

*Contra  
Costa  
County  
Office of  
Education*



*2013-14  
Annual Financial Report*





**Contra Costa County Office of Education**

77 Santa Barbara Road  
Pleasant Hill, California 94523

Karen Sakata  
Superintendent of Schools

Bill Clark  
Associate Superintendent, Business and Administrative Services

**Contra Costa County Board Of Education**

Area I	Pamela M. Mirabella
Area II	Christine W. Deane
Area III	Daniel A. Gomes
Area IV	Mike Maxwell
Area V	Jeff Belle

The Contra Costa County School Districts Annual Financial Report is designed and produced by the Contra Costa County Office of Education, District Business Services Department.

Jenny Goodspeed  
Glenn Pena

Christine Rea  
Christopher Raymundo



**Contra Costa County School Districts  
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2013-14**

**INTRODUCTION**

The Contra Costa County Office of Education is an intermediate public education agency serving local school districts. One of its responsibilities is the dissemination of information. This report is designed to present summaries of financial and enrollment statistics for the public school districts, charter schools and the County Office of Education in Contra Costa County. The data contained in this report has been compiled from state-required reports. By studying these statistics, it is possible to determine trends in financial activities and make comparisons. Although this information is presented in a uniform format, it is important to take into consideration the unique factors related to each specific district and/or time period represented. Examples of such factors are educational goals, community needs, the type and scope of instructional support services and the growth or decline in student enrollment.

Education is the most valuable resource available in our society. In Contra Costa County, we are fortunate to have talented and dedicated employees working together to serve the needs of our students. We also acknowledge the Contra Costa County Auditor's Office, the Community Development Department and the many others who have provided information and assistance in the completion of this report.

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**ACCOUNTING TERMINOLOGY**

**Appropriation.** An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

**Assessed Valuation.** Value placed on personal and real property by a governmental unit for taxation purposes.

**Average Daily Attendance (ADA).** Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day. (Refer to Ed.Code Sec.46300 and Calif. Code of Reg., Title 5, Ed., Section 400-424.)

**Bonded Debt.** That portion of the indebtedness represented by outstanding bonds.

**Certificates of Participation (COPS).** A financing technique, which provides long-term financing through a lease (with an option to purchase or conditional sale agreement).

**Compensated Absences.** Absences for which compensation is paid; e.g., vacation and sick leave.

**Direct Support Charges.** Charges for a support program and services that directly benefit other programs.

**Employee Benefits.** Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments; and while not paid directly to employees, they are nevertheless part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.

**Fiscal Year.** A period of one year, the beginning and the ending dates of which are fixed by statute; in California, the period beginning July 1<sup>st</sup> and ending on June 30<sup>th</sup>.

**Fund Balance.** The difference between assets and liabilities. The fund equity of governmental and trust funds.

**Indirect Support Charges.** Charges for routine services not performed as a special service for a particular program but allocated to user programs.

**LCFF.** Local Control Funding Formula (new state funding model).

**Long-Term Debt.** Debt that matures more than one year after the date of issuance.

**Prepaid Expenses.** Items for which payment has been made but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance.

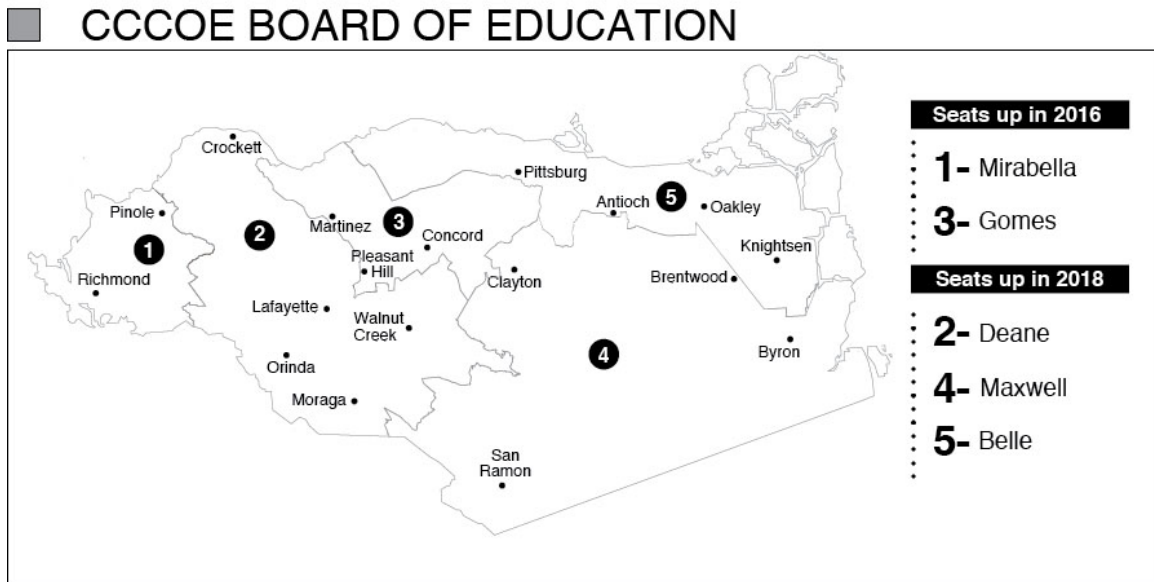
**Restricted Funds.** Money whose use is restricted by legal requirement or by the donor.

**Revolving Cash Fund.** A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

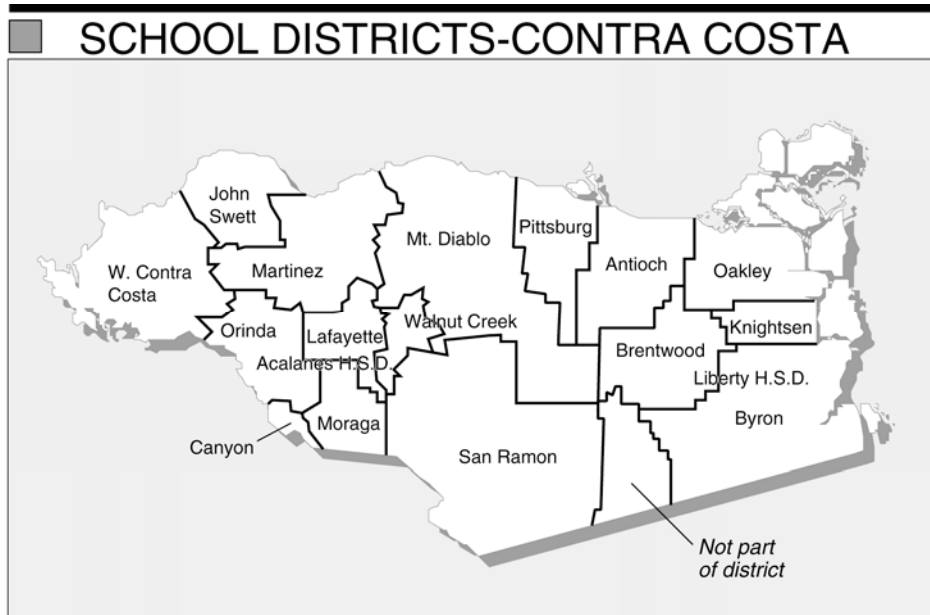
**Stores.** Goods that are on hand in storerooms and that are subject to requisition.

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**Map of Contra Costa County Board Areas**



**Map of Contra Costa County School Districts**



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**SCHOOL DISTRICTS**

**Acalanes Union High School District** **925-280-3900**

John Nickerson, Ed.D., Superintendent  
Chris Learned, Associate Superintendent, Business Services  
1212 Pleasant Hill Road  
Lafayette, CA 94549-2623  
[www.acalanes.k12.ca.us](http://www.acalanes.k12.ca.us)

**Antioch Unified School District** **925-779-7500**

Donald Gill, Ed.D., Superintendent  
Tim Forrester, Associate Superintendent, Business Services & Operations  
510 "G" Street  
Antioch, CA 94509-1259  
[www.antioch.k12.ca.us](http://www.antioch.k12.ca.us)

**Brentwood Union School District** **925-513-6300**

Dana Eaton, Ed.D., Superintendent  
Robin Schmitt, Chief Business Official  
255 Guthrie Lane  
Brentwood, CA 94513-4025  
[www.brentwood.k12.ca.us](http://www.brentwood.k12.ca.us)

**Byron Union School District** **925-809-7500**

Debbie Burnette, Ed.D., Superintendent  
Wendy Richard, Chief Business Official  
14301 Byron Highway  
Byron, CA 94514-1520  
[www.byronusd.com](http://www.byronusd.com)

**Canyon Elementary School District** **925-376-4671**

Gloria Faircloth, Superintendent/Chief Business Official  
P.O. Box 187, Pinehurst Road  
Canyon, CA 94516-0187  
[www.canyon.k12.ca.us](http://www.canyon.k12.ca.us)

**Contra Costa Community College District** **925-229-1000**

Helen Benjamin, Ph.D., Chancellor  
Jonah Nicholas, Associate Vice Chancellor, Chief Financial Officer  
500 Court Street  
Martinez, CA 94553  
[www.4cd.edu](http://www.4cd.edu)

**John Swett Unified School District** **510-245-4300**

Rob Stockberger, Superintendent  
400 Parker Avenue  
Rodeo, CA 94572  
[www.jsusd.org](http://www.jsusd.org)



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**SCHOOL DISTRICTS**

<b><u>Knightsen Elementary School District</u></b> Theresa Estrada, Superintendent Teresa Sidrian, Business Manager P.O. Box 265, 1923 Delta Road Knightsen, CA 94548-0265 www.knightsen.k12.ca.us	<b>925-625-0073</b>
<b><u>Lafayette School District</u></b> Rachel Zinn, Superintendent Lenee Cadotte, Chief Business Official 3477 School Street Lafayette, CA 94549 www.lafsd.k12.ca.us	<b>925-927-3500</b>
<b><u>Liberty Union High School District</u></b> Eric Volta, Superintendent Liz Robbins, Chief Business Officer 20 Oak Street Brentwood, CA 94513-1370 www.luhdsd.net	<b>925-634-2166</b>
<b><u>Martinez Unified School District</u></b> Rami Muth, Superintendent Andrea Stubbs, Chief Business Official 921 Susana Street Martinez, CA 94553 www.martinez.k12.ca.us	<b>925-335-5800</b>
<b><u>Moraga School District</u></b> Bruce K. Burns, Superintendent Kathryn Bell, Chief Business Official 1540 School Street Moraga, CA 94556 www.moraga.k12.ca.us	<b>925-376-5943</b>
<b><u>Mt. Diablo Unified School District</u></b> Nellie Meyer, Ed.D., Superintendent Nance Juner, Director of Budget & Fiscal Services 1936 Carlotta Drive Concord, CA 94519 www.mdusd.org	<b>925-682-8000</b>
<b><u>Oakley Union Elementary School District</u></b> Richard K. Rogers, Ed.D., Superintendent Cindy Peterson, Chief Business Official 91 Mercedes Lane Oakley, CA 94561-4617 www.ouesd.k12.ca.us	<b>925-625-0700</b>

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**SCHOOL DISTRICTS**

**Orinda Union School District**

**925-254-4901**

Joe Jaconette, Ed.D., Superintendent  
Vacant, Business Services/CBO  
25 Orinda Way, Suite 200  
Orinda, CA 94563  
www.orindaschools.org

**Pittsburg Unified School District**

**925-473-2300**

Janet Schulze, Ed.D., Superintendent  
Enrique Palacios, Deputy Superintendent, Business Services  
2000 Railroad Avenue  
Pittsburg, CA 94565  
www.pittsburg.k12.ca.us

**San Ramon Valley Unified School District**

**925-552-5500**

Mary Shelton, Superintendent  
Scott Anderson, Chief Business Officer  
699 Old Orchard Drive  
Danville, CA 94526-1058  
www.srvusd.net

**Walnut Creek School District**

**925-944-6850**

Patricia Wool, Ed.D., Superintendent  
Kevin Collins, Ed.D., Chief Business Official  
960 Ygnacio Valley Road  
Walnut Creek, CA 94596  
www.walnutcreeksd.org

**West Contra Costa Unified School District**

**510-231-1100**

Bruce Harter, Ph.D., Superintendent  
Sheri Gamba, Associate Superintendent, Business Services  
1108 Bissell Avenue  
Richmond, CA 94801  
www.wccusd.net

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**CHARTER SCHOOLS**

<b><u>Antioch Charter Academy I</u></b> Debbie Hobin, Education Director Todd Heller, Finance Director 3325 Hacienda Way Antioch, CA 94509 <a href="http://www.antiochcharteracademy.org">www.antiochcharteracademy.org</a>	<b>925-755-7311</b>
<b><u>Antioch Charter Academy II</u></b> Jeannie Dubitsky, Education Director Todd Heller, Finance Director 1201 W. 10 <sup>th</sup> Street Antioch, CA 94509 <a href="http://www.antiochcharteracademy.org">www.antiochcharteracademy.org</a>	<b>925-755-1252</b>
<b><u>Clayton Valley Charter High School</u></b> David L. Linzey, Executive Director 1101 Alberta Way Concord, CA 94521 <a href="http://www.claytonvalley.org">www.claytonvalley.org</a>	<b>925-682-7474</b>
<b><u>Eagle Peak Montessori</u></b> Michelle Hammons, Administrative Director 800 Hutchinson Road Walnut Creek, CA 94598 <a href="http://www.eaglepeakmontessori.org">www.eaglepeakmontessori.org</a>	<b>925-946-0994</b>
<b><u>Leadership Public Schools</u></b> Dr. Louise Bay Waters, Superintendent and CEO 251 S. 12th Street Richmond, CA 94804 <a href="http://www.leadps.org">www.leadps.org</a>	<b>510-830-3780</b>
<b><u>Making Waves Academy</u></b> Alton B. Nelson, Chief Executive Officer 4123 Lakeside Drive Richmond, CA 94806 <a href="http://www.making-waves.org">www.making-waves.org</a>	<b>510-262-1511</b>
<b><u>Manzanita Charter Middle School</u></b> James Trombley, Executive Director 2925 Technology Court Richmond, CA 94806 <a href="http://www.manzy.org">www.manzy.org</a>	<b>510-222-3500</b>

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**CHARTER SCHOOLS**

**R.A.A.M.P. Charter Academy**

**925-754-9800**

Karla K. Branch, Executive Director  
4730 Sterling Hill Drive  
Antioch, CA 94531  
[www.raamp.com](http://www.raamp.com)

**Richmond Charter Academy**

**510-235-2465**

Jorge Lopez, Executive Director  
3200 Barrett Avenue  
Richmond, CA 94804  
[www.amps-ca.schoolloop.com/rca](http://www.amps-ca.schoolloop.com/rca)

**Richmond College Prep Schools**

**510-965-1029**

Peppina Chang, CEO  
1014 Florida Avenue  
Richmond, CA 94804  
[www.rcpschools.org](http://www.rcpschools.org)

**Synergy Charter School**

**925-252-1900**

Cheryl Townsend, Director of Programs/School Principal  
355 E. Leland Road  
Pittsburg, CA 94565  
[www.synergycharter.org](http://www.synergycharter.org)

**Contra Costa County School Districts  
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Contra Costa County Population  
July 1, 2013 - 1,094,205

Area Covered by Contra Costa County School Districts  
July 1, 2010 - 720 Square Miles

Largest School District - Mt. Diablo Unified  
With an enrollment of 31,955 students

Smallest School District - Canyon Elementary  
With an enrollment of 72 students

	NUMBER OF DISTRICTS	AVERAGE DAILY ATTENDANCE	CURRENT EXPENSE OF EDUCATION	
			TOTAL EXPENDITURES	\$ PER ADA
<b>DISTRICTS</b>				
Elementary	9	26,219	\$220,881,272	\$8,424
High School 9-12	2	12,614	118,093,310	9,362
Unified K-12	7	122,485	1,081,527,168	8,830
<b>GRAND TOTAL</b>	<b>18</b>	<b>161,318</b>	<b>\$1,420,501,749</b>	<b>\$8,806</b>

	NUMBER OF CHARTERS	AVERAGE DAILY ATTENDANCE	CURRENT EXPENSE OF EDUCATION	
			TOTAL EXPENDITURES	\$ PER ADA
<b>CHARTERS</b>				
Elementary	7	1,446	\$11,002,065	\$7,609
High School 9-12	2	2,362	18,476,205	7,822
Unified K-12	1	649	11,963,188	18,426
<b>GRAND TOTAL</b>	<b>10</b>	<b>4,457</b>	<b>\$41,441,457</b>	<b>\$33,856</b>

<b>CONTRA COSTA COUNTY 2013/2014 PROPERTY TAXES ASSESSED VALUATION</b>				
(A) LOCAL SECURED	(B) PUBLIC UTILITIES	(C) TOTAL SECURED (A+B)	(D) LOCAL UNSECURED	(E) TOTAL ASSESSED VALUATION (C+D)
\$140,680,879,833	\$986,316,033	\$141,667,195,866	\$5,404,238,387	\$147,071,434,253

## Enrollment by Grade Levels Four Year Comparison

	K	1	2	3	4	5	6	7	8	OTHER ELEM.	TOTAL ELEM.
<b>ELEMENTARY DISTRICTS</b>											
<b>Brentwood</b>											
2013-14	868	833	885	885	973	966	1,024	1,002	1,038	0	<b>8,474</b>
2012-13	832	865	843	934	933	940	998	1,027	1,054	0	<b>8,426</b>
2011-12	833	843	896	900	912	937	984	1,029	1,001	0	<b>8,335</b>
2010-11	812	894	881	893	900	954	997	962	1,007	0	<b>8,300</b>
<b>Byron</b>											
2013-14	157	166	179	174	182	183	188	193	195	0	<b>1,617</b>
2012-13	169	170	179	170	184	188	208	197	221	0	<b>1,686</b>
2011-12	169	176	162	185	183	196	197	207	202	0	<b>1,677</b>
2010-11	168	166	186	176	196	193	209	203	172	0	<b>1,669</b>
<b>Canyon</b>											
2013-14	5	10	9	7	8	9	8	10	6	0	<b>72</b>
2012-13	8	8	7	7	9	9	11	6	8	0	<b>73</b>
2011-12	8	7	7	10	7	8	8	10	5	0	<b>70</b>
2010-11	7	6	8	8	9	7	11	5	9	0	<b>70</b>
<b>Knightsen</b>											
2013-14	53	48	48	56	51	57	51	60	57	0	<b>481</b>
2012-13	52	45	56	51	61	49	61	54	43	0	<b>472</b>
2011-12	44	50	47	57	55	55	59	51	55	0	<b>473</b>
2010-11	48	49	53	54	56	55	45	60	61	0	<b>481</b>
<b>Lafayette</b>											
2013-14	349	383	397	369	408	398	368	375	422	0	<b>3,469</b>
2012-13	379	395	361	398	393	357	376	422	354	0	<b>3,435</b>
2011-12	366	340	372	389	351	348	419	348	396	0	<b>3,329</b>
2010-11	325	359	372	339	330	413	334	394	345	0	<b>3,211</b>
<b>Moraga</b>											
2013-14	181	192	184	204	200	246	203	219	216	0	<b>1,845</b>
2012-13	207	185	196	195	238	192	213	218	212	0	<b>1,856</b>
2011-12	164	189	175	221	184	204	210	209	217	0	<b>1,773</b>
2010-11	180	160	208	180	197	191	204	213	213	0	<b>1,746</b>
<b>Oakley</b>											
2013-14	597	527	509	531	537	513	525	573	559	0	<b>4,871</b>
2012-13	575	494	501	517	483	496	573	547	559	0	<b>4,745</b>
2011-12	514	481	514	470	509	530	522	570	546	0	<b>4,656</b>
2010-11	485	509	467	477	539	491	544	545	580	0	<b>4,637</b>
<b>Orinda</b>											
2013-14	261	269	249	253	267	285	304	288	306	0	<b>2,482</b>
2012-13	274	241	238	261	273	307	283	304	307	0	<b>2,488</b>
2011-12	232	228	255	253	294	282	292	300	261	0	<b>2,397</b>
2010-11	226	247	248	289	277	301	298	260	267	0	<b>2,413</b>
<b>Walnut Creek</b>											
2013-14	380	365	382	401	424	412	399	394	400	0	<b>3,557</b>
2012-13	359	397	401	423	411	378	388	382	404	0	<b>3,543</b>
2011-12	383	404	415	412	389	369	375	398	385	0	<b>3,530</b>
2010-11	388	412	404	382	363	365	392	374	373	0	<b>3,453</b>
<b>TOTAL ELEMENTARY</b>											
2013-14	<b>2,851</b>	<b>2,793</b>	<b>2,842</b>	<b>2,880</b>	<b>3,050</b>	<b>3,069</b>	<b>3,070</b>	<b>3,114</b>	<b>3,199</b>	<b>0</b>	<b>26,868</b>
2012-13	<b>2,855</b>	<b>2,800</b>	<b>2,782</b>	<b>2,956</b>	<b>2,985</b>	<b>2,916</b>	<b>3,111</b>	<b>3,157</b>	<b>3,162</b>	<b>0</b>	<b>26,724</b>
2011-12	<b>2,713</b>	<b>2,718</b>	<b>2,843</b>	<b>2,897</b>	<b>2,884</b>	<b>2,929</b>	<b>3,066</b>	<b>3,122</b>	<b>3,068</b>	<b>0</b>	<b>26,240</b>
2010-11	<b>2,639</b>	<b>2,802</b>	<b>2,827</b>	<b>2,798</b>	<b>2,867</b>	<b>2,970</b>	<b>3,034</b>	<b>3,016</b>	<b>3,027</b>	<b>0</b>	<b>25,980</b>

## Enrollment by Grade Levels Four Year Comparison

9	10	11	12	OTHER SECONDARY	TOTAL SECONDARY	ADULTS IN K-12	TOTAL K-12
<b>ELEMENTARY DISTRICTS</b>							
Brentwood							
n/a	n/a	n/a	n/a	n/a	n/a	0	8,474
n/a	n/a	n/a	n/a	n/a	n/a	0	8,426
n/a	n/a	n/a	n/a	n/a	n/a	0	8,335
n/a	n/a	n/a	n/a	n/a	n/a	0	8,300
Byron							
n/a	n/a	n/a	n/a	n/a	n/a	0	1,617
n/a	n/a	n/a	n/a	n/a	n/a	0	1,686
n/a	n/a	n/a	n/a	n/a	n/a	0	1,677
n/a	n/a	n/a	n/a	n/a	n/a	0	1,669
Canyon							
n/a	n/a	n/a	n/a	n/a	n/a	0	72
n/a	n/a	n/a	n/a	n/a	n/a	0	73
n/a	n/a	n/a	n/a	n/a	n/a	0	70
n/a	n/a	n/a	n/a	n/a	n/a	0	70
Knightsen							
n/a	n/a	n/a	n/a	n/a	n/a	0	481
n/a	n/a	n/a	n/a	n/a	n/a	0	472
n/a	n/a	n/a	n/a	n/a	n/a	0	473
n/a	n/a	n/a	n/a	n/a	n/a	0	481
Lafayette							
n/a	n/a	n/a	n/a	n/a	n/a	0	3,469
n/a	n/a	n/a	n/a	n/a	n/a	0	3,435
n/a	n/a	n/a	n/a	n/a	n/a	0	3,329
n/a	n/a	n/a	n/a	n/a	n/a	0	3,211
Moraga							
n/a	n/a	n/a	n/a	n/a	n/a	0	1,845
n/a	n/a	n/a	n/a	n/a	n/a	0	1,856
n/a	n/a	n/a	n/a	n/a	n/a	0	1,773
n/a	n/a	n/a	n/a	n/a	n/a	0	1,746
Oakley							
n/a	n/a	n/a	n/a	n/a	n/a	0	4,871
n/a	n/a	n/a	n/a	n/a	n/a	0	4,745
n/a	n/a	n/a	n/a	n/a	n/a	0	4,656
n/a	n/a	n/a	n/a	n/a	n/a	0	4,637
Orinda							
n/a	n/a	n/a	n/a	n/a	n/a	0	2,482
n/a	n/a	n/a	n/a	n/a	n/a	0	2,488
n/a	n/a	n/a	n/a	n/a	n/a	0	2,397
n/a	n/a	n/a	n/a	n/a	n/a	0	2,413
Walnut Creek							
n/a	n/a	n/a	n/a	n/a	n/a	0	3,557
n/a	n/a	n/a	n/a	n/a	n/a	0	3,543
n/a	n/a	n/a	n/a	n/a	n/a	0	3,530
n/a	n/a	n/a	n/a	n/a	n/a	0	3,453
<b>TOTAL ELEMENTARY</b>							
n/a	n/a	n/a	n/a	n/a	n/a	0	26,868
n/a	n/a	n/a	n/a	n/a	n/a	0	26,724
n/a	n/a	n/a	n/a	n/a	n/a	0	26,240
n/a	n/a	n/a	n/a	n/a	n/a	0	25,980

## Enrollment by Grade Levels Four Year Comparison

	K	1	2	3	4	5	6	7	8	OTHER ELEM.	TOTAL ELEM.
<b>HIGH SCHOOL DISTRICTS</b>											
Acalanes											
2013-14	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2012-13	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3	n/a	n/a
2011-12	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2010-11	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Liberty											
2013-14	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2012-13	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2011-12	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2010-11	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>TOTAL HIGH SCHOOL</b>											
2013-14	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2012-13	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2011-12	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2010-11	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>UNIFIED SCHOOL DISTRICTS</b>											
Antioch											
2013-14	1,482	1,388	1,404	1,343	1,404	1,403	1,367	1,444	1,398	0	12,633
2012-13	1,417	1,490	1,356	1,423	1,396	1,431	1,405	1,398	1,404	0	12,720
2011-12	1,473	1,344	1,398	1,410	1,383	1,417	1,434	1,384	1,488	0	12,731
2010-11	1,372	1,402	1,417	1,419	1,416	1,445	1,371	1,494	1,484	0	12,820
John Swett											
2013-14	151	106	120	130	115	126	133	122	128	0	1,131
2012-13	109	115	116	108	121	131	111	121	136	0	1,068
2011-12	108	131	116	128	130	120	123	131	135	0	1,122
2010-11	139	130	123	136	129	127	130	129	108	0	1,151
Martinez											
2013-14	322	305	317	308	322	310	302	305	284	0	2,775
2012-13	311	314	290	312	302	279	302	277	291	0	2,678
2011-12	302	297	309	293	275	289	284	288	301	0	2,638
2010-11	297	320	288	261	282	268	279	307	310	0	2,612
Mt. Diablo											
2013-14	2,796	2,638	2,762	2,595	2,592	2,583	2,523	2,535	2,600	0	23,624
2012-13	2,759	2,797	2,590	2,574	2,595	2,583	2,518	2,595	2,520	0	23,531
2011-12	2,744	2,652	2,604	2,583	2,586	2,569	2,585	2,531	2,495	0	23,349
2010-11	2,657	2,676	2,648	2,584	2,607	2,684	2,527	2,495	2,573	0	23,451
Pittsburg											
2013-14	979	757	927	800	848	807	870	765	804	0	7,557
2012-13	831	918	796	833	800	890	768	811	784	0	7,431
2011-12	902	813	834	801	891	788	818	801	749	0	7,397
2010-11	783	828	827	888	779	805	798	758	741	0	7,207
San Ramon											
2013-14	2,358	2,106	2,384	2,397	2,434	2,547	2,485	2,515	2,500	0	21,726
2012-13	2,256	2,275	2,307	2,342	2,469	2,412	2,454	2,431	2,375	0	21,321
2011-12	2,258	2,203	2,258	2,380	2,335	2,346	2,368	2,294	2,263	0	20,705
2010-11	2,165	2,169	2,293	2,253	2,267	2,309	2,239	2,213	2,242	0	20,150
W. Contra Costa											
2013-14	2,768	2,742	2,633	2,516	2,536	2,313	2,331	2,164	2,101	0	22,104
2012-13	2,786	2,710	2,532	2,556	2,457	2,384	2,270	2,121	2,118	0	21,934
2011-12	2,564	2,588	2,585	2,433	2,474	2,353	2,183	2,102	2,069	0	21,351
2010-11	2,506	2,669	2,446	2,502	2,495	2,255	2,172	2,063	2,066	0	21,174
<b>TOTAL UNIFIED</b>											
2013-14	10,856	10,042	10,547	10,089	10,251	10,089	10,011	9,850	9,815	0	91,550
2012-13	10,469	10,619	9,987	10,148	10,140	10,110	9,828	9,754	9,628	0	90,683
2011-12	10,351	10,028	10,104	10,028	10,074	9,882	9,795	9,531	9,500	0	89,293
2010-11	9,919	10,194	10,042	10,043	9,975	9,893	9,516	9,459	9,524	0	88,565
<b>COUNTYWIDE TOTALS</b>											
2013-14	13,707	12,835	13,389	12,969	13,301	13,158	13,081	12,964	13,014	0	118,418
2012-13	13,324	13,419	12,769	13,104	13,125	13,026	12,939	12,911	12,790	0	117,407
2011-12	13,064	12,746	12,947	12,925	12,958	12,811	12,861	12,653	12,568	0	115,533
2010-11	12,558	12,996	12,869	12,841	12,842	12,863	12,550	12,475	12,551	0	114,545



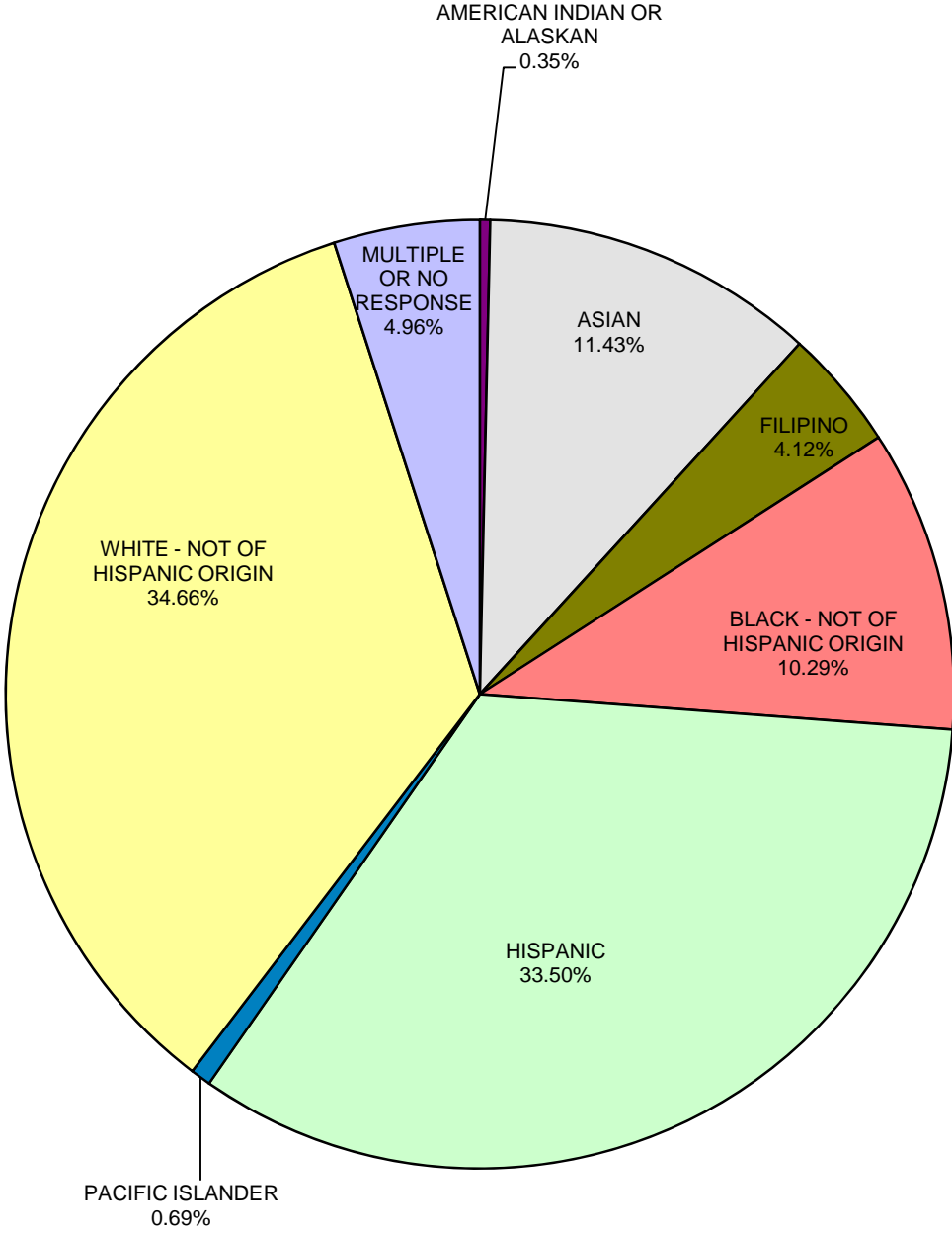
## Enrollment by Grade Levels Four Year Comparison

9	10	11	12	OTHER SECONDARY	TOTAL SECONDARY	ADULTS IN K-12	TOTAL K-12
<b>HIGH SCHOOL DISTRICTS</b>							
Acalanes							
1,351	1,342	1,286	1,340	25	5,344	0	5,344
1,324	1,265	1,340	1,392	25	5,349	0	5,349
1,263	1,368	1,411	1,344	16	5,402	0	5,402
1,367	1,430	1,358	1,417	17	5,589	0	5,589
Liberty							
2,007	1,935	1,944	2,030	0	7,916	0	7,916
1,930	1,906	1,842	2,026	0	7,704	0	7,704
1,885	1,853	1,894	1,972	0	7,604	0	7,604
1,854	1,855	1,821	1,914	0	7,444	0	7,444
<b>TOTAL HIGH SCHOOL</b>							
<b>3,358</b>	<b>3,277</b>	<b>3,230</b>	<b>3,370</b>	<b>25</b>	<b>13,260</b>		<b>13,260</b>
<b>3,254</b>	<b>3,171</b>	<b>3,182</b>	<b>3,418</b>	<b>25</b>	<b>13,053</b>	<b>0</b>	<b>13,053</b>
<b>3,148</b>	<b>3,221</b>	<b>3,305</b>	<b>3,316</b>	<b>16</b>	<b>13,006</b>	<b>0</b>	<b>13,006</b>
<b>3,221</b>	<b>3,285</b>	<b>3,179</b>	<b>3,331</b>	<b>17</b>	<b>13,033</b>	<b>0</b>	<b>13,033</b>
<b>UNIFIED SCHOOL DISTRICTS</b>							
Antioch							
1,308	1,424	1,465	1,693	0	5,890	64	18,587
1,454	1,499	1,509	1,670	0	6,132	0	18,852
1,503	1,508	1,467	1,663	0	6,141	0	18,872
1,536	1,509	1,548	1,668	0	6,261	0	19,081
John Swett							
146	151	106	148	0	551	0	1,682
136	113	148	135	0	532	0	1,600
111	152	131	139	0	533	0	1,655
168	137	134	145	0	584	0	1,735
Martinez							
315	329	349	358	7	1,358	0	4,133
323	333	363	382	8	1,409	0	4,087
339	354	366	418	9	1,486	0	4,124
341	367	398	334	9	1,449	0	4,061
Mt. Diablo							
2,006	1,999	2,157	2,169	0	8,331	17	31,972
1,989	2,137	2,093	2,251	0	8,470	0	32,001
2,588	2,595	2,660	2,795	0	10,638	0	33,987
2,955	2,765	2,525	2,420	0	10,665	0	34,116
Pittsburg							
988	750	762	700	12	3,212	0	10,769
983	756	750	627	13	3,129	0	10,560
912	769	652	634	17	2,984	0	10,381
936	541	663	626	0	2,766	0	9,973
San Ramon							
2,485	2,412	2,440	2,294	41	9,672	0	31,398
2,389	2,427	2,318	2,264	38	9,436	0	30,757
2,374	2,281	2,275	2,210	38	9,178	0	29,883
2,256	2,249	2,211	2,084	36	8,836	0	28,986
W. Contra Costa							
2,093	2,075	2,070	2,254	124	8,616	81	30,801
2,065	2,039	2,214	2,146	0	8,464	0	30,398
1,999	2,179	2,106	2,248	0	8,532	0	29,883
2,207	2,117	2,195	2,285	0	8,804	0	29,978
<b>TOTAL UNIFIED</b>							
9,341	9,140	9,349	9,616	184	37,630	162	129,342
9,339	9,304	9,395	9,475	59	37,572	0	128,255
9,826	9,838	9,657	10,107	64	39,492	0	128,785
10,399	9,685	9,674	9,562	45	39,365	0	127,930
<b>COUNTYWIDE TOTALS</b>							
<b>12,699</b>	<b>12,417</b>	<b>12,579</b>	<b>12,986</b>	<b>209</b>	<b>50,890</b>	<b>162</b>	<b>169,470</b>
<b>12,593</b>	<b>12,475</b>	<b>12,577</b>	<b>12,893</b>	<b>84</b>	<b>50,625</b>	<b>0</b>	<b>168,032</b>
<b>12,974</b>	<b>13,059</b>	<b>12,962</b>	<b>13,423</b>	<b>80</b>	<b>52,498</b>	<b>0</b>	<b>168,031</b>
<b>13,620</b>	<b>12,970</b>	<b>12,853</b>	<b>12,893</b>	<b>62</b>	<b>52,398</b>	<b>0</b>	<b>166,943</b>

**Enrollment by Ethnicity by District  
2013-14**

	AMERICAN INDIAN, OR ALASKAN	ASIAN	PACIFIC ISLANDER	FILIPINO	HISPANIC	BLACK - NOT OF HISPANIC ORIGIN	WHITE - NOT OF HISPANIC ORIGIN	MULTIPLE OR NO RESPONSE	TOTAL
<b>ELEMENTARY DISTRICTS</b>									
Brentwood	35	425	47	408	2504	622	4032	401	<b>8,474</b>
Byron	24	50	21	20	327	66	1040	69	<b>1,617</b>
Canyon	0	2	0	0	5	8	42	15	<b>72</b>
Knightsen	2	6	0	0	180	6	270	17	<b>481</b>
Lafayette	2	296	3	44	261	34	2581	248	<b>3,469</b>
Moraga	2	282	1	24	153	23	1140	220	<b>1,845</b>
Oakley	19	120	22	157	2256	476	1613	208	<b>4,871</b>
Orinda	16	381	9	32	112	38	1702	192	<b>2,482</b>
Walnut Creek	13	455	16	93	520	101	2155	204	<b>3,557</b>
<b>TOTAL</b>	<b>113</b>	<b>2,017</b>	<b>119</b>	<b>778</b>	<b>6,318</b>	<b>1,374</b>	<b>14,575</b>	<b>1,574</b>	<b>26,868</b>
<b>HIGH SCHOOL DISTRICTS</b>									
Acalanes	8	649	13	105	403	83	3686	397	<b>5,344</b>
Liberty	43	225	53	352	2651	748	3547	297	<b>7,916</b>
<b>TOTAL</b>	<b>51</b>	<b>874</b>	<b>66</b>	<b>457</b>	<b>3,054</b>	<b>831</b>	<b>7,233</b>	<b>694</b>	<b>13,260</b>
<b>UNIFIED DISTRICTS</b>									
Antioch	130	831	168	823	7416	4687	3469	999	<b>18,523</b>
John Swett	11	181	7	144	505	353	323	158	<b>1,682</b>
Martinez	17	137	28	100	1188	108	2093	462	<b>4,133</b>
Mt. Diablo	129	2342	284	1458	12817	1408	11856	1661	<b>31,955</b>
Pittsburg	29	344	174	596	6648	2141	623	214	<b>10,769</b>
San Ramon	48	9503	64	947	2682	561	15246	2347	<b>31,398</b>
W. Contra Costa	57	3119	260	1679	16082	5956	3261	306	<b>30,720</b>
<b>TOTAL</b>	<b>421</b>	<b>16,457</b>	<b>985</b>	<b>5,747</b>	<b>47,338</b>	<b>15,214</b>	<b>36,871</b>	<b>6,147</b>	<b>129,180</b>
<b>COUNTYWIDE TOTALS</b>									
	<b>585</b>	<b>19,348</b>	<b>1,170</b>	<b>6,982</b>	<b>56,710</b>	<b>17,419</b>	<b>58,679</b>	<b>8,415</b>	<b>169,308</b>

**Enrollment by Ethnicity - Countywide  
2013-14**



<b>Average Daily Attendance 2013-14</b>
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	GENERAL EDUCATION		SPECIAL EDUCATION		Total K-12 ADA
	K-8	9-12	K-8	9-12	
<b>ELEMENTARY DISTRICTS</b>					
Brentwood	8,262.09	n/a	13.47	n/a	8,275.56
Byron	1,582.25	n/a	4.21	n/a	1,586.46
Canyon	67.40	n/a	0.00	n/a	67.40
Knightsen	476.00	n/a	1.02	n/a	477.02
Lafayette	3,379.96	n/a	0.00	n/a	3,379.96
Moraga	1,809.92	n/a	4.64	n/a	1,814.56
Oakley	4,690.69	n/a	22.16	n/a	4,712.85
Orinda	2,430.43	n/a	3.24	n/a	2,433.67
Walnut Creek	3,459.17	n/a	12.65	n/a	3,471.82
<b>TOTAL</b>	<b>26,157.91</b>	<b>n/a</b>	<b>61.39</b>	<b>n/a</b>	<b>26,219.30</b>

<b>HIGH SCHOOL DISTRICTS</b>					
Acalanes	n/a	5,119.98	n/a	12.97	5,132.95
Liberty	n/a	7,438.33	n/a	42.83	7,481.16
<b>TOTAL</b>	<b>n/a</b>	<b>12,558.31</b>	<b>n/a</b>	<b>55.80</b>	<b>12,614.11</b>

<b>UNIFIED DISTRICTS</b>					
Antioch	11,614.39	5,510.42	60.61	108.41	17,293.83
John Swett	1,066.87	505.80	7.08	3.08	1,582.83
Martinez	2,663.35	1,278.31	11.04	5.87	3,958.57
Mt. Diablo	22,560.88	7,899.53	36.51	35.94	30,532.86
Pittsburg	7,268.18	2,998.29	30.44	14.33	10,311.24
San Ramon	21,261.53	9,361.08	12.34	22.03	30,656.98
W. Contra Costa	20,484.68	7,663.37	0.37	0.00	28,148.42
<b>TOTAL</b>	<b>86,919.88</b>	<b>35,216.80</b>	<b>158.39</b>	<b>189.66</b>	<b>122,484.73</b>

<b>COUNTYWIDE TOTALS</b>					
	<b>113,077.79</b>	<b>47,775.11</b>	<b>219.78</b>	<b>245.46</b>	<b>161,318.14</b>

**Average Daily Attendance  
2013-14**

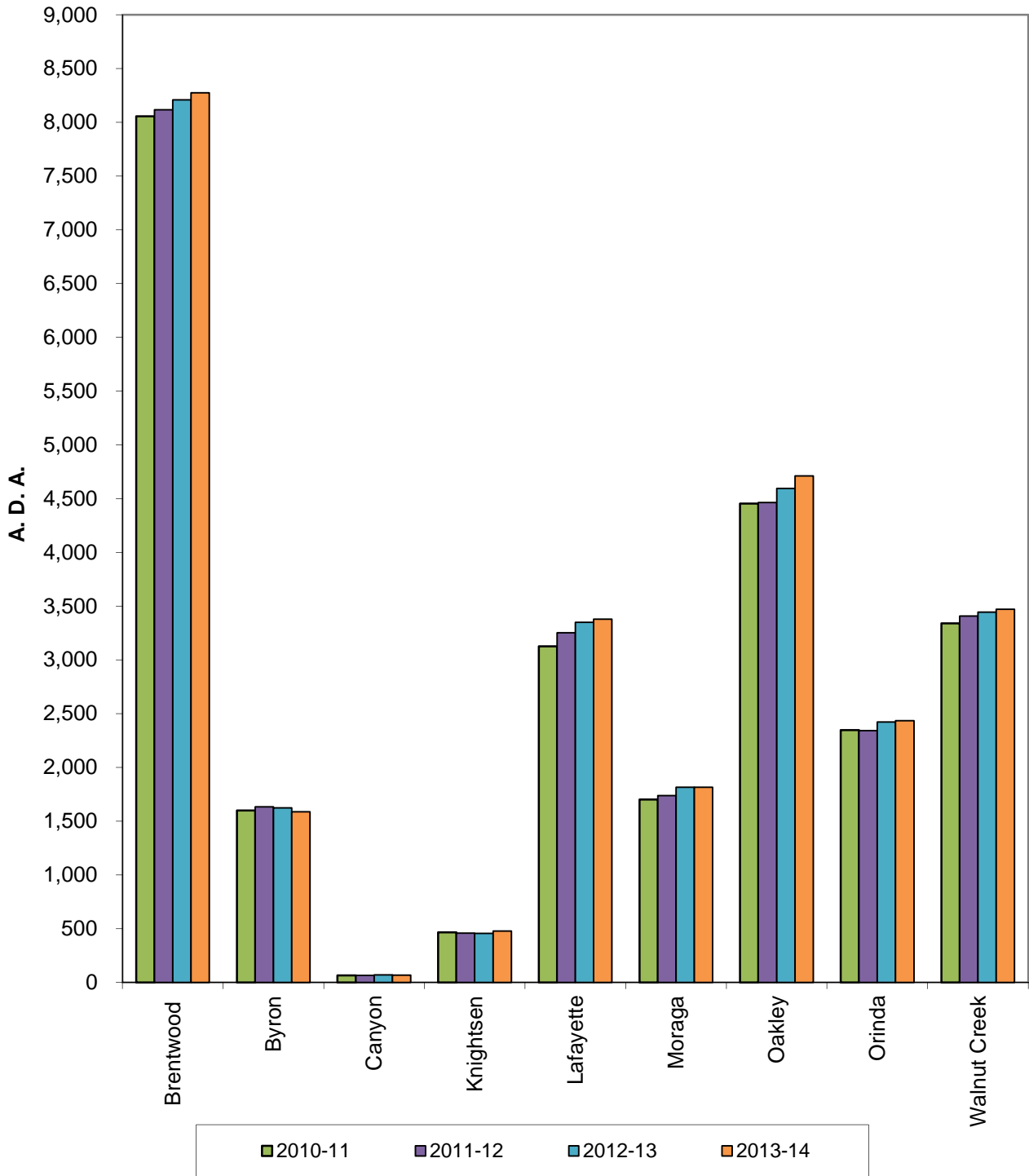
**ADULT EDUCATION\*\***

21 OR OLDER NOT CONTINUOUSLY ENROLLED	CONCURRENTLY ENROLLED SECONDARY	ADULTS ENROLLED STATE APPORTIONED	COMMUNITY DAY SCHOOL	TOTAL
<b>ELEMENTARY DISTRICTS</b>				
n/a	n/a	n/a	n/a	8,275.56
n/a	n/a	n/a	n/a	1,586.46
n/a	n/a	n/a	n/a	67.40
n/a	n/a	n/a	n/a	477.02
n/a	n/a	n/a	n/a	3,379.96
n/a	n/a	n/a	n/a	1,814.56
n/a	n/a	n/a	n/a	4,712.85
n/a	n/a	n/a	n/a	2,433.67
n/a	n/a	n/a	n/a	3,471.82
<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>26,219.30</b>
<b>HIGH SCHOOL DISTRICTS</b>				
0.00	0.00	0.00	0.00	5,132.95
0.00	0.00	0.00	0.00	7,481.16
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,614.11</b>
<b>UNIFIED DISTRICTS</b>				
0.00	0.00	0.00	0.00	17,293.83
0.00	0.00	0.00	0.00	1,582.83
0.00	0.00	0.00	0.00	3,958.57
0.00	0.00	0.00	0.00	30,532.86
0.00	0.00	0.00	0.00	10,311.24
0.00	0.00	0.00	0.00	30,656.98
0.00	0.00	0.00	0.00	28,148.42
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>122,484.73</b>
<b>COUNTYWIDE TOTALS</b>				
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>161,318.14</b>

SOURCE: P-2 Attendance Report Form A  
(\*\*ADA no longer collected as a result of  
flexibility provisions of SBX3 4)

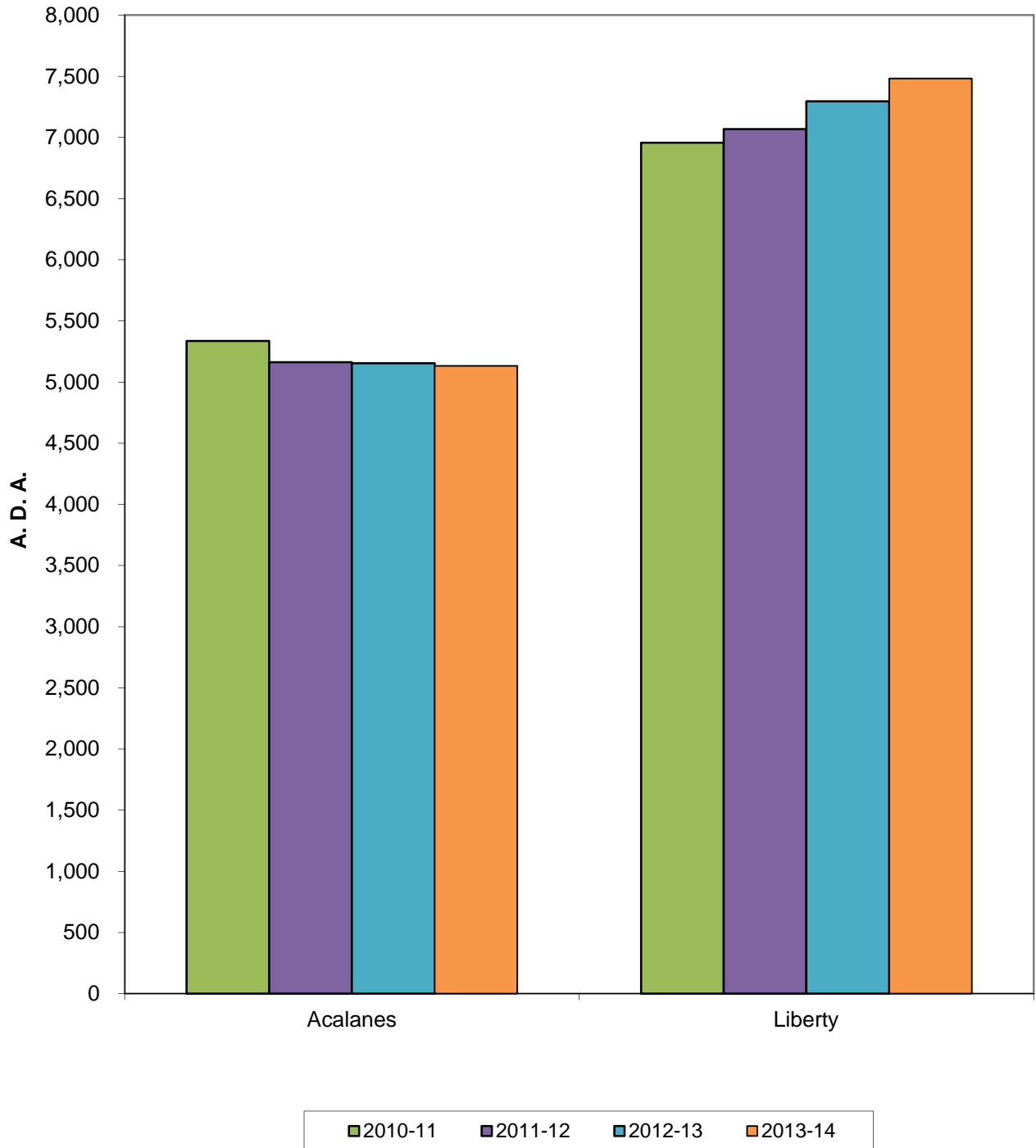
**P-2 Average Daily Attendance  
Four Year Comparison**

**ELEMENTARY DISTRICTS**



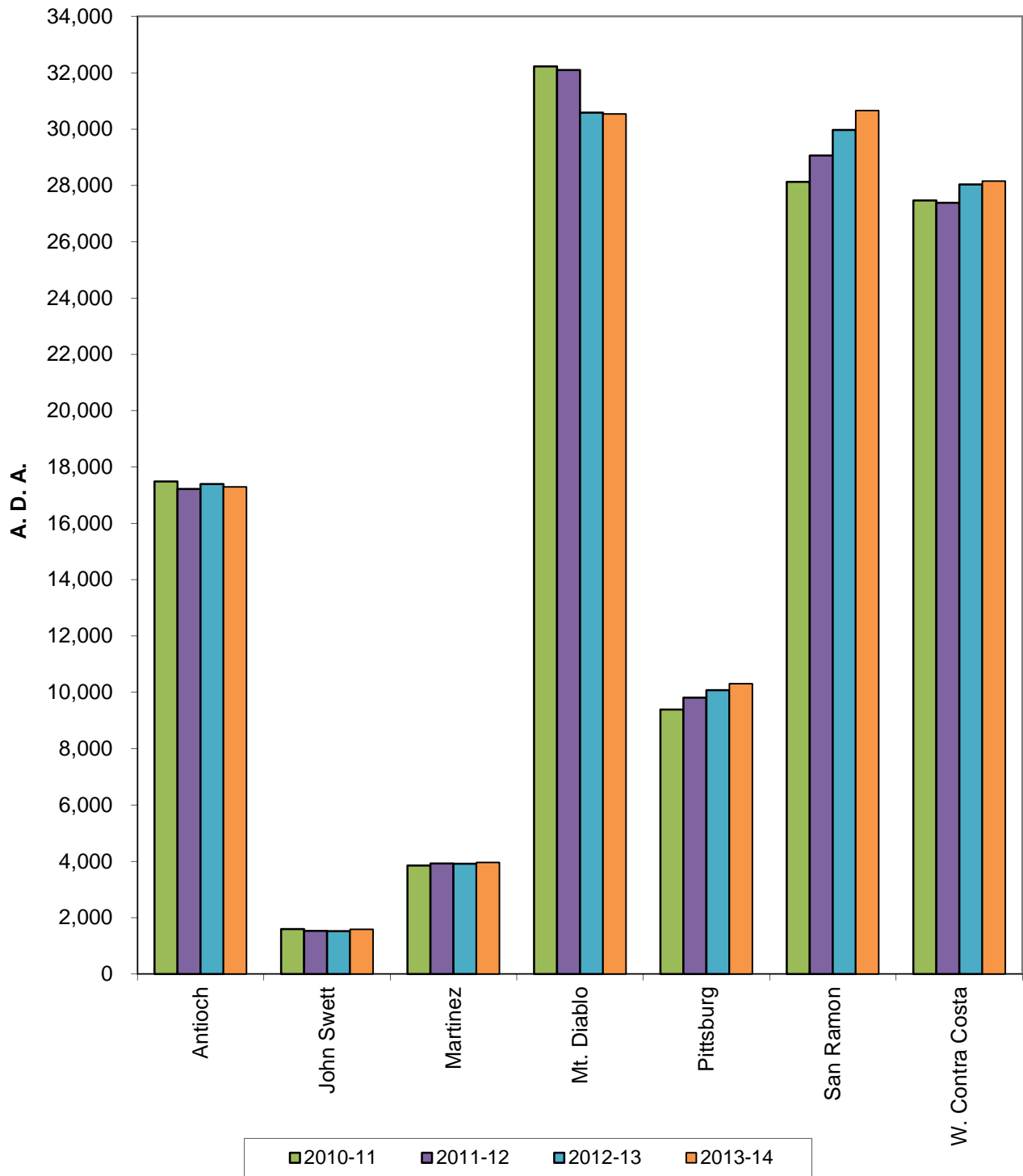
**P-2 Average Daily Attendance  
Four Year Comparison**

**HIGH SCHOOL DISTRICTS**



**P-2 Average Daily Attendance  
Four Year Comparison**

**UNIFIED DISTRICTS**





**Comparison of CALPADS Enrollment to  
K-12 (P-2) Average Daily Attendance  
2013-14**

	CALPADS	P-2 ADA	PERCENTAGE ADA to CBEDS
<b>ELEMENTARY DISTRICTS</b>			
Brentwood	8,474	8,275.56	97.66%
Byron	1,617	1,586.46	98.11%
Canyon	72	67.40	93.61%
Knightsen	481	477.02	99.17%
Lafayette	3,469	3,379.96	97.43%
Moraga	1,845	1,814.56	98.35%
Oakley	4,871	4,712.85	96.75%
Orinda	2,482	2,433.67	98.05%
Walnut Creek	3,557	3,471.82	97.61%
<b>TOTAL</b>	<b>26,868</b>	<b>26,219</b>	<b>97.59%</b>
<b>HIGH SCHOOL DISTRICTS</b>			
Acalanes	5,344	5,132.95	96.05%
Liberty	7,916	7,481.16	94.51%
<b>TOTAL</b>	<b>13,260</b>	<b>12,614</b>	<b>95.13%</b>
<b>UNIFIED DISTRICTS</b>			
Antioch	18,587	17,293.83	93.04%
John Swett	1,682	1,582.83	94.10%
Martinez	4,133	3,958.57	95.78%
Mt. Diablo	31,972	30,532.86	95.50%
Pittsburg	10,769	10,311.24	95.75%
San Ramon	31,398	30,656.98	97.64%
W. Contra Costa	30,801	28,148.42	91.39%
<b>TOTAL</b>	<b>129,342</b>	<b>122,485</b>	<b>94.70%</b>
<b>COUNTYWIDE TOTALS</b>			
	<b>169,470</b>	<b>161,318</b>	<b>95.19%</b>

**Appropriations Limit  
2013-14**

	<b>APPROPRIATIONS LIMIT</b>	<b>APPROPRIATIONS SUBJECT TO LIMIT</b>
<b>ELEMENTARY DISTRICTS</b>		
Brentwood	\$24,090,580	\$24,090,580
Byron	8,933,648	8,933,648
Canyon	734,644	465,093
Knightsen	2,409,314	2,409,314
Lafayette	20,836,476	20,836,476
Moraga	10,310,646	10,310,646
Oakley	26,813,415	26,813,415
Orinda	14,716,157	14,716,157
Walnut Creek	21,366,924	21,366,924
<b>TOTAL</b>	<b>\$130,211,805</b>	<b>\$129,942,254</b>

<b>HIGH SCHOOL DISTRICTS</b>		
Acalanes	\$46,725,766	\$46,725,766
Liberty	36,050,383	36,050,383
<b>TOTAL</b>	<b>\$82,776,149</b>	<b>\$82,776,149</b>

<b>UNIFIED DISTRICTS</b>		
Antioch	\$95,289,073	\$95,289,073
John Swett	10,698,768	10,045,461
Martinez	21,753,988	21,753,988
Mt. Diablo	178,155,148	178,155,148
Pittsburg	56,798,309	56,798,309
San Ramon	176,220,724	176,220,724
W. Contra Costa	231,240,065	231,240,065
<b>TOTAL</b>	<b>\$770,156,076</b>	<b>\$769,502,769</b>

<b>COUNTYWIDE TOTALS</b>		
	<b>\$983,144,029</b>	<b>\$982,221,172</b>

**LCFF Entitlement Per ADA  
2013-14**

	<b>LCFF TARGET AMOUNT</b>	<b>REMAINING GAP AMOUNT</b>	<b>LCFF PHASE-IN ENTITLEMENT</b>	<b>DISTRICT LCFF ADA</b>	<b>LCFF ENTITLEMENT PER ADA</b>	<b>COUNTYWIDE WEIGHTED AVERAGE</b>
<b>ELEMENTARY DISTRICTS</b>						
Brentwood	\$65,072,037.00	\$17,549,283.00	\$49,628,668.00	8,275.18	\$5,997.29	\$6,020.10
Byron	12,857,858.00	3,404,453.00	9,861,997.00	1,639.49	6,015.28	6,020.10
Canyon	529,112.00	25,991.00	520,128.00	69.97	7,433.59	6,020.10
Knightsen	3,908,247.00	891,053.00	3,124,135.00	477.03	6,549.14	6,020.10
Lafayette	25,357,862.00	5,870,868.00	20,191,598.00	3,380.07	5,973.72	6,020.10
Moraga	13,494,291.00	3,006,156.00	10,848,925.00	1,815.75	5,974.90	6,020.10
Oakley	38,621,102.00	11,314,339.00	28,664,675.00	4,717.23	6,076.59	6,020.10
Orinda	17,973,693.00	3,894,776.00	14,546,356.00	2,434.39	5,975.36	6,020.10
Walnut Creek	26,448,510.00	6,388,595.00	20,826,655.00	3,471.71	5,998.96	6,020.10
<b>TOTALS</b>	<b>\$204,262,712.00</b>	<b>\$52,345,514.00</b>	<b>\$158,213,137.00</b>	<b>26,280.82</b>	<b>\$6,020.10 *</b>	<b>\$6,020.10</b>

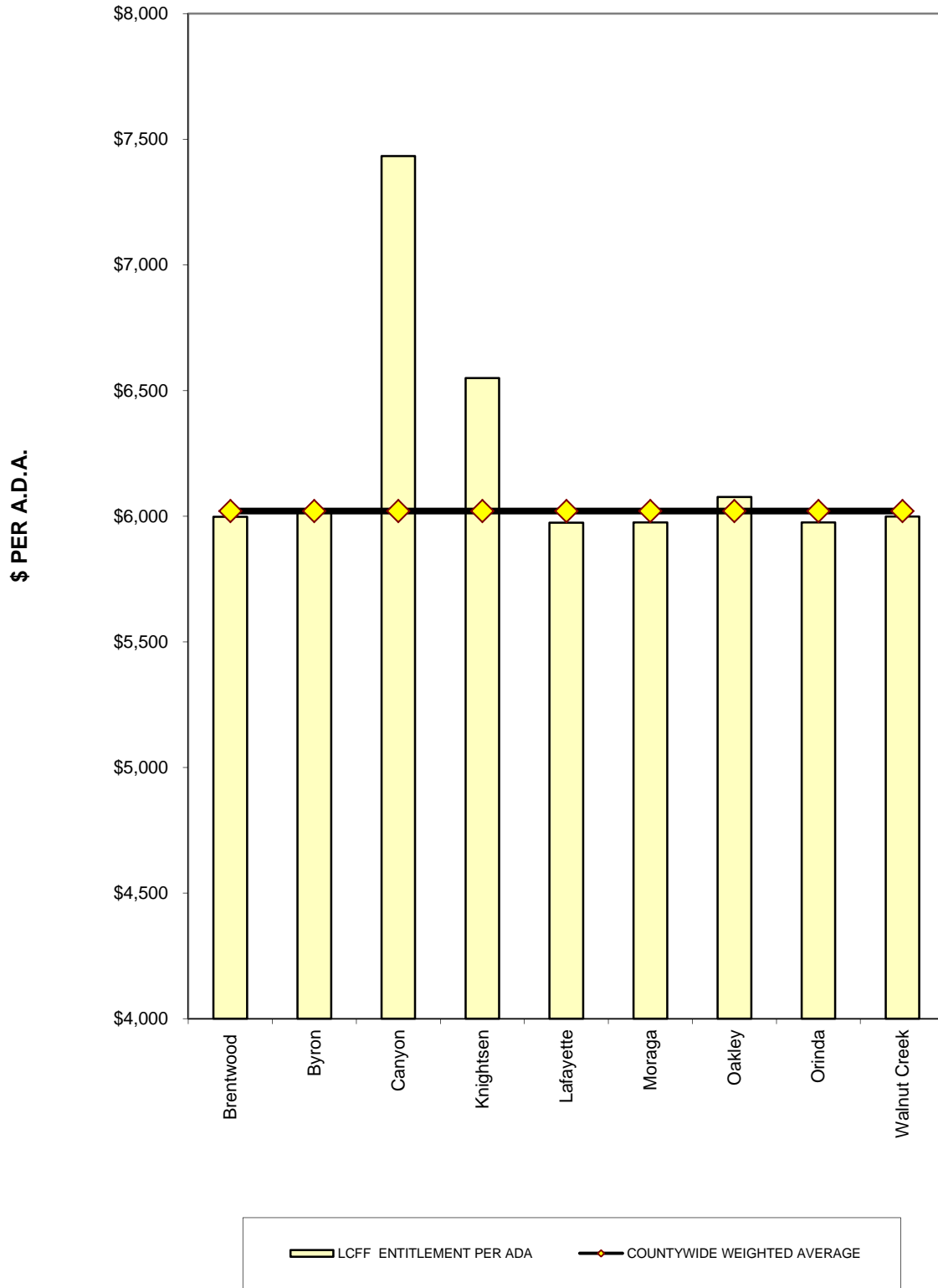
<b>HIGH SCHOOL DISTRICTS</b>						
Acalanes	\$45,505,566.00	\$10,188,476.00	\$36,539,880.00	5,204.80	\$7,020.42	\$6,956.62
Liberty	68,913,801.00	19,540,268.00	51,718,697.00	7,482.19	6,912.24	6,956.62
<b>TOTALS</b>	<b>\$114,419,367.00</b>	<b>\$29,728,744.00</b>	<b>\$88,258,577.00</b>	<b>12,686.99</b>	<b>\$6,956.62 *</b>	<b>\$6,956.62</b>

<b>UNIFIED DISTRICTS</b>						
Antioch	\$163,303,392.00	\$56,931,736.00	\$113,203,464.00	17,398.21	\$6,506.62	\$6,577.44
John Swett	15,189,388.00	5,144,572.00	10,662,252.00	1,582.87	6,736.03	6,577.44
Martinez	32,631,135.00	6,431,279.00	27,006,786.00	3,960.29	6,819.40	6,577.44
Mt. Diablo	260,618,846.00	65,432,927.00	203,037,870.00	30,316.78	6,697.21	6,577.44
Pittsburg	106,212,566.00	39,367,740.00	71,568,955.00	10,315.06	6,938.30	6,577.44
San Ramon	243,623,535.00	65,886,003.00	185,644,970.00	30,638.59	6,059.19	6,577.44
W. Contra Costa	276,523,967.00	94,234,587.00	193,599,128.00	28,134.24	6,881.26	6,577.44
<b>TOTALS</b>	<b>\$1,098,102,829.00</b>	<b>\$333,428,844.00</b>	<b>\$804,723,425.00</b>	<b>122,346.04</b>	<b>\$6,577.44 *</b>	<b>\$6,577.44</b>

\* THE COUNTYWIDE WEIGHTED AVERAGE IS CALCULATED BY DIVIDING TOTAL LCFF PHASE-IN ENTITLEMENT BY TOTAL DISTRICT LCFF ADA

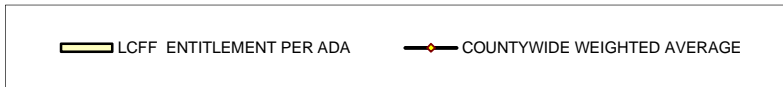
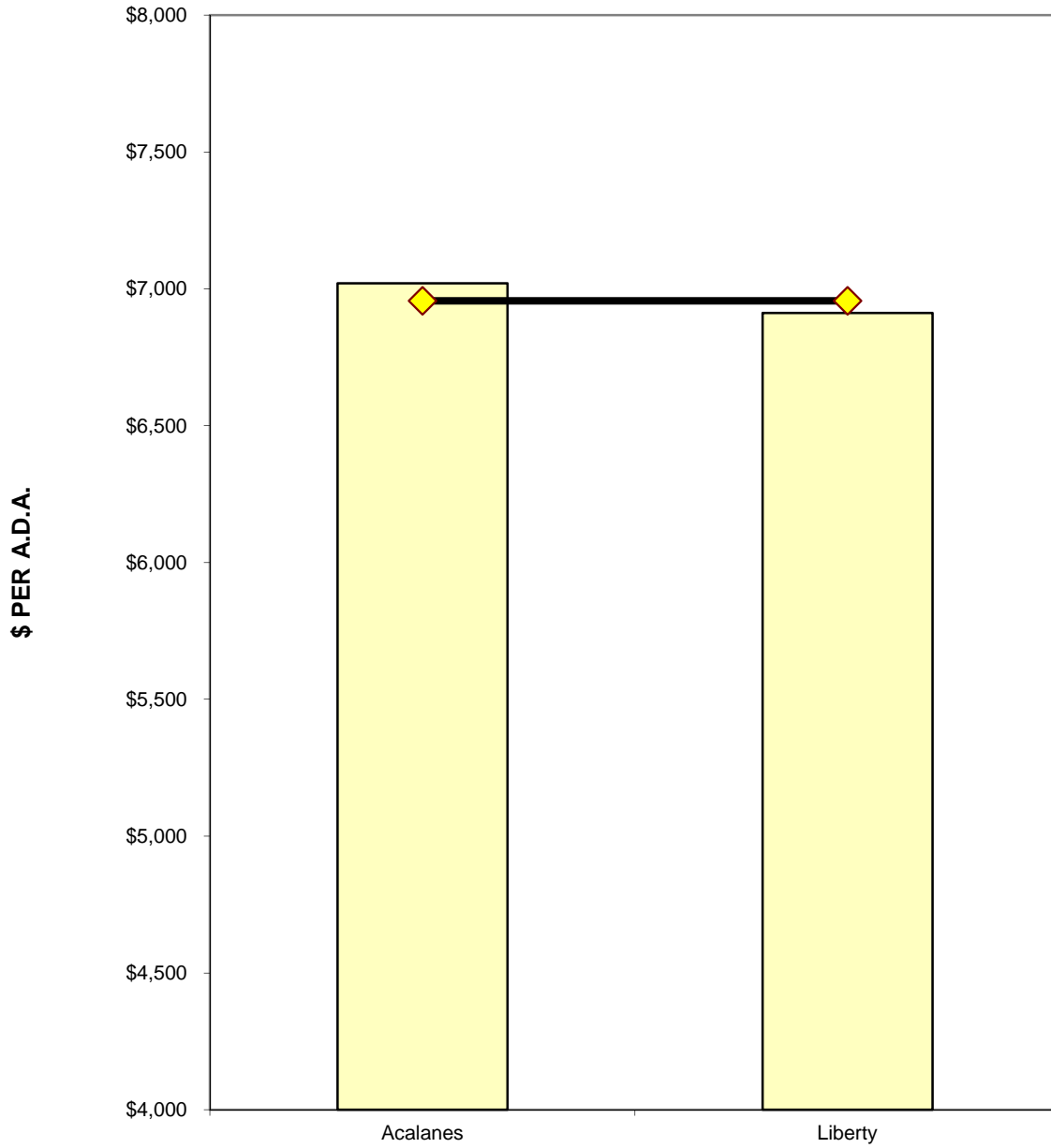
**LCFF Entitlement with Countywide Weighted Average  
2013-14**

**ELEMENTARY DISTRICTS**



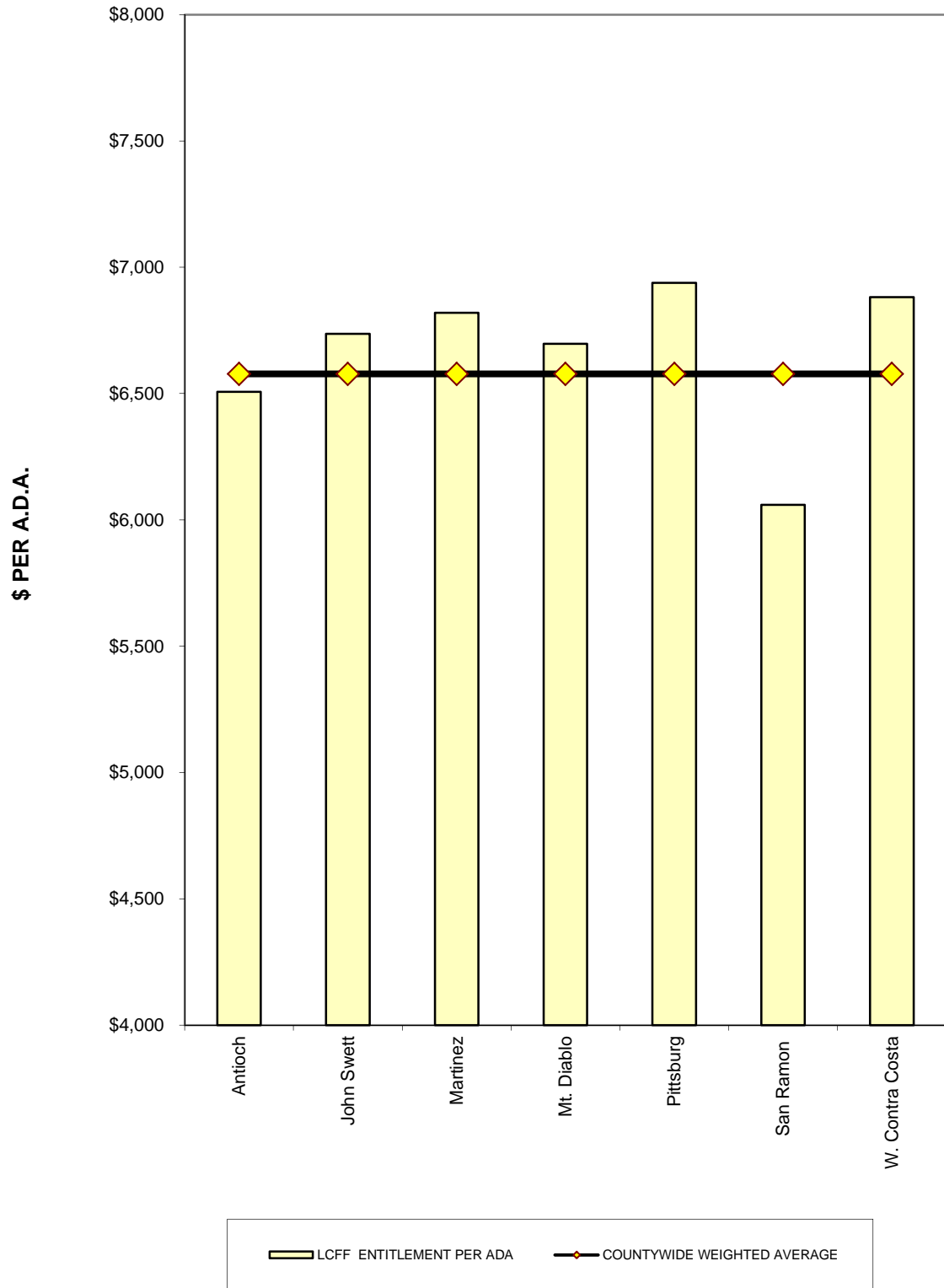
LCFF Entitlement and Countywide Weighted Average  
2013-14

HIGH SCHOOL DISTRICTS



# LCFF Entitlement and Countywide Weighted Average 2013-14

## UNIFIED SCHOOL DISTRICTS



**General Fund Revenue By Source  
Percentage of Total Revenue  
2013-14**

	REVENUE LIMIT SOURCES (8010-8099)	FEDERAL REVENUE (8100-8299)	OTHER STATE REVENUE (8300-8599)	OTHER LOCAL REVENUE (8600-8799)	TOTAL REVENUE
<b>ELEMENTARY DISTRICTS</b>					
Brentwood					
Unrestricted	\$49,612,555	\$0	\$1,366,649	\$451,191	\$51,430,395
Restricted	0	2,467,403	2,767,443	5,002,701	10,237,546
<b>Total</b>	<b>\$49,612,555</b> 80.46%	<b>\$2,467,403</b> 4.00%	<b>\$4,134,091</b> 6.70%	<b>\$5,453,892</b> 8.84%	<b>\$61,667,941</b> 100.00%
Byron					
Unrestricted	\$9,861,997	\$0	\$272,428	\$797,269	\$10,931,694
Restricted	0	453,086	608,892	811,714	1,873,692
<b>Total</b>	<b>\$9,861,997</b> 77.02%	<b>\$453,086</b> 3.54%	<b>\$881,319</b> 6.88%	<b>\$1,608,983</b> 12.56%	<b>\$12,805,385</b> 100.00%
Canyon					
Unrestricted	\$458,808	\$18	\$78,007	\$50,506	\$587,340
Restricted	0	26,793	22,044	51,276	100,113
<b>Total</b>	<b>\$458,808</b> 66.74%	<b>\$26,811</b> 3.90%	<b>\$100,052</b> 14.55%	<b>\$101,782</b> 14.81%	<b>\$687,453</b> 100.00%
Knightsen					
Unrestricted	\$3,064,725	\$0	\$74,266	\$82,147	\$3,221,137
Restricted	0	172,997	190,247	486,718	849,962
<b>Total</b>	<b>\$3,064,725</b> 75.28%	<b>\$172,997</b> 4.25%	<b>\$264,513</b> 6.50%	<b>\$568,864</b> 13.97%	<b>\$4,071,099</b> 100.00%
Lafayette					
Unrestricted	\$20,191,598	\$0	\$587,214	\$6,720,151	\$27,498,963
Restricted	0	779,089	1,153,213	2,039,104	3,971,405
<b>Total</b>	<b>\$20,191,598</b> 64.16%	<b>\$779,089</b> 2.48%	<b>\$1,740,427</b> 5.53%	<b>\$8,759,255</b> 27.83%	<b>\$31,470,368</b> 100.00%
Moraga					
Unrestricted	\$10,942,332	\$0	\$316,016	\$4,200,284	\$15,458,632
Restricted	0	387,118	648,902	662,414	1,698,434
<b>Total</b>	<b>\$10,942,332</b> 63.78%	<b>\$387,118</b> 2.26%	<b>\$964,918</b> 5.62%	<b>\$4,862,697</b> 28.34%	<b>\$17,157,066</b> 100.00%
Oakley					
Unrestricted	\$28,664,676	\$0	\$793,459	\$1,061,880	\$30,520,015
Restricted	0	1,551,827	1,619,491	3,078,166	6,249,484
<b>Total</b>	<b>\$28,664,676</b> 77.96%	<b>\$1,551,827</b> 4.22%	<b>\$2,412,950</b> 6.56%	<b>\$4,140,046</b> 11.26%	<b>\$36,769,499</b> 100.00%
Orinda					
Unrestricted	\$14,612,889	\$0	\$409,621	\$4,842,387	\$19,864,897
Restricted	0	466,163	733,976	4,631,058	5,831,196
<b>Total</b>	<b>\$14,612,889</b> 56.87%	<b>\$466,163</b> 1.81%	<b>\$1,143,597</b> 4.45%	<b>\$9,473,445</b> 36.87%	<b>\$25,696,093</b> 100.00%
Walnut Creek					
Unrestricted	\$20,826,655	\$0	\$590,627	\$1,578,363	\$22,995,644
Restricted	0	917,041	1,178,080	2,868,986	4,964,108
<b>Total</b>	<b>\$20,826,655</b> 74.48%	<b>\$917,041</b> 3.28%	<b>\$1,768,707</b> 6.33%	<b>\$4,447,349</b> 15.91%	<b>\$27,959,752</b> 100.00%
<b>TOTAL</b>					
Unrestricted	\$158,236,235	\$18	\$4,488,286	\$19,784,177	\$182,508,716
Restricted	0	7,221,517	8,922,288	19,632,136	35,775,941
<b>Total</b>	<b>\$158,236,235</b> 72.49%	<b>\$7,221,535</b> 3.31%	<b>\$13,410,573</b> 6.14%	<b>\$39,416,313</b> 18.06%	<b>\$218,284,657</b> 100.00%

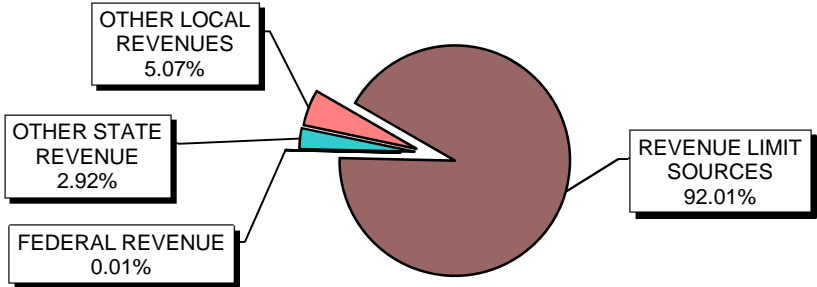
**General Fund Revenue By Source  
Percentage of Total Revenue  
2013-14**

	REVENUE LIMIT SOURCES (8010-8099)	FEDERAL REVENUE (8100-8299)	OTHER STATE REVENUE (8300-8599)	OTHER LOCAL REVENUE (8600-8799)	TOTAL REVENUE
<b>HIGH SCHOOL DISTRICTS</b>					
Acalanes					
Unrestricted	\$37,755,989	\$0	\$800,859	\$11,716,618	\$50,273,466
Restricted	0	1,028,123	1,938,910	5,794,254	8,761,286
<b>Total</b>	<b>\$37,755,989</b>	<b>\$1,028,123</b>	<b>\$2,739,769</b>	<b>\$17,510,871</b>	<b>\$59,034,752</b>
	63.96%	1.74%	4.64%	29.66%	100.00%
Liberty					
Unrestricted	\$50,533,714	\$0	\$1,620,834	\$943,940	\$53,098,489
Restricted	0	1,479,110	2,682,719	3,699,688	7,861,517
<b>Total</b>	<b>\$50,533,714</b>	<b>\$1,479,110</b>	<b>\$4,303,554</b>	<b>\$4,643,628</b>	<b>\$60,960,005</b>
	82.89%	2.43%	7.06%	7.62%	100.00%
<b>TOTAL</b>					
Unrestricted	\$88,289,703	\$0	\$2,421,694	\$12,660,558	\$103,371,954
Restricted	0	2,507,233	4,621,629	9,493,942	16,622,803
<b>Total</b>	<b>\$88,289,703</b>	<b>\$2,507,233</b>	<b>\$7,043,323</b>	<b>\$22,154,499</b>	<b>\$119,994,757</b>
	73.58%	2.09%	5.87%	18.46%	100.00%
<b>UNIFIED DISTRICTS</b>					
Antioch					
Unrestricted	\$112,803,687	\$0	\$3,396,791	\$805,369	\$117,005,848
Restricted	0	8,659,551	6,810,570	6,591,714	22,061,834
<b>Total</b>	<b>\$112,803,687</b>	<b>\$8,659,551</b>	<b>\$10,207,361</b>	<b>\$7,397,083</b>	<b>\$139,067,682</b>
	81.11%	6.23%	7.34%	5.32%	100.00%
John Swett					
Unrestricted	\$9,844,631	\$1,890	\$1,267,887	\$187,010	\$11,301,418
Restricted	0	1,031,370	769,555	904,407	2,705,333
<b>Total</b>	<b>\$9,844,631</b>	<b>\$1,033,260</b>	<b>\$2,037,442</b>	<b>\$1,091,418</b>	<b>\$14,006,751</b>
	70.28%	7.38%	14.55%	7.79%	100.00%
Martinez					
Unrestricted	\$24,155,423	\$0	\$3,083,032	\$1,111,880	\$28,350,334
Restricted	577,000	1,302,480	1,330,944	1,983,100	5,193,524
<b>Total</b>	<b>\$24,732,423</b>	<b>\$1,302,480</b>	<b>\$4,413,976</b>	<b>\$3,094,980</b>	<b>\$33,543,859</b>
	73.73%	3.88%	13.16%	9.23%	100.00%
Mt. Diablo					
Unrestricted	\$208,375,214	\$19,080	\$5,715,132	\$6,444,744	\$220,554,170
Restricted	0	21,951,920	36,232,506	9,605,823	67,790,248
<b>Total</b>	<b>\$208,375,214</b>	<b>\$21,971,000</b>	<b>\$41,947,638</b>	<b>\$16,050,567</b>	<b>\$288,344,418</b>
	72.26%	7.62%	14.55%	5.57%	100.00%
Pittsburg					
Unrestricted	\$71,568,955	\$0	\$2,073,010	\$1,885,541	\$75,527,506
Restricted	0	5,069,473	7,446,744	4,363,836	16,880,053
<b>Total</b>	<b>\$71,568,955</b>	<b>\$5,069,473</b>	<b>\$9,519,755</b>	<b>\$6,249,376</b>	<b>\$92,407,559</b>
	77.45%	5.49%	10.30%	6.76%	100.00%
San Ramon					
Unrestricted	\$184,565,427	\$0	\$5,334,136	\$11,662,761	\$201,562,324
Restricted	0	5,929,562	27,371,965	19,536,589	52,838,116
<b>Total</b>	<b>\$184,565,427</b>	<b>\$5,929,562</b>	<b>\$32,706,101</b>	<b>\$31,199,350</b>	<b>\$254,400,441</b>
	72.55%	2.33%	12.86%	12.26%	100.00%
W. Contra Costa					
Unrestricted	\$193,824,820	\$43,515	\$5,548,258	\$3,397,648	\$202,814,241
Restricted	0	23,972,551	32,894,409	19,236,777	76,103,737
<b>Total</b>	<b>\$193,824,820</b>	<b>\$24,016,066</b>	<b>\$38,442,667</b>	<b>\$22,634,425</b>	<b>\$278,917,978</b>
	69.49%	8.61%	13.78%	8.12%	100.00%
<b>TOTAL</b>					
Unrestricted	\$805,138,157	\$64,485	\$26,418,246	\$25,494,953	\$857,115,841
Restricted	577,000	67,916,907	112,856,694	62,222,246	243,572,846
<b>Total</b>	<b>\$805,715,157</b>	<b>\$67,981,392</b>	<b>\$139,274,940</b>	<b>\$87,717,199</b>	<b>\$1,100,688,688</b>
	73.20%	6.18%	12.65%	7.97%	100.00%
<b>COUNTYWIDE TOTALS</b>					
Unrestricted	\$1,051,664,095	\$64,503	\$33,328,226	\$57,939,688	\$1,142,996,512
Restricted	577,000	77,645,656	126,400,610	91,348,324	295,971,590
<b>Total</b>	<b>\$1,052,241,095</b>	<b>\$77,710,159</b>	<b>\$159,728,836</b>	<b>\$149,288,012</b>	<b>\$1,438,968,102</b>
	73.13%	5.40%	11.10%	10.37%	100.00%

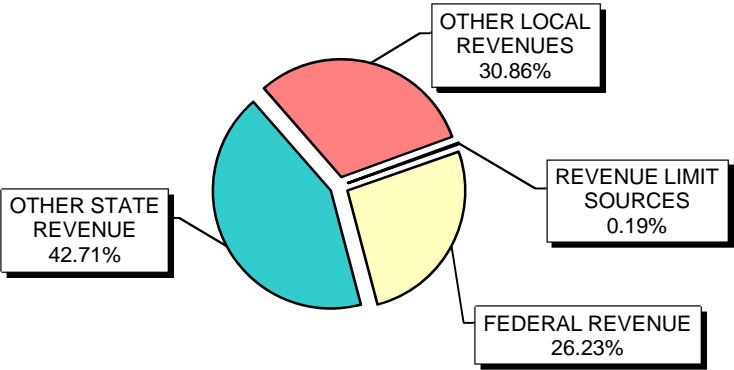


**Countywide Revenues By Source  
2013-14**

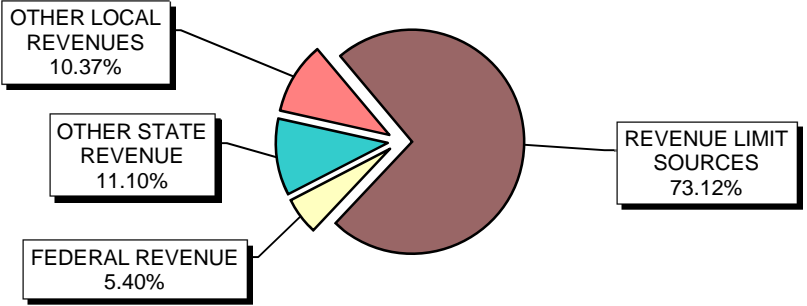
**UNRESTRICTED**



**RESTRICTED**



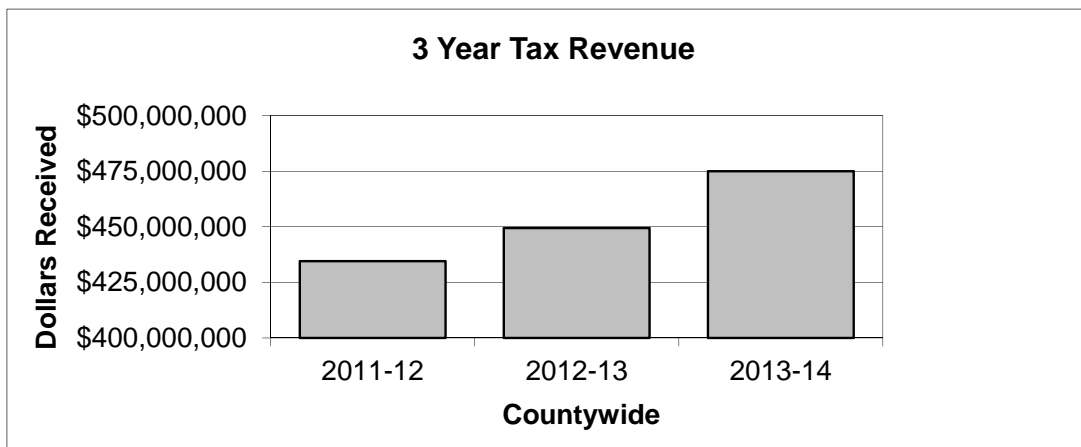
**COUNTYWIDE TOTAL**



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**Local Tax Revenue  
Three Year Comparison**

	2011-12	2012-13	2013-14
<b>ELEMENTARY DISTRICTS</b>			
Brentwood	\$10,724,726	\$11,252,277	\$12,014,446
Byron	3,231,750	3,412,517	3,750,148
Canyon	71,424	70,767	78,106
Knightsen	1,054,375	1,122,113	1,155,230
Lafayette	12,490,531	12,506,298	13,578,714
Moraga	6,230,685	6,233,740	6,792,722
Oakley	7,867,779	8,077,103	8,744,125
Orinda	7,910,570	7,905,773	8,612,101
Walnut Creek	15,542,370	15,316,049	16,995,331
<b>TOTAL</b>	<b>\$65,124,210</b>	<b>\$65,896,637</b>	<b>\$71,720,923</b>
<b>HIGH SCHOOL DISTRICTS</b>			
Acalanes	\$31,771,287	\$30,991,165	\$33,780,194
Liberty	18,223,730	18,964,033	20,385,754
<b>TOTAL</b>	<b>\$49,995,017</b>	<b>\$49,955,198</b>	<b>\$54,165,948</b>
<b>UNIFIED DISTRICTS</b>			
Antioch	\$23,298,130	\$25,124,042	\$27,980,951
John Swett	7,456,036	7,758,273	7,274,841
Martinez	16,650,242	17,250,884	16,840,785
Mt. Diablo	92,796,055	97,885,218	99,394,490
Pittsburg	7,353,680	7,481,091	8,476,632
San Ramon	113,656,148	113,720,003	122,792,666
W. Contra Costa	58,184,314	64,376,754	66,337,784
<b>TOTAL</b>	<b>\$319,394,605</b>	<b>\$333,596,265</b>	<b>\$349,098,149</b>
<b>COUNTYWIDE TOTALS</b>			
	<b>\$434,513,832</b>	<b>\$449,448,100</b>	<b>\$474,985,020</b>



**Lottery Revenue  
2013-14**

	1ST QUARTER* \$37.906871852 PER ADA**	2ND QUARTER \$42.664055739 PER ADA	3RD QUARTER \$43.444840021 PER ADA	4TH QUARTER UNRESTRICTED \$18.316466796 PER ADA	4TH QUARTER RESTRICTED \$19.729464805 PER ADA	TOTAL \$162.061699213 PER ADA
<b>ELEMENTARY DISTRICTS</b>						
Brentwood	\$347,855.27	\$365,630.95	\$372,322.27	\$156,972.12	\$169,081.51	<b>\$1,411,862</b>
Byron	62,953.52	72,272.91	73,595.55	31,028.09	33,421.71	<b>273,272</b>
Canyon	3,466.20	3,114.47	3,171.47	1,337.10	1,440.25	<b>12,529</b>
Knightsen	18,673.81	20,393.41	20,766.62	8,755.27	9,430.68	<b>78,020</b>
Lafayette	151,747.85	149,452.18	152,187.26	64,162.58	69,112.31	<b>586,662</b>
Moraga	84,860.16	80,933.71	82,414.85	34,746.33	37,426.79	<b>320,382</b>
Oakley	209,966.19	204,574.14	208,317.99	87,827.45	94,602.78	<b>805,289</b>
Orinda	109,667.46	108,025.38	110,002.32	46,377.29	49,955.00	<b>424,027</b>
Walnut Creek	144,434.89	153,206.62	156,010.41	65,774.43	70,848.50	<b>590,275</b>
<b>TOTAL</b>	<b>\$1,133,625</b>	<b>\$1,157,604</b>	<b>\$1,178,789</b>	<b>\$496,981</b>	<b>\$535,320</b>	<b>\$4,502,318</b>
<b>HIGH SCHOOL DISTRICTS</b>						
Acalanes	\$227,012.88	\$252,613.87	\$257,236.89	\$108,451.79	\$116,818.16	<b>\$962,134</b>
Liberty	336,739.90	337,558.00	343,735.57	144,919.88	156,099.52	<b>1,319,053</b>
<b>TOTAL</b>	<b>\$563,753</b>	<b>\$590,172</b>	<b>\$600,972</b>	<b>\$253,372</b>	<b>\$272,918</b>	<b>\$2,281,186</b>
<b>UNIFIED DISTRICTS</b>						
Antioch	\$692,102.26	\$775,291.22	\$789,479.63	\$332,846.83	\$358,523.83	<b>\$2,948,244</b>
John Swett	70,798.69	67,750.52	68,990.40	29,086.54	31,330.39	<b>267,957</b>
Martinez	199,118.19	224,839.57	228,954.30	96,527.78	103,974.27	<b>853,414</b>
Mt. Diablo	1,096,143.10	1,460,049.31	1,448,808.35	626,826.12	675,181.74	<b>5,307,009</b>
Pittsburg	485,016.72	495,798.99	504,872.47	212,855.66	229,276.11	<b>1,927,820</b>
San Ramon	1,358,814.91	1,335,000.96	1,359,432.48	573,140.56	617,354.68	<b>5,243,744</b>
W. Contra Costa	1,246,552.99	1,303,642.88	1,327,500.53	559,677.95	602,853.52	<b>5,040,228</b>
<b>TOTAL</b>	<b>\$5,148,547</b>	<b>\$5,662,373</b>	<b>\$5,728,038</b>	<b>\$2,430,961</b>	<b>\$2,618,495</b>	<b>\$21,588,414</b>
<b>COUNTYWIDE TOTALS</b>						
	<b>\$6,845,925</b>	<b>\$7,410,149</b>	<b>\$7,507,799</b>	<b>\$3,181,314</b>	<b>\$3,426,732</b>	<b>\$28,371,919</b>

\* The First Quarter includes revenue and ADA adjustments from the prior year.

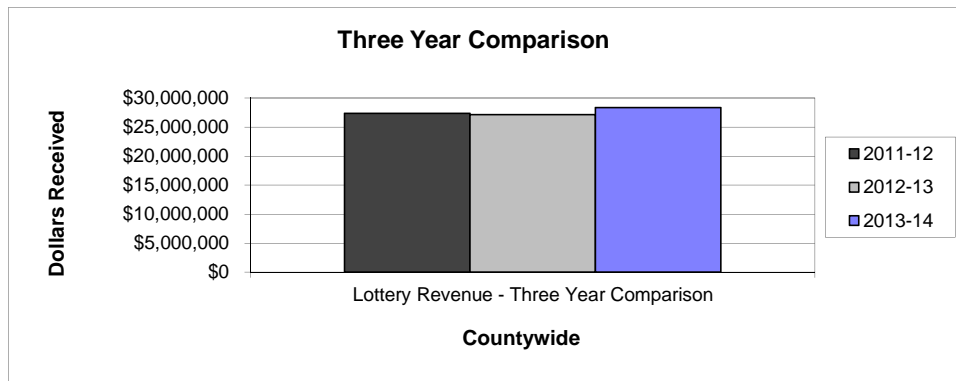
\*\* All Lottery payments are based on the prior year's annual ADA until the actual annual ADA is available for the current year.

**Lottery Revenue - Three Year Comparison  
Per ADA**

	2011-12		2012-13		2013-14	
	P/Y* ANNUAL ADA	TOTAL** \$143.00 per ADA	P/Y* ANNUAL ADA	TOTAL** \$147.71 per ADA	P/Y* ANNUAL ADA	TOTAL** \$162.06 per ADA
<b>ELEMENTARY DISTRICTS</b>						
Brentwood	8,432	\$1,343,654	8,485	\$1,325,881	8,570	\$1,411,862
Byron	1,673	259,670	1,715	272,898	1,694	273,272
Canyon	69	10,896	69	10,714	73	12,529
Knightsen	488	75,732	478	72,656	478	78,020
Lafayette	3,282	522,804	3,406	548,345	3,503	586,662
Moraga	1,788	286,345	1,827	289,819	1,897	320,382
Oakley	4,667	734,993	4,661	723,229	4,795	805,289
Orinda	2,461	383,983	2,462	382,595	2,532	424,027
Walnut Creek	3,498	573,145	3,564	563,779	3,591	590,275
<b>TOTAL</b>	<b>26,358</b>	<b>\$4,191,222</b>	<b>26,667</b>	<b>\$4,189,915</b>	<b>27,133</b>	<b>\$4,502,318</b>
<b>HIGH SCHOOL DISTRICTS</b>						
Acalanes	6,127	\$958,903	5,949	\$895,844	5,921	\$962,134
Liberty	7,622	1,228,914	7,732	1,217,897	7,912	1,319,053
<b>TOTAL</b>	<b>13,749</b>	<b>\$2,187,816</b>	<b>13,681</b>	<b>\$2,113,741</b>	<b>13,833</b>	<b>\$2,281,186</b>
<b>UNIFIED DISTRICTS</b>						
Antioch	18,548	\$2,886,457	18,288	\$2,799,000	18,172	\$2,948,244
John Swett	1,663	268,468	1,564	229,205	1,588	267,957
Martinez	5,231	832,178	5,313	837,877	5,270	853,414
Mt. Diablo	36,265	5,716,717	36,037	5,560,117	34,222	5,307,009
Pittsburg	10,969	1,777,948	11,419	1,843,765	11,621	1,927,820
San Ramon	29,452	4,794,896	30,403	4,870,239	31,291	5,243,744
W. Contra Costa	30,022	4,727,381	30,212	4,730,568	30,556	5,040,228
<b>TOTAL</b>	<b>132,150</b>	<b>\$21,004,045</b>	<b>133,236</b>	<b>\$20,870,772</b>	<b>132,720</b>	<b>\$21,588,414</b>
<b>COUNTYWIDE TOTALS</b>						
	<b>172,257</b>	<b>\$27,383,083</b>	<b>173,584</b>	<b>\$27,174,428</b>	<b>173,686</b>	<b>\$28,371,919</b>

\* Reported ADA to State Controllers Office at time of calculation.

\*\* Including Revenue Adjustment Amounts and ADA Adjustment Amounts.



**General Fund Expenditure by Object  
Cost Per Unit of ADA & Percentage of Total Expenditures  
2013-14**

	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
<b>ELEMENTARY DISTRICTS</b>					
<b>Brentwood</b>					
Unrestricted		\$29,641,240	\$4,581,432	\$7,661,617	\$851,764
Restricted		5,778,140	4,008,940	2,431,684	1,508,485
<b>Total</b>	8,275.56	<b>\$35,419,379</b>	<b>\$8,590,372</b>	<b>\$10,093,301</b>	<b>\$2,360,249</b>
Cost per ADA		\$4,280	\$1,038	\$1,220	\$285
Percentage per ADA		55.165%	13.379%	15.720%	3.676%
<b>Byron</b>					
Unrestricted		\$5,205,836	\$1,327,197	\$1,872,453	\$283,443
Restricted		676,319	662,328	378,119	123,278
<b>Total</b>	1,586.46	<b>\$5,882,155</b>	<b>\$1,989,525</b>	<b>\$2,250,572</b>	<b>\$406,721</b>
Cost per ADA		\$3,708	\$1,254	\$1,419	\$256
Percentage per ADA		46.209%	15.629%	17.680%	3.195%
<b>Canyon</b>					
Unrestricted		\$224,100	\$101,512	\$101,691	\$21,837
Restricted		0	39,290	4,015	45,047
<b>Total</b>	67.40	<b>\$224,100</b>	<b>\$140,801</b>	<b>\$105,706</b>	<b>\$66,884</b>
Cost per ADA		\$3,325	\$2,089	\$1,568	\$992
Percentage per ADA		36.245%	22.773%	17.097%	10.818%
<b>Knightsen</b>					
Unrestricted		\$1,642,820	\$425,843	\$468,500	\$270,365
Restricted		354,311	171,772	104,485	135,991
<b>Total</b>	477.02	<b>\$1,997,131</b>	<b>\$597,615</b>	<b>\$572,985</b>	<b>\$406,355</b>
Cost per ADA		\$4,187	\$1,253	\$1,201	\$852
Percentage per ADA		45.323%	13.562%	13.003%	9.222%
<b>Lafayette</b>					
Unrestricted		\$13,482,255	\$3,098,460	\$5,001,568	\$623,614
Restricted		2,232,093	1,872,458	1,120,286	715,472
<b>Total</b>	3,379.96	<b>\$15,714,348</b>	<b>\$4,970,919</b>	<b>\$6,121,854</b>	<b>\$1,339,086</b>
Cost per ADA		\$4,649	\$1,471	\$1,811	\$396
Percentage per ADA		50.263%	15.900%	19.581%	4.283%
<b>Moraga</b>					
Unrestricted		\$7,282,380	\$2,103,340	\$2,988,660	\$432,336
Restricted		627,540	815,586	445,159	391,668
<b>Total</b>	1,814.56	<b>\$7,909,920</b>	<b>\$2,918,926</b>	<b>\$3,433,819</b>	<b>\$824,004</b>
Cost per ADA		\$4,359	\$1,609	\$1,892	\$454
Percentage per ADA		45.194%	16.677%	19.619%	4.708%
<b>Oakley</b>					
Unrestricted		\$14,669,081	\$3,336,492	\$4,577,733	\$838,406
Restricted		4,113,556	1,934,009	1,555,231	327,906
<b>Total</b>	4,712.85	<b>\$18,782,637</b>	<b>\$5,270,501</b>	<b>\$6,132,964</b>	<b>\$1,166,312</b>
Cost per ADA		\$3,985	\$1,118	\$1,301	\$247
Percentage per ADA		51.953%	14.578%	16.963%	3.226%
<b>Orinda</b>					
Unrestricted		\$8,192,342	\$3,529,612	\$3,161,710	\$938,872
Restricted		3,658,017	1,193,808	1,299,059	147,559
<b>Total</b>	2,433.67	<b>\$11,850,360</b>	<b>\$4,723,421</b>	<b>\$4,460,769</b>	<b>\$1,086,431</b>
Cost per ADA		\$4,869	\$1,941	\$1,833	\$446
Percentage per ADA		47.377%	18.884%	17.834%	4.344%

**General Fund Expenditure by Object  
Cost Per Unit of ADA & Percentage of Total Expenditures  
2013-14**

SERVICES AND OTHER OPERATING EXPENSES (5000-5999)	CAPITAL OUTLAY (6000-6599)	OTHER OUTGO (7100-7299) (7400-7499)	DIRECT/INDIRECT SUPPORT COSTS (7300-7399)	TOTAL EXPENDITURES
<b>ELEMENTARY DISTRICTS</b>				
Brentwood				
\$3,719,281	\$0	\$41,323	(\$635,676)	<b>\$45,860,981</b>
3,709,991	186,049	183,748	537,764	<b>18,344,801</b>
<b>\$7,429,272</b>	<b>\$186,049</b>	<b>\$225,071</b>	<b>(\$97,912)</b>	<b>\$64,205,782</b>
\$898	\$22	\$27	(\$12)	<b>\$7,758</b>
11.571%	0.290%	0.351%	(0.152%)	<b>100.00%</b>
Byron				
\$1,431,013	\$0	\$0	(\$53,797)	<b>\$10,066,146</b>
769,208	0	20,377	33,797	<b>2,663,426</b>
<b>\$2,200,221</b>	<b>\$0</b>	<b>\$20,377</b>	<b>(\$20,000)</b>	<b>\$12,729,572</b>
\$1,387	\$0	\$13	(\$13)	<b>\$8,024</b>
17.284%	0.000%	0.160%	(0.157%)	<b>100.00%</b>
Canyon				
\$70,136	\$0	\$0	\$0	<b>\$519,275</b>
10,656	0	0	0	<b>99,008</b>
<b>\$80,792</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$618,284</b>
\$1,199	\$0	\$0	\$0	<b>\$9,173</b>
13.067%	0.000%	0.000%	0.000%	<b>100.00%</b>
Knightsen				
\$436,716	\$0	\$0	(\$7,443)	<b>\$3,236,800</b>
390,273	0	5,379	7,443	<b>1,169,654</b>
<b>\$826,989</b>	<b>\$0</b>	<b>\$5,379</b>	<b>\$0</b>	<b>\$4,406,454</b>
\$1,734	\$0	\$11	\$0	<b>\$9,237</b>
18.768%	0.000%	0.122%	0.000%	<b>100.00%</b>
Lafayette				
\$1,946,437	\$88,306	\$0	(\$3,597)	<b>\$24,237,042</b>
1,048,747	0	34,790	3,597	<b>7,027,443</b>
<b>\$2,995,183</b>	<b>\$88,306</b>	<b>\$34,790</b>	<b>\$0</b>	<b>\$31,264,485</b>
\$886	\$26	\$10	\$0	<b>\$9,250</b>
9.580%	0.282%	0.111%	0.000%	<b>100.00%</b>
Moraga				
\$1,485,753	\$156,738	\$0	(\$54,216)	<b>\$14,394,991</b>
782,396	17,823	27,280	0	<b>3,107,452</b>
<b>\$2,268,150</b>	<b>\$174,561</b>	<b>\$27,280</b>	<b>(\$54,216)</b>	<b>\$17,502,443</b>
\$1,250	\$96	\$15	(\$30)	<b>\$9,646</b>
12.959%	0.997%	0.156%	(0.310%)	<b>100.00%</b>
Oakley				
\$2,606,479	\$1,010,967	\$0	(\$51,615)	<b>\$26,987,544</b>
878,142	317,856	0	39,737	<b>9,166,438</b>
<b>\$3,484,622</b>	<b>\$1,328,823</b>	<b>\$0</b>	<b>(\$11,877)</b>	<b>\$36,153,982</b>
\$739	\$282	\$0	(\$3)	<b>\$7,671</b>
9.638%	3.675%	0.000%	(0.033%)	<b>100.00%</b>
Orinda				
\$1,979,638	\$5,512	\$15,740	(\$29,290)	<b>\$17,794,136</b>
670,082	40,151	180,661	29,290	<b>7,218,628</b>
<b>\$2,649,720</b>	<b>\$45,664</b>	<b>\$196,400</b>	<b>\$0</b>	<b>\$25,012,764</b>
\$1,089	\$19	\$81	\$0	<b>\$10,278</b>
10.593%	0.183%	0.785%	0.000%	<b>100.00%</b>

**General Fund Expenditure by Object  
Cost Per Unit of ADA & Percentage of Total Expenditures  
2013-14**

	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
<b>ELEMENTARY DISTRICTS (Cont.)</b>					
Walnut Creek					
Unrestricted		\$12,756,502	\$2,923,091	\$3,317,670	\$677,844
Restricted		3,099,306	1,332,992	900,625	149,136
<b>Total</b>	3,471.82	<b>\$15,855,808</b>	<b>\$4,256,082</b>	<b>\$4,218,295</b>	<b>\$826,980</b>
Cost per ADA		\$4,567	\$1,226	\$1,215	\$238
Percentage per ADA		54.700%	14.682%	14.552%	2.853%
<b>TOTAL ELEMENTARY</b>					
Unrestricted		\$93,096,556	\$21,426,979	\$29,151,601	\$4,938,480
Restricted		20,539,282	12,031,183	8,238,664	3,544,543
<b>Total</b>	<b>26,219.30</b>	<b>\$113,635,838</b>	<b>\$33,458,162</b>	<b>\$37,390,265</b>	<b>\$8,483,023</b>
Cost per ADA		\$4,334	\$1,276	\$1,426	\$324
Percentage per ADA		51.446%	15.148%	16.928%	3.841%
<b>HIGH SCHOOL DISTRICTS</b>					
Acalanes					
Unrestricted		\$23,920,757	\$5,897,632	\$10,782,937	\$606,955
Restricted		4,471,063	2,695,951	2,282,613	1,336,933
<b>Total</b>	5,132.95	<b>\$28,391,821</b>	<b>\$8,593,583</b>	<b>\$13,065,551</b>	<b>\$1,943,888</b>
Cost per ADA		\$5,531	\$1,674	\$2,545	\$379
Percentage per ADA		46.913%	14.200%	21.589%	3.212%
Liberty					
Unrestricted		\$23,946,791	\$5,633,199	\$9,255,105	\$886,273
Restricted		4,437,358	1,958,656	2,216,816	1,086,085
<b>Total</b>	7,481.16	<b>\$28,384,150</b>	<b>\$7,591,856</b>	<b>\$11,471,921</b>	<b>\$1,972,358</b>
Cost per ADA		\$3,794	\$1,015	\$1,533	\$264
Percentage per ADA		49.301%	13.186%	19.926%	3.426%
<b>TOTAL HIGH SCHOOL</b>					
Unrestricted		\$47,867,549	\$11,530,831	\$20,038,042	\$1,493,228
Restricted		8,908,422	4,654,607	4,499,430	2,423,018
<b>Total</b>	<b>12,614.11</b>	<b>\$56,775,970</b>	<b>\$16,185,439</b>	<b>\$24,537,472</b>	<b>\$3,916,246</b>
Cost per ADA		\$4,501	\$1,283	\$1,945	\$310
Percentage per ADA		48.076%	13.706%	20.778%	3.316%
<b>UNIFIED DISTRICTS</b>					
Antioch					
Unrestricted		\$58,299,386	\$15,542,046	\$22,441,647	\$2,513,653
Restricted		13,923,950	7,888,385	6,790,312	3,423,422
<b>Total</b>	17,293.83	<b>\$72,223,336</b>	<b>\$23,430,430</b>	<b>\$29,231,959</b>	<b>\$5,937,074</b>
Cost per ADA		\$4,176	\$1,355	\$1,690	\$343
Percentage per ADA		46.909%	15.218%	18.986%	3.856%
John Swett					
Unrestricted		\$4,688,493	\$1,240,804	\$2,482,074	\$158,011
Restricted		1,386,117	745,224	826,119	265,055
<b>Total</b>	1,582.83	<b>\$6,074,611</b>	<b>\$1,986,028</b>	<b>\$3,308,192</b>	<b>\$423,065</b>
Cost per ADA		\$3,838	\$1,255	\$2,090	\$267
Percentage per ADA		43.079%	14.084%	23.460%	3.000%



**General Fund Expenditure by Object  
Cost Per Unit of ADA & Percentage of Total Expenditures  
2013-14**

SERVICES AND OTHER OPERATING EXPENSES (5000-5999)	CAPITAL OUTLAY (6000-6599)	OTHER OUTGO (7100-7299) (7400-7499)	DIRECT/INDIRECT SUPPORT COSTS (7300-7399)	TOTAL EXPENDITURES
<b>ELEMENTARY DISTRICTS (Cont.)</b>				
Walnut Creek				
\$1,910,914	\$0	\$0	\$0	<b>\$21,586,021</b>
1,675,470	182,432	61,525	0	<b>7,401,486</b>
<b>\$3,586,385</b>	<b>\$182,432</b>	<b>\$61,525</b>	<b>\$0</b>	<b>\$28,987,508</b>
\$1,033	\$53	\$18	\$0	<b>\$8,349</b>
12.372%	0.629%	0.212%	0.000%	<b>100.00%</b>
<b>TOTAL ELEMENTARY</b>				
\$15,586,369	\$1,261,523	\$57,063	(\$835,634)	<b>\$164,682,936</b>
9,934,964	744,312	513,760	651,629	<b>56,198,335</b>
<b>\$25,521,333</b>	<b>\$2,005,835</b>	<b>\$570,822</b>	<b>(\$184,005)</b>	<b>\$220,881,272</b>
\$973	\$77	\$22	(\$7)	<b>\$8,424</b>
11.554%	0.908%	0.258%	(0.083%)	<b>100.00%</b>
<b>HIGH SCHOOL DISTRICTS</b>				
Acalanes				
\$4,397,370	\$0	\$0	(\$252,588)	<b>\$45,353,063</b>
4,336,346	41,188	0	2,588	<b>15,166,683</b>
<b>\$8,733,715</b>	<b>\$41,188</b>	<b>\$0</b>	<b>(\$250,000)</b>	<b>\$60,519,745</b>
\$1,702	\$5	\$0	(\$49)	<b>\$11,790</b>
14.431%	0.068%	0.000%	(0.413%)	<b>100.00%</b>
Liberty				
\$5,432,774	\$54,794	\$221,038	(\$40,162)	<b>\$45,389,813</b>
2,205,643	18,618	248,398	12,177	<b>12,183,752</b>
<b>\$7,638,417</b>	<b>\$73,411</b>	<b>\$469,436</b>	<b>(\$27,984)</b>	<b>\$57,573,564</b>
\$1,021	\$10	\$63	(\$4)	<b>\$7,696</b>
13.267%	0.128%	0.815%	(0.049%)	<b>100.00%</b>
<b>TOTAL HIGH SCHOOL</b>				
\$9,830,143	\$54,794	\$221,038	(\$292,750)	<b>\$90,742,875</b>
6,541,989	59,806	248,398	14,765	<b>27,350,435</b>
<b>\$16,372,132</b>	<b>\$114,599</b>	<b>\$469,436</b>	<b>(\$277,984)</b>	<b>\$118,093,310</b>
\$1,298	\$9	\$37	(\$22)	<b>\$9,362</b>
13.864%	0.097%	0.398%	(0.235%)	<b>100.00%</b>
<b>UNIFIED DISTRICTS</b>				
Antioch				
\$7,896,613	\$4,647,312	\$527,787	(\$580,070)	<b>\$111,288,374</b>
10,262,989	155,374	0	231,453	<b>42,675,884</b>
<b>\$18,159,602</b>	<b>\$4,802,685</b>	<b>\$527,787</b>	<b>(\$348,616)</b>	<b>\$153,964,258</b>
\$1,050	\$278	\$31	(\$20)	<b>\$8,903</b>
11.795%	3.119%	0.343%	(0.226%)	<b>100.00%</b>
John Swett				
\$1,401,397	\$0	\$0	(\$70,838)	<b>\$9,899,940</b>
887,882	20,056	0	70,838	<b>4,201,291</b>
<b>\$2,289,279</b>	<b>\$20,056</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,101,231</b>
\$1,446	\$13	\$0	\$0	<b>\$8,909</b>
16.235%	0.142%	0.000%	0.000%	<b>100.00%</b>

**General Fund Expenditure by Object  
Cost Per Unit of ADA & Percentage of Total Expenditures  
2013-14**

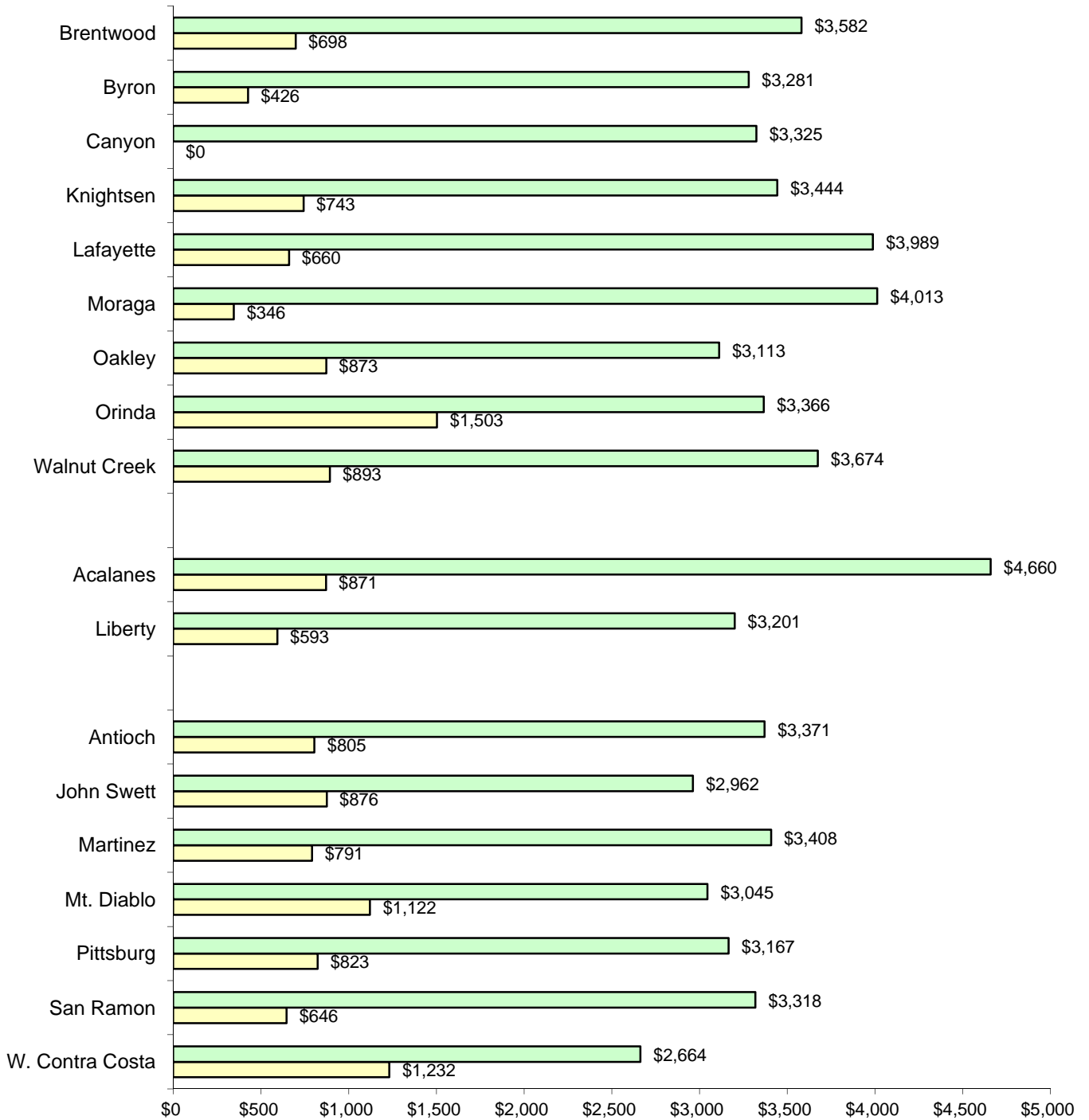
	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
<b>UNIFIED DISTRICTS (Cont.)</b>					
Martinez					
Unrestricted		\$13,491,302	\$2,948,555	\$5,824,489	\$414,454
Restricted		3,133,163	1,489,266	1,637,588	643,657
<b>Total</b>	3,958.57	<b>\$16,624,465</b>	<b>\$4,437,821</b>	<b>\$7,462,077</b>	<b>\$1,058,111</b>
Cost per ADA		\$4,200	\$1,121	\$1,885	\$267
Percentage per ADA		50.232%	13.409%	22.547%	3.197%
Mt. Diablo					
Unrestricted		\$92,978,693	\$23,265,796	\$32,602,283	\$4,808,445
Restricted		34,243,987	16,770,887	17,028,021	6,327,986
<b>Total</b>	30,532.86	<b>\$127,222,680</b>	<b>\$40,036,682</b>	<b>\$49,630,304</b>	<b>\$11,136,431</b>
Cost per ADA		\$4,167	\$1,311	\$1,625	\$365
Percentage per ADA		47.603%	14.981%	18.570%	4.167%
Pittsburg					
Unrestricted		\$32,650,622	\$7,367,062	\$13,112,818	\$1,549,784
Restricted		8,485,250	5,148,409	4,386,422	2,228,630
<b>Total</b>	10,311.24	<b>\$41,135,871</b>	<b>\$12,515,470</b>	<b>\$17,499,240</b>	<b>\$3,778,414</b>
Cost per ADA		\$3,989	\$1,214	\$1,697	\$366
Percentage per ADA		45.603%	13.875%	19.400%	4.189%
San Ramon					
Unrestricted		\$101,733,317	\$22,792,745	\$40,492,374	\$2,640,361
Restricted		19,790,256	16,856,945	11,540,293	7,542,161
<b>Total</b>	30,656.98	<b>\$121,523,573</b>	<b>\$39,649,690</b>	<b>\$52,032,667</b>	<b>\$10,182,522</b>
Cost per ADA		\$3,964	\$1,293	\$1,697	\$332
Percentage per ADA		49.321%	16.092%	21.118%	4.133%
W. Contra Costa					
Unrestricted		\$74,978,166	\$21,749,648	\$42,250,518	\$6,337,869
Restricted		34,686,190	21,534,735	21,794,298	4,542,771
<b>Total</b>	28,148.42	<b>\$109,664,356</b>	<b>\$43,284,383</b>	<b>\$64,044,816</b>	<b>\$10,880,640</b>
Cost per ADA		\$3,896	\$1,538	\$2,275	\$387
Percentage per ADA		39.660%	15.654%	23.161%	3.935%
<b>TOTAL UNIFIED</b>					
Unrestricted		\$378,819,978	\$94,906,656	\$159,206,201	\$18,422,576
Restricted		115,648,914	70,433,850	64,003,053	24,973,681
<b>Total</b>	<b>122,484.73</b>	<b>\$494,468,892</b>	<b>\$165,340,505</b>	<b>\$223,209,254</b>	<b>\$43,396,257</b>
Cost per ADA		\$4,037	\$1,350	\$1,822	\$354
Percentage per ADA		45.718%	15.288%	20.638%	4.012%
<b>COUNTYWIDE TOTALS</b>					
Unrestricted		\$519,784,083	\$127,864,466	\$208,395,843	\$24,854,284
Restricted		145,096,618	87,119,640	76,741,147	30,941,242
<b>Total</b>	<b>161,318.14</b>	<b>\$664,880,700</b>	<b>\$214,984,106</b>	<b>\$285,136,991</b>	<b>\$55,795,525</b>
Cost per ADA		\$4,122	\$1,333	\$1,768	\$346
Percentage per ADA		46.804%	15.134%	20.073%	3.928%

**General Fund Expenditure by Object  
Cost Per Unit of ADA & Percentage of Total Expenditures  
2013-14**

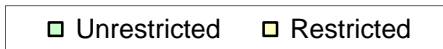
SERVICES AND OTHER OPERATING EXPENSES (5000-5999)	CAPITAL OUTLAY (6000-6599)	OTHER OUTGO (7100-7299) (7400-7499)	DIRECT/INDIRECT SUPPORT COSTS (7300-7399)	TOTAL EXPENDITURES
<b>UNIFIED DISTRICTS (Cont.)</b>				
Martinez				
\$1,706,464	\$60,796	\$0	(\$75,329)	<b>\$24,370,731</b>
1,767,909	0	0	53,263	<b>8,724,846</b>
<b>\$3,474,373</b>	<b>\$60,796</b>	<b>\$0</b>	<b>(\$22,066)</b>	<b>\$33,095,577</b>
\$878	\$15	\$0	(\$6)	<b>\$8,360</b>
10.498%	0.184%	0.000%	(0.067%)	<b>100.00%</b>
Mt. Diablo				
\$11,492,260	\$338,508	\$199,163	(\$2,572,817)	<b>\$163,112,331</b>
26,163,652	775,450	686,818	2,146,511	<b>104,143,310</b>
<b>\$37,655,912</b>	<b>\$1,113,958</b>	<b>\$885,981</b>	<b>(\$426,306)</b>	<b>\$267,255,641</b>
\$1,233	\$36	\$29	(\$14)	<b>\$8,753</b>
14.090%	0.417%	0.332%	(0.160%)	<b>100.00%</b>
Pittsburg				
\$5,031,779	\$1,310,452	\$175,819	(\$659,903)	<b>\$60,538,432</b>
6,929,772	1,943,593	226,810	316,473	<b>29,665,359</b>
<b>\$11,961,551</b>	<b>\$3,254,045</b>	<b>\$402,629</b>	<b>(\$343,430)</b>	<b>\$90,203,791</b>
\$1,160	\$316	\$39	(\$33)	<b>\$8,748</b>
13.261%	3.607%	0.446%	(0.381%)	<b>100.00%</b>
San Ramon				
\$11,282,682	\$105,521	\$483,866	(\$267,007)	<b>\$179,263,860</b>
9,161,396	211,950	1,778,121	266,038	<b>67,147,161</b>
<b>\$20,424,078</b>	<b>\$317,471</b>	<b>\$2,261,987</b>	<b>(\$969)</b>	<b>\$246,391,020</b>
\$666	\$10	\$74	(\$0)	<b>\$8,037</b>
8.289%	0.129%	0.918%	0.000%	<b>100.00%</b>
W. Contra Costa				
\$9,136,213	\$190,610	\$888,040	(\$2,171,771)	<b>\$153,359,293</b>
39,078,185	230,442	0	1,289,735	<b>123,156,357</b>
<b>\$48,214,398</b>	<b>\$421,053</b>	<b>\$888,040</b>	<b>(\$882,035)</b>	<b>\$276,515,650</b>
\$1,713	\$15	\$32	(\$31)	<b>\$9,823</b>
17.436%	0.152%	0.321%	(0.319%)	<b>100.00%</b>
<b>TOTAL UNIFIED</b>				
\$47,947,408	\$6,653,200	\$2,274,675	(\$6,397,734)	<b>\$701,832,960</b>
94,251,785	3,336,865	2,691,749	4,374,311	<b>379,714,208</b>
<b>\$142,199,193</b>	<b>\$9,990,065</b>	<b>\$4,966,425</b>	<b>(\$2,023,423)</b>	<b>\$1,081,527,168</b>
\$1,161	\$82	\$41	(\$17)	<b>\$8,830</b>
13.148%	0.924%	0.459%	(0.187%)	<b>100.00%</b>
<b>COUNTYWIDE TOTALS</b>				
\$73,363,920	\$7,969,517	\$2,552,777	(\$7,526,117)	<b>\$957,258,771</b>
110,728,738	4,140,982	3,453,907	5,040,705	<b>463,262,978</b>
<b>\$184,092,657</b>	<b>\$12,110,499</b>	<b>\$6,006,683</b>	<b>(\$2,485,413)</b>	<b>\$1,420,501,749</b>
\$1,141	\$75	\$37	(\$15)	<b>\$8,806</b>
12.960%	0.853%	0.423%	(0.175%)	<b>100.00%</b>

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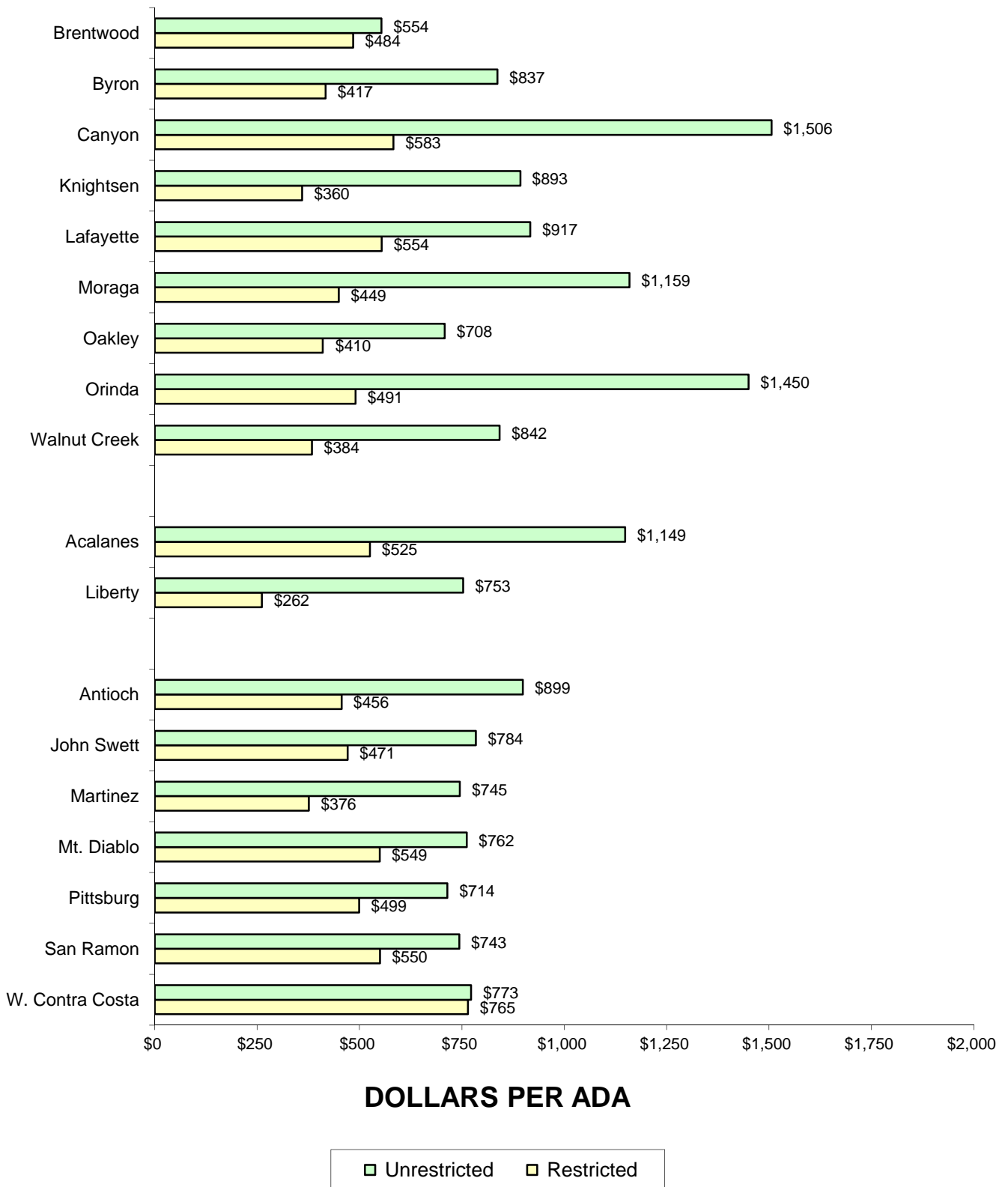
**Certificated Salaries Expended Per ADA 2013-14  
(1000 - 1999)**



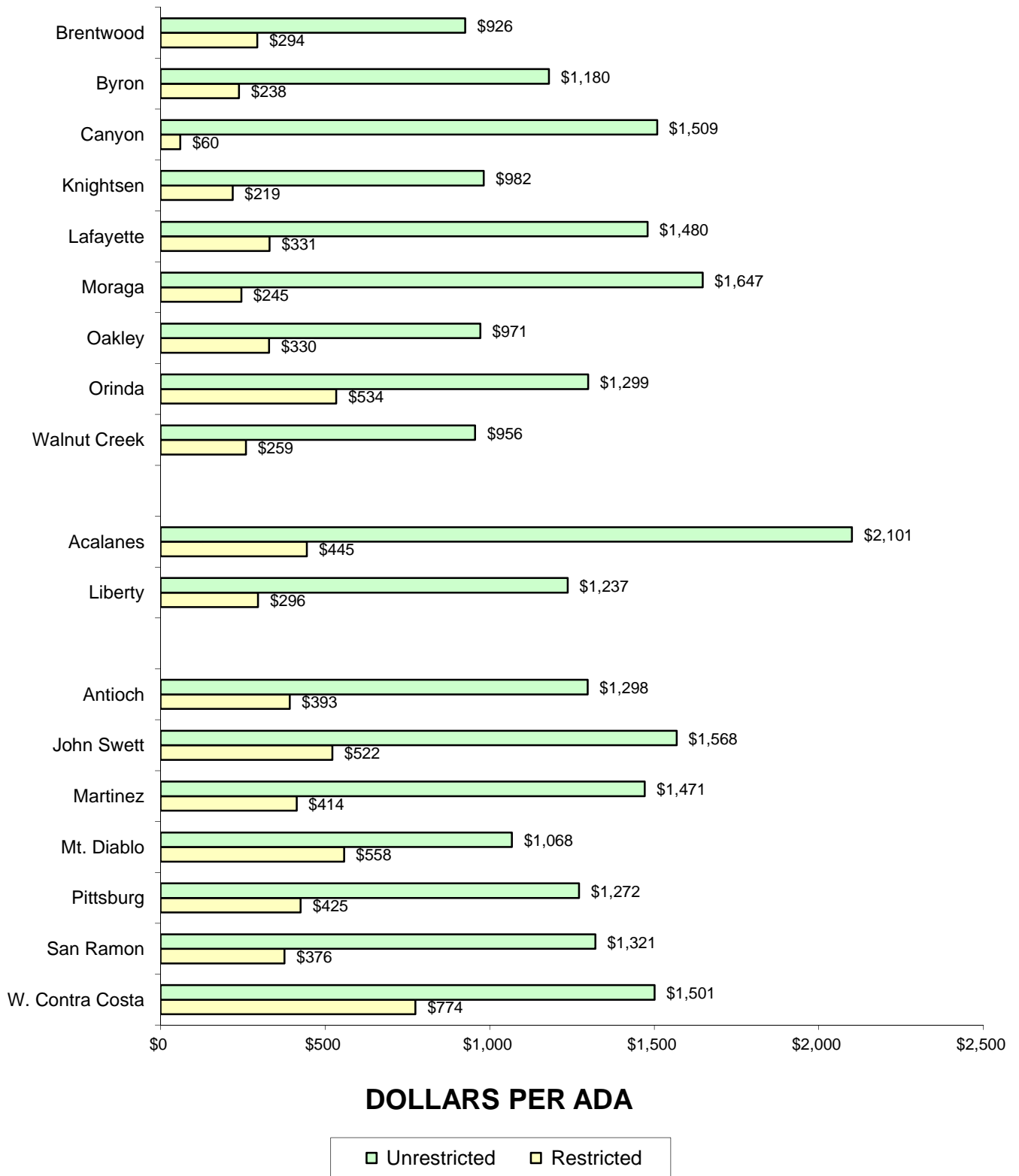
**DOLLARS PER ADA**



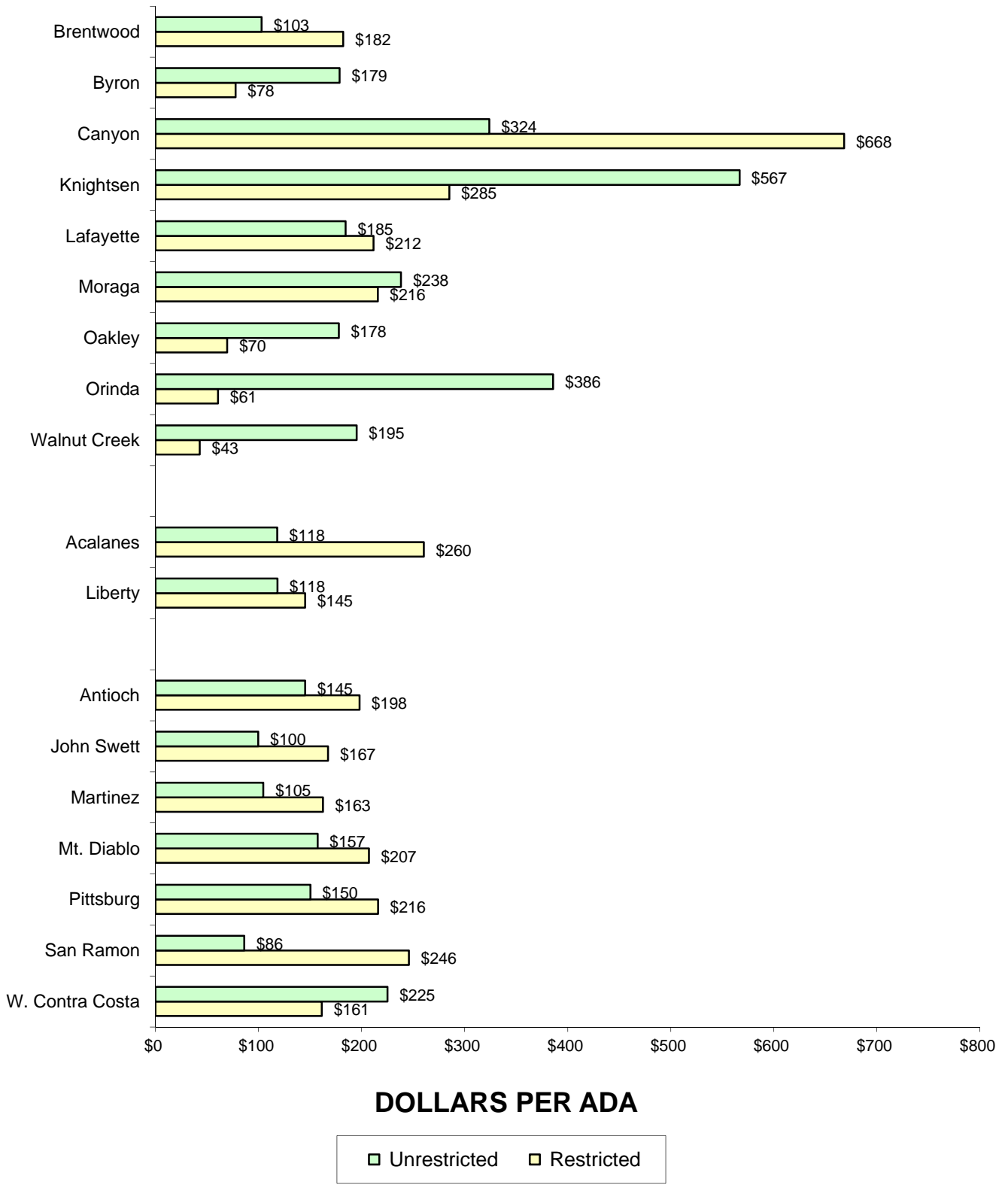
**Classified Salaries Expended Per ADA 2013-14  
(2000 - 2999)**



**Employee Benefits Expended Per ADA 2013-14  
(3000 - 3999)**

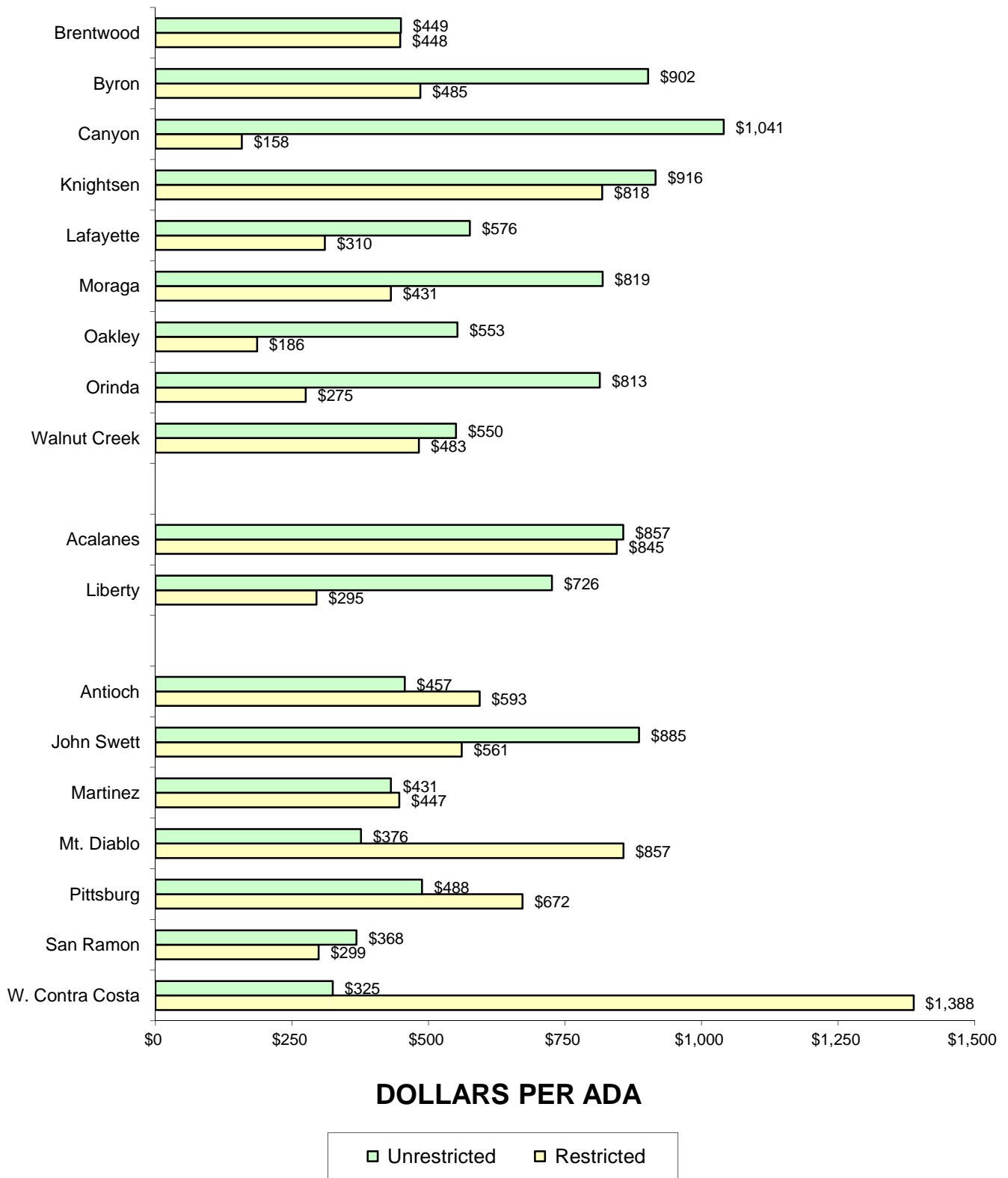


**Books and Supplies Expended Per ADA 2013-14  
(4000 - 4999)**

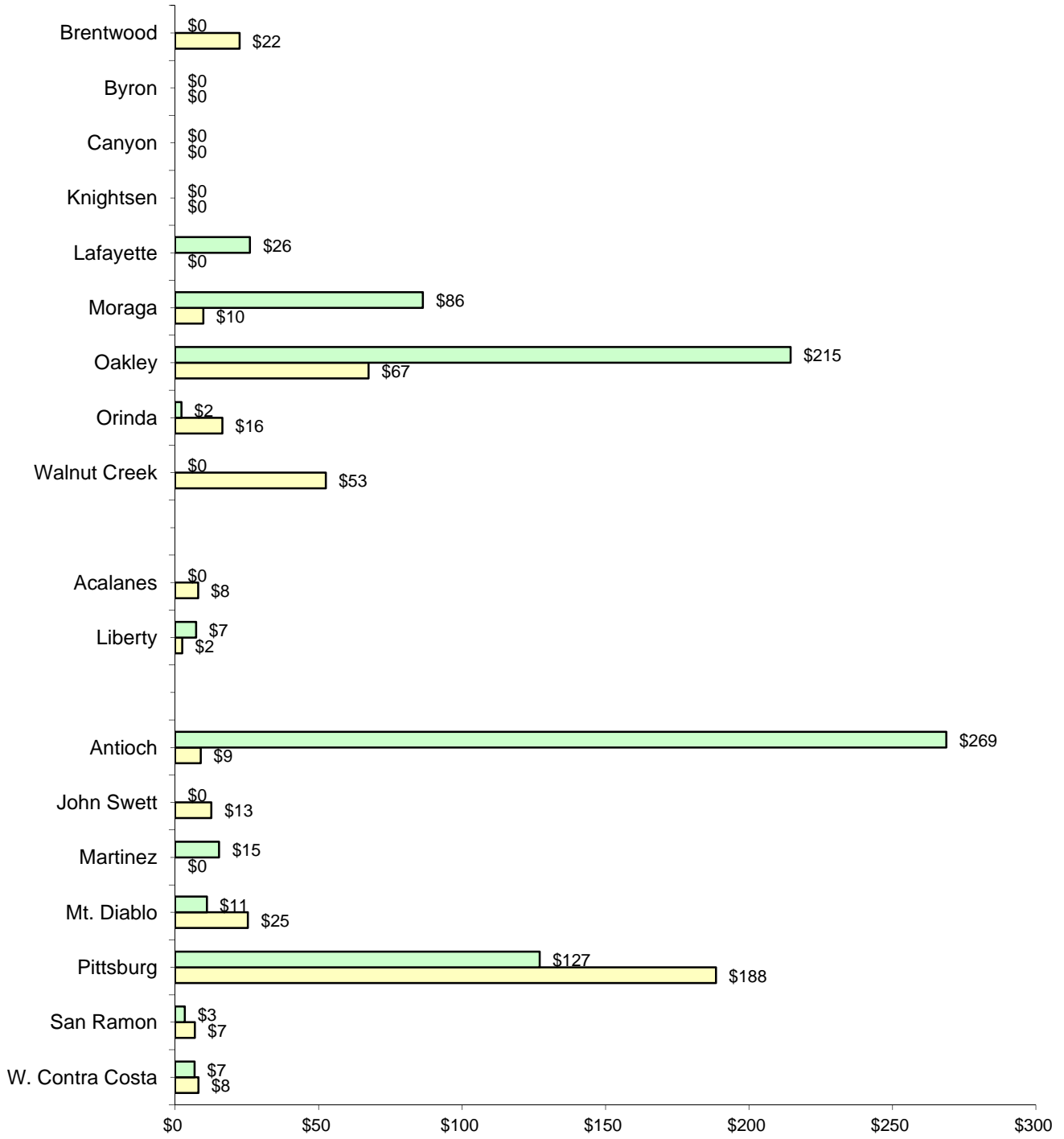




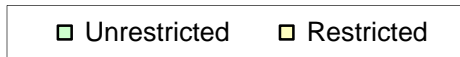
**Other Operating Expenditures Per ADA 2013-14  
(5000 - 5999)**



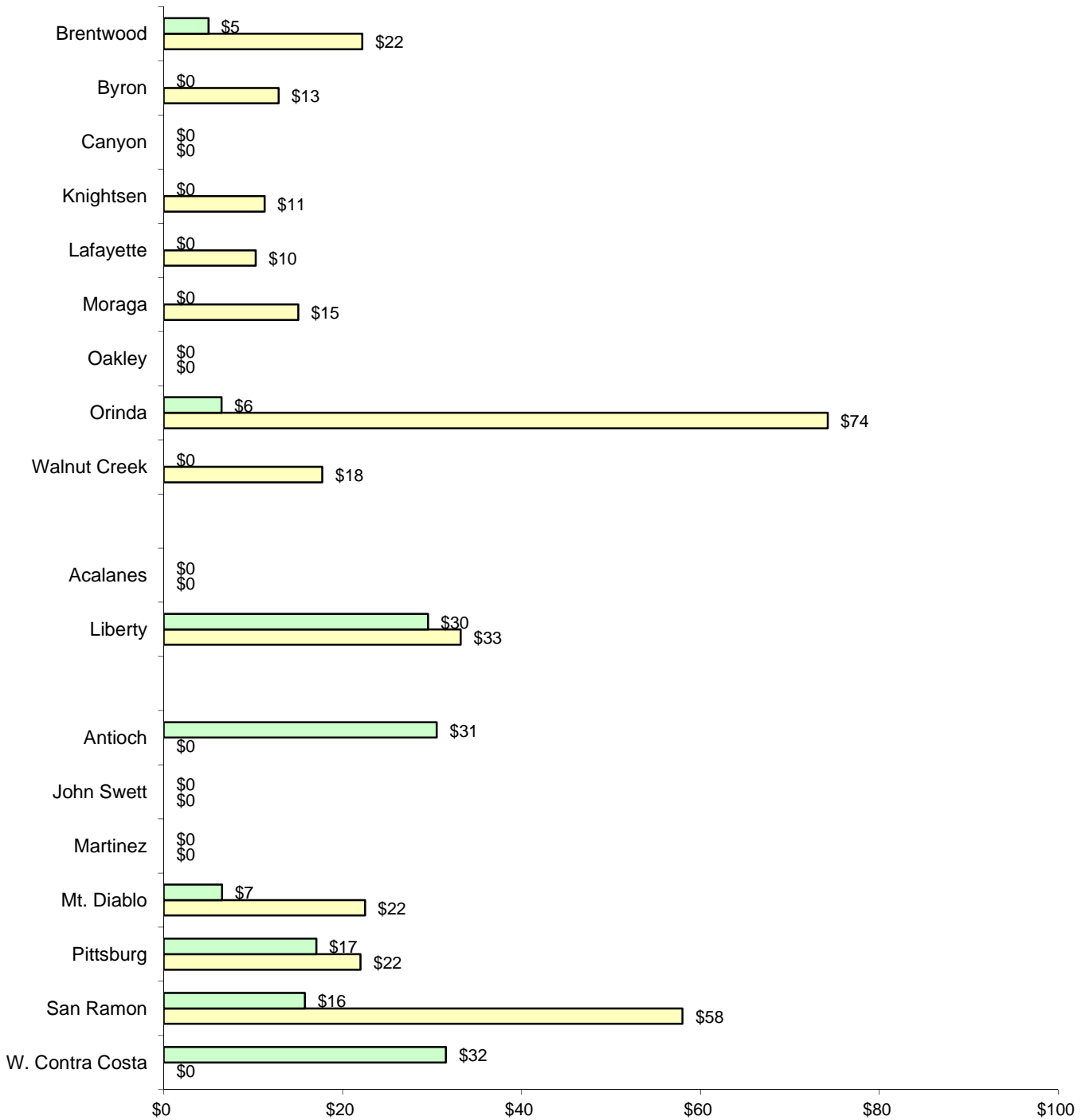
**Capital Outlay Expenditures Per ADA 2013-14  
(6000 - 6999)**



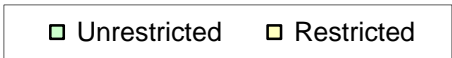
**DOLLARS PER ADA**



**Other Outgo Per ADA 2013-14  
(7100 - 7299) (7400 - 7499)**

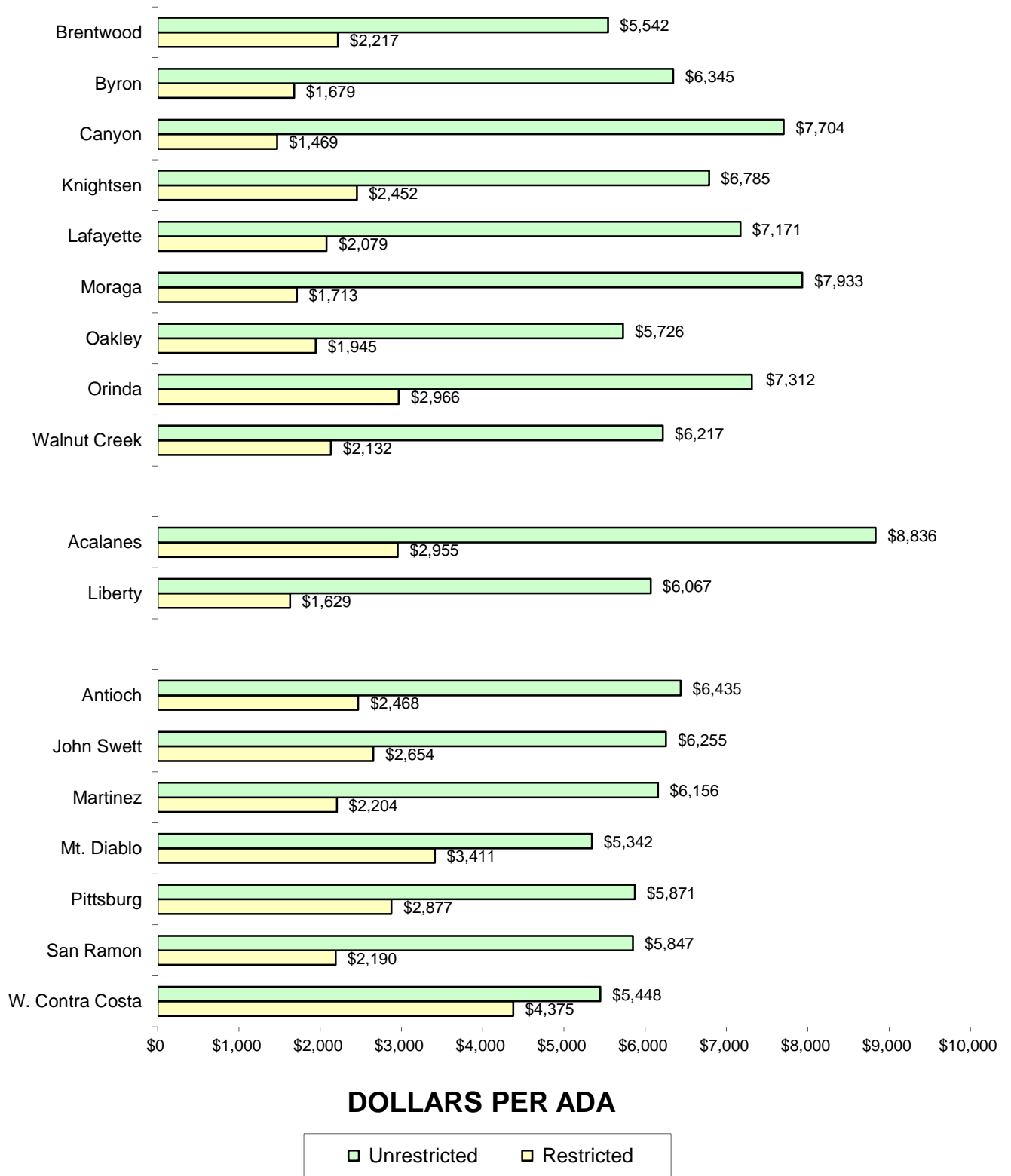


**DOLLARS PER ADA**

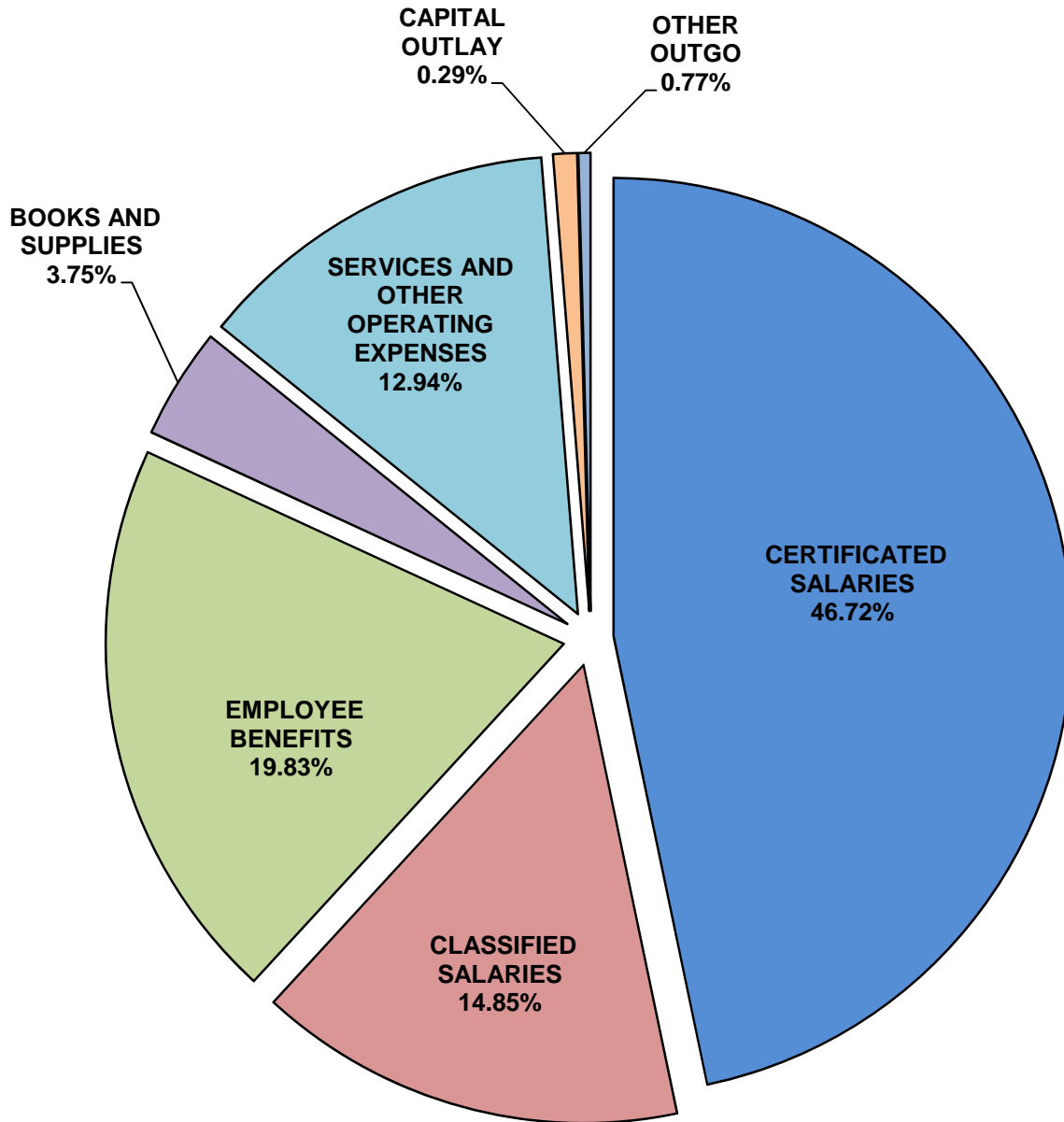


\* These figures include transfers to Charter Schools but exclude transfers to SELPA

**Total Expenditures Per ADA 2013-14  
(1000 - 7499)**



**General Fund Expenditure Data  
2013-14**



**General Fund Expenditure By Program  
Percentage of Total Expenditures  
2013-14**

	<b>GENERAL EDUCATION</b>	<b>SPECIAL EDUCATION</b>	<b>ROC/ ROP</b>	<b>NON- AGENCY</b>	<b>COMMUNITY SERVICES</b>	<b>CHILD CARE SERVICES</b>	<b>OTHER OUTGO</b>	<b>SUPPORT TO OTHER FUNDS</b>	<b>TOTAL</b>
<b>ELEMENTARY DISTRICTS</b>									
Brentwood	\$48,924,763 76.20%	\$14,120,658 21.99%	\$0 0.00%	\$460,628 0.72%	\$49,686 0.08%	\$0 0.00%	\$422,789 0.66%	\$227,256 0.35%	\$64,205,782 100.00%
Byron	\$9,841,067 77.31%	\$2,282,961 17.93%	\$0 0.00%	\$0 0.00%	\$3,868 0.03%	\$544,226 4.28%	\$20,396 0.16%	\$37,074 0.29%	\$12,729,591 100.00%
Canyon	\$576,847 92.79%	\$9,752 1.57%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$29,495 4.74%	\$3,413 0.55%	\$2,190 0.35%	\$621,697 100.00%
Knightsen	\$3,482,128 78.38%	\$852,222 19.18%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$49,124 1.11%	\$41,778 0.94%	\$17,601 0.40%	\$4,442,853 100.00%
Lafayette	\$26,000,892 82.60%	\$5,186,236 16.48%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$292,356 0.93%	\$0 0.00%	\$31,479,485 100.00%
Moraga	\$14,526,046 82.90%	\$2,459,425 14.04%	\$0 0.00%	\$302,118 1.72%	\$30,162 0.17%	\$0 0.00%	\$184,583 1.05%	\$19,104 0.11%	\$17,521,438 100.00%
Oakley	\$26,393,375 73.00%	\$8,130,786 22.49%	\$0 0.00%	\$0 0.00%	\$59,606 0.17%	\$9,488 0.03%	\$1,414,158 3.91%	\$146,569 0.41%	\$36,153,982 100.00%
Orinda	\$20,213,434 80.81%	\$3,561,477 14.24%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$940,324 3.76%	\$297,528 1.19%	\$0 0.00%	\$25,012,764 100.00%
Walnut Creek	\$23,654,737 81.60%	\$5,043,656 17.40%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$243,958 0.84%	\$45,158 0.16%	\$28,987,508 100.00%
<b>TOTAL ELEMENTARY</b>	<b>\$153,399,855 78.21%</b>	<b>\$38,085,696 19.42%</b>	<b>\$0 0.00%</b>	<b>\$762,746 0.39%</b>	<b>\$143,323 0.07%</b>	<b>\$632,332 0.32%</b>	<b>\$2,623,432 1.34%</b>	<b>\$494,951 0.25%</b>	<b>\$196,142,335 100.00%</b>
<b>HIGH SCHOOL DISTRICTS</b>									
Acalanes	\$49,262,570 81.12%	\$9,264,599 15.26%	\$0 0.00%	\$1,223,740 2.02%	\$151,960 0.25%	\$0 0.00%	\$225,830 0.37%	\$601,652 0.99%	\$60,730,350 100.00%
Liberty	\$46,257,708 77.65%	\$9,854,248 16.54%	\$0 0.00%	\$901,069 1.51%	\$0 0.00%	\$0 0.00%	\$2,469,436 4.15%	\$91,102 0.15%	\$59,573,564 100.00%
<b>TOTAL HIGH SCHOOL</b>	<b>\$95,520,279 79.40%</b>	<b>\$19,118,847 15.89%</b>	<b>\$0 0.00%</b>	<b>\$2,124,809 1.77%</b>	<b>\$151,960 0.13%</b>	<b>\$0 0.00%</b>	<b>\$2,695,266 2.24%</b>	<b>\$692,754 0.58%</b>	<b>\$120,303,915 100.00%</b>

**General Fund Expenditure By Program  
Percentage of Total Expenditures  
2013-14**

	<b>GENERAL EDUCATION</b>	<b>SPECIAL EDUCATION</b>	<b>ROC/ ROP</b>	<b>NON- AGENCY</b>	<b>COMMUNITY SERVICES</b>	<b>CHILD CARE SERVICES</b>	<b>OTHER OUTGO</b>	<b>SUPPORT TO OTHER FUNDS</b>	<b>TOTAL</b>
<b>UNIFIED DISTRICTS</b>									
Antioch	\$115,921,081 74.90%	\$33,144,901 21.42%	\$0 0.00%	\$445,754 0.29%	\$39,463 0.03%	\$0 0.00%	\$5,179,967 3.35%	\$33,091 0.02%	\$154,764,258 100.00%
John Swett	\$10,491,328 74.40%	\$3,335,639 23.66%	\$0 0.00%	\$123,354 0.88%	\$0 0.00%	\$64,686 0.46%	\$0 0.00%	\$86,223 0.61%	\$14,101,231 100.00%
Martinez	\$25,667,404 74.77%	\$6,978,466 20.33%	\$0 0.00%	\$237,603 0.69%	\$709 0.00%	\$0 0.00%	\$1,232,392 3.59%	\$211,003 0.62%	\$34,327,577 100.00%
Mt. Diablo	\$182,278,302 66.86%	\$83,345,650 30.57%	\$0 0.00%	\$970,500 0.36%	\$573,385 0.21%	\$32,175 0.01%	\$5,164,026 1.89%	\$281,803 0.10%	\$272,645,840 100.00%
Pittsburg	\$72,070,276 76.53%	\$15,374,148 16.33%	\$0 0.00%	\$314,351 0.33%	\$68,391 0.07%	\$0 0.00%	\$5,569,237 5.91%	\$771,296 0.82%	\$94,167,700 100.00%
San Ramon	\$197,746,560 79.18%	\$43,668,300 17.49%	\$0 0.00%	\$1,938,961 0.78%	\$464,763 0.19%	\$0 0.00%	\$5,640,395 2.26%	\$274,327 0.11%	\$249,733,305 100.00%
W. Contra Costa	\$204,905,862 73.51%	\$68,705,411 24.65%	\$0 0.00%	\$1,040,718 0.37%	\$208,918 0.08%	\$0 0.00%	\$3,425,492 1.23%	\$452,802 0.16%	\$278,739,203 100.00%
<b>TOTAL UNIFIED</b>	<b>\$798,589,485 73.65%</b>	<b>\$251,216,875 23.17%</b>	<b>\$0 0.00%</b>	<b>\$4,947,887 0.46%</b>	<b>\$1,355,629 0.13%</b>	<b>\$32,175 0.00%</b>	<b>\$26,211,509 2.42%</b>	<b>\$2,024,323 0.19%</b>	<b>\$1,084,377,884 100.00%</b>
<b>COUNTYWIDE TOTALS</b>									
	<b>\$1,047,509,619 74.78%</b>	<b>\$308,421,418 22.02%</b>	<b>\$0 0.00%</b>	<b>\$7,835,442 0.56%</b>	<b>\$1,650,912 0.12%</b>	<b>\$664,507 0.05%</b>	<b>\$31,530,207 2.25%</b>	<b>\$3,212,028 0.23%</b>	<b>\$1,400,824,133 100.00%</b>

**General Fund Balances  
Other Financing Sources/Uses  
2013-14**

	EXCESS OR (DEFICIENCY) REVENUE OVER EXPENDITURES	TOTAL OTHER FINANCING SOURCES/USES	NET INCREASE (DECREASE) IN FUND	NET BEGINNING BALANCE	ENDING BALANCE	% OF CHANGE BEGINNING TO ENDING
<b>ELEMENTARY DISTRICTS</b>						
Brentwood						
Unrestricted	\$5,569,414	(\$8,306,754)	(\$2,737,340)	\$12,887,106	\$10,149,766	
Restricted	(8,107,254)	8,306,754	199,500	2,792,810	2,992,309	
<b>Total</b>	<b>(\$2,537,840)</b>	<b>\$0</b>	<b>(\$2,537,840)</b>	<b>\$15,679,916</b>	<b>\$13,142,075</b>	<b>-16.19%</b>
Byron						
Unrestricted	\$865,548	(\$1,181,265)	(\$315,717)	\$2,219,746	\$1,904,028	
Restricted	(789,734)	1,181,246	391,512	324,869	716,381	
<b>Total</b>	<b>\$75,814</b>	<b>(\$19)</b>	<b>\$75,794</b>	<b>\$2,544,615</b>	<b>\$2,620,409</b>	<b>2.98%</b>
Canyon						
Unrestricted	\$68,065	(\$7,951)	\$60,113	\$411,819	\$471,932	
Restricted	1,105	4,538	5,643	39,184	44,827	
<b>Total</b>	<b>\$69,169</b>	<b>(\$3,413)</b>	<b>\$65,756</b>	<b>\$451,003</b>	<b>\$516,759</b>	<b>14.58%</b>
Knightsen						
Unrestricted	(\$15,663)	(\$408,394)	(\$424,056)	\$780,219	\$356,162	
Restricted	(319,692)	371,995	52,302	222,479	274,782	
<b>Total</b>	<b>(\$335,355)</b>	<b>(\$36,399)</b>	<b>(\$371,754)</b>	<b>\$1,002,698</b>	<b>\$630,944</b>	<b>-37.08%</b>
Lafayette						
Unrestricted	\$3,261,921	(\$3,847,343)	(\$585,422)	\$5,335,318	\$4,749,896	
Restricted	(3,056,037)	3,637,445	581,408	650,000	1,231,408	
<b>Total</b>	<b>\$205,884</b>	<b>(\$209,898)</b>	<b>(\$4,014)</b>	<b>\$5,985,318</b>	<b>\$5,981,304</b>	<b>-0.07%</b>
Moraga						
Unrestricted	\$1,063,641	(\$773,135)	\$290,506	\$3,811,760	\$4,102,266	
Restricted	(1,409,018)	1,481,048	72,030	135,164	207,194	
<b>Total</b>	<b>(\$345,377)</b>	<b>\$707,913</b>	<b>\$362,536</b>	<b>\$3,946,925</b>	<b>\$4,309,460</b>	<b>9.19%</b>
Oakley						
Unrestricted	\$3,532,471	(\$3,418,411)	\$114,060	\$9,292,507	\$9,406,567	
Restricted	(2,916,954)	3,418,411	501,457	1,033,404	1,534,862	
<b>Total</b>	<b>\$615,517</b>	<b>\$0</b>	<b>\$615,517</b>	<b>\$10,325,911</b>	<b>\$10,941,429</b>	<b>5.96%</b>
Orinda						
Unrestricted	\$2,070,761	(\$1,767,768)	\$302,993	\$4,725,787	\$5,028,780	
Restricted	(1,387,431)	1,767,768	380,337	209,421	589,758	
<b>Total</b>	<b>\$683,329</b>	<b>\$0</b>	<b>\$683,329</b>	<b>\$4,935,208</b>	<b>\$5,618,538</b>	<b>13.85%</b>
Walnut Creek						
Unrestricted	\$1,409,623	(\$2,395,139)	(\$985,516)	\$6,114,272	\$5,128,756	
Restricted	(2,437,379)	2,448,427	11,048	787,333	798,381	
<b>Total</b>	<b>(\$1,027,756)</b>	<b>\$53,288</b>	<b>(\$974,468)</b>	<b>\$6,901,605</b>	<b>\$5,927,137</b>	<b>-14.12%</b>
<b>TOTAL ELEMENTARY</b>						
Unrestricted	\$17,825,780	(\$22,106,160)	(\$4,280,380)	\$45,578,534	\$41,298,153	
Restricted	(20,422,395)	22,617,632	2,195,237	6,194,665	8,389,902	
<b>Total</b>	<b>(\$2,596,615)</b>	<b>\$511,472</b>	<b>(\$2,085,143)</b>	<b>\$51,773,198</b>	<b>\$49,688,055</b>	<b>-4.03%</b>



**General Fund Balances  
Other Financing Sources/Uses  
2013-14**

	<b>EXCESS OR (DEFICIENCY) REVENUE OVER EXPENDITURES</b>	<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>NET INCREASE (DECREASE) IN FUND</b>	<b>NET BEGINNING BALANCE</b>	<b>ENDING BALANCE</b>	<b>% OF CHANGE BEGINNING TO ENDING</b>
<b>HIGH SCHOOL DISTRICTS</b>						
Acalanes						
Unrestricted	\$4,920,403	(\$7,105,625)	(\$2,185,222)	\$10,841,722	\$8,656,500	
Restricted	(6,405,397)	6,895,020	489,624	1,440,499	1,930,122	
<b>Total</b>	<b>(\$1,484,993)</b>	<b>(\$210,605)</b>	<b>(\$1,695,598)</b>	<b>\$12,282,221</b>	<b>\$10,586,623</b>	<b>-13.81%</b>
Liberty						
Unrestricted	\$7,708,676	(\$7,424,798)	\$283,878	\$4,120,407	\$4,404,285	
Restricted	(4,322,235)	5,424,798	1,102,563	3,469,102	4,571,665	
<b>Total</b>	<b>\$3,386,441</b>	<b>(\$2,000,000)</b>	<b>\$1,386,441</b>	<b>\$7,589,509</b>	<b>\$8,975,950</b>	<b>18.27%</b>
<b>TOTAL HIGH SCHOOL</b>						
Unrestricted	\$12,629,079	(\$14,530,423)	(\$1,901,344)	\$14,962,129	\$13,060,786	
Restricted	(10,727,631)	12,319,818	1,592,186	4,909,600	6,501,787	
<b>Total</b>	<b>\$1,901,448</b>	<b>(\$2,210,605)</b>	<b>(\$309,157)</b>	<b>\$19,871,729</b>	<b>\$19,562,572</b>	<b>-1.56%</b>
<b>UNIFIED DISTRICTS</b>						
Antioch						
Unrestricted	\$5,717,474	(\$17,269,841)	(\$11,552,367)	\$23,977,470	\$12,425,103	
Restricted	(20,614,050)	22,063,088	1,449,038	2,163,261	3,612,300	
<b>Total</b>	<b>(\$14,896,576)</b>	<b>\$4,793,247</b>	<b>(\$10,103,329)</b>	<b>\$26,140,732</b>	<b>\$16,037,403</b>	<b>-38.65%</b>
John Swett						
Unrestricted	\$1,401,478	(\$1,612,930)	(\$211,452)	\$868,641	\$657,188	
Restricted	(1,495,958)	1,712,930	216,972	707,785	924,757	
<b>Total</b>	<b>(\$94,480)</b>	<b>\$100,000</b>	<b>\$5,520</b>	<b>\$1,576,425</b>	<b>\$1,581,945</b>	<b>0.35%</b>
Martinez						
Unrestricted	\$3,979,604	(\$5,427,175)	(\$1,447,571)	\$8,956,620	\$7,509,049	
Restricted	(3,531,322)	4,195,175	663,853	729,337	1,393,190	
<b>Total</b>	<b>\$448,282</b>	<b>(\$1,232,000)</b>	<b>(\$783,718)</b>	<b>\$9,685,957</b>	<b>\$8,902,239</b>	<b>-8.09%</b>
Mt. Diablo						
Unrestricted	\$57,441,839	(\$47,773,481)	\$9,668,359	\$42,300,356	\$51,968,715	
Restricted	(36,353,062)	43,983,517	7,630,455	11,183,370	18,813,825	
<b>Total</b>	<b>\$21,088,777</b>	<b>(\$3,789,964)</b>	<b>\$17,298,814</b>	<b>\$53,483,726</b>	<b>\$70,782,540</b>	<b>32.34%</b>
Pittsburg						
Unrestricted	\$14,989,074	(\$10,323,092)	\$4,665,982	\$5,107,011	\$9,772,993	
Restricted	(12,785,306)	12,525,974	(259,332)	3,891,219	3,631,888	
<b>Total</b>	<b>\$2,203,768</b>	<b>\$2,202,882</b>	<b>\$4,406,650</b>	<b>\$8,998,230</b>	<b>\$13,404,880</b>	<b>48.97%</b>
San Ramon						
Unrestricted	\$22,318,464	(\$24,451,205)	(\$2,132,740)	\$27,432,747	\$25,300,006	
Restricted	(14,309,044)	21,679,530	7,370,486	2,494,141	9,864,627	
<b>Total</b>	<b>\$8,009,420</b>	<b>(\$2,771,675)</b>	<b>\$5,237,746</b>	<b>\$29,926,888</b>	<b>\$35,164,633</b>	<b>17.50%</b>
W. Contra Costa						
Unrestricted	\$49,454,948	(\$50,838,797)	(\$1,383,849)	\$23,376,078	\$21,992,229	
Restricted	(47,052,620)	48,615,244	1,562,624	21,983,895	23,546,519	
<b>Total</b>	<b>\$2,402,328</b>	<b>(\$2,223,553)</b>	<b>\$178,775</b>	<b>\$45,359,973</b>	<b>\$45,538,748</b>	<b>0.39%</b>
<b>TOTAL UNIFIED</b>						
Unrestricted	\$155,302,881	(\$157,696,520)	(\$2,393,639)	\$132,018,922	\$129,625,284	
Restricted	(136,141,362)	154,775,459	18,634,097	43,153,008	61,787,105	
<b>Total</b>	<b>\$19,161,520</b>	<b>(\$2,921,062)</b>	<b>\$16,240,458</b>	<b>\$175,171,931</b>	<b>\$191,412,389</b>	<b>9.27%</b>
<b>COUNTYWIDE TOTALS</b>						
Unrestricted	\$185,757,740	(\$194,333,103)	(\$8,575,363)	\$192,559,585	\$183,984,222	
Restricted	(167,291,388)	189,712,908	22,421,521	54,257,273	76,678,794	
<b>Total</b>	<b>\$18,466,353</b>	<b>(\$4,620,195)</b>	<b>\$13,846,158</b>	<b>\$246,816,858</b>	<b>\$260,663,016</b>	<b>5.61%</b>

**General Fund Ending Balance Components  
2013-14**

	ENDING BALANCE	REVOLVING FUND	STORES	PREPAID EXPENSES
<b>ELEMENTARY DISTRICTS</b>				
Brentwood				
Unrestricted	\$10,149,766	\$5,000	\$7,397	\$0
Restricted	2,992,309	0	0	0
<b>Total</b>	<b>\$13,142,075</b> <i>100.00%</i>	<b>\$5,000</b> <i>0.04%</i>	<b>\$7,397</b> <i>0.06%</i>	<b>\$0</b> <i>0.00%</i>
Byron				
Unrestricted	\$1,904,028	\$3,000	\$0	\$0
Restricted	716,381	0	0	0
<b>Total</b>	<b>\$2,620,409</b> <i>100.00%</i>	<b>\$3,000</b> <i>0.11%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$0</b> <i>0.00%</i>
Canyon				
Unrestricted	\$471,932	\$600	\$0	\$0
Restricted	44,827	0	0	0
<b>Total</b>	<b>\$516,759</b> <i>100.00%</i>	<b>\$600</b> <i>0.12%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$0</b> <i>0.00%</i>
Knightsen				
Unrestricted	\$356,162	\$2,000	\$0	\$0
Restricted	274,782	0	0	0
<b>Total</b>	<b>\$630,944</b> <i>100.00%</i>	<b>\$2,000</b> <i>0.32%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$0</b> <i>0.00%</i>
Lafayette				
Unrestricted	\$4,749,896	\$50,000	\$0	\$0
Restricted	1,231,408	0	0	0
<b>Total</b>	<b>\$5,981,304</b> <i>100.00%</i>	<b>\$50,000</b> <i>0.84%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$0</b> <i>0.00%</i>
Moraga				
Unrestricted	\$4,102,266	\$25,700	\$0	\$28,791
Restricted	207,194	0	0	0
<b>Total</b>	<b>\$4,309,460</b> <i>100.00%</i>	<b>\$25,700</b> <i>0.60%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$28,791</b> <i>0.67%</i>
Oakley				
Unrestricted	\$9,406,567	\$2,500	\$0	\$0
Restricted	1,534,862	0	0	0
<b>Total</b>	<b>\$10,941,429</b> <i>100.00%</i>	<b>\$2,500</b> <i>0.02%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$0</b> <i>0.00%</i>
Orinda				
Unrestricted	\$5,028,780	\$7,500	\$0	\$5,245
Restricted	589,758	0	0	0
<b>Total</b>	<b>\$5,618,538</b> <i>100.00%</i>	<b>\$7,500</b> <i>0.13%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$5,245</b> <i>0.09%</i>
Walnut Creek				
Unrestricted	\$5,128,756	\$15,100	\$3,621	\$0
Restricted	798,381	0	0	0
<b>Total</b>	<b>\$5,927,137</b> <i>100.00%</i>	<b>\$15,100</b> <i>0.25%</i>	<b>\$3,621</b> <i>0.06%</i>	<b>\$0</b> <i>0.00%</i>
<b>TOTAL ELEMENTARY</b>				
Unrestricted	\$41,298,153	\$111,400	\$11,017	\$34,036
Restricted	8,389,902	0	0	0
<b>Total</b>	<b>\$49,688,055</b> <i>100.00%</i>	<b>\$111,400</b> <i>0.22%</i>	<b>\$11,017</b> <i>0.02%</i>	<b>\$34,036</b> <i>0.07%</i>
<b>HIGH SCHOOL DISTRICTS</b>				
Acalanes				
Unrestricted	\$8,656,500	\$17,000	\$0	\$0
Restricted	1,930,122	0	0	0
<b>Total</b>	<b>\$10,586,623</b> <i>100.00%</i>	<b>\$17,000</b> <i>0.16%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$0</b> <i>0.00%</i>

**General Fund Ending Balance Components  
2013-14**

OTHER	LEGALLY RESTRICTED BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS	
					<b>ELEMENTARY DISTRICTS</b>
					Brentwood
\$0	\$0	\$1,926,173	\$3,730,881	\$4,480,316	
0	2,992,309	0	0	0	
\$0	\$2,992,309	\$1,926,173	\$3,730,881	\$4,480,316	
0.00%	22.77%	14.66%	28.39%	34.09%	
					Byron
\$0	\$0	\$381,887	\$236,259	\$1,282,882	
0	716,381	0	0	0	
\$0	\$716,381	\$381,887	\$236,259	\$1,282,882	
0.00%	27.34%	14.57%	9.02%	48.96%	
					Canyon
\$0	\$0	\$0	\$0	\$471,332	
0	44,827	0	0	0	
\$0	\$44,827	\$0	\$0	\$471,332	
0.00%	8.67%	0.00%	0.00%	91.21%	
					Knightsen
\$0	\$0	\$178,000	\$176,162	\$0	
0	274,782	0	0	0	
\$0	\$274,782	\$178,000	\$176,162	\$0	
0.00%	43.55%	28.21%	27.92%	0.00%	
					Lafayette
\$0	\$0	\$980,000	\$300,963	\$3,418,932	
0	1,231,408	0	0	0	
\$0	\$1,231,408	\$980,000	\$300,963	\$3,418,932	
0.00%	20.59%	16.38%	5.03%	57.16%	
					Moraga
\$0	\$0	\$521,791	\$586,485	\$2,939,499	
0	207,194	0	0	0	
\$0	\$207,194	\$521,791	\$586,485	\$2,939,499	
0.00%	4.81%	12.11%	13.61%	68.21%	
					Oakley
\$0	\$0	\$1,084,619	\$1,205,471	\$7,113,977	
0	1,534,862	0	0	0	
\$0	\$1,534,862	\$1,084,619	\$1,205,471	\$7,113,977	
0.00%	14.03%	9.91%	11.02%	65.02%	
					Orinda
\$129,887	\$0	\$2,322,447	\$792,697	\$1,771,003	
0	589,758	0	0	0	
\$129,887	\$589,758	\$2,322,447	\$792,697	\$1,771,003	
2.31%	10.50%	41.34%	14.11%	31.52%	
					Walnut Creek
\$0	\$0	\$838,800	\$172,170	\$4,099,065	
0	809,598	0	0	0	
\$0	\$809,598	\$838,800	\$172,170	\$4,087,849	
0.00%	13.66%	14.15%	2.90%	68.97%	
					<b>TOTAL ELEMENTARY</b>
\$129,887	\$0	\$8,233,717	\$7,201,088	\$25,577,008	
0	8,401,119	0	0	(11,217)	
\$129,887	\$8,401,119	\$8,233,717	\$7,201,088	\$25,565,791	
0.26%	16.91%	16.57%	14.49%	51.45%	
					<b>HIGH SCHOOL DISTRICTS</b>
					Acalanes
\$0	\$0	\$3,631,184	\$3,010,991	\$1,997,325	
0	1,930,122	0	0	(0)	
\$0	\$1,930,122	\$3,631,184	\$3,010,991	\$1,997,325	
0.00%	18.23%	34.30%	28.44%	18.87%	

**General Fund Ending Balance Components  
2013-14**

	ENDING BALANCE	REVOLVING FUND	STORES	PREPAID EXPENSES
<b>HIGH SCHOOL DISTRICTS (Cont.)</b>				
Liberty				
Unrestricted	\$4,404,285	\$10,000	\$0	\$380
Restricted	4,571,665	0	0	4,445
<b>Total</b>	<b>\$8,975,950</b> <i>100.00%</i>	<b>\$10,000</b> <i>0.11%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$4,825</b> <i>0.05%</i>
<b>TOTAL HIGH SCHOOL</b>				
Unrestricted	\$13,060,786	\$27,000	\$0	\$380
Restricted	6,501,787	0	0	4,445
<b>Total</b>	<b>\$19,562,572</b> <i>100.00%</i>	<b>\$27,000</b> <i>0.14%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$4,825</b> <i>0.02%</i>
<b>UNIFIED DISTRICTS</b>				
Antioch				
Unrestricted	\$12,425,103	\$20,000	\$25,087	\$0
Restricted	3,612,300	0	0	0
<b>Total</b>	<b>\$16,037,403</b> <i>100.00%</i>	<b>\$20,000</b> <i>0.12%</i>	<b>\$25,087</b> <i>0.16%</i>	<b>\$0</b> <i>0.00%</i>
John Swett				
Unrestricted	\$657,188	\$4,000	\$0	\$0
Restricted	924,757	0	0	0
<b>Total</b>	<b>\$1,581,945</b> <i>100.00%</i>	<b>\$4,000</b> <i>0.25%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$0</b> <i>0.00%</i>
Martinez				
Unrestricted	\$7,509,049	\$5,371	\$0	\$0
Restricted	1,393,190	0	0	0
<b>Total</b>	<b>\$8,902,239</b> <i>100.00%</i>	<b>\$5,371</b> <i>0.06%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$0</b> <i>0.00%</i>
Mt. Diablo				
Unrestricted	\$51,968,715	\$305,000	\$294,908	\$0
Restricted	18,813,825	0	0	0
<b>Total</b>	<b>\$70,782,540</b> <i>100.00%</i>	<b>\$305,000</b> <i>0.43%</i>	<b>\$294,908</b> <i>0.42%</i>	<b>\$0</b> <i>0.00%</i>
Pittsburg				
Unrestricted	\$9,772,993	\$25,000	\$0	\$0
Restricted	3,631,888	0	0	0
<b>Total</b>	<b>\$13,404,880</b> <i>100.00%</i>	<b>\$25,000</b> <i>0.19%</i>	<b>\$0</b> <i>0.00%</i>	<b>\$0</b> <i>0.00%</i>
San Ramon				
Unrestricted	\$25,300,006	\$62,000	\$53,247	\$408,185
Restricted	9,864,627	0	0	0
<b>Total</b>	<b>\$35,164,633</b> <i>100.00%</i>	<b>\$62,000</b> <i>0.18%</i>	<b>\$53,247</b> <i>0.15%</i>	<b>\$408,185</b> <i>1.16%</i>
W. Contra Costa				
Unrestricted	\$21,992,229	\$70,000	\$256,052	\$0
Restricted	23,546,519	0	0	0
<b>Total</b>	<b>\$45,538,748</b> <i>100.00%</i>	<b>\$70,000</b> <i>0.15%</i>	<b>\$256,052</b> <i>0.56%</i>	<b>\$0</b> <i>0.00%</i>
<b>TOTAL UNIFIED</b>				
Unrestricted	\$129,625,284	\$491,371	\$629,295	\$408,185
Restricted	61,787,105	0	0	0
<b>Total</b>	<b>\$191,412,389</b> <i>100.00%</i>	<b>\$491,371</b> <i>0.26%</i>	<b>\$629,295</b> <i>0.33%</i>	<b>\$408,185</b> <i>0.21%</i>
<b>COUNTYWIDE TOTALS</b>				
Unrestricted	\$183,984,222	\$629,771	\$640,312	\$442,601
Restricted	76,678,794	0	0	4,445
<b>Total</b>	<b>\$260,663,016</b> <i>100.00%</i>	<b>\$629,771</b> <i>0.24%</i>	<b>\$640,312</b> <i>0.25%</i>	<b>\$447,046</b> <i>0.17%</i>

**General Fund Ending Balance Components  
2013-14**

OTHER	LEGALLY RESTRICTED BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS
<b>HIGH SCHOOL DISTRICTS (Cont.)</b>				
				Liberty
\$0	\$0	\$1,787,207	\$1,211,907	\$1,394,791
0	4,567,220	0	0	0
\$0	\$4,567,220	\$1,787,207	\$1,211,907	\$1,394,791
0.00%	50.88%	19.91%	13.50%	15.54%
<b>TOTAL HIGH SCHOOL</b>				
\$0	\$0	\$5,418,391	\$4,222,898	\$3,392,117
0	6,497,342	0	0	(0)
\$0	\$6,497,342	\$5,418,391	\$4,222,898	\$3,392,116
0.00%	33.21%	27.70%	21.59%	17.34%
<b>UNIFIED DISTRICTS</b>				
				Antioch
\$0	\$0	\$4,642,928	\$0	\$7,737,088
0	3,612,300	0	0	0
\$0	\$3,612,300	\$4,642,928	\$0	\$7,737,088
0.00%	22.52%	28.95%	0.00%	48.24%
				John Swett
\$0	\$0	\$0	\$0	\$653,188
0	924,757	0	0	0
\$0	\$924,757	\$0	\$0	\$653,188
0.00%	58.46%	0.00%	0.00%	41.29%
				Martinez
\$0	\$0	\$1,029,827	\$671,000	\$5,802,852
0	1,393,190	0	0	0
\$0	\$1,393,190	\$1,029,827	\$671,000	\$5,802,852
0.00%	15.65%	11.57%	7.54%	65.18%
				Mt. Diablo
\$0	\$0	\$8,131,358	\$4,074,764	\$39,162,684
0	18,813,825	0	0	0
\$0	\$18,813,825	\$8,131,358	\$4,074,764	\$39,162,684
0.00%	26.58%	11.49%	5.76%	55.33%
				Pittsburg
\$0	\$0	\$2,706,114	\$3,781,290	\$3,260,589
0	3,631,888	0	0	0
\$0	\$3,631,888	\$2,706,114	\$3,781,290	\$3,260,589
0.00%	27.09%	20.19%	28.21%	24.32%
				San Ramon
\$0	\$0	\$7,492,000	\$3,822,188	\$13,462,387
0	9,864,627	0	0	0
\$0	\$9,864,627	\$7,492,000	\$3,822,188	\$13,462,387
0.00%	28.05%	21.31%	10.87%	38.28%
				W. Contra Costa
\$0	\$0	\$8,326,176	\$0	\$13,340,001
0	23,546,522	0	0	(3)
\$0	\$23,546,522	\$8,326,176	\$0	\$13,339,998
0.00%	51.71%	18.28%	0.00%	29.29%
<b>TOTAL UNIFIED</b>				
\$0	\$0	\$32,328,403	\$12,349,242	\$83,418,789
0	61,787,108	0	0	(3)
\$0	\$61,787,108	\$32,328,403	\$12,349,242	\$83,418,786
0.00%	32.28%	16.89%	6.45%	43.58%
<b>COUNTYWIDE TOTALS</b>				
\$129,887	\$0	\$45,980,511	\$23,773,228	\$112,387,913
0	76,685,569	0	0	(11,220)
\$129,887	\$76,685,569	\$45,980,511	\$23,773,228	\$112,376,693
0.05%	29.42%	17.64%	9.12%	43.11%

**Other Funds Revenue and Expenditure Data**  
**Total Income and Expenditures Summary**  
**2013-14**

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
<b>ELEMENTARY DISTRICTS</b>			
Brentwood			
Cafeteria	\$1,999,698	\$2,224,754	(\$225,055)
Deferred Maintenance	0	0	0
Special Reserve-Non-Capital	1,608	0	1,608
Special Reserve-OPEB	172	0	172
Building Fund	4,929	1,118,843	(1,113,914)
Capital Facilities	2,744,422	716,647	2,027,775
County School Facilities	9,725	10,306	(581)
Special Reserve-Capital Proj.	3,290	12	3,278
Bond Interest & Redemption	4,470,171	4,234,464	235,707
<b>Total</b>	<b>\$9,234,015</b>	<b>\$8,305,026</b>	<b>\$928,989</b>
Byron			
Cafeteria	\$432,844	\$464,286	(\$31,441)
Deferred Maintenance	105	18,100	(17,995)
Building Fund	5	22	(17)
Capital Facilities	41,814	42,183	(369)
County School Facilities	(3)	0	(3)
Special Reserve-Capital	(34)	52,008	(52,042)
Bond Interest & Redemption	870,948	856,032	14,916
<b>Total</b>	<b>\$1,345,680</b>	<b>\$1,432,631</b>	<b>(\$86,951)</b>
Canyon			
Cafeteria	\$26,080	\$28,293	(\$2,213)
Deferred Maintenance	0	0	0
<b>Total</b>	<b>\$26,080</b>	<b>\$28,293</b>	<b>(\$2,213)</b>
Knightsen			
Cafeteria	\$115,880	\$150,508	(\$34,629)
Deferred Maintenance	0	0	0
Capital Facilities	1,843,042	371,046	1,471,996
County School Facilities	0	0	0
Debt Service Fund	2,540	0	2,540
<b>Total</b>	<b>\$1,961,462</b>	<b>\$521,555</b>	<b>\$1,439,907</b>
Lafayette			
Deferred Maintenance	\$3,114	\$161,157	(\$158,043)
Special Reserve-Other	4,851	0	4,851
Special Reserve-OPEB	0	0	0
Capital Facilities	218,093	201,607	16,486
Special Reserve-Capital Proj.	209,007	200,261	8,747
Bond Interest & Redemption	2,017,823	1,968,825	48,998
Self-Insurance	7,381	1	7,380
<b>Total</b>	<b>\$2,460,269</b>	<b>\$2,531,851</b>	<b>(\$71,582)</b>
Moraga			
Child Development	\$930,363	\$959,109	(\$28,746)
Cafeteria	20,452	36,143	(15,690)
Deferred Maintenance	0	0	0
Special Reserve-Other	5,083	0	5,083
Building Fund	351	3,000	(2,649)
Capital Facilities	29,279	5,617	23,662
Special Reserve-Capital Proj.	166	0	166
Bond Interest & Redemption	978,739	972,550	6,189
<b>Total</b>	<b>\$1,964,434</b>	<b>\$1,976,418</b>	<b>(\$11,984)</b>

**Other Funds Revenue and Expenditure Data  
Total Income and Expenditures Summary  
2013-14**

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
<b>ELEMENTARY DISTRICTS</b>			
Brentwood			
\$0	(\$225,055)	\$747,057	\$522,001
0	0	0	0
0	1,608	668,318	669,926
0	172	69,856	70,028
0	(1,113,914)	2,341,864	1,227,950
(42,389)	1,985,386	4,828,409	6,813,795
42,389	41,808	2,271,494	2,313,302
0	3,278	1,361,799	1,365,077
0	235,707	3,297,764	3,533,471
<b>\$0</b>	<b>\$928,989</b>	<b>\$15,586,562</b>	<b>\$16,515,551</b>
Byron			
\$0	(\$31,441)	\$147,825	\$116,384
0	(17,995)	42,416	24,421
17	0	0	0
0	(369)	2,493,639	2,493,270
3	(0)	0	(0)
0	(52,042)	74,049	22,006
0	14,916	671,166	686,082
<b>\$19</b>	<b>(\$86,932)</b>	<b>\$3,429,096</b>	<b>\$3,342,164</b>
Canyon			
\$3,413	\$1,200	\$0	\$1,200
0	0	0	0
<b>\$3,413</b>	<b>\$1,200</b>	<b>\$0</b>	<b>\$1,200</b>
Knightsen			
\$36,399	\$1,770	\$54,927	\$56,697
0	0	0	0
0	1,471,996	1,303,265	2,775,261
0	0	0	0
0	2,540	788,074	790,614
<b>\$36,399</b>	<b>\$1,476,306</b>	<b>\$2,146,266</b>	<b>\$3,622,572</b>
Lafayette			
\$0	(\$158,043)	\$1,349,089	\$1,191,045
(5,102)	(251)	2,015,458	2,015,206
0	0	0	0
0	16,486	2	16,487
115,000	123,747	3,159,811	3,283,558
0	48,998	1,747,535	1,796,533
100,000	107,380	469,770	577,150
<b>\$209,898</b>	<b>\$138,316</b>	<b>\$8,741,664</b>	<b>\$8,879,980</b>
Moraga			
\$0	(\$28,746)	\$324,135	\$295,389
18,995	3,305	3,159	6,464
0	0	0	0
(701,775)	(696,692)	1,578,522	881,831
0	(2,649)	109,460	106,811
(25,133)	(1,471)	122,694	121,224
0	166	51,667	51,834
0	6,189	23,270	29,459
<b>(\$707,913)</b>	<b>(\$719,897)</b>	<b>\$2,212,908</b>	<b>\$1,493,011</b>

**Other Funds Revenue and Expenditure Data**  
**Total Income and Expenditures Summary**  
**2013-14**

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
<b>ELEMENTARY DISTRICTS (Cont.)</b>			
Oakley			
Child Development	\$271,431	\$271,431	\$0
Cafeteria	1,521,430	1,434,101	87,329
Deferred Maintenance	0	0	0
Capital Facilities	1,167,300	609,166	558,134
County School Facilities	11,398	274,240	(262,842)
Bond Interest & Redemption	2,036,331	1,911,907	124,424
Self-Insurance	0	0	0
<b>Total</b>	<b>\$5,007,890</b>	<b>\$4,500,845</b>	<b>\$507,045</b>
Orinda			
Deferred Maintenance	\$0	\$57	(\$57)
Special Reserve-Non-Capital	3,679	0	3,679
Capital Facilities	475,090	134,334	340,756
Special Reserve-Capital Proj.	138,891	2,709,849	(2,570,958)
Bond Interest & Redemption	1,556,967	1,543,790	13,177
Self-Insurance	37	0	37
<b>Total</b>	<b>\$2,174,664</b>	<b>\$4,388,030</b>	<b>(\$2,213,366)</b>
Walnut Creek			
Cafeteria	\$668,834	\$890,124	(\$221,290)
Deferred Maintenance	0	0	0
Special Reserve-Other	7,396	0	7,396
Building Fund	771	187,706	(186,935)
Capital Facilities	226,710	218,140	8,570
Special Reserve-Capital Proj	434,607	62,924	371,683
Bond Interest & Redemption	2,632,059	2,527,971	104,088
<b>Total</b>	<b>\$3,970,377</b>	<b>\$3,886,865</b>	<b>\$83,512</b>
<b>TOTAL ELEMENTARY</b>	<b>\$28,144,870</b>	<b>\$27,571,513</b>	<b>\$573,357</b>
<b>HIGH SCHOOL DISTRICTS</b>			
Acalanes			
Adult Education	\$1,144,312	\$1,438,936	(\$294,624)
Cafeteria	1,001,367	1,109,542	(108,175)
Deferred Maintenance	222,958	307,874	(84,915)
Building	898,359	10,570,789	(9,672,430)
Capital Facilities Fund	591,105	79,709	511,396
County School Facilities	0	0	0
Special Reserve-Capital Proj.	94,116	825,111	(730,995)
Bond Interest & Redemption	10,115,275	9,985,524	129,750
Foundation Private-Purpose Trus	51,315	42,840	8,475
<b>Total</b>	<b>\$14,118,807</b>	<b>\$24,360,325</b>	<b>(\$10,241,518)</b>
Liberty			
Adult Education	\$1,090,383	\$1,242,010	(\$151,627)
Cafeteria	1,402,532	1,275,874	126,658
Deferred Maintenance	607,164	909,663	(302,499)
Special Reserve-Non Capital	11,019	0	11,019
Capital Facilities	1,995,561	1,591,150	404,411
County School Facilities	9,802	484,460	(474,657)
Special Reserve-Capital Proj.	40,000	329,284	(289,284)
Bond Interest & Redemption	4,361,267	4,196,988	164,279
Other Enterprise Fund	3,124,926	2,685,500	439,427
Foundation-Private Purpose Trus	5,284	12,000	(6,716)
<b>Total</b>	<b>\$12,647,938</b>	<b>\$12,726,928</b>	<b>(\$78,990)</b>
<b>TOTAL HIGH SCHOOL</b>	<b>\$26,766,745</b>	<b>\$37,087,253</b>	<b>(\$10,320,508)</b>



**Other Funds Revenue and Expenditure Data  
Total Income and Expenditures Summary  
2013-14**

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
<b>ELEMENTARY DISTRICTS (Cont.)</b>			
			Oakley
\$0	\$0	\$0	\$0
0	87,329	833,557	920,886
0	0	0	0
0	558,134	8,132,829	8,690,963
0	(262,842)	3,587,497	3,324,656
0	124,424	1,485,264	1,609,687
0	0	0	0
<b>\$0</b>	<b>\$507,045</b>	<b>\$14,039,146</b>	<b>\$14,546,191</b>
			Orinda
\$0	(\$57)	\$57	\$0
0	3,679	1,389,479	1,393,158
0	340,756	2,994,794	3,335,550
0	(2,570,958)	16,982,127	14,411,169
0	13,177	26,193	39,369
0	37	13,948	13,985
<b>\$0</b>	<b>(\$2,213,366)</b>	<b>\$21,406,597</b>	<b>\$19,193,231</b>
			Walnut Creek
\$0	(\$221,290)	\$273,810	\$52,520
0	0	0	0
26,712	34,108	2,009,757	2,043,865
0	(186,935)	343,507	156,572
0	8,570	214,250	222,820
(80,000)	291,683	3,750	295,433
0	104,088	2,012,458	2,116,546
<b>(\$53,288)</b>	<b>\$30,224</b>	<b>\$4,857,532</b>	<b>\$4,887,756</b>
<b>(\$511,472)</b>	<b>\$61,885</b>	<b>\$72,419,772</b>	<b>\$72,481,657</b>
<b>HIGH SCHOOL DISTRICTS</b>			
			Acalanes
\$0	(\$294,624)	\$348,125	\$53,501
110,000	1,825	5,185	7,010
0	(84,915)	1,123,061	1,038,146
100,605	(9,571,826)	14,597,625	5,025,800
0	511,396	1,084,040	1,595,436
0	0	0	0
0	(730,995)	11,469,092	10,738,097
0	129,750	8,387,425	8,517,175
0	8,475	1,136,414	1,144,889
<b>\$210,605</b>	<b>(\$10,030,913)</b>	<b>\$38,150,967</b>	<b>\$28,120,054</b>
			Liberty
\$0	(\$151,627)	\$392,834	\$241,207
0	126,658	190,478	317,135
0	(302,499)	682,645	380,146
(355,000)	(343,981)	4,000,000	3,656,019
0	404,411	4,538,057	4,942,469
0	(474,657)	3,298,445	2,823,788
2,355,000	2,065,716	0	2,065,716
0	164,279	3,208,177	3,372,456
0	439,427	1,278,106	1,717,533
0	(6,716)	116,173	109,457
<b>\$2,000,000</b>	<b>\$1,921,010</b>	<b>\$17,704,915</b>	<b>\$19,625,925</b>
<b>\$2,210,605</b>	<b>(\$8,109,903)</b>	<b>\$55,855,882</b>	<b>\$47,745,979</b>

**Other Funds Revenue and Expenditure Data**  
**Total Income and Expenditures Summary**  
**2013-14**

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
<b>UNIFIED DISTRICTS</b>			
Antioch			
Charter School Fund	\$0	\$0	\$0
Adult Education	100,635	100,081	554
Cafeteria	7,841,161	7,951,386	(110,225)
Deferred Maintenance	320	178,381	(178,061)
Building Fund	61,119	12,738,534	(12,677,415)
Capital Facilities	293,782	0	293,782
County School Facilities	30	172	(142)
Special Reserve Fund - Capital	911,301	937,648	(26,347)
Capital Project-Blend Component	730,097	1,793,013	(1,062,915)
Bond Interest & Redemption	4,075,266	2,862,332	1,212,934
Debt Service Fund	352,978	310,290	42,688
Reitree Benefit	17	0	17
Foundation	588	2,575	(1,987)
<b>Total</b>	<b>\$14,367,294</b>	<b>\$26,874,411</b>	<b>(\$12,507,116)</b>
John Swett			
Cafeteria	\$755,748	\$734,035	\$21,713
Deferred Maintenance	0	0	0
Building Fund	143,481	8,357,885	(8,214,404)
Capital Facilities	15,701	0	15,701
County School Facilities	0	0	0
Special Reserve-Capitol Proj.	110,383	794,618	(684,234)
Bond Interest & Redemption	1,947,832	1,874,961	72,871
<b>Total</b>	<b>\$2,973,146</b>	<b>\$11,761,499</b>	<b>(\$8,788,353)</b>
Martinez			
Adult Education	\$726,874	\$2,173,917	(\$1,447,042)
Cafeteria	1,155,318	1,167,318	(12,000)
Deferred Maintenance	(111)	70,240	(70,352)
Special Reserve-Postemployment	2,037	0	2,037
Building Fund	46,473	8,512,691	(8,466,219)
Capital Facilities	462,205	182,400	279,805
County School Facilities	1,971,534	0	1,971,534
Special Reserve-Capitol Proj.	12,476	1,896,324	(1,883,848)
Bond Interest & Redemption	5,346,417	4,159,558	1,186,859
Foundation	11,883	14,500	(2,617)
<b>Total</b>	<b>\$9,735,106</b>	<b>\$18,176,949</b>	<b>(\$8,441,843)</b>
Mt. Diablo			
Charter School Fund	\$1,521,279	\$1,600,236	(\$78,957)
Adult Education	2,576,448	5,561,022	(2,984,574)
Cafeteria	12,072,433	11,647,703	424,731
Deferred Maintenance	1,724	427,521	(425,797)
Building	266,773	70,137,630	(69,870,857)
Capital Facilities	1,708,650	312,241	1,396,409
County School Facilities	5,020	1,036,557	(1,031,538)
Capital Project-Blend Component	5,656	845,558	(839,901)
Bond Interest & Redemption	25,642,455	32,603,799	(6,961,344)
Debt Service -Blend Component	6,522,978	3,836,198	2,686,781
Foundation Fund	2,066	45	2,021
<b>Total</b>	<b>\$50,325,482</b>	<b>\$128,008,510</b>	<b>(\$77,683,027)</b>

**Other Funds Revenue and Expenditure Data**  
**Total Income and Expenditures Summary**  
**2013-14**

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
<b>UNIFIED DISTRICTS</b>			
Antioch			
\$0	\$0	\$0	\$0
0	554	4,810	5,364
0	(110,225)	536,835	426,610
0	(178,061)	207,609	29,549
29,771,638	17,094,223	28,214,140	45,308,363
0	293,782	1,370,326	1,664,108
0	(142)	1,530	1,388
1,821,051	1,794,704	1,807,250	3,601,954
(203)	(1,063,119)	1,626,341	563,222
0	1,212,934	2,205,506	3,418,441
537,855	580,543	1,060,890	1,641,432
0	17	5,183	5,199
0	(1,987)	52,092	50,106
<b>\$32,130,340</b>	<b>\$19,623,224</b>	<b>\$37,092,512</b>	<b>\$56,715,736</b>
John Swett			
\$0	\$21,713	\$107,237	\$128,950
0	0	0	0
0	(8,214,404)	9,969,422	1,755,018
0	15,701	55,596	71,297
0	0	0	0
(100,000)	(784,234)	2,147,796	1,363,562
0	72,871	1,225,652	1,298,522
<b>(\$100,000)</b>	<b>(\$8,888,353)</b>	<b>\$13,505,702</b>	<b>\$4,617,349</b>
Martinez			
\$1,000,000	(\$447,042)	\$1,424,596	\$977,554
12,000	0	0	0
70,000	(352)	4,811	4,459
0	2,037	632,122	634,159
20,000,000	11,533,781	13,303,384	24,837,166
0	279,805	630,059	909,864
0	1,971,534	0	1,971,534
150,000	(1,733,848)	5,769,174	4,035,326
0	1,186,859	4,124,554	5,311,414
0	(2,617)	107,360	104,743
<b>\$21,232,000</b>	<b>\$12,790,157</b>	<b>\$25,996,061</b>	<b>\$38,786,219</b>
Mt. Diablo			
\$0	(\$78,957)	\$980,942	\$901,986
3,389,964	405,389	1,569,120	1,974,509
400,000	824,731	2,876,492	3,701,222
0	(425,797)	850,801	425,004
0	(69,870,857)	122,032,817	52,161,960
0	1,396,409	3,055,913	4,452,321
0	(1,031,538)	3,730,261	2,698,723
810,000	(29,901)	2,175,183	2,145,282
0	(6,961,344)	29,557,249	22,595,905
(810,000)	1,876,781	9,951,148	11,827,929
0	2,021	52,468	54,489
<b>\$3,789,964</b>	<b>(\$73,893,064)</b>	<b>\$176,832,395</b>	<b>\$102,939,331</b>

**Other Funds Revenue and Expenditure Data  
Total Income and Expenditures Summary  
2013-14**

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
<b>UNIFIED DISTRICTS (Cont.)</b>			
Pittsburg			
Adult Education	\$609,537	\$2,295,852	(\$1,686,314)
Child Development	1,412,977	1,412,873	103
Cafeteria	5,840,328	5,599,915	240,414
Deferred Maintenance	604	435,036	(434,431)
Special Reserve-Other	11,333	0	11,333
Building	81,559	38,077,672	(37,996,113)
Capital Facilities	(520,526)	3,947,300	(4,467,826)
County School Facilities	4,339	0	4,339
Special Reserve for Cap Proj.	(499,166)	4,450	(503,616)
Bond Interest & Redemption	11,153,989	11,380,741	(226,752)
Retiree Benefit Fund	1,576	7,199	(5,623)
Foundation	24,517	9,516	15,001
<b>Total</b>	<b>\$18,121,066</b>	<b>\$63,170,553</b>	<b>(\$45,049,487)</b>
San Ramon			
Adult Education	\$28,996	\$24,098	\$4,898
Cafeteria	6,049,114	5,908,608	140,506
Deferred Maintenance	861,122	1,440,752	(579,630)
Special Reserve-Other	7,694	0	7,694
Building	7,739,503	19,021,611	(11,282,108)
Capital Facilities	2,058,634	2,137,000	(78,366)
County School Facilities Fund	233	0	233
Bond Interest & Redemption	26,686,907	26,943,560	(256,653)
Self-Insurance	4,152,932	3,829,587	323,345
Retiree Benefit Fund	5,416,831	2,658,552	2,758,279
<b>Total</b>	<b>\$53,001,966</b>	<b>\$61,963,768</b>	<b>(\$8,961,802)</b>
W. Contra Costa			
Adult Education	\$780,913	\$2,992,466	(\$2,211,554)
Child Development	2,580,943	2,584,172	(3,228)
Cafeteria	14,829,384	15,199,188	(369,804)
Deferred Maintenance	7,511	367,440	(359,929)
Special Reserve-Other	35,444	0	35,444
Building	536,201	120,971,282	(120,435,081)
Capital Facilities	1,819,299	819,573	999,726
County School Facilities Fund	34,422,195	79	34,422,116
Special Reserve - Capital Outlay	1,591,168	1,191,925	399,243
Bond Interest & Redemption	67,199,038	56,954,267	10,244,771
Debt Svcs/Blended Component	0	0	0
Debt Service Fund	521	0	521
Self Insurance Fund	1,810,928	2,229,890	(418,962)
Retiree Benefit Fund	20,293,030	17,244,535	3,048,496
<b>Total</b>	<b>\$145,906,574</b>	<b>\$220,554,816</b>	<b>(\$74,648,243)</b>
<b>TOTAL UNIFIED</b>	<b>\$294,430,635</b>	<b>\$530,510,506</b>	<b>(\$236,079,872)</b>
<b>TOTAL COUNTYWIDE</b>			
	<b>\$349,342,250</b>	<b>\$595,169,273</b>	<b>(\$245,827,022)</b>
<b>COUNTYWIDE GRAND TOTALS</b>			
GENERAL FUND	\$1,438,968,102	\$1,420,501,749	\$18,466,353
OTHER FUNDS	349,342,250	595,169,273	(245,827,022)
<b>TOTAL ALL FUNDS</b>	<b>\$1,788,310,352</b>	<b>\$2,015,671,022</b>	<b>(\$227,360,670)</b>

**Other Funds Revenue and Expenditure Data  
Total Income and Expenditures Summary  
2013-14**

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
<b>UNIFIED DISTRICTS (Cont.)</b>			
			Pittsburg
\$86,915	(\$1,599,400)	\$1,638,751	\$39,352
0	103	68,682	68,785
0	240,414	1,247,643	1,488,057
355,221	(79,210)	238,529	159,319
(5,566,791)	(5,555,458)	7,341,791	1,786,333
12,370,000	(25,626,113)	38,794,608	13,168,495
2,921,773	(1,546,053)	3,954,549	2,408,496
0	4,339	0	4,339
0	(503,616)	514,370	10,754
330,929	104,177	8,575,702	8,679,879
0	(5,623)	491,791	486,168
0	15,001	89,230	104,232
<b>\$10,498,047</b>	<b>(\$34,551,440)</b>	<b>\$62,955,647</b>	<b>\$28,404,207</b>
			San Ramon
\$0	\$4,898	\$12,265	\$17,163
0	140,506	426,750	567,255
0	(579,630)	2,480,930	1,901,300
924,005	931,699	2,694,491	3,626,190
1,835,744	(9,446,365)	88,720,478	79,274,114
553,000	474,634	4,322,107	4,796,741
(553,233)	(553,000)	553,000	0
12,159	(244,494)	21,067,881	20,823,386
0	323,345	1,615,182	1,938,528
0	2,758,279	19,157,850	21,916,128
<b>\$2,771,675</b>	<b>(\$6,190,127)</b>	<b>\$141,050,933</b>	<b>\$134,860,805</b>
			W. Contra Costa
\$2,211,554	\$0	\$2,065,909	\$2,065,909
11,999	8,770	157,052	165,822
0	(369,804)	3,711,090	3,341,286
2,000,000	1,640,071	1,304,030	2,944,101
0	35,444	11,669,725	11,705,168
124,520,000	4,084,919	55,443,368	59,528,287
0	999,726	2,442,614	3,442,339
0	34,422,116	9,946,045	44,368,161
(2,000,000)	(1,600,757)	6,676,400	5,075,643
1,920,086	12,164,856	48,126,375	60,291,232
0	0	1,042,373	1,042,373
0	521	560	1,081
0	(418,962)	1,698,615	1,279,653
0	3,048,496	13,873,583	16,922,079
<b>\$128,663,638</b>	<b>\$54,015,395</b>	<b>\$158,157,739</b>	<b>\$212,173,135</b>
<b>\$198,985,664</b>	<b>(\$37,094,208)</b>	<b>\$615,590,990</b>	<b>\$578,496,782</b>
<b>TOTAL COUNTYWIDE</b>			
<b>\$200,684,797</b>	<b>(\$45,142,225)</b>	<b>\$743,866,644</b>	<b>\$698,724,418</b>
<b>COUNTYWIDE GRAND TOTALS</b>			
(\$4,620,195)	\$13,846,158	\$246,816,858	\$260,663,016
200,684,797	(45,142,225)	743,866,644	698,724,418
<b>\$196,064,602</b>	<b>(\$31,296,068)</b>	<b>\$990,683,502</b>	<b>\$959,387,435</b>

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**Long-Term Debt  
Balance As of June 2014**

	GENERAL OBLIGATION BOND	OTHER POST- EMPLOYMENT BENEFITS	COMPENSATED ABSENCES	COPS PAYABLE	CAPITAL LEASE AGREEMENTS	OTHER GENERAL LONG-TERM DEBT	TOTAL
<b>ELEMENTARY DISTRICTS</b>							
Brentwood	\$47,918,132	\$0	\$14,226	\$0	\$2,011,551	\$1,379,089	\$51,322,999
Byron	13,562,193	0	18,127	0	259,723	2,000,000	15,840,043
Canyon	0	0	0	0	0	0	0
Knightsen	0	0	5,124	0	2,592,739	0	2,597,863
Lafayette	14,285,000	2,176,618	122,516	0	0	0	16,584,134
Moraga	6,400,000	0	41,349	0	0	0	6,441,349
Oakley	22,640,000	1,409,753	75,806	0	143,773	10,776	24,280,108
Orinda	10,489,429	3,741,670	129,887	0	0	0	14,360,986
Walnut Creek	28,819,628	980,897	78,280	0	0	0	29,878,806
<b>TOTAL</b>	<b>\$144,114,382</b>	<b>\$8,308,938</b>	<b>\$485,315</b>	<b>\$0</b>	<b>\$5,007,786</b>	<b>\$3,389,865</b>	<b>\$161,306,287</b>
<b>HIGH SCHOOL DISTRICTS</b>							
Acalanes	\$121,954,679	\$1,053,861	\$459,192	\$0	\$0	\$88,218,141	\$211,685,873
Liberty	51,005,000	3,971,235	262,789	0	9,600,717	2,698,525	67,538,266
<b>TOTAL</b>	<b>\$172,959,679</b>	<b>\$5,025,096</b>	<b>\$721,981</b>	<b>\$0</b>	<b>\$9,600,717</b>	<b>\$90,916,666</b>	<b>\$279,224,139</b>
<b>UNIFIED DISTRICTS</b>							
Antioch	\$64,662,391	\$7,126,723	\$1,279,655	\$18,265,000	\$0	\$37,890,247	\$129,224,016
John Swett	27,339,180	0	29,705	0	0	0	27,368,885
Martinez	33,143,563	2,766,736	121,078	0	0	0	36,031,377
Mt. Diablo	506,356,562	29,702,567	3,181,290	0	1,727,468	4,840,160	545,808,048
Pittsburg	201,314,553	6,823,848	453,456	23,583,234	0	0	232,175,091
San Ramon	342,182,843	12,740,509	1,791,020	0	587,591	52,255,879	409,557,841
W. Contra Costa	1,033,268,711	101,911,283	4,084,905	7,390,000	0	0	1,146,654,899
<b>TOTAL</b>	<b>\$2,208,267,803</b>	<b>\$161,071,666</b>	<b>\$10,941,108</b>	<b>\$49,238,234</b>	<b>\$2,315,060</b>	<b>\$94,986,286</b>	<b>\$2,526,820,157</b>
<b>COUNTYWIDE TOTALS</b>							
	<b>\$2,525,341,864</b>	<b>\$174,405,700</b>	<b>\$12,148,405</b>	<b>\$49,238,234</b>	<b>\$16,923,563</b>	<b>\$189,292,817</b>	<b>\$2,967,350,583</b>

**Analysis of Teachers' Salary Requirements and  
Average Enrollment per Teacher  
2013-14**

	From Form CEA of the SACS Series			Report of Attendance (P-2)	
	CURRENT EXPENSE APPLICABLE TO TEACHERS' SALARIES LIMITATIONS	TOTAL SALARIES & BENEFITS (E.C. 41372)	PERCENT	AVERAGE ENROLLMENT PER CLASS GRADES 1-3	AVERAGE ENROLLMENT PER TEACHER GRADES 4-8
<b>ELEMENTARY DISTRICTS<sup>(1)</sup></b>					
Brentwood	\$59,373,478	\$41,344,006	69.63%	24.4	27.9
Byron	11,681,965	7,214,622	61.76%	27.5	27.2
Canyon	599,050	292,586	48.84%	n/a	n/a
Knightesen	3,638,170	2,208,679	60.71%	25.5	29.2
Lafayette	29,852,530	19,706,745	66.01%	23.1	25.9
Moraga	16,429,896	9,878,365	60.12%	21.4	26.5
Oakley	32,760,316	21,126,766	64.49%	28.2	27.0
Orinda	22,779,705	13,922,378	61.12%	19.3	22.4
Walnut Creek	28,091,806	17,691,154	62.98%	21.2	24.5
<b>TOTAL</b>	<b>\$205,206,917</b>	<b>\$133,385,300</b>	<b>65.00%</b>	<b>23.8</b>	<b>26.3</b>

<b>HIGH SCHOOL DISTRICTS<sup>(2)</sup></b>					
Acalanes	\$54,942,649	\$30,209,507	54.98%	n/a	n/a
Liberty	53,779,616	32,439,979	60.32%	n/a	n/a
<b>TOTAL</b>	<b>\$108,722,266</b>	<b>\$62,649,486</b>	<b>57.62%</b>		

<b>UNIFIED DISTRICTS<sup>(3)</sup></b>					
Antioch	\$132,482,114	\$84,766,262	63.98%	26.0	27.5
John Swett	12,712,746	7,856,313	61.80%	27.5	30.4
Martinez	30,464,422	19,743,201	64.81%	29.1	26.4
Mt. Diablo	226,581,758	139,756,625	61.68%	27.1	28.5
Pittsburg	77,153,950	45,413,698	58.86%	22.9	24.4
San Ramon	228,047,042	143,142,142	62.77%	24.8	28.4
W. Contra Costa	217,662,335	123,955,653	56.95%	24.1	29.0
<b>TOTAL</b>	<b>\$925,104,368</b>	<b>\$564,633,895</b>	<b>61.03%</b>	<b>27.8</b>	<b>27.8</b>

(1) Elementary Districts are required to expend 60% of Current Expense for Teachers' Salaries and Benefits

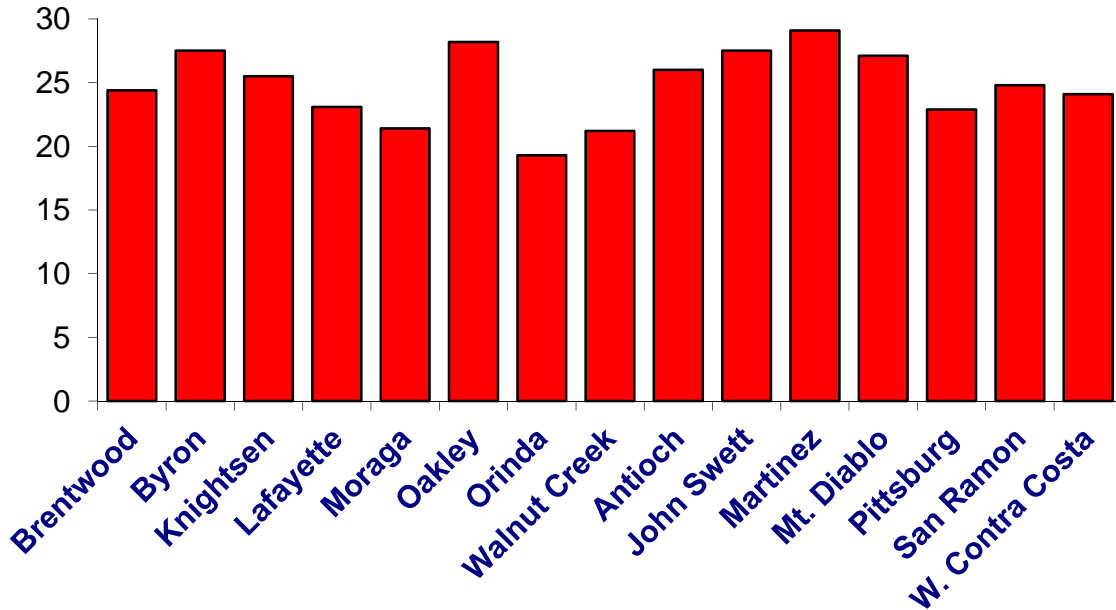
(2) High School Districts are required to expend 50% of Current Expense for Teachers' Salaries and Benefits

(3) Unified Districts are required to expend 55% of Current Expense for Teachers' Salaries and Benefits

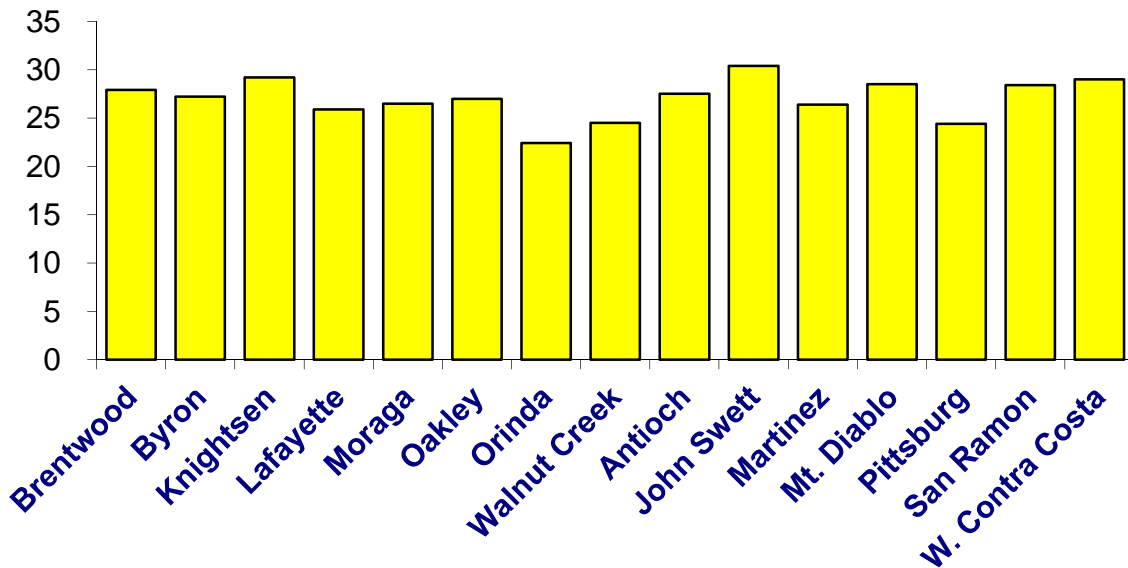


**Average Enrollments Elementary and Unified Districts  
2013-14**

**Average Per Class in Grades 1-3**



**Average Per Teacher in Grades 4-8**



## Approved Indirect Cost Rates Five Year Comparison

After direct costs and direct support costs have been charged and/or redistributed back to the appropriate programs, the indirect cost rate is calculated by dividing the costs of indirect services (Numerators) by the costs of all benefiting programs (Denominators). This rate is then applied to prorate costs of indirect services to benefiting programs in the second subsequent fiscal year.

*Numerators:*

*Other Administrative Costs  
Centralized Data Processing  
Plant Maintenance &  
Operations (admin.)  
Rents and Leases (admin. portion)  
Form ICR, Part III, Section D*

*Denominators:*

*Instructional Programs  
Special Projects  
Auxiliary Programs  
Services to School Districts*

*Board/Superintendent  
Adult Education Fund  
Cafeteria Fund  
Child Development Fund*

	2009-10	2010-11	2011-12	2012-13	2013-14
<b>ELEMENTARY DISTRICTS</b>					
Brentwood	4.50%	3.10%	3.70%	4.21%	5.06%
Byron	4.69%	5.69%	7.32%	6.73%	7.08%
Canyon	3.94%	4.72%	4.16%	5.77%	7.83%
Knightsen	8.52%	11.07%	7.05%	8.85%	9.50%
Lafayette	4.15%	3.21%	3.92%	3.99%	3.81%
Moraga	6.82%	7.31%	7.25%	7.33%	6.63%
Oakley	6.25%	4.17%	3.38%	5.05%	5.56%
Orinda	6.35%	7.55%	6.81%	5.12%	7.55%
Walnut Creek	3.69%	4.14%	6.26%	6.93%	5.69%
<b>HIGH SCHOOL DISTRICTS</b>					
Acalanes	6.09%	7.01%	8.95%	8.16%	6.77%
Liberty	4.01%	3.86%	4.71%	3.32%	3.70%
<b>UNIFIED DISTRICTS</b>					
Antioch	5.39%	4.75%	4.65%	3.37%	4.60%
John Swett	5.36%	4.44%	7.49%	7.53%	5.26%
Martinez	5.20%	5.19%	6.10%	5.56%	6.17%
Mt. Diablo	5.06%	5.73%	4.34%	2.66%	2.90%
Pittsburg	3.97%	4.20%	5.29%	5.94%	5.31%
San Ramon	4.40%	2.90%	3.56%	4.28%	4.19%
W. Contra Costa	5.94%	4.41%	4.25%	3.51%	6.33%

COUNTY OFFICE  
OF  
EDUCATION

2013-14



**CONTRA COSTA COUNTY OFFICE OF EDUCATION**  
**Average Daily Attendance Comparison**  
**2013-14**

	<b>12/13 ADA</b>	<b>13/14 ADA</b>	<b>ADA INCREASE (DECREASE)</b>
<b>K-8</b>			
Juvenile Court Schools	12	13	1
Community Schools	33	20	(13)
Community Day School	0	0	0
Special Education - Master Plan	207	198	(9)
Special Education - Extended Year	21	21	(0)
<b>TOTAL</b>	<b>273</b>	<b>252</b>	<b>(21)</b>
<b>9-12/ADULTS</b>			
Juvenile Court Schools	281	300	19
Community Schools	84	88	4
Community Day School	0	0	0
County Jail Program	574	473	(101)
Regional Occupational Programs	0	0	0
Special Education - Master Plan	221	227	7
Special Education - Extended Year	18	18	0
<b>TOTAL</b>	<b>1,177</b>	<b>1,106</b>	<b>(71)</b>
<b>GRAND TOTAL</b>			
	<b>1,450</b>	<b>1,359</b>	<b>(92)</b>

SOURCE: 2013-14 Attend. Report Annual  
 Sp. Ed. Master Plan use P-2

\*\*ADA no longer collected as a result of flexibility provisions of SBX3 4  
 (Chapter 12, Statutes of 2009)

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**CONTRA COSTA COUNTY OFFICE OF EDUCATION  
2013-14**

**County Schools Service Fund**

	PERCENT OF TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
<b>REVENUES</b>				
LCFF Sources	58.48%	\$24,596,315	\$14,470,634	\$39,066,949
Federal Revenue	4.13%	0	2,761,020	2,761,020
Other State Revenue	15.45%	1,269,458	9,049,447	10,318,905
Other Local Revenue	21.95%	3,990,697	10,670,332	14,661,029
<b>TOTAL</b>	<b>100.00%</b>	<b>\$29,856,470</b>	<b>\$36,951,433</b>	<b>\$66,807,903</b>
<b>EXPENDITURES</b>				
Certificated Salaries	27.36%	\$4,549,302	\$13,407,973	\$17,957,275
Classified Salaries	23.03%	7,271,940	7,841,175	15,113,115
Employee Benefits	21.57%	5,254,974	8,900,986	14,155,960
Books and Supplies	3.72%	892,555	1,551,063	2,443,618
Services and Other Operating Expenses	23.29%	12,133,925	3,151,325	15,285,250
Capital Outlay	0.41%	254,934	15,472	270,406
Other Outgo	0.70%	74,655	383,290	457,945
Direct Support/Indirect Costs	-0.09%	(3,338,018)	3,280,230	(57,788)
<b>TOTAL</b>	<b>100.00%</b>	<b>\$27,094,268</b>	<b>\$38,531,513</b>	<b>\$65,625,780</b>
<b>SERVICE FUND TOTALS</b>				
Total Revenues		\$29,856,470	\$36,951,433	\$66,807,903
Total Expenses		27,094,268	38,531,513	65,625,780
<b>Excess (Deficiency) of Revenue Over Expenditures</b>		<b>\$2,762,202</b>	<b>(\$1,580,080)</b>	<b>\$1,182,123</b>
Other Financing Sources/Uses		(2,360,766)	1,731,948	(628,818)
<b>Net Increase (Decrease) in Fund Balance</b>		<b>\$401,436</b>	<b>\$151,868</b>	<b>\$553,305</b>
Net Beginning Fund Balance After Audit Adjustments		5,421,455	8,400,667	13,822,123
<b>ENDING FUND BALANCE</b>		<b>\$5,822,892</b>	<b>\$8,552,536</b>	<b>\$14,375,427</b>

**Other Funds**

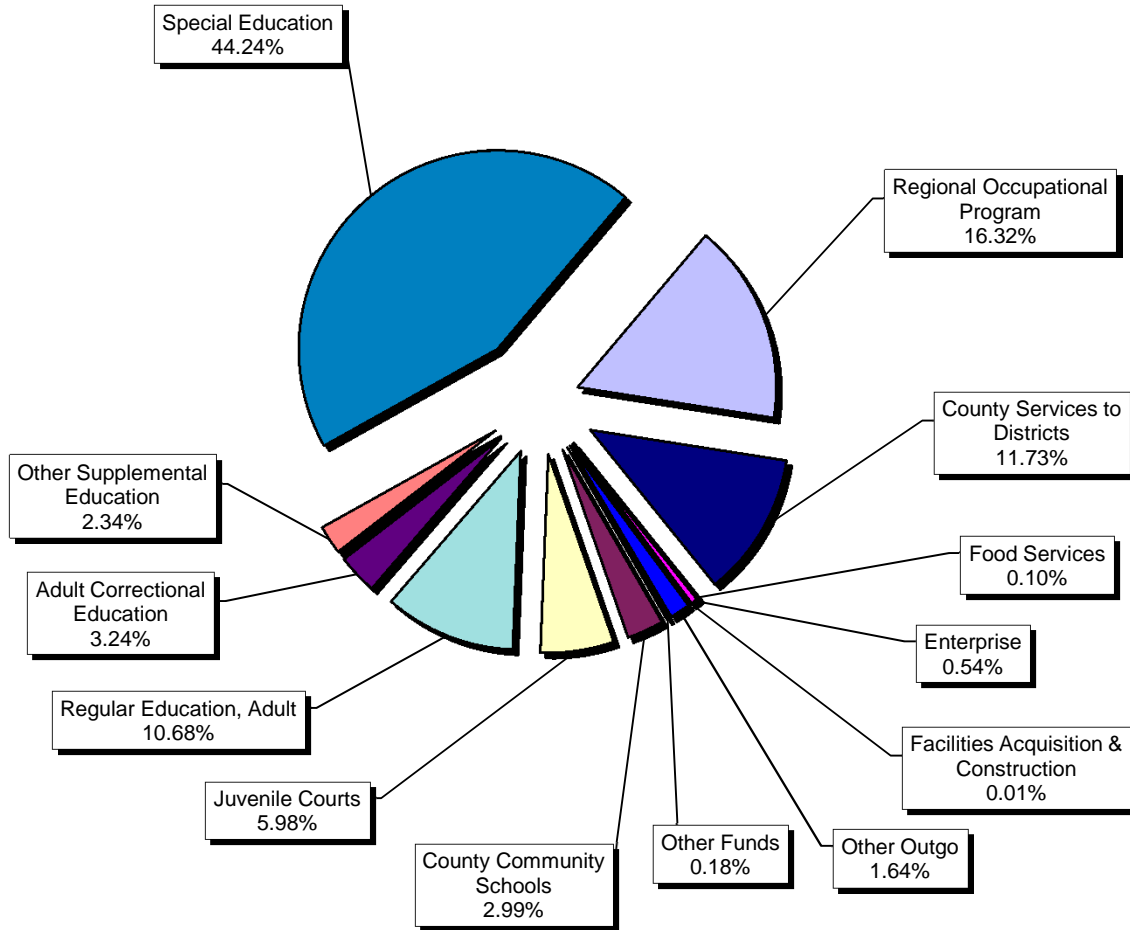
	DEFERRED MAINTENANCE	CO. SCHOOL FACILITIES
<b>TOTALS</b>		
Total Revenues	\$0	\$2,272
Total Expenses	213,867	12,200
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>(\$213,867)</b>	<b>(\$9,928)</b>
Other Sources/(uses)	0	709,755
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(\$213,867)</b>	<b>\$699,827</b>
Net Beginning Fund Balance After Audit Adjustments	213,867	0
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$699,827</b>
	CHILD DEVELOPMENT	SP RESERVE FOR RETIRES BENEFITS
<b>TOTALS</b>		
Total Revenues	\$780,139	\$2,690
Total Expenses	780,139	0
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>\$0</b>	<b>\$2,690</b>
Other Financing Sources/Uses	0	628,818
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$0</b>	<b>\$631,508</b>
Net Beginning Fund Balance After Audit Adjustments	0	869,426
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$1,500,934</b>

**CONTRA COSTA COUNTY OFFICE OF EDUCATION**  
**General Fund Expenditures by Program and**  
**Percentage of Total Expenditures**  
**2013-14**

<b>EXPENDITURES</b>	<b>TOTAL</b>	<b>PERCENT OF TOTAL</b>
County Community Schools	\$1,983,624	2.99%
Juvenile Courts	3,959,643	5.98%
Regular Education, Adult	7,078,084	10.68%
Adult Correctional Education	2,149,676	3.24%
Other Supplemental Education	1,551,355	2.34%
Special Education	29,313,964	44.24%
Regional Occupational Program	10,810,911	16.32%
County Services to Districts	7,769,587	11.73%
Food Services	67,943	0.10%
Enterprise	356,760	0.54%
Facilities Acquisition & Construction	6,500	0.01%
Other Outgo	1,086,763	1.64%
Other Funds	119,790	0.18%
<b>TOTAL EXPENDITURES</b>	<b>\$66,254,598</b>	<b>100.00%</b>



**CONTRA COSTA COUNTY OFFICE OF EDUCATION**  
**General Fund Expenditures by Program and**  
**Percentage of Total Expenditures**  
**2013-14**



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CONTRA COSTA  
COUNTY

CHARTER SCHOOLS

2013-14

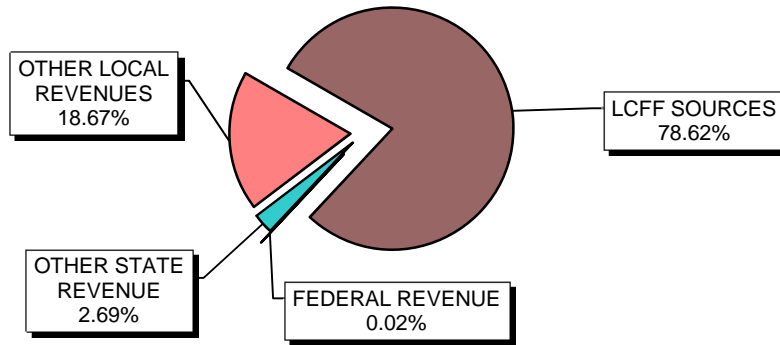


**Revenue By Source  
Percentage of Total Revenue  
2013-14**

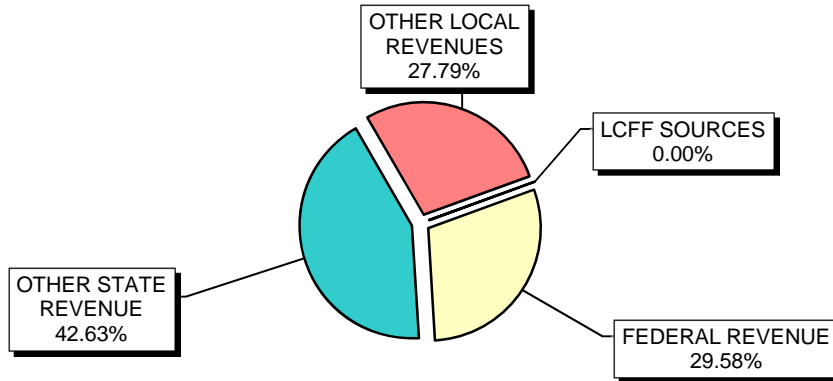
	LCFF SOURCES (8010-8099)	FEDERAL REVENUE (8100-8299)	OTHER STATE REVENUE (8300-8599)	OTHER LOCAL REVENUE (8600-8799)	TOTAL REVENUE
<b>ANTIOCH USD CHARTER SCHOOLS</b>					
Antioch Charter Academy I					
Unrestricted	\$1,233,225	\$0	\$0	\$25,198	<b>\$1,258,424</b>
Restricted	0	0	\$125,351	0	<b>125,351</b>
<b>Total</b>	<b>\$1,233,225</b> 89.12%	<b>\$0</b> 0.00%	<b>\$125,351</b> 9.06%	<b>\$25,198</b> 1.82%	<b>\$1,383,774</b> 100.00%
Antioch Charter Academy II					
Unrestricted	\$1,235,017	\$0	\$0	\$10,258	<b>\$1,245,275</b>
Restricted	0	0	152,504	0	<b>152,504</b>
<b>Total</b>	<b>\$1,235,017</b> 88.36%	<b>\$0</b> 0.00%	<b>\$152,504</b> 10.91%	<b>\$10,258</b> 0.73%	<b>\$1,397,779</b> 100.00%
RAAMP Charter Academy					
Unrestricted	\$731,408	\$0	\$59,298	\$26,389	<b>\$817,095</b>
Restricted	0	45,254	140,233	0	<b>185,487</b>
<b>Total</b>	<b>\$731,408</b> 72.96%	<b>\$45,254</b> 4.51%	<b>\$199,531</b> 19.90%	<b>\$26,389</b> 2.63%	<b>\$1,002,582</b> 100.00%
<b>COUNTY OFFICE OF EDUCATION CHARTER SCHOOLS</b>					
Clayton Valley Charter High School					
Unrestricted	\$13,253,205	\$1,935	\$459,954	\$342,606	<b>\$14,057,700</b>
Restricted	0	568,718	1,115,389	1,257,537	<b>2,941,644</b>
<b>Total</b>	<b>\$13,253,205</b> 77.96%	<b>\$570,653</b> 3.36%	<b>\$1,575,343</b> 9.27%	<b>\$1,600,143</b> 9.41%	<b>\$16,999,343</b> 100.00%
Making Waves Academy					
Unrestricted	\$4,304,751	\$0	\$104,614	\$6,367,870	<b>\$10,777,235</b>
Restricted	0	509,252	863,260	1,000,000	<b>2,372,512</b>
<b>Total</b>	<b>\$4,304,751</b> 32.74%	<b>\$509,252</b> 3.87%	<b>\$967,874</b> 7.36%	<b>\$7,367,870</b> 56.03%	<b>\$13,149,747</b> 100.00%
<b>MT. DIABLO USD CHARTER SCHOOL</b>					
Eagle Peak Montessori					
Unrestricted	\$1,201,300	\$0	\$0	\$197,375	<b>\$1,398,675</b>
Restricted	0	0	122,604	0	<b>122,604</b>
<b>Total</b>	<b>\$1,201,300</b> 78.97%	<b>\$0</b> 0.00%	<b>\$122,604</b> 8.06%	<b>\$197,375</b> 12.97%	<b>\$1,521,279</b> 100.00%
<b>WEST CONTRA COSTA USD CHARTER SCHOOLS</b>					
Leadership Public Schools					
Unrestricted	\$3,486,159	\$7,289	\$97,588	\$163,344	<b>\$3,754,380</b>
Restricted	0	354,453	425,318	0	<b>779,771</b>
<b>Total</b>	<b>\$3,486,159</b> 76.89%	<b>\$361,742</b> 7.98%	<b>\$522,906</b> 11.53%	<b>\$163,344</b> 3.60%	<b>\$4,534,151</b> 100.00%
Manzanita Charter Middle School					
Unrestricted	\$925,972	\$0	\$89,380	\$2,914	<b>\$1,018,266</b>
Restricted	0	41,126	122,045	2,563	<b>165,733</b>
<b>Total</b>	<b>\$925,972</b> 78.21%	<b>\$41,126</b> 3.47%	<b>\$211,424</b> 17.86%	<b>\$5,477</b> 0.46%	<b>\$1,183,999</b> 100.00%
Richmond Charter Academy					
Unrestricted	\$1,196,579	\$0	\$129,464	\$3,217	<b>\$1,329,260</b>
Restricted	0	507,784	154,504	0	<b>662,288</b>
<b>Total</b>	<b>\$1,196,579</b> 60.08%	<b>\$507,784</b> 25.50%	<b>\$283,968</b> 14.26%	<b>\$3,217</b> 0.16%	<b>\$1,991,547</b> 100.00%
Richmond College Prep Schools					
Unrestricted	\$2,632,950	\$0	\$93,542	\$31,188	<b>\$2,757,680</b>
Restricted	0	379,827	246,098	558	<b>626,483</b>
<b>Total</b>	<b>\$2,632,950</b> 77.80%	<b>\$379,827</b> 11.22%	<b>\$339,640</b> 10.04%	<b>\$31,746</b> 0.94%	<b>\$3,384,163</b> 100.00%
<b>COUNTYWIDE TOTALS</b>					
Unrestricted	\$30,200,567	\$9,224	\$1,033,839	\$7,170,360	<b>\$38,413,989</b>
Restricted	0	2,406,413	3,467,305	2,260,657	<b>8,134,376</b>
<b>Total</b>	<b>\$30,200,567</b> 64.88%	<b>\$2,415,637</b> 5.19%	<b>\$4,501,144</b> 9.67%	<b>\$9,431,017</b> 20.26%	<b>\$46,548,365</b> 100.00%

# Countywide Charter Schools - Revenues By Source 2013-14

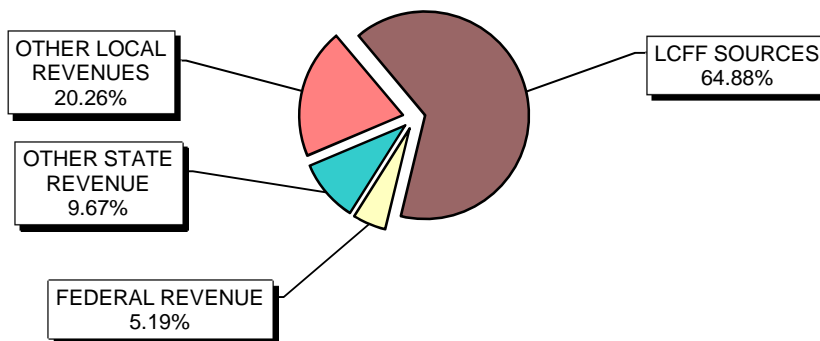
## UNRESTRICTED



## RESTRICTED



## COUNTYWIDE TOTAL



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**Expenditure by Object  
Cost Per Unit of ADA & Percentage of Total Expenditures  
2013-14**

	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
<b>ANTIOCH USD CHARTER SCHOOLS</b>					
Antioch Charter Academy I					
Unrestricted		\$695,853	\$201,621	\$163,203	\$18,897
Restricted		0	0	0	7,961
<b>Total</b>	193.29	<b>\$695,853</b>	<b>\$201,621</b>	<b>\$163,203</b>	<b>\$26,858</b>
Cost per ADA		\$3,600	\$1,043	\$844	\$139
Percentage per ADA		50.763%	14.708%	11.905%	1.959%
Antioch Charter Academy II					
Unrestricted		\$677,520	\$188,529	\$157,977	\$19,659
Restricted		0	0	0	7,060
<b>Total</b>	193.33	<b>\$677,520</b>	<b>\$188,529</b>	<b>\$157,977</b>	<b>\$26,719</b>
Cost per ADA		\$3,504	\$975	\$817	\$138
Percentage per ADA		52.134%	14.507%	12.156%	2.056%
RAAMP Charter Academy					
Unrestricted		\$355,166	\$36,217	\$91,230	\$6,476
Restricted		0	149,066	21,881	9,986
<b>Total</b>	117.22	<b>\$355,166</b>	<b>\$185,284</b>	<b>\$113,110</b>	<b>\$16,462</b>
Cost per ADA		\$3,030	\$1,581	\$965	\$140
Percentage per ADA		36.609%	19.098%	11.659%	1.697%
<b>COUNTY OFFICE OF EDUCATION CHARTER SCHOOLS</b>					
Clayton Valley Charter High School					
Unrestricted		\$6,132,979	\$938,153	\$1,661,263	\$748,659
Restricted		755,849	246,230	235,176	345,520
<b>Total</b>	1,909.83	<b>\$6,888,828</b>	<b>\$1,184,383</b>	<b>\$1,896,439</b>	<b>\$1,094,178</b>
Cost per ADA		\$3,607	\$620	\$993	\$573
Percentage per ADA		48.906%	8.409%	13.464%	7.768%
Making Waves Academy					
Unrestricted		\$3,594,342	\$1,517,871	\$1,256,955	\$418,613
Restricted		322,053	0	0	399,447
<b>Total</b>	649.27	<b>\$3,916,395</b>	<b>\$1,517,871</b>	<b>\$1,256,955</b>	<b>\$818,060</b>
Cost per ADA		\$6,032	\$2,338	\$1,936	\$1,260
Percentage per ADA		32.737%	12.688%	10.507%	6.838%
<b>MT. DIABLO USD CHARTER SCHOOLS</b>					
Eagle Peak Montessori					
Unrestricted		\$647,608	\$257,812	\$189,845	\$60,125
Restricted		0	0	0	0
<b>Total</b>	211.79	<b>\$647,608</b>	<b>\$257,812</b>	<b>\$189,845</b>	<b>\$60,125</b>
Cost per ADA		\$3,058	\$1,217	\$896	\$284
Percentage per ADA		40.469%	16.111%	11.864%	3.757%
<b>WEST CONTRA COSTA USD CHARTER SCHOOLS</b>					
Leadership Public Schools					
Unrestricted		\$1,576,687	\$271,150	\$377,631	\$298,562
Restricted		239,057	716	58,032	241,800
<b>Total</b>	452.18	<b>\$1,815,744</b>	<b>\$271,866</b>	<b>\$435,663</b>	<b>\$540,362</b>
Cost per ADA		\$4,016	\$601	\$963	\$1,195
Percentage per ADA		41.353%	6.192%	9.922%	12.307%
Manzanita Charter Middle School					
Unrestricted		\$372,249	\$180,619	\$147,881	\$65,966
Restricted		0	0	0	50,211
<b>Total</b>	148.44	<b>\$372,249</b>	<b>\$180,619</b>	<b>\$147,881</b>	<b>\$116,177</b>
Cost per ADA		\$2,508	\$1,217	\$996	\$783
Percentage per ADA		31.800%	15.430%	12.633%	9.925%



**Expenditure by Object  
Cost Per Unit of ADA & Percentage of Total Expenditures  
2013-14**

SERVICES AND OTHER OPERATING EXPENSES (5000-5999)	CAPITAL OUTLAY (6000-6599)	OTHER OUTGO (7100-7299) (7400-7499)	DIRECT/INDIRECT SUPPORT COSTS (7300-7399)	TOTAL EXPENDITURES
<b>ANTIOCH USD CHARTER SCHOOLS</b>				
Antioch Charter Academy I				
\$155,163	\$29,694	\$98,430	\$0	<b>\$1,362,860</b>
0	0	0	0	<b>7,961</b>
<b>\$155,163</b>	<b>\$29,694</b>	<b>\$98,430</b>	<b>\$0</b>	<b>\$1,370,821</b>
\$803	\$154	\$509	\$0	<b>\$7,092</b>
11.319%	2.166%	7.180%	0.000%	<b>100.00%</b>
Antioch Charter Academy II				
\$119,615	\$2,635	\$98,938	\$0	<b>\$1,264,872</b>
27,634	0	0	0	<b>34,694</b>
<b>\$147,249</b>	<b>\$2,635</b>	<b>\$98,938</b>	<b>\$0</b>	<b>\$1,299,566</b>
\$762	\$14	\$512	\$0	<b>\$6,722</b>
11.331%	0.203%	7.613%	0.000%	<b>100.00%</b>
RAAMP Charter Academy				
\$288,696	\$0	\$0	\$0	<b>\$777,785</b>
11,438	0	0	0	<b>192,371</b>
<b>\$300,135</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$970,156</b>
\$2,560	\$0	\$0	\$0	<b>\$8,276</b>
30.937%	0.000%	0.000%	0.000%	<b>100.00%</b>
<b>COUNTY OFFICE OF EDUCATION CHARTER SCHOOLS</b>				
Clayton Valley Charter High School				
\$1,673,143	\$18,127	\$132,069	\$0	<b>\$11,304,394</b>
1,198,238	0	0	0	<b>2,781,012</b>
<b>\$2,871,381</b>	<b>\$18,127</b>	<b>\$132,069</b>	<b>\$0</b>	<b>\$14,085,406</b>
\$1,503	\$9	\$69	\$0	<b>\$7,375</b>
20.386%	0.129%	0.938%	0.000%	<b>100.00%</b>
Making Waves Academy				
\$3,902,387	\$15,294	\$0	\$0	<b>\$10,705,462</b>
536,226	0	0	0	<b>1,257,726</b>
<b>\$4,438,613</b>	<b>\$15,294</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,963,188</b>
\$6,836	\$24	\$0	\$0	<b>\$18,426</b>
37.102%	0.128%	0.000%	0.000%	<b>100.00%</b>
<b>MT. DIABLO USD CHARTER SCHOOLS</b>				
Eagle Peak Montessori				
\$334,876	\$109,969	\$0	\$0	<b>\$1,600,236</b>
0	0	0	0	<b>0</b>
<b>\$334,876</b>	<b>\$109,969</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,600,236</b>
\$1,581	\$519	\$0	\$0	<b>\$7,556</b>
20.927%	6.872%	0.000%	0.000%	<b>100.00%</b>
<b>WEST CONTRA COSTA USD CHARTER SCHOOLS</b>				
Leadership Public Schools				
\$483,561	\$0	\$673,363	\$0	<b>\$3,680,954</b>
126,590	0	43,650	0	<b>709,845</b>
<b>\$610,151</b>	<b>\$0</b>	<b>\$717,013</b>	<b>\$0</b>	<b>\$4,390,799</b>
\$1,349	\$0	\$1,586	\$0	<b>\$9,710</b>
13.896%	0.000%	16.330%	0.000%	<b>100.00%</b>
Manzanita Charter Middle School				
\$121,868	\$2,498	\$12,231	\$0	<b>\$903,312</b>
116,259	0	100,818	0	<b>267,288</b>
<b>\$238,127</b>	<b>\$2,498</b>	<b>\$113,049</b>	<b>\$0</b>	<b>\$1,170,599</b>
\$1,604	\$17	\$762	\$0	<b>\$7,886</b>
20.342%	0.213%	9.657%	0.000%	<b>100.00%</b>

<b>Expenditure by Object</b> <b>Cost Per Unit of ADA &amp; Percentage of Total Expenditures</b> <b>2013-14</b>
--

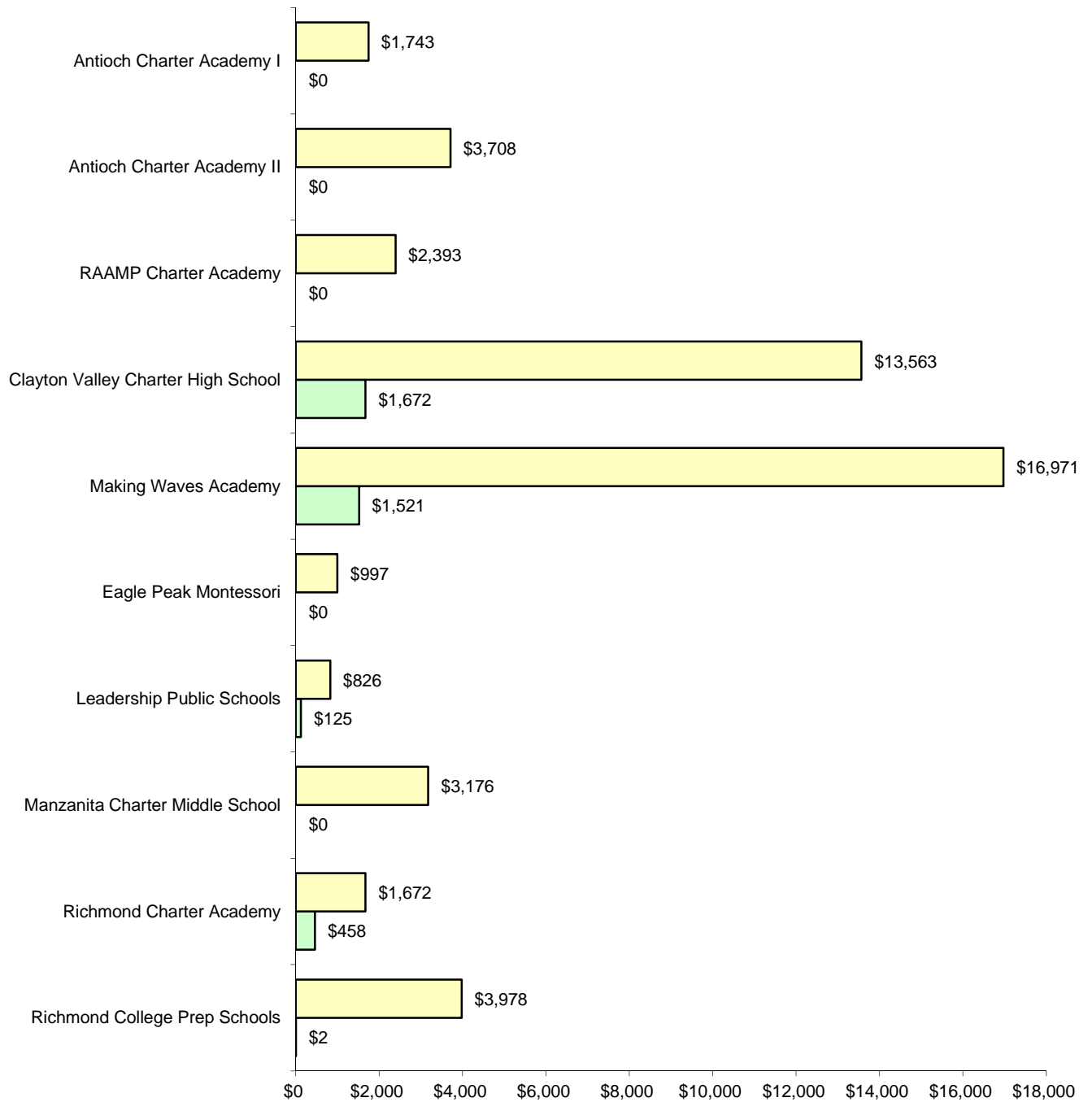
	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
<b>WEST CONTRA COSTA USD CHARTER SCHOOLS (Cont.)</b>					
Richmond Charter Academy					
Unrestricted		\$323,250	\$186,546	\$98,003	\$28,832
Restricted		88,561	49,942	10,156	329,308
<b>Total</b>	182.70	<b>\$411,812</b>	<b>\$236,488</b>	<b>\$108,159</b>	<b>\$358,140</b>
Cost per ADA		\$2,254	\$1,294	\$592	\$1,960
Percentage per ADA		25.203%	14.473%	6.619%	21.919%
Richmond College Prep Schools					
Unrestricted		\$768,984	\$348,106	\$271,315	\$144,927
Restricted		466	179,665	25,816	326,371
<b>Total</b>	399.24	<b>\$769,449</b>	<b>\$527,771</b>	<b>\$297,130</b>	<b>\$471,299</b>
Cost per ADA		\$1,927	\$1,322	\$744	\$1,180
Percentage per ADA		26.024%	17.850%	10.049%	15.940%
<b>COUNTYWIDE TOTALS</b>					
Unrestricted		\$15,144,637	\$4,126,626	\$4,415,302	\$1,810,716
Restricted		1,405,986	625,619	351,060	1,717,663
<b>Total</b>	<b>4,457.29</b>	<b>\$16,550,623</b>	<b>\$4,752,245</b>	<b>\$4,766,363</b>	<b>\$3,528,379</b>
Cost per ADA		\$3,713	\$1,066	\$1,069	\$792
Percentage per ADA		39.938%	11.467%	11.501%	8.514%

NOTE: Countywide Total does not include SBE - Synergy Charter School

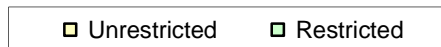
**Expenditure by Object  
Cost Per Unit of ADA & Percentage of Total Expenditures  
2013-14**

SERVICES AND OTHER OPERATING EXPENSES (5000-5999)	CAPITAL OUTLAY (6000-6599)	OTHER OUTGO (7100-7299) (7400-7499)	DIRECT/INDIRECT SUPPORT COSTS (7300-7399)	TOTAL EXPENDITURES
<b>WEST CONTRA COSTA USD CHARTER SCHOOLS (Cont.)</b>				
				Richmond Charter Academy
\$365,236	\$3,344	\$423	\$0	<b>\$1,005,635</b>
150,352	0	0	0	<b>628,320</b>
<b>\$515,588</b>	<b>\$3,344</b>	<b>\$423</b>	<b>\$0</b>	<b>\$1,633,954</b>
\$2,822	\$18	\$2	\$0	<b>\$8,943</b>
31.555%	0.205%	0.026%	0.000%	<b>100.00%</b>
				Richmond College Prep Schools
\$850,412	\$0	\$0	\$0	<b>\$2,383,744</b>
40,671	0	0	0	<b>572,988</b>
<b>\$891,082</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,956,732</b>
\$2,232	\$0	\$0	\$0	<b>\$7,406</b>
30.137%	0.000%	0.000%	0.000%	<b>100.00%</b>
<b>COUNTYWIDE TOTALS</b>				
\$8,294,956	\$181,561	\$1,015,454	\$0	\$34,989,253
2,207,407	0	144,468	0	6,452,204
<b>\$10,502,364</b>	<b>\$181,561</b>	<b>\$1,159,922</b>	<b>\$0</b>	<b>\$41,441,457</b>
\$2,356	\$41	\$260	\$0	<b>\$9,297</b>
25.343%	0.438%	2.799%	0.000%	<b>100.00%</b>

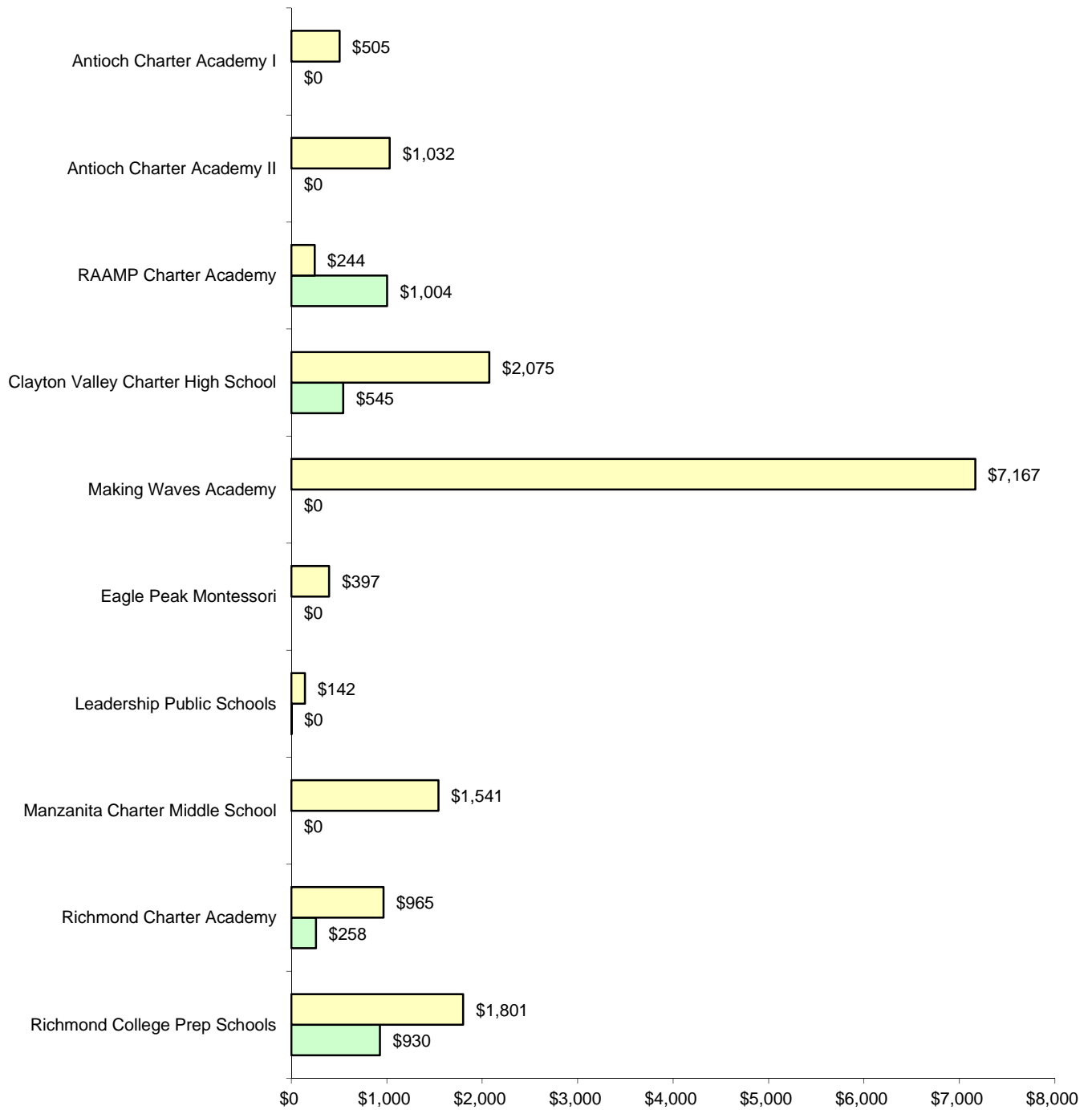
**Certificated Salaries Expended Per ADA 2013-14  
(1000 - 1999)**



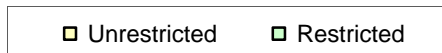
**DOLLARS PER ADA**



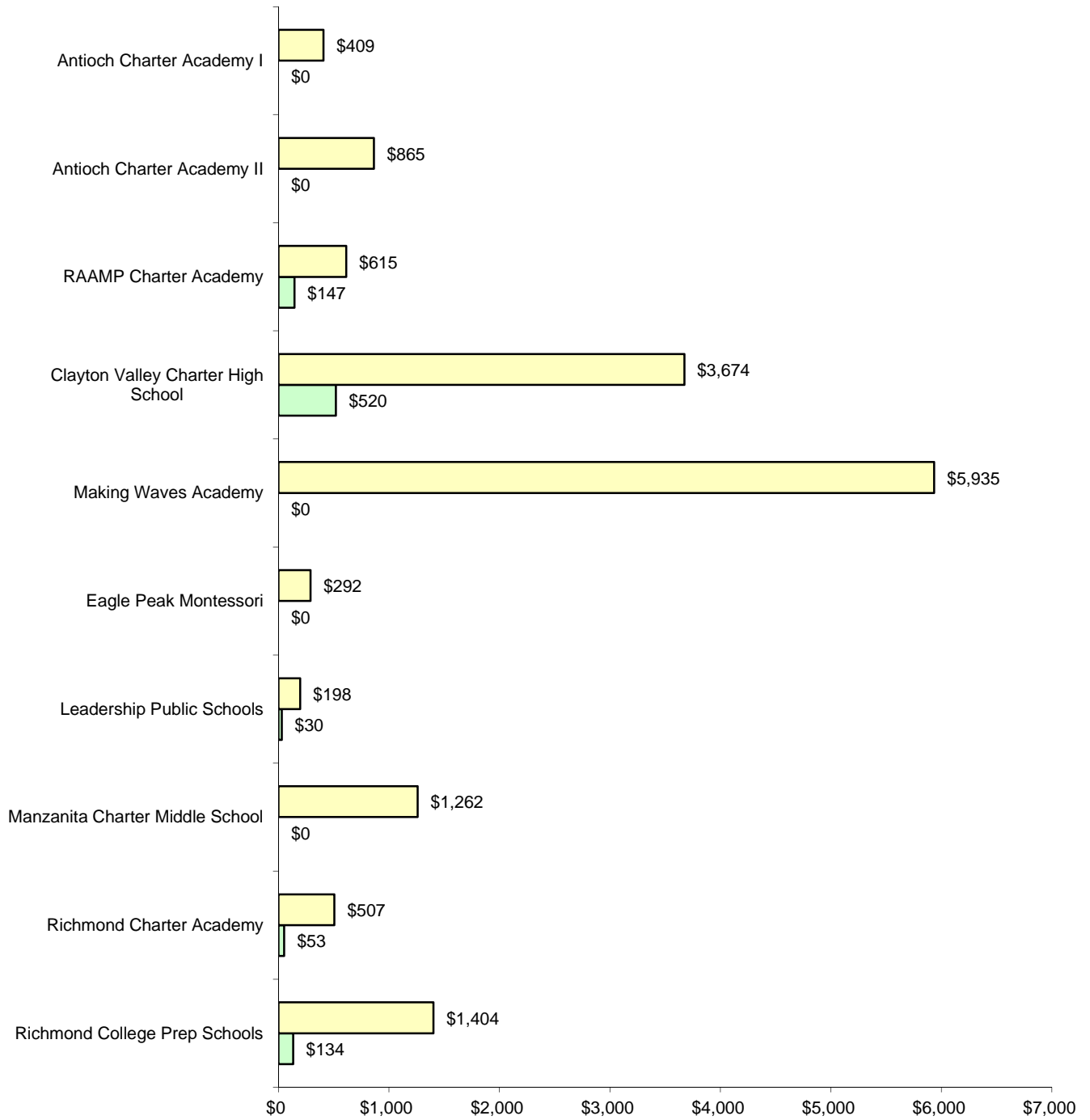
**Classified Salaries Expended Per ADA 2013-14  
(2000 - 2999)**



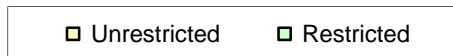
**DOLLARS PER ADA**



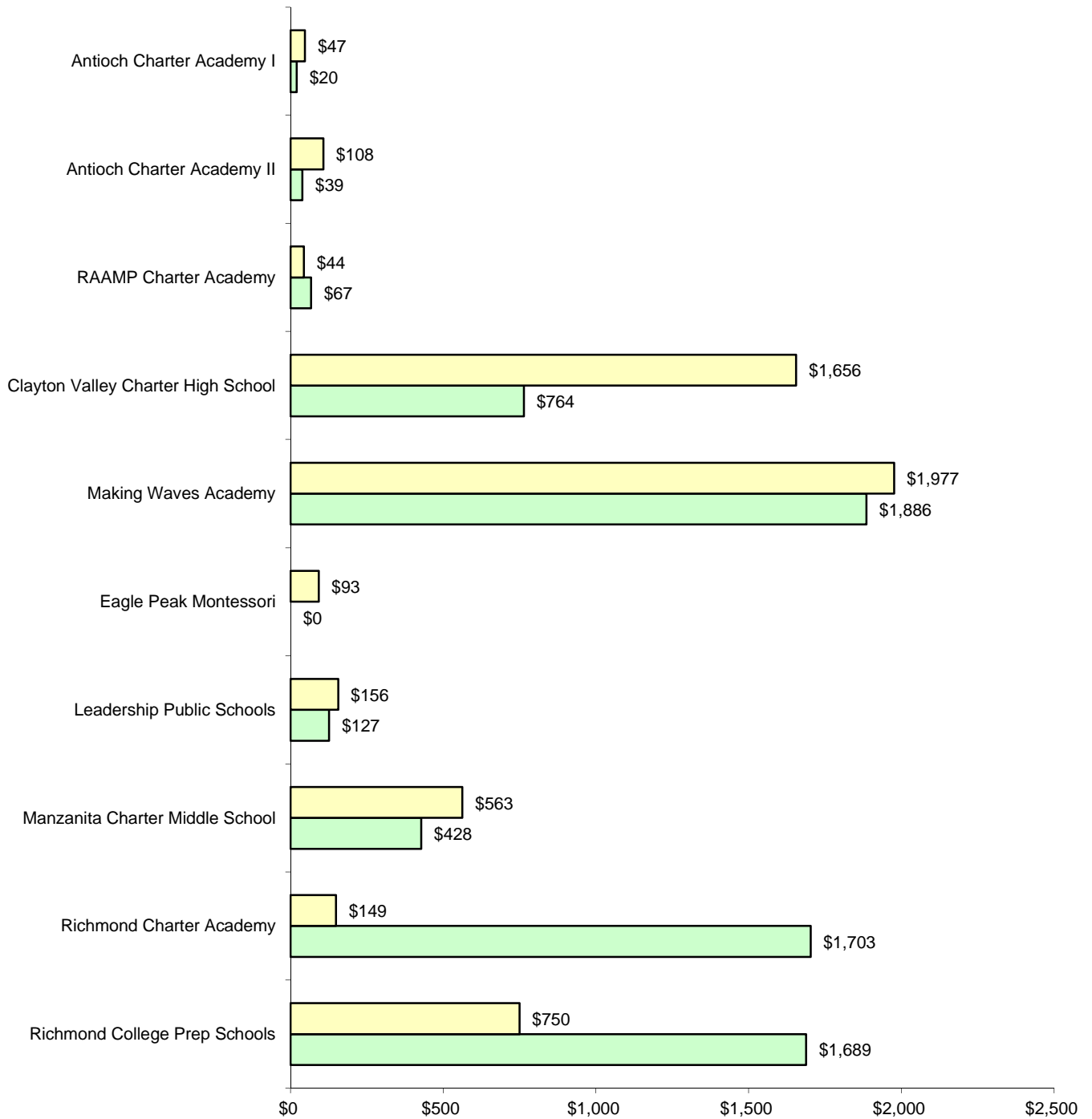
**Employee Benefits Expended Per ADA 2013-14  
(3000 - 3999)**



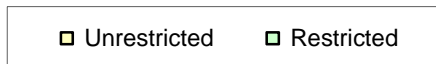
**DOLLARS PER ADA**



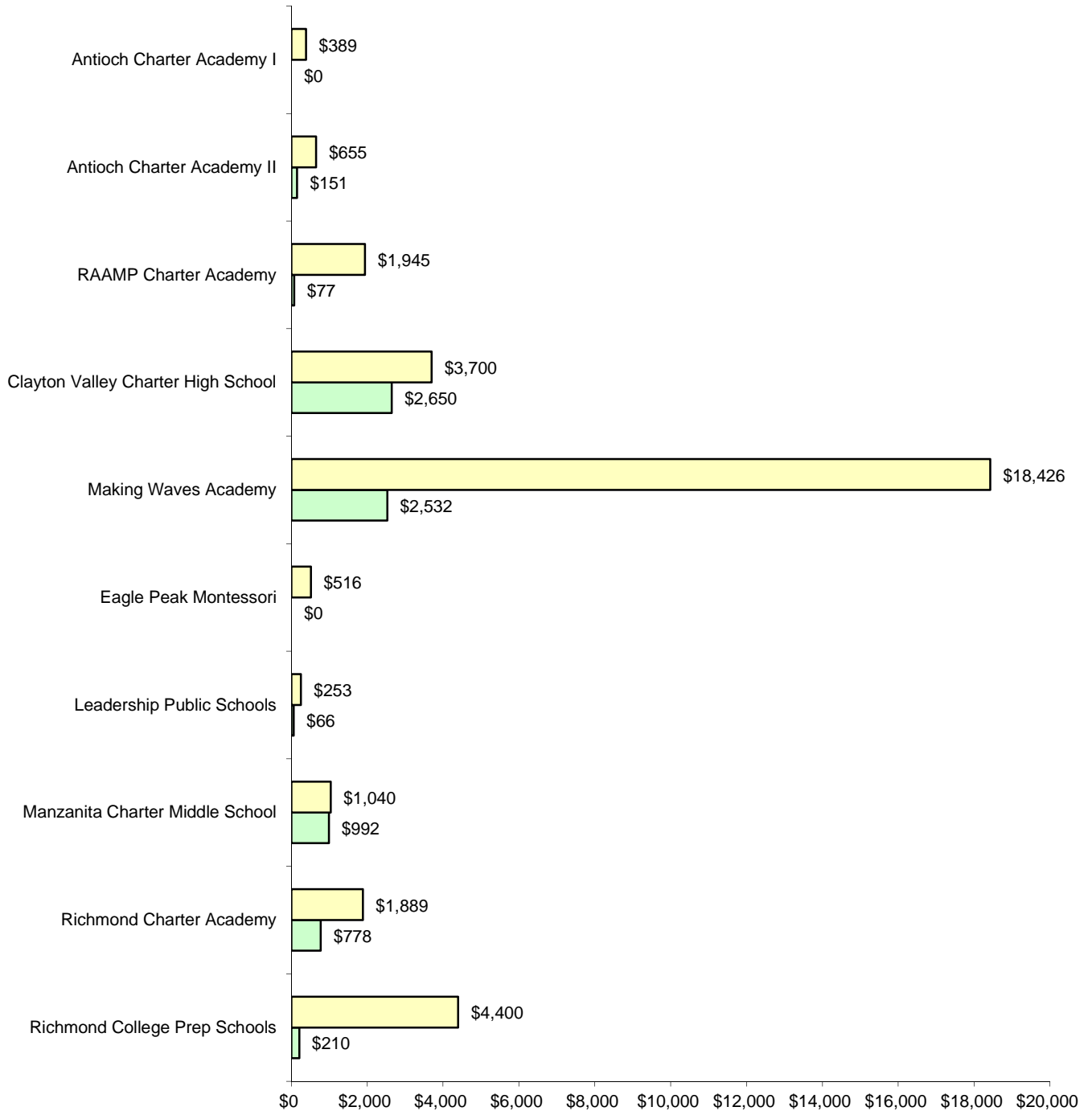
**Books and Supplies Expended Per ADA 2013-14  
(4000 - 4999)**



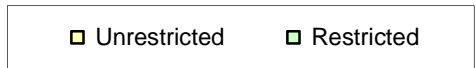
**DOLLARS PER ADA**



**Other Operating Expenditures Per ADA 2013-14  
(5000 - 5999)**

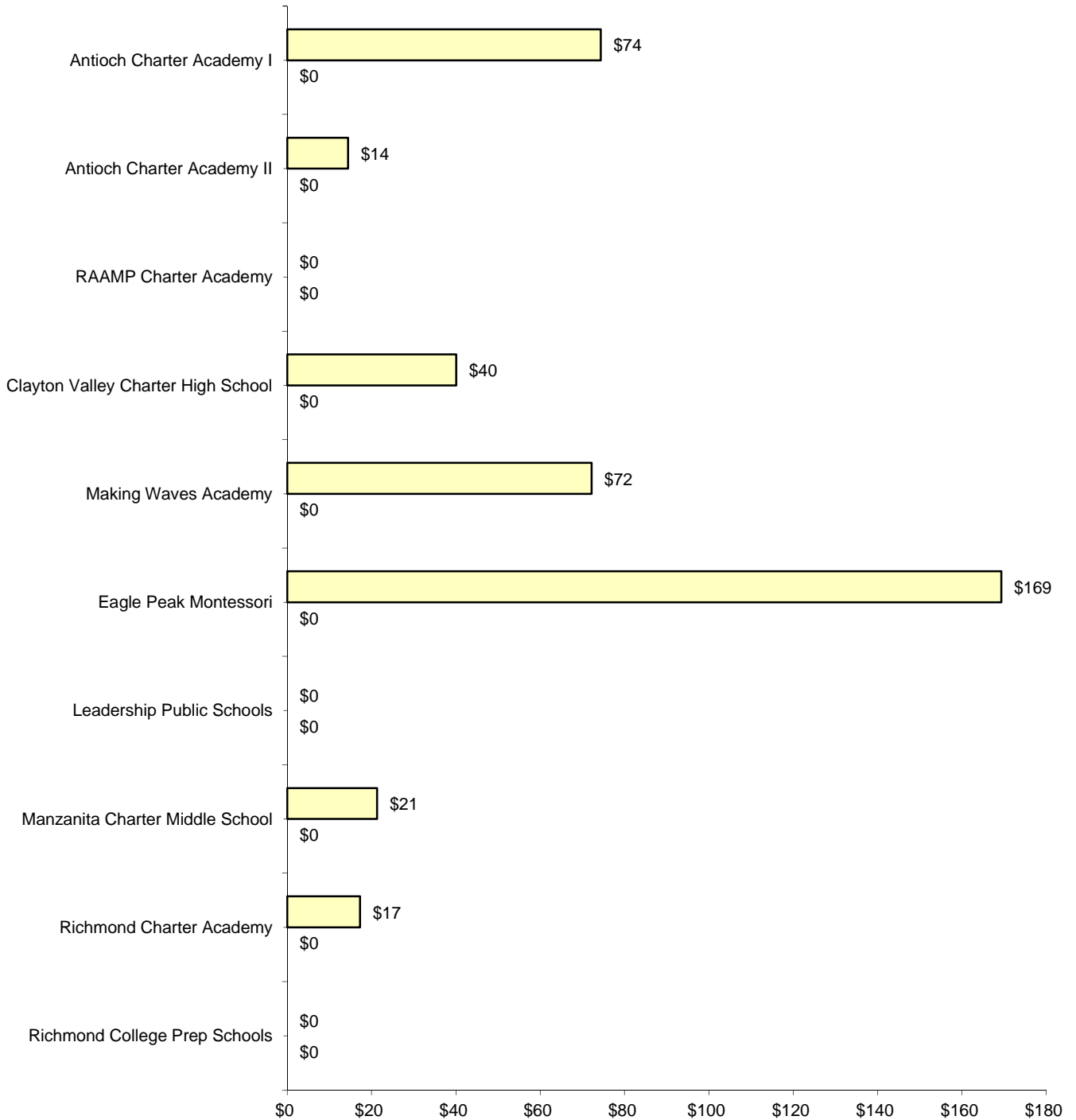


**DOLLARS PER ADA**





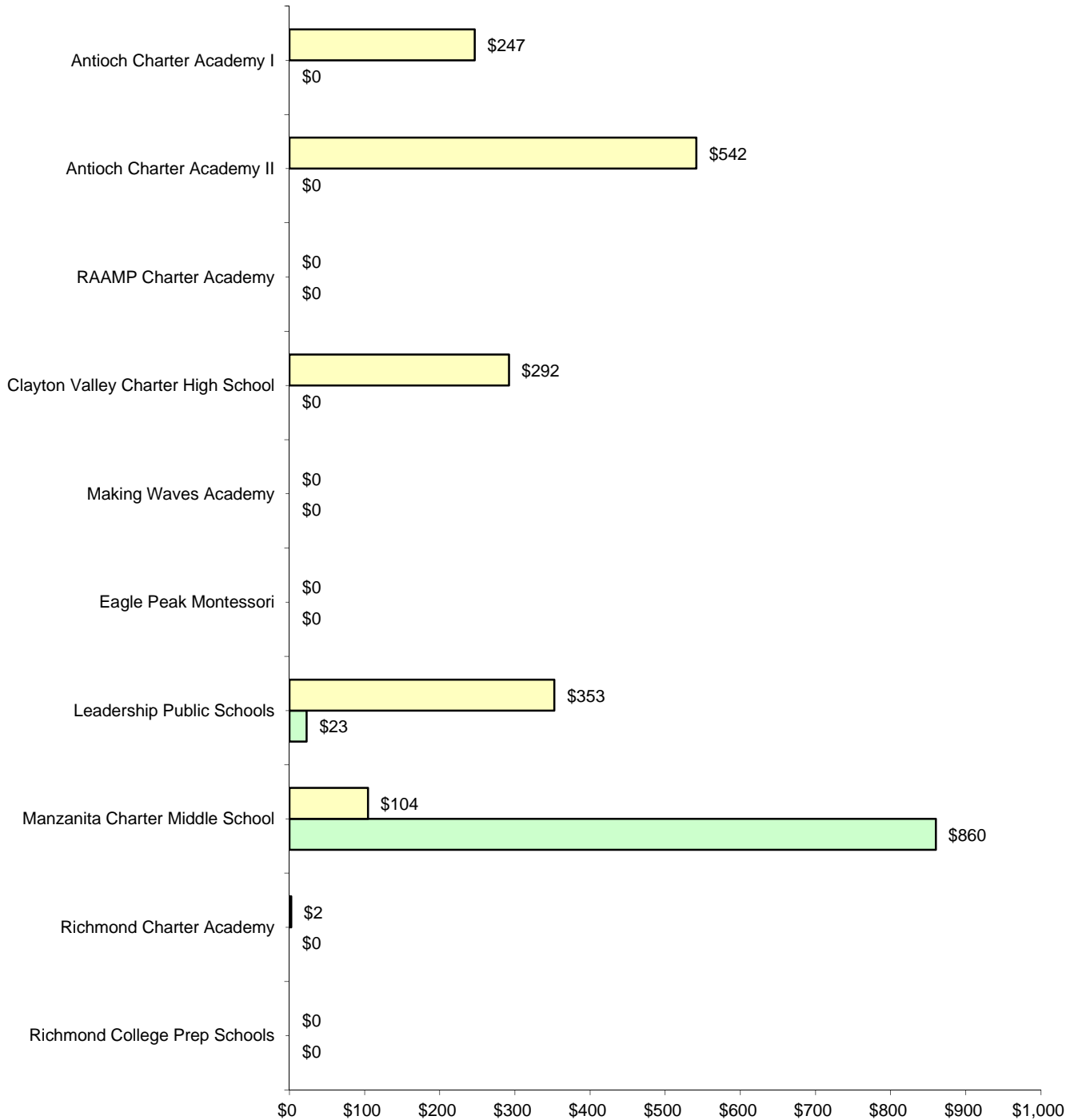
**Capital Outlay Expenditures Per ADA 2013-14  
(6000 - 6999)**



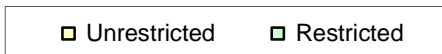
**DOLLARS PER ADA**



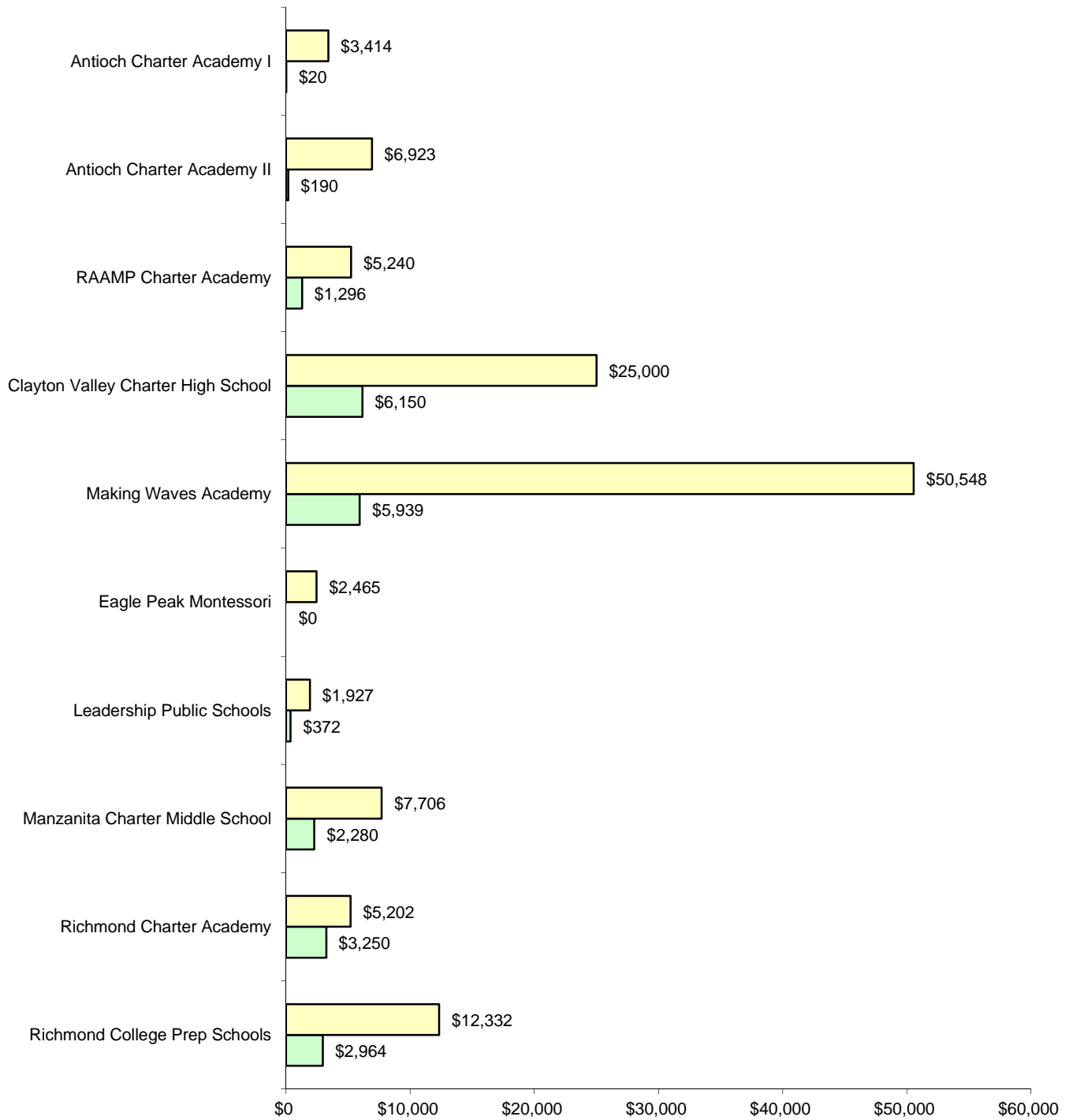
**Other Outgo Per ADA 2013-14  
(7100 - 7299) (7400 - 7499)**



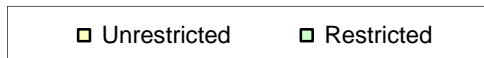
**DOLLARS PER ADA**



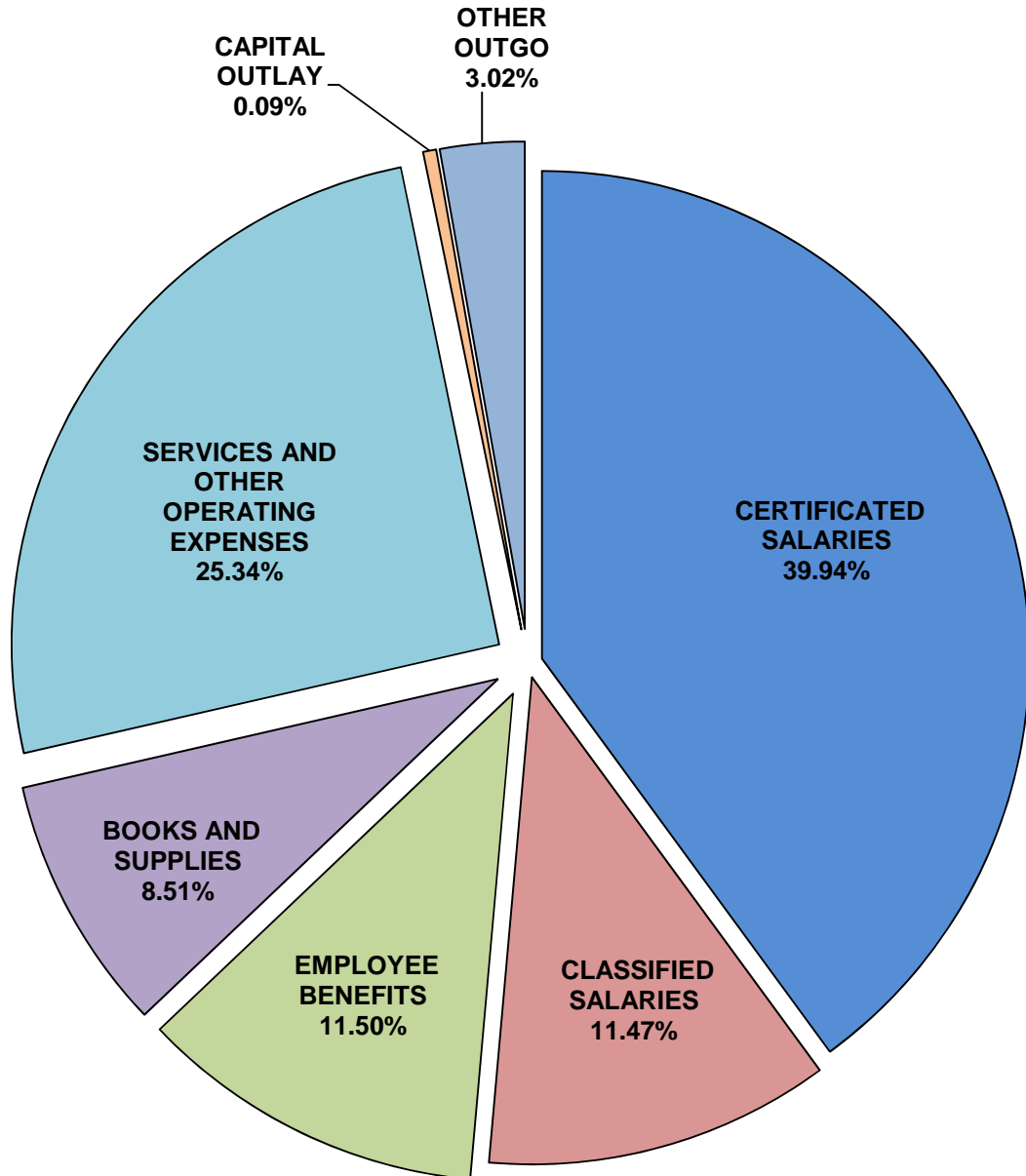
**Total Expenditures Per ADA 2013-14  
(1000 - 7499)**



**DOLLARS PER ADA**



**General Fund Expenditure Data - All Charters  
2013-14**



**Ending Fund Balance Components  
Other Financing Sources/Uses  
2013-14**

	EXCESS OR (DEFICIENCY) REVENUE OVER EXPENDITURES	TOTAL OTHER FINANCING SOURCES/USES	NET INCREASE (DECREASE) IN FUND	NET BEGINNING BALANCE	ENDING BALANCE	% OF CHANGE BEGINNING TO ENDING
<b>ANTIOCH USD CHARTER SCHOOLS</b>						
Antioch Charter Academy I						
Unrestricted	\$12,953	\$0	\$12,953	\$973,512	\$986,464	
Restricted	0	0	0	0	0	
<b>Total</b>	<b>\$12,953</b>	<b>\$0</b>	<b>\$12,953</b>	<b>\$973,512</b>	<b>\$986,464</b>	<b>1.33%</b>
Antioch Charter Academy II						
Unrestricted	\$98,213	\$0	\$98,213	\$563,442	\$661,655	
Restricted	0	0	0	0	0	
<b>Total</b>	<b>\$98,213</b>	<b>\$0</b>	<b>\$98,213</b>	<b>\$563,442</b>	<b>\$661,655</b>	<b>17.43%</b>
RAAMP Charter Academy						
Unrestricted	\$32,426	\$0	\$32,426	(\$62,990)	(30,565)	
Restricted	0	0	0	0	0	
<b>Total</b>	<b>\$32,426</b>	<b>\$0</b>	<b>\$32,426</b>	<b>(\$62,990)</b>	<b>(\$30,565)</b>	<b>-51.48%</b>
<b>COUNTY OFFICE OF EDUCATION CHARTER SCHOOLS</b>						
Clayton Valley Charter High School						
Unrestricted	\$2,753,306	\$0	\$2,753,306	\$3,610,896	\$6,364,203	
Restricted	160,632	0	160,632	0	160,632	
<b>Total</b>	<b>\$2,913,938</b>	<b>\$0</b>	<b>\$2,913,938</b>	<b>\$3,610,896</b>	<b>\$6,524,834</b>	<b>80.70%</b>
Making Waves Academy						
Unrestricted	\$71,773	\$0	\$71,773	\$1,169,361	\$1,241,134	
Restricted	1,114,786	0	1,114,786	0	1,114,786	
<b>Total</b>	<b>\$1,186,559</b>	<b>\$0</b>	<b>\$1,186,559</b>	<b>\$1,169,361</b>	<b>\$2,355,920</b>	<b>101.47%</b>
<b>MT. DIABLO USD CHARTER SCHOOLS</b>						
Eagle Peak Montessori						
Unrestricted	(\$78,957)	\$0	(\$78,957)	\$980,942	\$901,986	
Restricted	0	0	0	0	0	
<b>Total</b>	<b>(\$78,957)</b>	<b>\$0</b>	<b>(\$78,957)</b>	<b>\$980,942</b>	<b>\$901,986</b>	<b>-8.05%</b>
<b>WEST CONTRA COSTA USD CHARTER SCHOOLS</b>						
Leadership Public Schools						
Unrestricted	\$86,540	\$0	\$86,540	\$1,465,020	\$1,551,560	
Restricted	56,812	0	56,812	0	56,812	
<b>Total</b>	<b>\$143,352</b>	<b>\$0</b>	<b>\$143,352</b>	<b>\$1,465,020</b>	<b>\$1,608,372</b>	<b>9.78%</b>
Manzanita Charter Middle School						
Unrestricted	\$22,591	\$0	\$22,591	\$715,534	\$738,125	
Restricted	0	0	0	0	0	
<b>Total</b>	<b>\$22,591</b>	<b>\$0</b>	<b>\$22,591</b>	<b>\$715,534</b>	<b>\$738,125</b>	<b>3.16%</b>
Richmond Charter Academy						
Unrestricted	\$323,625	\$0	\$323,625	\$34,051	\$357,676	
Restricted	33,968	0	33,968	0	33,968	
<b>Total</b>	<b>\$357,593</b>	<b>\$0</b>	<b>\$357,593</b>	<b>\$34,051</b>	<b>\$391,644</b>	<b>1050.18%</b>
Richmond College Prep Schools						
Unrestricted	\$373,936	\$0	\$373,936	\$507,235	\$881,171	
Restricted	53,495	0	53,495	0	53,495	
<b>Total</b>	<b>\$427,431</b>	<b>\$0</b>	<b>\$427,431</b>	<b>\$507,235</b>	<b>\$934,666</b>	<b>84.27%</b>
<b>COUNTYWIDE TOTALS</b>						
Unrestricted	\$3,696,407	\$0	\$3,696,407	\$9,957,002	\$13,653,408	
Restricted	1,419,692	0	1,419,692	0	1,419,692	
<b>Total</b>	<b>\$5,116,099</b>	<b>\$0</b>	<b>\$5,116,099</b>	<b>\$9,957,002</b>	<b>\$15,073,101</b>	<b>51.38%</b>

## NOTES