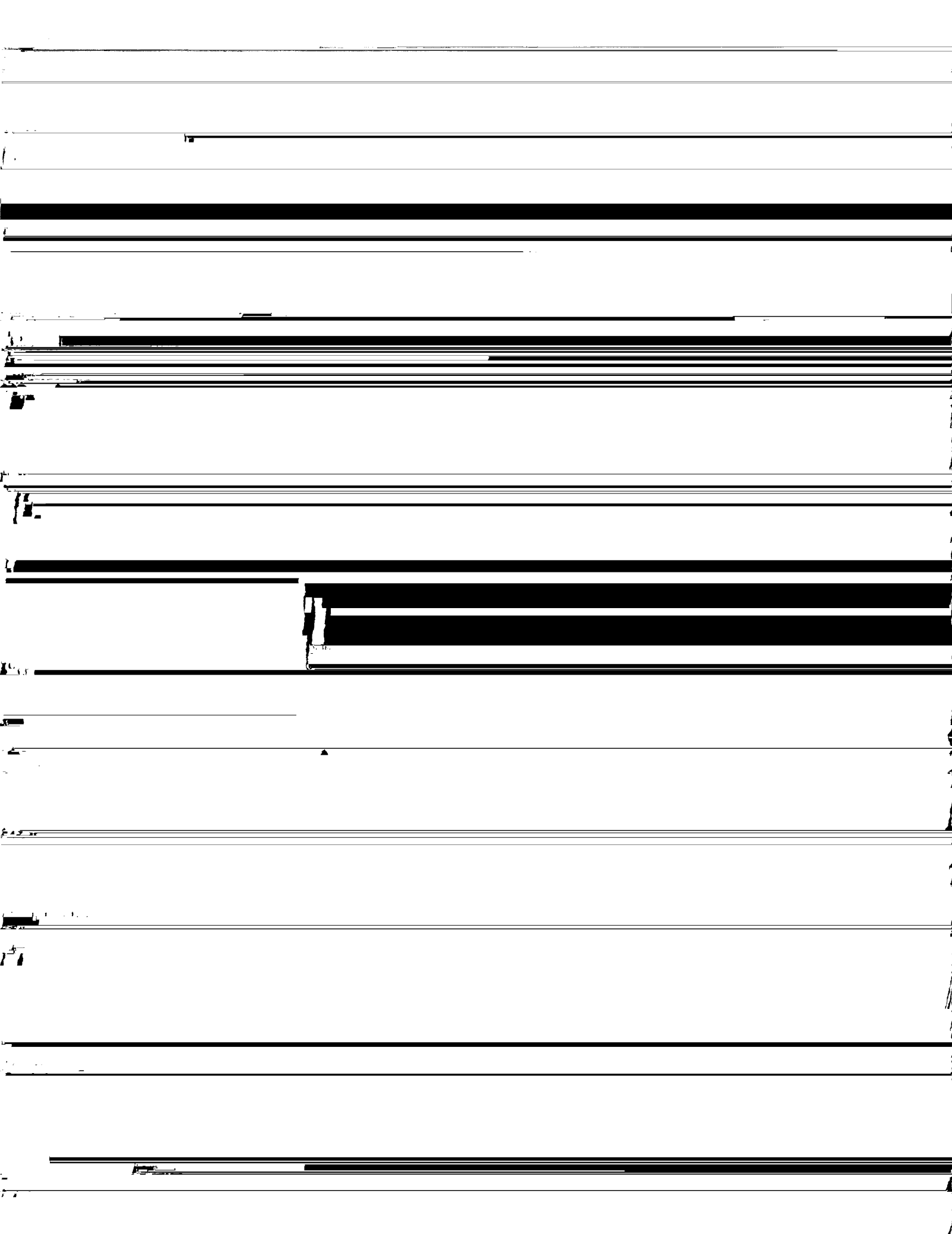
Code

Title

| | |
|-----------|---|
| 7200-7299 | Interagency Transfers Out |
| 7211 | Transfers of Pass-Through Revenues to Districts or Charter Schools |
| 7212 | Transfers of Pass-Through Revenues to County Offices |
| 7213 | Transfers of Pass-Through Revenues to JPAs |
| 7221 | Transfers of Apportionments to Districts or Charter Schools |
| 7222 | Transfers of Apportionments to County Offices |
| 7223 | Transfers of Apportionments to JPAs |
| 7280 | Transfers to Charter Schools in Lieu of Property Taxes (Obsolete as of 2007-08) |
| 7281 | All Other Transfers to Districts or Charter Schools |
| 7282 | All Other Transfers to County Offices |
| 7283 | All Other Transfers to JPAs |



[REDACTED]



**West Contra Costa Unified School District
Flexibility Transfer**

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

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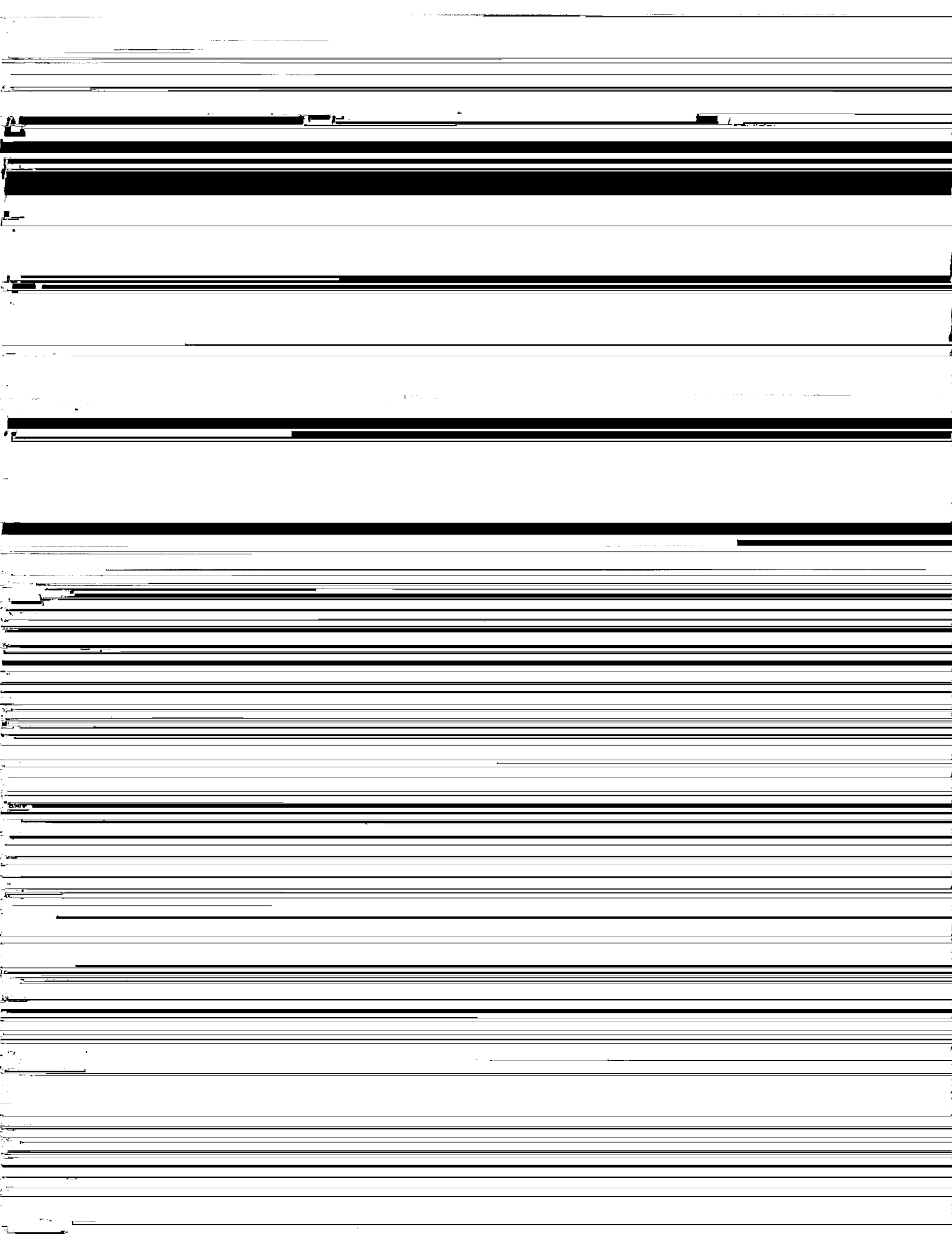
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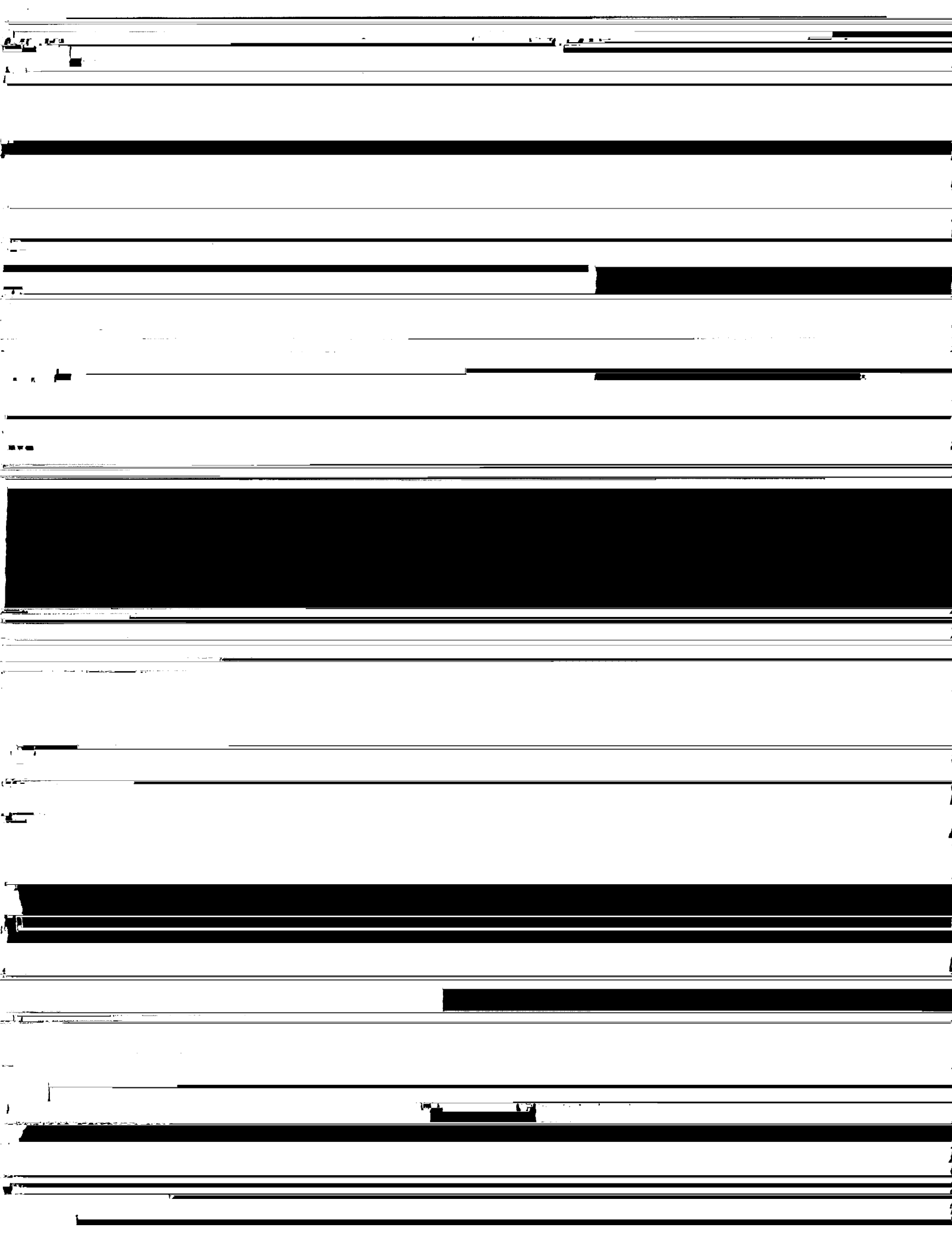
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[Redacted]





FINAL April 14, 2011 Staffing Matrix
2011-12

Will call for staff if grant funding to support the activity is available and

West Contra Costa Unified School District - General Fund Long Term Debt Summary - October 26, 2011

11/17/11

As of June 30, 2011

| | | | | | |
|----------------------|--------------|------------|--------------|--------------|-------|
| State Emergency Loan | \$ 1,278,078 | \$ 142,524 | \$ 1,421,602 | \$ 0,269,297 | 2019* |
|----------------------|--------------|------------|--------------|--------------|-------|

| | | | | | |
|-----------------------|---------------------|-------------------|---------------------|----------------------|------|
| Voluntary Integration | \$ 872,000 | \$ - | \$ 872,000 | \$ 872,000 | 2012 |
| IBM | \$ 1,242,000 | \$ - | \$ 1,242,000 | \$ 3,583,050 | 2015 |
| Total | <u>\$ 3,867,078</u> | <u>\$ 591,100</u> | <u>\$ 4,458,178</u> | <u>\$ 22,713,437</u> | |