

October 17, 2025

This Week in Business Services

This week in Business Services, we are preparing items for our independent financial audit. In a school district external budget audit, an independent auditor reviews financial records, internal controls, and budget practices to provide an opinion on whether the district's financial statements are accurate and comply with accounting principles. The process includes examining budgets, bank statements, and payroll, checking for fraud or misuse of funds, and identifying areas for improvement, which results in a formal report with findings and recommendations. The final report is sent to the district board, county education office, and the State Controller's office, and is presented publicly for review. The WCCUSD 2024-25 financial audit report will be shared publicly on or before January 31, 2026.

WCCUSD Fiscal Solvency Planning Update

We look forward to kicking off Session three of the Road to Fiscal Stabilization. During session three, we will collaborate with staff and the community to solicit input on identifying district-wide goals that prioritize results for our students. We will begin to share ideas on how to align our district's fiscal reduction plan with the district's strategic plan. Please join one of our three meetings: October 23 at Helms Middle School, October 27 at El Cerrito High School, or November 3 for an interactive Virtual meeting. All meetings are accessible via Zoom.

West Contra Costa Unified School District

WE ARE ONE WCCUSD

UPCOMING BUDGET MEETINGS

DISTRICT BUDGET ENGAGEMENT COMMITTEE	FISCAL STABILIZATION PLANNING MEETINGS 5 Session Series
ALL MEETINGS ARE 6:30 - 8:00 PM DEJEAN MIDDLE SCHOOL LIBRARY	SESSION 3: A FOCUS ON GOALS
September 30 - Committee Introductions, DBEC Bylaws, School Budgets 101: Unaudited Actuals - The Prior Year's Results	6:30-8:00 PM October 23, Helms Middle Library October 27, El Cerrito High Library November 3, Virtual Meeting Only
October 28 - Preparing for First Interim: What is SACS? How does SACS support effective accounting?	SESSION 4: FROM GOALS TO ACTIONS
December 10 - First Interim Reporting Results: What do the numbers say?	6:30 - 8:00 PM November 12, Helms Middle Library November 13, El Cerrito High Library November 20, Virtual Meeting Only
December 30 - First Interim: What shifted and Why? What feedback do we have for the BOE	Fiscal Stabilization Webinar Link: https://wccusd.zoom.us/j/92884272077
DBEC Zoom Meeting Link: https://wccusd.zoom.us/j/94494255878	

Visit <https://www.wccusd.net/business-services> for all meeting dates.

[Learn More](#) Email Kmoses@wccusd.net

WCCUSD Budget Facts

During better budget years, WCCUSD increased its investment in salaries and benefits for our valued staff. With each budget year, as annual salaries for staff increase and the cost of health and welfare benefits rises, the yearly revenue provided to the district has not continued to increase at the projected rate. Due to our district's declining average daily attendance, our revenue has slightly decreased in recent years while our financial obligations have risen. The chart below shows the comparison of the revenue collected as compared to the cost of salaries and benefits in our unrestricted general fund and our required restricted programs.

