

West Contra Costa Unified School District

September 9, 2026



2025-26 Unaudited Actuals Financial Report

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What is the Unaudited Actuals Report?

The Unaudited Actuals for California school districts are annual financial reports detailing actual revenues and expenditures for the fiscal year (July 1-June 30) that have not yet been formally audited.

These reports are prepared using the Standardized Account Code Structure (SACS) system and submitted to the California Department of Education (CDE) by county education offices (COEs) for review. They serve as a crucial step before the final, independent audit and provide a comprehensive overview of the district's financial performance for the year.

Key Messages To Take Away

- Fund 17 outlook is improved: We received unexpected one-time funds from the IRS, and the forecasted Special Ed expenditures was not as significant as expected.
- Prior to 2025-26, we were on a relatively consistent improvement in ADA, but saw a 2.54% drop in ADA in Spring 2026. We have also seen a continued drop in enrollment and must work to improve both enrollment and attendance.
- Increased LCFF revenue is mostly due to growth in TK enrollment and the new revenue calculation for TK from Governor's Adopted Budget in 2025-26

General Fund Revenue - Enrollment & Attendance

- Revenue Allocations are based on student Average Daily Attendance (ADA)
- $ADA = \text{District Enrollment} * \text{Rate of Daily Attendance}$
 - Declining school enrollment is trending across the state of California.
 - WCCUSD Enrollment and Average Daily Attendance 2022-2026:

School Year	District Enrollment	ADA %	ADA Count	Funded ADA 3-Year Average
2021-22	26,313	94.14%	24,771	26,582
2022-23	25,731	90.59%	23,310	25,857
2023-24	25,574	91.80%	23,477	24,724
2024-25	25,242	91.96%	23,213	23,624
2025-26	24,760	89.12%	22,065	23,129

- There is an enrollment decrease of 1.91% in the past year despite our growing Transitional Kindergarten program.
- Due to decreased student ADA, under the Local Control Funding Formula (LCFF), WCCUSD received funding for 23,129 students, despite our actual enrollment of 24,760 students.

General Fund - Cost of Living Adjustment

2025-26 State Funded Cost of Living Adjustment (COLA) was 2.30%

- Although the state assigned a COLA increase, WCCUSD did not receive an equal increase in overall revenue. This is due to declining enrollment and reduced average daily attendance rates.
- WCCUSD had an effective COLA of 0.91% when comparing Local Control Funding Formula (LCFF) revenue collected in 2025-26 to 2024-25 revenue

Effective COLA Analysis	
2025-26 LCFF Revenues (Unaudited Actuals)	\$ 340,514,899.72
2024-25 LCFF Revenues (Unaudited Actuals)	\$ 337,448,261.81
Change \$	\$ 3,066,637.91
Change %	0.91%



General Fund Revenues - Unrestricted Funds

2025-26 Unrestricted General Fund Revenues

Source	Adopted Budget	45 Day Revise	First Interim	Second Interim	Third Interim	Estimated Actuals	Unaudited Actuals
LCFF Sources	\$ 338,700,402	\$ 341,068,830	\$ 340,414,361	\$ 340,452,248	\$ 342,536,364	\$340,923,125	\$340,514,899.72
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Revenue	\$ 11,263,388	\$ 11,263,388	\$ 11,329,384	\$ 11,329,384	\$ 12,979,021	\$12,979,021	\$13,183,048.96
Other Local Revenue	\$ 6,869,513	\$ 6,869,513	\$ 6,876,540	\$ 6,977,634	\$ 7,892,634	\$7,892,634	\$10,281,938.68
Total Revenue	\$ 356,833,303	\$ 359,201,731	\$ 358,620,285	\$ 358,759,266	\$ 363,408,019	\$361,794,780	\$363,979,887.36

- 45 Day Revise included additional revenue for TK base rate LCFF calculations from the Governor's adopted state budget
- Other State Revenue increased over the year due to prior year transportation reimbursements and State Lottery ticket sales increased
- Other Local Revenue increased due to increased interest rate earnings as well as an unexpected IRS refund for tax and penalties overpayment

General Fund Revenues - Restricted Funds

2025-26 Restricted General Fund Revenues

Source	Adopted Budget	45 Day Revise	First Interim	Second Interim	Third Interim	Estimated Actuals	Unaudited Actuals
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	\$ 19,055,769	\$ 19,055,769	\$ 23,896,028	\$ 26,905,418	\$ 19,740,396	\$ 19,740,396	\$ 18,048,322
Other State Revenue	\$ 79,020,226	\$ 99,710,579	\$ 103,836,989	\$ 105,864,381	\$ 104,920,012	\$ 104,920,012	\$ 104,808,682
Other Local Revenue	\$ 18,725,811	\$ 18,725,811	\$ 22,029,094	\$ 22,568,207	\$ 26,187,083	\$ 26,187,083	\$ 27,511,610
Total Revenue	\$ 116,801,806	\$ 137,492,159	\$ 149,762,111	\$ 155,338,006	\$ 150,847,491	\$ 150,847,491	\$ 150,368,613.91

- Federal Revenue fluctuated throughout the year due to unearned grant expenditure changes. We only receive the revenue equal to how much is spent.
- Other State Revenue increased substantially at the 45 Day Revise from the Governor's adopted state budget which included \$11.5m ELOP, \$1.8m LREBG, and \$7.2m SSPD.
- Other State Revenue also saw additional revenue from restricted lottery sales, teacher residency, literacy coach grant, and CTEIG
- Other Local Revenue increased due Medi-Cal reimbursements, teacher residency, Familismo extension, athletic ticket sales, and other local philanthropic donations

General Fund Revenues - Combined Funds

2025-26 Combined General Fund Revenues							
Source	Adopted Budget	45 Day Revise	First Interim	Second Interim	Third Interim	Estimated Actuals	Unaudited Actuals
LCFF Sources	\$ 338,700,402	\$ 341,068,830	\$ 340,414,361	\$ 340,452,248	\$ 342,536,364	\$ 340,923,125	\$ 340,514,900
Federal Revenue	\$ 19,055,769	\$ 19,055,769	\$ 23,896,028	\$ 26,905,418	\$ 19,740,396	\$ 19,740,396	\$ 18,048,322
Other State Revenue	\$ 90,283,614	\$ 110,973,967	\$ 115,166,373	\$ 117,193,765	\$ 117,899,033	\$ 117,899,033	\$ 117,991,731
Other Local Revenue	\$ 25,595,324	\$ 25,595,324	\$ 28,905,634	\$ 29,545,841	\$ 34,079,717	\$ 34,079,717	\$ 37,793,549
Total Revenue	\$ 473,635,109	\$ 496,693,890	\$ 508,382,396	\$ 514,097,272	\$ 514,255,510	\$ 512,642,271	\$ 514,348,501

- Combining the Unrestricted and Restricted revenue figures together to look at the total revenues budgeted throughout the year by the interim reporting periods as a comparison to where the final figures ended at Unaudited Actuals

Expenditure - Categories

- Expenditure categories include:
 - **Salaries:** The salaries paid to all employees including additional pay stipends and overtime costs
 - **Benefits:** All employee benefits including pension payments, required contributions, which includes all state required employer contributions and health and welfare benefits.
 - **Materials & Supplies:** The cost of materials and supplies across all schools and departments to deliver instruction, maintain facilities, and implement the overall strategic plan.
 - **Services & Other Operating Expenses:** The cost of service contracts, utilities, conferences, and other expenses related to maintaining programs and services.
 - **Capital Outlay & Indirect Costs:** Expenditures for land, buildings, equipment, and other assets. Indirect Costs consist of restricted contributions to central administrative activities necessary for the general operation related to the execution of grants programs, such as accounting, payroll, and personnel services.

General Fund Expenditures - Unrestricted Funds

2025-26 Unrestricted General Fund Expenditures

Major Object	Adopted Budget	45 Day Revise	First Interim	Second Interim	Third Interim	Estimated Actuals	Unaudited Actuals
Certificated Salaries	\$ 116,175,121	\$ 116,175,121	\$ 114,515,738	\$ 122,484,536	\$ 122,476,635	\$ 121,168,879	\$ 123,390,171
Classified Salaries	\$ 39,549,673	\$ 39,549,673	\$ 39,831,995	\$ 41,579,004	\$ 41,827,029	\$ 41,827,029	\$ 38,984,214
Employee Benefits	\$ 75,937,359	\$ 75,937,359	\$ 74,195,731	\$ 70,217,993	\$ 69,476,406	\$ 69,095,924	\$ 67,315,138
Books and Supplies	\$ 5,357,145	\$ 5,357,145	\$ 4,714,599	\$ 4,871,020	\$ 4,838,258	\$ 4,838,258	\$ 4,299,598
Services/Other Operating	\$ 43,287,628	\$ 43,287,628	\$ 36,321,809	\$ 36,229,541	\$ 37,788,138	\$ 37,788,138	\$ 40,224,236
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 22,153	\$ 22,153	\$ 22,152
Other Outgo	\$ 453,524	\$ 453,524	\$ 453,524	\$ 453,524	\$ 453,524	\$ 453,524	\$ 453,524
Indirect Costs	\$ (4,758,403)	\$ (4,758,403)	\$ (6,922,832)	\$ (7,138,761)	\$ (4,826,246)	\$ (4,826,246)	\$ (4,443,844)
Total Expenditures	\$ 276,002,047	\$ 276,002,047	\$ 263,110,564	\$ 268,696,857	\$ 272,055,897	\$ 270,367,659	\$ 270,245,189

- Salaries increased mid-year due to new contract agreement for 5% raises
- Vacant salary and benefits showed an expected decrease as the year progresses and those are replaced with substitutes, overtime, stipends, and other time cards to fill in for the work
- Books and Supplies were able to decrease throughout the year as sites and departments reduced expenditures compared to estimations or shifted the budget towards contracts
- Services/Other Operating came in lower overall from the adopted budget but increased towards the end of the year for transportation, utilities, legal fees, and other contract increases

General Fund Expenditures – Restricted Funds

2025-26 Restricted General Fund Expenditures

Major Object	Adopted Budget	45 Day Revise	First Interim	Second Interim	Third Interim	Estimated Actuals	Unaudited Actuals
Certificated Salaries	\$ 57,747,904	\$ 57,747,904	\$ 64,390,805	\$ 66,692,325	\$ 58,748,163	\$ 58,748,163	\$ 57,831,873
Classified Salaries	\$ 37,907,886	\$ 37,907,886	\$ 40,268,602	\$ 42,290,957	\$ 39,074,296	\$ 39,074,296	\$ 42,084,633
Employee Benefits	\$ 63,363,902	\$ 63,363,902	\$ 67,369,211	\$ 63,287,034	\$ 57,666,759	\$ 57,666,759	\$ 59,041,796
Books and Supplies	\$ 10,896,057	\$ 10,896,057	\$ 13,692,528	\$ 14,586,933	\$ 8,860,829	\$ 8,860,829	\$ 6,374,769
Services/Other Operating	\$ 60,370,575	\$ 60,370,575	\$ 83,088,800	\$ 81,991,780	\$ 83,284,184	\$ 83,284,184	\$ 82,393,975
Capital Outlay	\$ 4,075,811	\$ 4,075,811	\$ 3,412,089	\$ 3,409,627	\$ 4,011,845	\$ 4,011,845	\$ 3,995,982
Other Outgo	\$ 2,360,000	\$ 2,360,000	\$ 2,360,000	\$ 2,270,598	\$ 2,270,598	\$ 2,270,598	\$ 2,270,597
Indirect Costs	\$ 3,350,665	\$ 3,350,665	\$ 5,412,304	\$ 5,642,855	\$ 3,641,984	\$ 3,641,984	\$ 3,324,099
Total Expenditures	\$ 240,072,800	\$ 240,072,800	\$ 279,994,339	\$ 280,172,109	\$ 257,558,658	\$ 257,558,658	\$ 257,317,724

- Certificated salaries decreased on restricted and increased on unrestricted while classified salaries increased on restricted and decreased on unrestricted. This was to shift expenditures to specific grants in order to remain compliant with the Current Expense of Education (CEA) form calculation
- Books and Supplies were able to decrease throughout the year as sites and departments reduced expenditures compared to estimations or shifted the budget towards contracts
- Services/Other Operating came in higher overall from the adopted budget due to the increased revenue that was added at the 45 day revise

General Fund Expenditures - Combined Funds

2025-26 Combined General Fund Expenditures

Major Object	Adopted Budget	45 Day Revise	First Interim	Second Interim	Third Interim	Estimated Actuals	Unaudited Actuals
Certificated Salaries	\$ 173,923,025	\$ 173,923,025	\$ 178,906,543	\$ 189,176,861	\$ 181,224,798	\$ 179,917,042	\$ 181,222,044
Classified Salaries	\$ 77,457,559	\$ 77,457,559	\$ 80,100,597	\$ 83,869,961	\$ 80,901,325	\$ 80,901,325	\$ 81,068,847
Employee Benefits	\$ 139,301,261	\$ 139,301,261	\$ 141,564,942	\$ 133,505,027	\$ 127,143,165	\$ 126,762,683	\$ 126,356,934
Books and Supplies	\$ 16,253,202	\$ 16,253,202	\$ 18,407,127	\$ 19,457,953	\$ 13,699,087	\$ 13,699,087	\$ 10,674,367
Services/Other Operating	\$ 103,658,203	\$ 103,658,203	\$ 119,410,609	\$ 118,221,321	\$ 121,072,322	\$ 121,072,322	\$ 122,618,211
Capital Outlay	\$ 4,075,811	\$ 4,075,811	\$ 3,412,089	\$ 3,409,627	\$ 4,033,998	\$ 4,033,998	\$ 4,018,134
Other Outgo	\$ 2,813,524	\$ 2,813,524	\$ 2,813,524	\$ 2,724,122	\$ 2,724,122	\$ 2,724,122	\$ 2,724,121
Indirect Costs	\$ (1,407,738)	\$ (1,407,738)	\$ (1,510,528)	\$ (1,495,906)	\$ (1,184,262)	\$ (1,184,262)	\$ (1,119,745)
Total Expenditures	\$ 516,074,847	\$ 516,074,847	\$ 543,104,903	\$ 548,868,966	\$ 529,614,555	\$ 527,926,317	\$ 527,562,913

- Combining the Unrestricted and Restricted expenditure figures together to look at the total expenditures budgeted throughout the year by the interim reporting periods as a comparison to where the final figures ended at Unaudited Actuals



2025-26 Contributions from Unrestricted General Fund

Special Education	\$94,378,786
Routine Restricted Maintenance & Others	\$13,419,079
Total Unrestricted Contributions	\$107,797,865

- **Required Contributions to Restricted Programs:** WCCUSD is required to contribute revenue to the Special Education program in order to fully meet the needs of our Special Education students. Because Special Education is a Restricted program, there must be a contribution from the General Fund to the Restricted Special Education account to cover all related expenses.
- We must also contribute 3% of the total General Fund expenditures, each year, to support the routine maintenance restricted account for our District.

Fund 17 - District Reserves for Economic Uncertainty

2025-26 Beginning Balance	\$27,974,161.31
2025-26 Interest Revenue Earned	\$1,346,589.54
Transferred Out to General Fund	-\$12,701,312.00
2025-26 Ending Balance	\$16,619,438.85

Fund 71 - Retirement Benefit Fund

2025-26 Beginning Balance	\$61,402,882.41
2025-26 Interest/Investment Revenue Earned	\$7,117,734.66
Expenditures from General Fund	-\$15,338,942.42
2025-26 Ending Balance	\$53,181,674.65

Unrestricted Fund Balance & Structural Deficit Spending

2025-26 Unrestricted Structural Deficit & Fund Balance	
Revenue	\$ 363,979,887
Expenditures + Contributions	\$ 376,956,269
Operating Deficit	\$ (12,976,382)
Fund 17 Transfer In	\$ 12,701,312
Remaining Deficit	\$ (275,070)
Beginning Fund Balance 7/1/25	\$ 16,495,243
Ending Fund Balance 6/30/26	\$ 16,220,173
Change (By Remaining Deficit)	\$ (275,070)
3% Required Reserve + Nonspendable	\$ 16,220,173



