

## OAKLAND UNIFIED SCHOOL DISTRICT

APA 34,951

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual (GAAP Basis)	Variances -
	Original	Final		Final to Actual
REVENUES				
Local control funding formula	\$361,099,647	\$357,402,448	\$355,820,735	\$ (1,581,713)
Federal sources	43,540,134	49,563,105	44,636,387	(4,926,718)
Other state sources	60,465,134	62,654,277	68,551,346	5,897,069
Other local sources	54,831,417	68,888,030	69,672,303	784,273
Total Revenues	519,936,332	538,507,860	538,680,771	172,911
EXPENDITURES				
Current				
Certificated salaries	200,050,390	198,618,774	201,644,455	(3,025,681)
Classified salaries	83,744,395	96,672,513	99,365,020	(2,692,507)
Employee benefits	132,192,418	132,569,364	133,822,986	(1,253,622)
Books and supplies	34,732,291	28,401,175	14,375,203	14,025,972
Services and operating expenditures	60,395,533	84,885,187	86,737,030	(1,846,843)
Other outgo	1,544,384	1,391,192	2,836,110	(1,444,918)
Capital outlay	11,000	3,022,181	2,912,076	110,105
Debt service - principal	5,195,403	5,195,403	5,195,403	-
Debt service - interest	777,208	777,208	777,208	-
Total Expenditures	518,643,022	551,532,997	547,660,491	3,872,506
Excess (Deficiency) of Revenues				
Over Expenditures	1,293,310	(13,025,137)	(8,979,720)	4,045,417
Other Financing Sources (Uses)				
Transfers in	564,067	847,032	6,506,215	5,659,183
Transfers out	(1,619,490)	4,468,859	(5,157,909)	(9,626,768)
Net Financing Sources (Uses)	(1,055,423)	5,315,891	1,348,306	(3,967,585)
NET CHANGE IN FUND BALANCES	237,887	(7,709,246)	(7,631,414)	77,832
Fund Balance - Beginning	34,895,560	34,895,560	34,895,560	-
Fund Balance - Ending	\$ 35,133,447	\$ 27,186,314	\$ 27,264,146	\$ 77,832

+3510

+5,640

RL 0.56 1/2

See accompanying note to required supplementary information

ADA 9198

BERKELEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2017

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local Control Funding Formula (LCFF):				
State apportionment	\$ 48,264,989	\$ 44,624,190	\$ 45,189,623	\$ 565,433
Local sources	<u>35,561,622</u>	<u>39,113,676</u>	<u>38,529,223</u>	<u>(584,453)</u>
Total LCFF	<u>83,826,611</u>	<u>83,737,866</u>	<u>83,718,846</u>	<u>(19,020)</u>
Federal sources	3,941,559	4,361,327	3,060,518	(1,300,809)
Other state sources	11,766,208	12,035,514	10,533,042	(1,502,472)
Other local sources	<u>41,543,886</u>	<u>44,864,846</u>	<u>46,427,375</u>	<u>1,562,529</u>
Total revenues	<u>141,078,264</u>	<u>144,999,553</u>	<u>143,739,781</u>	<u>(1,259,772)</u>
Expenditures:				
Current:				
Certificated salaries	63,278,761	63,403,458	62,078,708	1,324,750
Classified salaries	26,925,608	26,365,941	26,777,000	(411,059)
Employee benefits	33,086,749	31,428,947	29,595,334	1,833,613
Books and supplies	4,573,860	7,413,014	4,737,498	2,675,516
Contract services and operating expenditures	19,283,351	23,615,429	22,507,932	1,107,497
Other outgo	24,682	24,682	-	24,682
Capital outlay	<u>227,766</u>	<u>745,289</u>	<u>704,555</u>	<u>40,734</u>
Total expenditures	<u>147,400,777</u>	<u>152,996,760</u>	<u>146,401,027</u>	<u>6,595,733</u>
Deficiency of revenues under expenditures	<u>(6,322,513)</u>	<u>(7,997,207)</u>	<u>(2,661,246)</u>	<u>5,335,961</u>
Other financing uses:				
Transfers in	756,646	704,414	708,460	4,046
Transfers out	<u>(1,138,442)</u>	<u>(1,505,900)</u>	<u>(1,783,825)</u>	<u>(277,925)</u>
Total other financing uses	<u>(381,796)</u>	<u>(801,486)</u>	<u>(1,075,365)</u>	<u>(273,879)</u>
Net change in fund balance	(6,704,309)	(8,798,693)	(3,736,611)	5,062,082
Fund balance, July 1, 2016	<u>26,862,995</u>	<u>26,862,995</u>	<u>26,862,995</u>	-
Fund balance, June 30, 2017	<u>\$ 20,158,686</u>	<u>\$ 18,064,302</u>	<u>\$ 23,126,384</u>	<u>\$ 5,062,082</u>

+1.9%

- .7%

BERKELEY  
RESV = 5.7%

See note to required supplementary information.

ADA 27,023

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
LCFF sources	\$ 256,761,237	\$ 261,178,918	\$ 258,473,209	\$ (2,705,709)
Federal sources	18,183,933	23,776,270	17,528,363	(6,247,907)
Other state sources	39,363,649	41,867,203	37,072,115	(4,795,088)
Other local sources	20,442,487	20,363,900	21,263,904	900,004
Total Revenues	334,751,306	347,186,291	334,337,591	(12,848,700)
EXPENDITURES				
Certificated salaries	128,004,973	127,416,579	127,237,390	179,189
Classified salaries	53,581,817	53,947,416	55,673,974	(1,726,558)
Employee benefits	79,878,097	79,719,622	75,922,126	3,797,496
Books and supplies	15,943,708	26,910,741	11,276,140	15,634,601
Services and other operating expenditures	53,441,464	65,459,245	59,618,408	5,840,837
Capital outlay	2,667,168	3,175,320	6,966,958	(3,791,638)
Other outgo				
Excluding transfers of indirect costs	1,659,576	1,650,576	1,633,681	16,895
Transfers of indirect costs	(852,968)	(869,333)	(828,511)	(40,822)
Total Expenditures	334,323,835	357,410,166	337,500,166	19,910,000
Excess (Deficiency) of Revenues				
Over Expenditures	427,471	(10,223,875)	(3,162,575)	7,061,300
Other				
Transfers in	-	-	129,471	129,471
Other sources	-	-	5,250,000	5,250,000
Transfers out	-	-	(2,361,860)	(2,361,860)
Net Financing Sources (Uses)	-	-	3,017,611	3,017,611
NET CHANGE IN FUND BALANCE				
	427,471	(10,223,875)	(144,964)	10,078,911
Fund Balance - Beginning	72,612,764	72,612,764	72,612,764	-
Fund Balance - Ending	\$ 73,040,235	\$ 62,388,889	\$ 72,467,800	\$ 10,078,911

-.02%

x.09%

\* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- On behalf payments of \$5,626,755 are not included in the actual revenues and expenditures reported in this schedule.
- Actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay in accordance with the fund type definitions promulgated by GASB Statement No. 54.

RESV 13.85%

FREMONT UNIFIED SCHOOL DISTRICT

ADA 33,781

GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual	Variances - Favorable (Unfavorable)
	Original	Final	(GAAP Basis)	Final to Actual
<b>REVENUES</b>				
Local control funding formula	\$ 280,122,833	\$ 279,320,599	\$ 279,303,686	\$ (16,913)
Federal sources	11,024,254	13,207,996	11,813,520	(1,394,476)
Other State sources	51,672,248	52,654,518	52,194,153	(460,365)
Other local sources	5,410,712	14,862,999	14,935,349	72,350
<b>Total Revenues</b> <sup>1</sup>	<u>348,230,047</u>	<u>360,046,112</u>	<u>358,246,708</u>	<u>(1,799,404)</u>
<b>EXPENDITURES</b>				
Current				
Certificated salaries	183,704,418	190,385,505	188,825,334	1,560,171
Classified salaries	57,058,015	57,695,857	57,548,559	147,298
Employee benefits	60,888,895	62,150,194	61,353,137	797,057
Books and supplies	14,450,711	19,661,980	14,846,366	4,815,614
Services and operating expenditures	23,848,314	32,273,520	30,732,476	1,541,044
Capital outlay	5,292,882	19,979,978	15,856,706	4,123,272
Other outgo	3,774,672	3,854,614	3,769,283	85,331
<b>Total Expenditures</b> <sup>1</sup>	<u>349,017,907</u>	<u>386,001,648</u>	<u>372,931,861</u>	<u>13,069,787</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(787,860)</u>	<u>(25,955,536)</u>	<u>(14,685,153)</u>	<u>11,270,383</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	694,741	798,730	798,219	(511)
Transfers out	(100,000)	(100,000)	(36,102)	63,898
<b>Net Financing Sources (Uses)</b>	<u>594,741</u>	<u>698,730</u>	<u>762,117</u>	<u>63,387</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(193,119)</u>	<u>(25,256,806)</u>	<u>(13,923,036)</u>	<u>11,333,770</u>
<b>Fund Balance - Beginning</b>	<u>50,356,865</u>	<u>50,356,865</u>	<u>50,356,865</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 50,163,746</u>	<u>\$ 25,100,059</u>	<u>\$ 36,433,829</u>	<u>\$ 11,333,770</u>

x 2.8%  
x 6.6%

RESV = 2.0%

<sup>1</sup> On-behalf payments of \$15,974,948 for CalSTRS were included in Other State Revenue and Instructional Expenditures in the Actual column, but the amounts are excluded in the budget columns. In addition, due to the consolidation of Fund 14, Deferred Maintenance Fund, for reporting purposes into the General Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures, and also are included in the original and final General Fund budgets.

See accompanying note to required supplementary information.



ADA 22,055

EAST SIDE UNION HIGH SCHOOL DISTRICT

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts			Favorable (Unfavorable) Variances
	Original	Final	Actual	Final to Actual
<b>REVENUES</b>				
Local control funding formula	\$219,239,288	\$219,707,426	\$219,668,650	\$ (38,776)
Federal sources	12,521,635	12,393,248	11,548,811	(844,437)
Other State sources	31,070,219	30,038,506	27,734,077	(2,304,429)
Other local sources	4,161,155	9,018,544	9,640,262	621,718
<b>Total Revenues</b>	<u>266,992,297</u>	<u>271,157,724</u>	<u>268,591,800</u>	<u>(2,565,924)</u>
<b>EXPENDITURES</b>				
Current				
Certificated salaries	125,879,248	123,779,796	122,401,672	1,378,124
Classified salaries	32,096,850	31,988,892	31,459,164	529,728
Employee benefits	74,317,038	73,413,157	72,231,193	1,181,964
Books and supplies	8,144,576	7,971,631	8,369,375	(397,744)
Services and operating expenditures	28,207,138	28,400,418	26,911,359	1,489,059
Other outgo	2,822,839	6,525,002	3,946,422	2,578,580
Capital outlay	2,041,717	1,867,381	4,135,626	(2,268,245)
Debt service - principal	515,000	515,000	515,000	-
Debt service - interest	1,588,993	1,588,993	1,588,993	-
<b>Total Expenditures</b>	<u>275,613,399</u>	<u>276,050,270</u>	<u>271,558,804</u>	<u>4,491,466</u>
<b>Excess of Expenditures Over Revenues</b>	<u>(8,621,102)</u>	<u>(4,892,546)</u>	<u>(2,967,004)</u>	<u>1,925,542</u>
<b>Other Financing Uses</b>				
Transfers out	(1,230,034)	(1,096,337)	(1,486,395)	(390,058)
<b>Net Financing Uses</b>	<u>(1,230,034)</u>	<u>(1,096,337)</u>	<u>(1,486,395)</u>	<u>(390,058)</u>
<b>NET DECREASE IN FUND BALANCE</b>	<u>(9,851,136)</u>	<u>(5,988,883)</u>	<u>(4,453,399)</u>	<u>1,535,484</u>
<b>Fund Balance - Beginning</b>	<u>44,107,332</u>	<u>44,107,332</u>	<u>44,107,332</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 34,256,196</u>	<u>\$ 38,118,449</u>	<u>39,653,933</u>	<u>\$ 1,535,484</u>
<b>Special Reserve - Other Than Capital Outlay Projects</b>			<u>8,344,108</u>	
<b>Fund Balance - Ending - GAAP</b>			<u>\$ 47,998,041</u>	

+ .6%

-1.5%

RESERVE  
15.79%

See accompanying note to required supplementary information.