



CONTRA COSTA COUNTY
Office of Education

learn • lead • achieve



2014-15
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.

Lori DeFreze
Jenny Goodspeed

Christine Rea
Christopher Raymundo



**Contra Costa County School Districts
Annual Financial Report
2014-15**

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.

**Contra Costa County School Districts
Annual Financial Report
2014-15**

TABLE OF CONTENTS

Page #

Map of Contra Costa County Board Areas & School Districts	1
Contra Costa County School Districts and Charter Schools (Names & Addresses)	2
Highlights of the 2014-15 Annual Financial Report.....	7
Enrollment by Grade Levels (Four Year Comparison).....	8
Enrollment by Ethnicity	12
Countywide Enrollment by Ethnicity	13
Average Daily Attendance	14
P-2 Average Daily Attendance (Four Year Comparison)	16
Comparison of CBEDS to ADA.....	19
Appropriations Limit.....	20
LCFF Entitlement Per ADA.....	21
General Fund Revenue Data by Source.....	25
Countywide Revenues by Source.....	27
Local Tax Revenue (Three Year Comparison)	29
Lottery Revenue	30
Lottery Revenue (Three Year Comparison).....	31
General Fund Expenditure Data by Object.....	32
Expenditures Per ADA Objects (1000-7499)	39
General Fund Expenditure Data by Program.....	48
Other Financing Sources/Uses.....	50
General Fund Ending Balance Components	52
Other Funds Revenue and Expenditure Data.....	56
Long-Term Debt	65
Analysis of Teachers' Salary Requirements	66
Average Enrollment Per Class (K-3) / Average Enrollment per Teacher (4-8).....	67
Approved Indirect Cost Rate.....	68
County Office of Education Data:	
Average Daily Attendance	69
County Schools Service Fund / Other Funds.....	71
General Fund Expenditure Data by Program.....	72
Contra Costa County Charter Schools Data:	
Revenue by Source	75
Countywide Charter Schools – Revenues by Source	76
Expenditure Data by Object	78
Expenditures Per ADA Objects (1000-7499)	82
Ending Fund Balance Components	91

Contra Costa County School Districts
Annual Financial Report
2014-15

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 1st and ending on June 30th.

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.

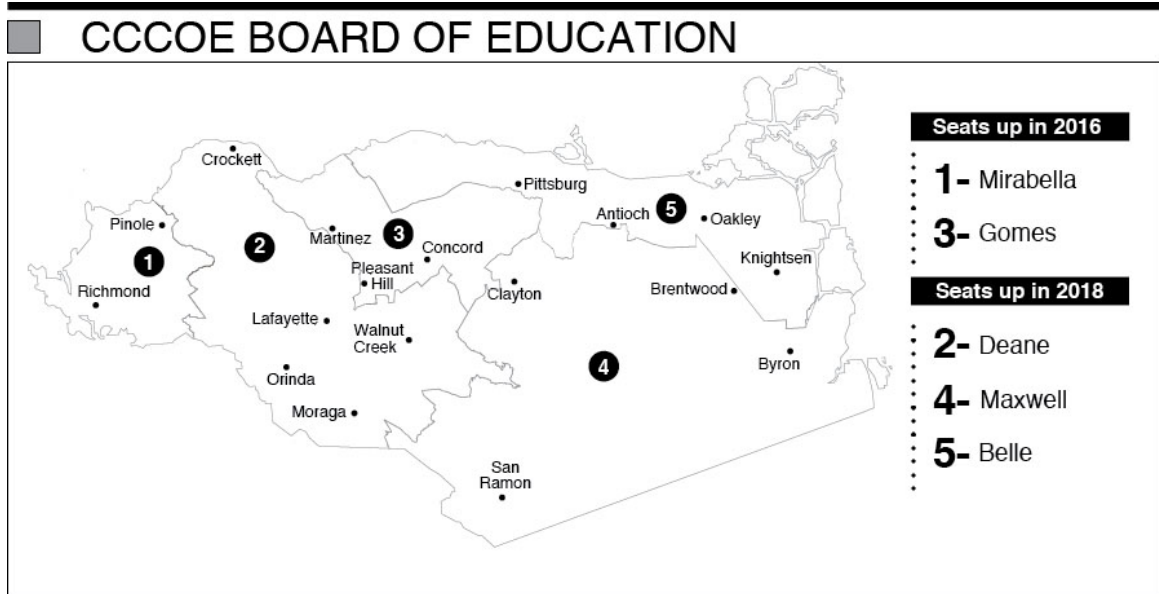
Restricted Funds. Money whose use is restricted by legal requirement or by the donor.

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.

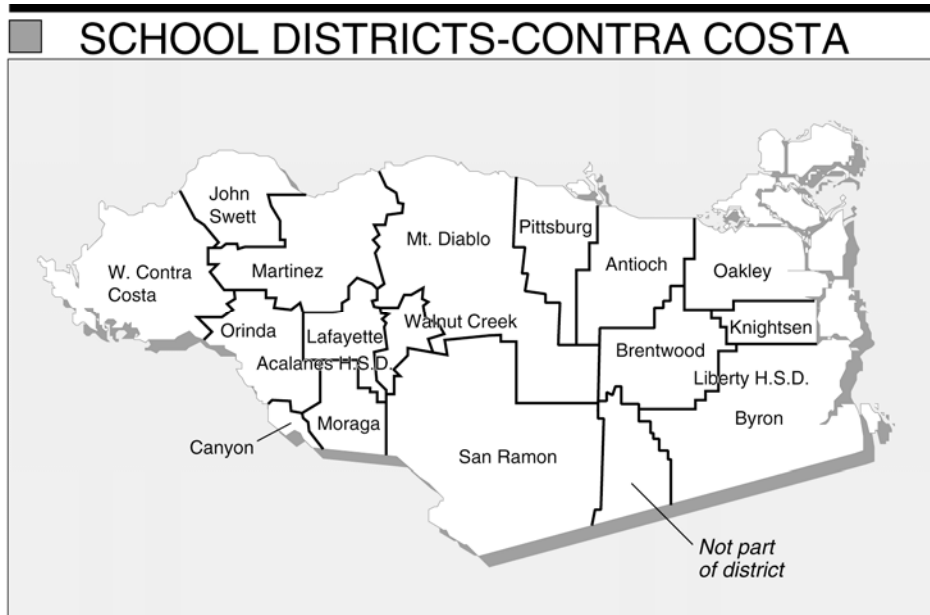
Stores. Goods that are on hand in storerooms and that are subject to requisition.

**Contra Costa County School Districts
Annual Financial Report
2014-15**

Map of Contra Costa County Board Areas



Map of Contra Costa County School Districts



**Contra Costa County School Districts
Annual Financial Report
2014-15**

SCHOOL DISTRICTS

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

John Nickerson, Ed.D., Superintendent
Julie Bautista, Chief Financial Officer
1212 Pleasant Hill Road
Lafayette, CA 94549-2623
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

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

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

Debbie Burnette-Gold, Ed.D., Superintendent
Wendy Richard, Chief Business Official
14301 Byron Highway
Byron, CA 94514-1520
www.byronunionschooldistrict.us

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

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

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

Rob Stockberger, Superintendent
Derek Pinto, Chief Business Official
400 Parker Avenue
Rodeo, CA 94572
www.jsusd.org

**Contra Costa County School Districts
Annual Financial Report
2014-15**

SCHOOL DISTRICTS

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

**Contra Costa County School Districts
Annual Financial Report
2014-15**

SCHOOL DISTRICTS

Orinda Union School District

925-254-4901

Joe Jaconette, Ed.D., Superintendent
Teresa Sidrian, Director, 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

**Contra Costa County School Districts
Annual Financial Report
2014-15**

CHARTER SCHOOLS

<u>Antioch Charter Academy I</u> Debbie Hobin, Education Director Todd Heller, Finance Director 3325 Hacienda Way Antioch, CA 94509 www.antiochcharteracademy.org	925-755-7311
<u>Antioch Charter Academy II</u> Jeannie Dubitsky, Education Director Todd Heller, Finance Director 1201 W. 10th Street Antioch, CA 94509 www.antiochcharteracademy.org	925-755-1252
<u>Benito Juarez - Richmond Charter Elementary</u> Jorge Lopez, Executive Director 1450 Marina Way South Richmond, CA 94804 www.amps-ca.schoolloop.com/bje	510-215-7009
<u>Caliber Beta Academy</u> Natalie Walchuk, Founding School Leader 4301 Berk Avenue Richmond, CA 94804 www.caliberbetaacademy.org	510-685-1768
<u>Clayton Valley Charter High School</u> David L. Linzey, Executive Director 1101 Alberta Way Concord, CA 94521 www.claytonvalley.org	925-682-7474
<u>Eagle Peak Montessori</u> Michelle Hammons, Administrative Director 800 Hutchinson Road Walnut Creek, CA 94598 www.eaglepeakmontessori.org	925-946-0994
<u>Leadership Public Schools</u> Dr. Louise Bay Waters, Superintendent and CEO 1404 Franklin Street, Suite 300 Oakland, CA 94612 www.leadps.org	510-830-3780

**Contra Costa County School Districts
Annual Financial Report
2014-15**

CHARTER SCHOOLS

Making Waves Academy

510-262-1511

Alton B. Nelson, Jr., Chief Executive Officer
4123 Lakeside Drive
Richmond, CA 94806
www.making-waves.org

Manzanita Charter Middle School

510-222-3500

James Trombley, Executive Director
2925 Technology Court
Richmond, CA 94806
www.manzy.org

Richmond Charter Academy

510-235-2465

Jorge Lopez, Executive Director
251 S. 12th Street
Richmond, CA 94804
www.amps-ca.schoolloop.com/rca

Richmond College Prep Schools

510-232-4004

Peppina Chang, CEO
214 S. 11th Street
Richmond, CA 94804
www.rcpschools.org

Summit Public School: K2

510-374-4093

Kelly Garcia, Executive Director
1800 Elm Street
El Cerrito, CA 94530
www.k2.summitps.org

Synergy Charter School

925-252-1900

Cheryl Townsend, Director of Programs/School Principal
355 E. Leland Road
Pittsburg, CA 94565
www.synergycharter.org

Vista Oaks Charter

209-365-4060

Joy Groen, Executive Director
315 S. Lower Sacramento Road, Suite A
Lodi, CA 95242
www.vistaoaks.net

**Contra Costa County School Districts
Annual Financial Report
2014-15**

Contra Costa County Population
July 1, 2014 - 1,111,339 (estimate)

Area Covered by Contra Costa County School Districts
July 1, 2013 - 720 Square Miles

Largest School District - San Ramon Unified School District
With an enrollment of 31,954 students

Smallest School District - Canyon Elementary
With an enrollment of 68 students

	NUMBER OF DISTRICTS	AVERAGE DAILY ATTENDANCE	CURRENT EXPENSE OF EDUCATION	
			TOTAL EXPENDITURES	\$ PER ADA
DISTRICTS				
Elementary	9	26,446	\$239,895,522	\$9,071
High School 9-12	2	12,806	136,487,881	10,658
Unified K-12	7	122,442	1,184,348,106	9,673
GRAND TOTAL	18	161,694	\$1,560,731,508	\$9,652

	NUMBER OF CHARTERS	AVERAGE DAILY ATTENDANCE	CURRENT EXPENSE OF EDUCATION	
			TOTAL EXPENDITURES	\$ PER ADA
CHARTERS				
Elementary	10	2,344	\$21,106,095	\$9,004
High School 9-12	2	2,337	21,396,575	9,156
Unified K-12	1	729	11,968,870	16,418
GRAND TOTAL	13	5,411	\$54,471,540	\$10,067

CONTRA COSTA COUNTY 2013/2014 PROPERTY TAXES ASSESSED VALUATION				
(A) LOCAL SECURED	(B) PUBLIC UTILITIES	(C) TOTAL SECURED (A+B)	(D) LOCAL UNSECURED	(E) TOTAL ASSESSED VALUATION (C+D)
\$153,890,877,314	\$1,093,614,055	\$154,984,491,369	\$5,485,371,422	\$160,469,862,791

Enrollment by Grade Levels Four Year Comparison

	K	1	2	3	4	5	6	7	8	OTHER ELEM.	TOTAL ELEM.
ELEMENTARY DISTRICTS											
Brentwood											
2014-15	948	782	855	911	930	1,002	1,051	1,039	1,044	0	8,562
2013-14	868	833	885	885	973	966	1,024	1,002	1,038	0	8,474
2012-13	832	865	843	934	933	940	998	1,027	1,054	0	8,426
2011-12	833	843	896	900	912	937	984	1,029	1,001	0	8,335
Byron											
2014-15	200	171	186	214	202	206	207	222	234	0	1,842
2013-14	157	166	179	174	182	183	188	193	195	0	1,617
2012-13	169	170	179	170	184	188	208	197	221	0	1,686
2011-12	169	176	162	185	183	196	197	207	202	0	1,677
Canyon											
2014-15	7	6	8	7	8	8	8	8	8	0	68
2013-14	5	10	9	7	8	9	8	10	6	0	72
2012-13	8	8	7	7	9	9	11	6	8	0	73
2011-12	8	7	7	10	7	8	8	10	5	0	70
Knightsen											
2014-15	54	54	59	55	61	64	66	55	64	0	532
2013-14	53	48	48	56	51	57	51	60	57	0	481
2012-13	52	45	56	51	61	49	61	54	43	0	472
2011-12	44	50	47	57	55	55	59	51	55	0	473
Lafayette											
2014-15	383	353	401	413	375	422	425	373	380	0	3,525
2013-14	349	383	397	369	408	398	368	375	422	0	3,469
2012-13	379	395	361	398	393	357	376	422	354	0	3,435
2011-12	366	340	372	389	351	348	419	348	396	0	3,329
Moraga											
2014-15	187	179	198	191	208	205	249	208	227	0	1,852
2013-14	181	192	184	204	200	246	203	219	216	0	1,845
2012-13	207	185	196	195	238	192	213	218	212	0	1,856
2011-12	164	189	175	221	184	204	210	209	217	0	1,773
Oakley											
2014-15	588	533	540	522	545	552	530	540	596	0	4,946
2013-14	597	527	509	531	537	513	525	573	559	0	4,871
2012-13	575	494	501	517	483	496	573	547	559	0	4,745
2011-12	514	481	514	470	509	530	522	570	546	0	4,656
Orinda											
2014-15	281	243	285	270	270	273	305	301	301	0	2,529
2013-14	261	269	249	253	267	285	304	288	306	0	2,482
2012-13	274	241	238	261	273	307	283	304	307	0	2,488
2011-12	232	228	255	253	294	282	292	300	261	0	2,397
Walnut Creek											
2014-15	422	368	385	387	406	418	434	402	386	0	3,608
2013-14	380	365	382	401	424	412	399	394	400	0	3,557
2012-13	359	397	401	423	411	378	388	382	404	0	3,543
2011-12	383	404	415	412	389	369	375	398	385	0	3,530
TOTAL ELEMENTARY											
2014-15	3,070	2,689	2,917	2,970	3,005	3,150	3,275	3,148	3,240	0	27,464
2013-14	2,851	2,793	2,842	2,880	3,050	3,069	3,070	3,114	3,199	0	26,868
2012-13	2,855	2,800	2,782	2,956	2,985	2,916	3,111	3,157	3,162	0	26,724
2011-12	2,713	2,718	2,843	2,897	2,884	2,929	3,066	3,122	3,068	0	26,240

Enrollment by Grade Levels Four Year Comparison

9	10	11	12	OTHER SECONDARY	TOTAL SECONDARY	ADULTS IN K-12	TOTAL K-12
ELEMENTARY DISTRICTS							
n/a	n/a	n/a	n/a	n/a	n/a	0	Brentwood 8,562
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
Byron							
n/a	n/a	n/a	n/a	n/a	n/a	0	1,842
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
Canyon							
n/a	n/a	n/a	n/a	n/a	n/a	0	68
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
Knightsen							
n/a	n/a	n/a	n/a	n/a	n/a	0	532
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
Lafayette							
n/a	n/a	n/a	n/a	n/a	n/a	0	3,525
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
Moraga							
n/a	n/a	n/a	n/a	n/a	n/a	0	1,852
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
Oakley							
n/a	n/a	n/a	n/a	n/a	n/a	0	4,946
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
Orinda							
n/a	n/a	n/a	n/a	n/a	n/a	0	2,529
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
Walnut Creek							
n/a	n/a	n/a	n/a	n/a	n/a	0	3,608
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
TOTAL ELEMENTARY							
n/a	n/a	n/a	n/a	n/a	n/a	0	27,464
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

Enrollment by Grade Levels Four Year Comparison

	K	1	2	3	4	5	6	7	8	OTHER ELEM.	TOTAL ELEM.
HIGH SCHOOL DISTRICTS											
Acalanes											
2014-15	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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
Liberty											
2014-15	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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
TOTAL HIGH SCHOOL											
2014-15	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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
UNIFIED SCHOOL DISTRICTS											
Antioch											
2014-15	1,459	1,360	1,413	1,413	1,325	1,420	1,349	1,356	1,446	0	12,541
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
John Swett											
2014-15	162	114	106	114	128	112	123	138	123	0	1,120
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
Martinez											
2014-15	334	304	295	327	308	338	337	328	317	0	2,888
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
Mt. Diablo											
2014-15	2,891	2,476	2,623	2,751	2,597	2,573	2,499	2,524	2,534	0	23,468
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
Pittsburg											
2014-15	992	865	740	920	829	861	809	888	766	0	7,670
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
San Ramon											
2014-15	2,355	2,098	2,235	2,506	2,502	2,536	2,649	2,562	2,549	0	21,992
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
W. Contra Costa											
2014-15	2,730	2,519	2,664	2,546	2,494	2,439	2,203	2,166	2,166	0	21,927
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
TOTAL UNIFIED											
2014-15	10,923	9,736	10,076	10,577	10,183	10,279	9,969	9,962	9,901	0	91,606
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
COUNTYWIDE TOTALS											
2014-15	13,993	12,425	12,993	13,547	13,188	13,429	13,244	13,110	13,141	0	119,070
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

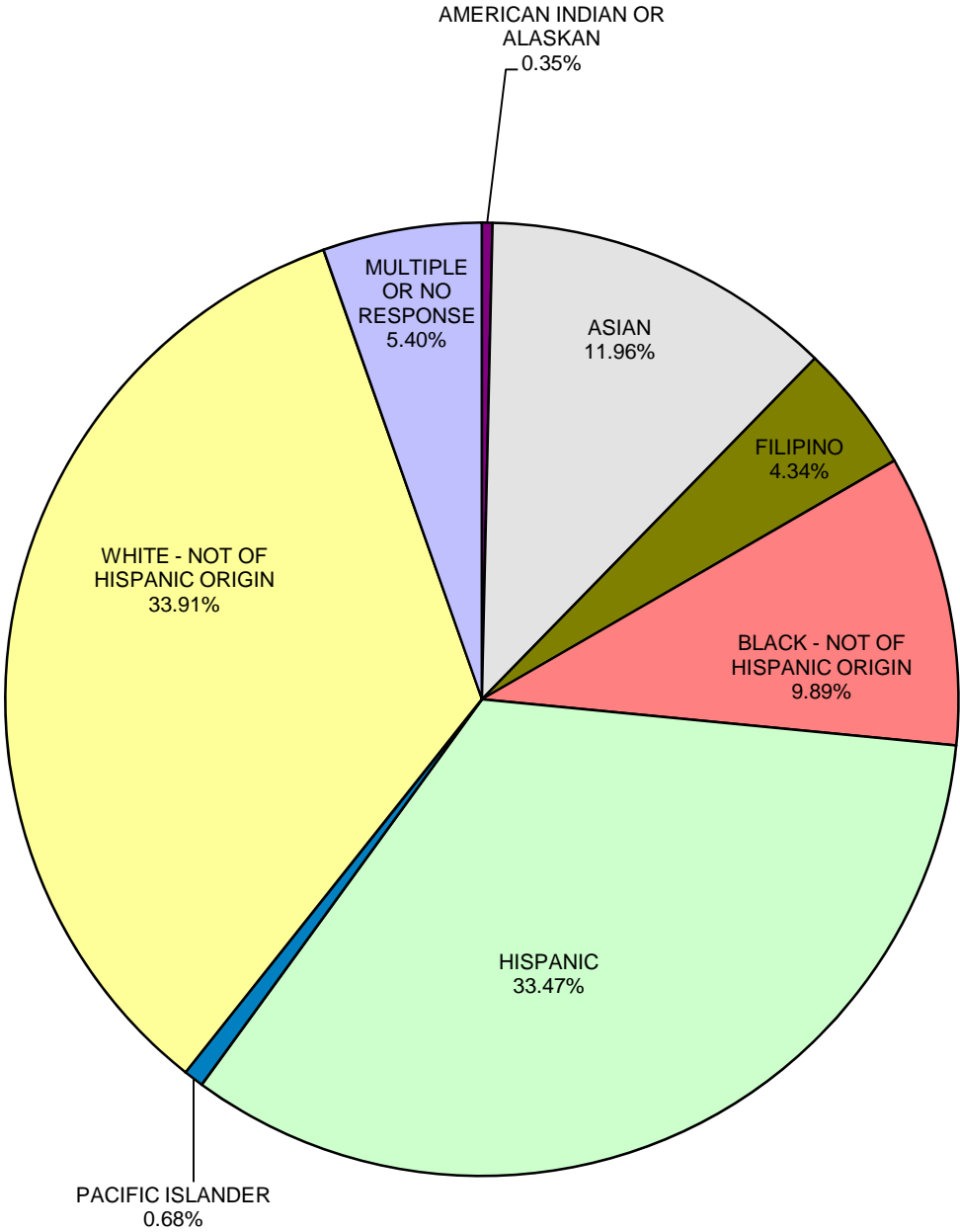
Enrollment by Grade Levels Four Year Comparison

9	10	11	12	OTHER SECONDARY	TOTAL SECONDARY	ADULTS IN K-12	TOTAL K-12
HIGH SCHOOL DISTRICTS							
Acalanes							
1,445	1,360	1,322	1,251	24	5,402	0	5,402
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
Liberty							
1,990	2,020	1,971	2,106	0	8,087	0	8,087
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
TOTAL HIGH SCHOOL							
3,435	3,380	3,293	3,357	24	13,489	0	13,489
3,358	3,277	3,230	3,370	25	13,260		13,260
3,254	3,171	3,182	3,418	25	13,053	0	13,053
3,148	3,221	3,305	3,316	16	13,006	0	13,006
UNIFIED SCHOOL DISTRICTS							
Antioch							
1,369	1,313	1,448	1,681	0	5,811	27	18,379
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	59	18,911
1,503	1,508	1,467	1,663	0	6,141	44	18,916
John Swett							
160	151	149	119	0	579	0	1,699
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
Martinez							
318	321	344	341	9	1,333	0	4,221
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
Mt. Diablo							
2,144	2,086	1,989	2,236	0	8,455	17	31,940
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
Pittsburg							
1,012	828	727	719	13	3,299	0	10,969
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
San Ramon							
2,579	2,483	2,422	2,441	37	9,962	0	31,954
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	4	29,887
W. Contra Costa							
2,129	2,155	2,131	2,104	150	8,669	0	30,596
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	109	30,507
1,999	2,179	2,106	2,248	0	8,532	115	29,998
TOTAL UNIFIED							
9,711	9,337	9,210	9,641	209	38,108	44	129,758
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	168	128,423
9,826	9,838	9,657	10,107	64	39,492	163	128,948
COUNTYWIDE TOTALS							
13,146	12,717	12,503	12,998	233	51,597	44	170,711
12,699	12,417	12,579	12,986	209	50,890	162	169,470
12,593	12,475	12,577	12,893	84	50,625	168	168,200
12,974	13,059	12,962	13,423	80	52,498	163	168,194

**Enrollment by Ethnicity by District
2014-15**

	AMERICAN INDIAN, OR ALASKAN	ASIAN	PACIFIC ISLANDER	FILIPINO	HISPANIC	AFRICAN AM- NOT HISPANIC ORIGIN	WHITE - NOT HISPANIC ORIGIN	MULTIPLE OR NO RESPONSE	TOTAL
ELEMENTARY DISTRICTS									
Brentwood	34	432	39	435	2592	632	3927	471	8,562
Byron	54	68	35	16	293	89	1029	11	1,595
Canyon	0	3	0	0	6	4	40	15	68
Knightsen	0	5	4	0	205	13	282	23	532
Lafayette	3	299	4	52	283	33	2587	264	3,525
Moraga	2	285	1	34	154	18	1138	220	1,852
Oakley	23	132	30	182	2315	460	1611	193	4,946
Orinda	11	395	8	40	121	38	1768	148	2,529
Walnut Creek	8	509	10	88	524	94	2139	236	3,608
TOTAL	135	2,128	131	847	6,493	1,381	14,521	1,581	27,217
HIGH SCHOOL DISTRICTS									
Acalanes	9	688	17	106	461	81	3664	376	5,402
Liberty	43	244	53	383	2689	747	3601	327	8,087
TOTAL	52	932	70	489	3,150	828	7,265	703	13,489
UNIFIED DISTRICTS									
Antioch	124	767	208	833	7330	4732	3032	939	17,965
John Swett	15	193	8	158	512	343	321	149	1,699
Martinez	13	153	23	110	1256	103	2081	482	4,221
Mt. Diablo	108	2319	241	1480	13028	1336	11337	2074	31,923
Pittsburg	28	346	167	600	6873	2020	618	317	10,969
San Ramon	54	10250	66	1185	2770	528	14853	2248	31,954
W. Contra Costa	60	3081	236	1616	15008	5398	3143	603	29,145
TOTAL	402	17,109	949	5,982	46,777	14,460	35,385	6,812	127,876
COUNTYWIDE TOTALS									
	589	20,169	1,150	7,318	56,420	16,669	57,171	9,096	168,582

**Enrollment by Ethnicity - Countywide
2014-15**



**Average Daily Attendance
2014-15**

	GENERAL EDUCATION		SPECIAL EDUCATION		Total K-12 ADA
	K-8	9-12	K-8	9-12	
ELEMENTARY DISTRICTS					
Brentwood	8,343.79	n/a	11.40	n/a	8,355.19
Byron	1,544.84	n/a	3.24	n/a	1,548.08
Canyon	65.80	n/a	0.00	n/a	65.80
Knightsen	508.82	n/a	0.08	n/a	508.90
Lafayette	3,426.63	n/a	0.00	n/a	3,426.63
Moraga	1,815.03	n/a	5.42	n/a	1,820.45
Oakley	4,729.62	n/a	19.87	n/a	4,749.49
Orinda	2,475.50	n/a	3.53	n/a	2,479.03
Walnut Creek	3,487.79	n/a	4.85	n/a	3,492.64
TOTAL	26,397.82	n/a	48.39	n/a	26,446.21
HIGH SCHOOL DISTRICTS					
Acalanes	n/a	5,174.02	n/a	12.65	5,186.67
Liberty	n/a	7,574.63	n/a	44.42	7,619.05
TOTAL	n/a	12,748.65	n/a	57.07	12,805.72
UNIFIED DISTRICTS					
Antioch	11,524.38	5,383.88	52.73	92.46	17,053.45
John Swett	1,057.94	536.87	4.59	0.76	1,600.16
Martinez	2,789.00	1,250.52	6.47	6.85	4,052.84
Mt. Diablo	22,360.58	8,015.37	35.19	36.95	30,448.09
Pittsburg	7,366.83	3,055.77	29.12	8.88	10,460.60
San Ramon	21,463.79	9,602.88	8.66	10.50	31,085.83
W. Contra Costa	20,070.63	7,670.41	0.00	0.00	27,741.04
TOTAL	86,633.15	35,515.70	136.76	156.40	122,442.01
COUNTYWIDE TOTALS					
	113,030.97	48,264.35	185.15	213.47	161,693.94

**Average Daily Attendance
2014-15**

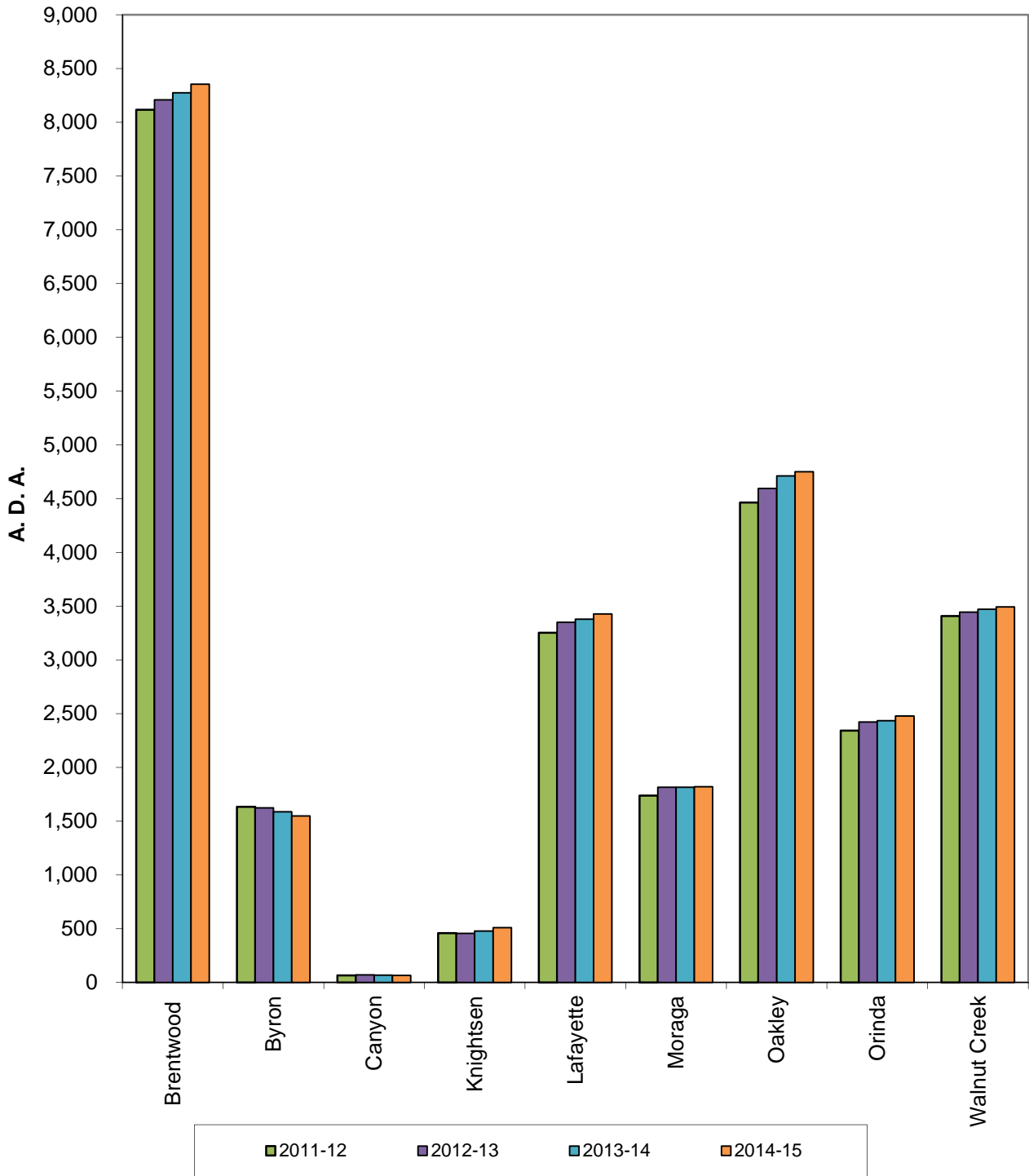
ADULT EDUCATION**

21 OR OLDER NOT CONTINUOUSLY ENROLLED	CONCURRENTLY ENROLLED SECONDARY	ADULTS ENROLLED STATE APPORTIONED	COMMUNITY DAY SCHOOL	TOTAL
ELEMENTARY DISTRICTS				
n/a	n/a	n/a	n/a	8,355.19
n/a	n/a	n/a	n/a	1,548.08
n/a	n/a	n/a	n/a	65.80
n/a	n/a	n/a	n/a	508.90
n/a	n/a	n/a	n/a	3,426.63
n/a	n/a	n/a	n/a	1,820.45
n/a	n/a	n/a	n/a	4,749.49
n/a	n/a	n/a	n/a	2,479.03
n/a	n/a	n/a	n/a	3,492.64
n/a	n/a	n/a	n/a	26,446.21
HIGH SCHOOL DISTRICTS				
0.00	0.00	0.00	0.00	5,186.67
0.00	0.00	0.00	0.00	7,619.05
0.00	0.00	0.00	0.00	12,805.72
UNIFIED DISTRICTS				
0.00	0.00	0.00	0.00	17,053.45
0.00	0.00	0.00	0.00	1,600.16
0.00	0.00	0.00	0.00	4,052.84
0.00	0.00	0.00	0.00	30,448.09
0.00	0.00	0.00	0.00	10,460.60
0.00	0.00	0.00	0.00	31,085.83
0.00	0.00	0.00	0.00	27,741.04
0.00	0.00	0.00	0.00	122,442.01
COUNTYWIDE TOTALS				
0.00	0.00	0.00	0.00	161,693.94

SOURCE: P-2 Attendance Report Form A
(**ADA no longer collected as a result of
flexibility provisions of SBX34)

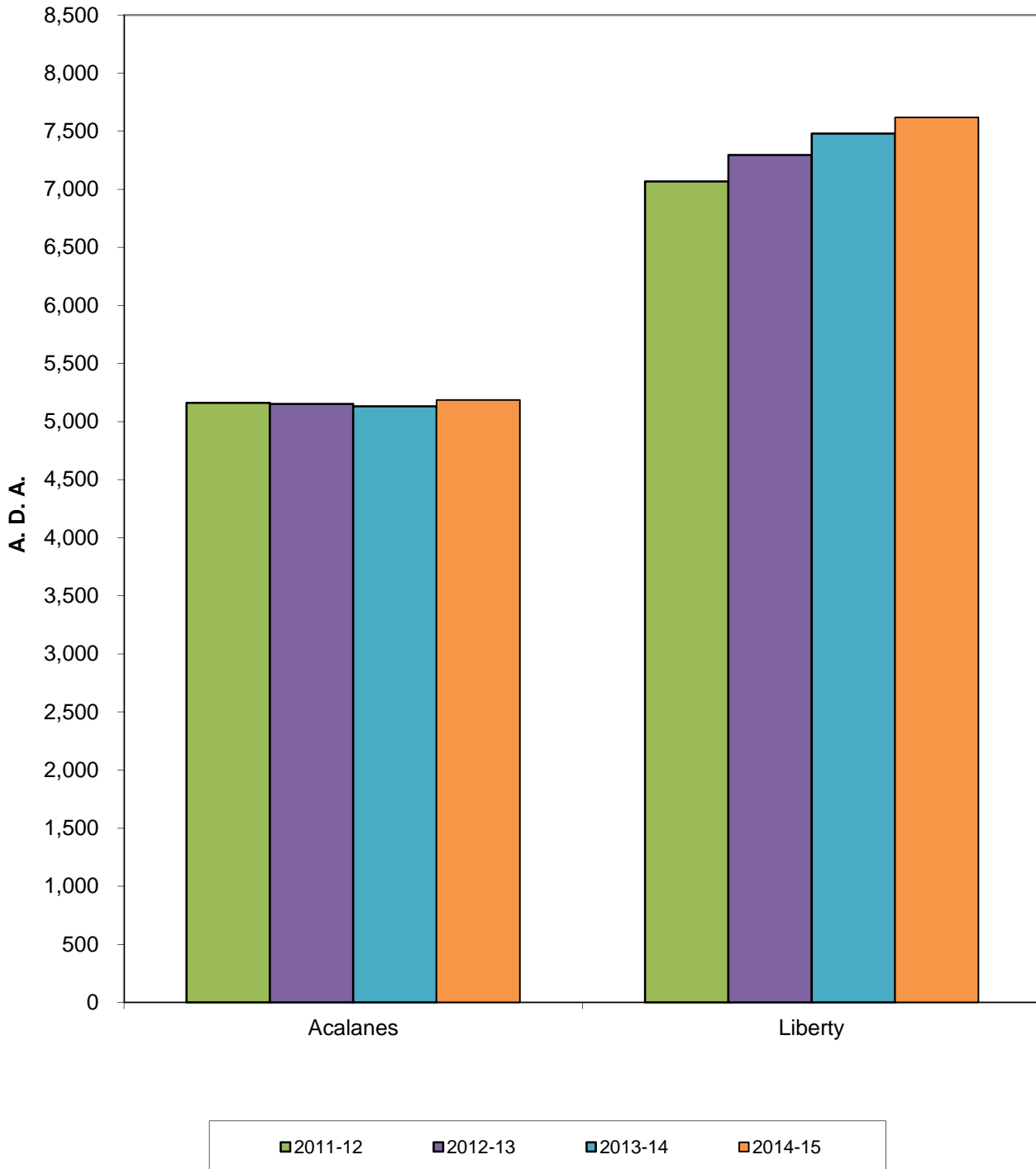
**P-2 Average Daily Attendance
Four Year Comparison**

ELEMENTARY DISTRICTS



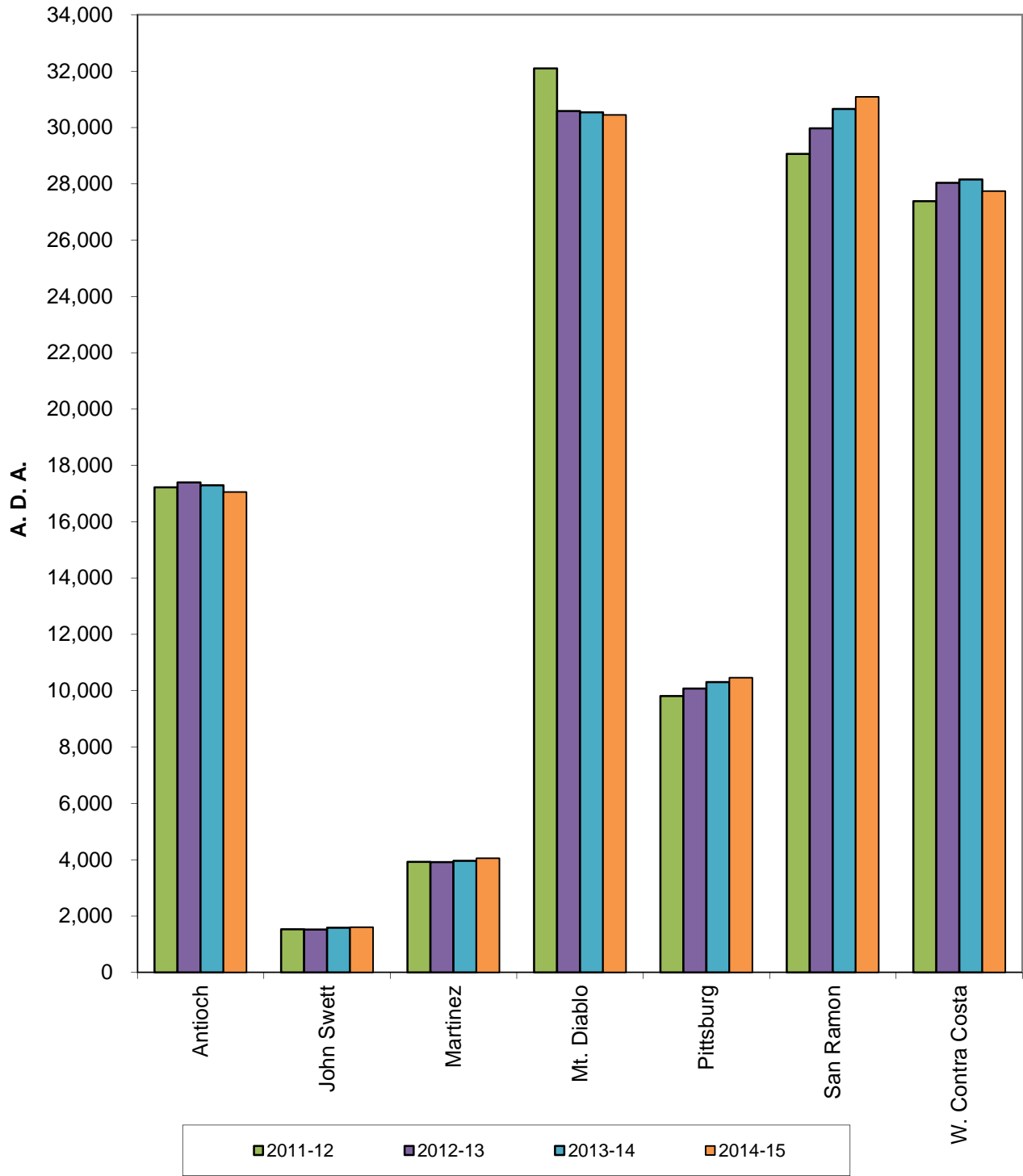
**P-2 Average Daily Attendance
Four Year Comparison**

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
2014-15**

	CALPADS	P-2 ADA	PERCENTAGE ADA to CBEDS
ELEMENTARY DISTRICTS			
Brentwood	8,562	8,355.19	97.58%
Byron	1,617	1,548.08	95.74%
Canyon	73	65.80	90.14%
Knightsen	473	508.90	107.59%
Lafayette	3,525	3,426.63	97.21%
Moraga	1,852	1,820.45	98.30%
Oakley	4,946	4,749.49	96.03%
Orinda	2,529	2,479.03	98.02%
Walnut Creek	3,608	3,492.64	96.80%
TOTAL	27,185	26,446.21	97.28%
HIGH SCHOOL DISTRICTS			
Acalanes	5,402	5,186.67	96.01%
Liberty	8,087	7,619.05	94.21%
TOTAL	13,489	12,805.72	94.93%
UNIFIED DISTRICTS			
Antioch	18,379	17,053.45	92.79%
John Swett	1,699	1,600.16	94.18%
Martinez	4,221	4,052.84	96.02%
Mt. Diablo	31,940	30,448.09	95.33%
Pittsburg	10,969	10,460.60	95.37%
San Ramon	31,954	31,085.83	97.28%
W. Contra Costa	30,596	27,741.04	90.67%
TOTAL	129,758	122,442.01	94.36%
COUNTYWIDE TOTALS			
	170,432	161,693.94	94.87%

**Appropriations Limit
2014-15**

	APPROPRIATIONS LIMIT	APPROPRIATIONS SUBJECT TO LIMIT
ELEMENTARY DISTRICTS		
Brentwood	\$24,265,910	\$24,265,910
Byron	8,697,404	8,697,404
Canyon	715,955	507,277
Knightsen	2,564,104	2,564,104
Lafayette	21,075,434	21,075,434
Moraga	10,302,362	10,402,932
Oakley	26,960,408	26,960,408
Orinda	14,955,401	14,955,401
Walnut Creek	21,452,082	21,452,082
TOTAL	\$130,989,059	\$130,880,951

HIGH SCHOOL DISTRICTS		
Acalanes	\$47,107,789	\$47,860,640
Liberty	36,629,268	36,629,268
TOTAL	\$83,737,057	\$84,489,909

UNIFIED DISTRICTS		
Antioch	\$93,748,437	\$93,748,437
John Swett	10,754,217	10,754,217
Martinez	22,211,721	22,211,721
Mt. Diablo	176,870,322	176,870,322
Pittsburg	57,489,355	57,489,355
San Ramon	178,276,832	178,276,832
W. Contra Costa	227,362,944	227,362,944
TOTAL	\$766,713,827	\$766,713,827

COUNTYWIDE TOTALS		
	\$981,439,944	\$982,084,687

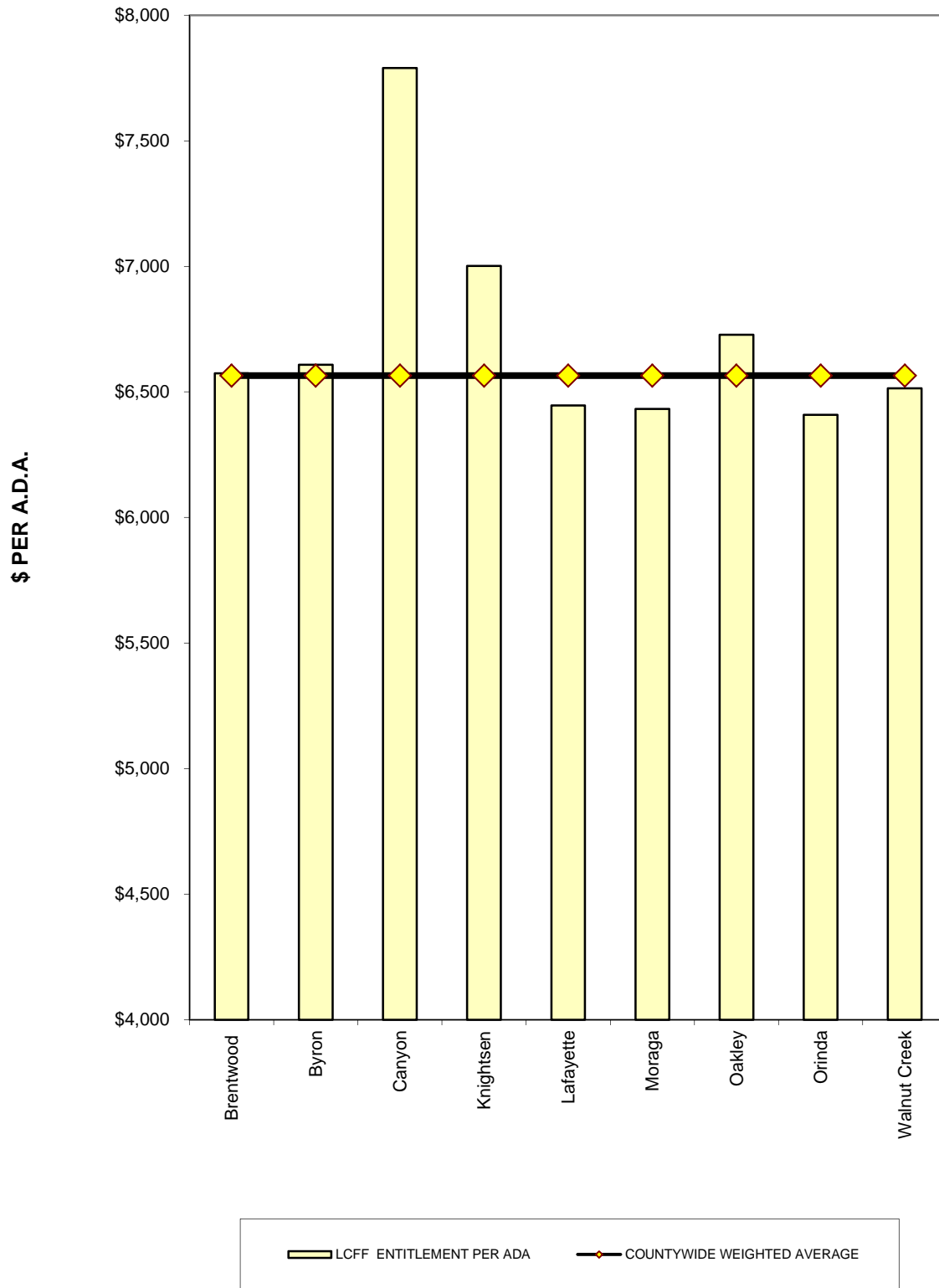
**LCFF Entitlement Per ADA
2014-15**

	LCFF TARGET AMOUNT	REMAINING GAP AMOUNT	LCFF PHASE-IN ENTITLEMENT	DISTRICT LCFF ADA	LCFF ENTITLEMENT PER ADA	COUNTYWIDE WEIGHTED AVERAGE
ELEMENTARY DISTRICTS						
Brentwood	\$66,213,552.00	\$11,281,623.00	\$54,931,929.00	8,355.57	\$6,574.29	\$6,565.29
Byron	12,571,753.00	2,096,352.00	10,475,401.00	1,585.33	6,607.71	6,565.29
Canyon	515,560.00	17,615.00	525,045.00	67.40	7,789.99	6,565.29
Knightsen	4,164,137.00	596,311.00	3,567,826.00	509.55	7,001.92	6,565.29
Lafayette	25,909,888.00	3,822,936.00	22,086,952.00	3,426.63	6,445.68	6,565.29
Moraga	13,620,171.00	1,929,023.00	11,691,148.00	1,817.49	6,432.58	6,565.29
Oakley	39,158,481.00	7,204,412.00	31,954,069.00	4,749.76	6,727.51	6,565.29
Orinda	18,473,140.00	2,586,066.00	15,887,074.00	2,479.03	6,408.58	6,565.29
Walnut Creek	26,953,623.00	4,199,355.00	22,754,268.00	3,493.04	6,514.17	6,565.29
TOTALS	\$207,580,305.00	\$33,733,693.00	\$173,873,712.00	26,483.80	\$6,565.29 *	\$6,565.29
HIGH SCHOOL DISTRICTS						
Acalanes	\$45,721,185.00	\$6,492,889.00	\$39,228,296.00	5,187.07	\$7,562.71	\$7,598.21
Liberty	70,776,321.00	18,185,825.00	58,075,341.00	7,619.05	7,622.39	7,598.21
TOTALS	\$116,497,506.00	\$24,678,714.00	\$97,303,637.00	12,806.12	\$7,598.21 *	\$7,598.21
UNIFIED DISTRICTS						
Antioch	\$166,870,320.00	\$37,780,501.00	\$129,089,819.00	17,322.38	\$7,452.20	\$7,328.44
John Swett	15,856,567.00	1,535,405.00	12,301,108.00	1,600.11	7,687.66	7,328.44
Martinez	33,787,861.00	4,405,105.00	29,447,866.00	4,052.71	7,266.22	7,328.44
Mt. Diablo	265,524,204.00	42,897,495.00	222,626,709.00	30,523.32	7,293.66	7,328.44
Pittsburg	107,992,514.00	24,793,914.00	83,198,600.00	10,458.48	7,955.13	7,328.44
San Ramon	249,024,406.00	42,551,499.00	206,472,907.00	31,081.52	6,642.95	7,328.44
W. Contra Costa	275,776,831.00	58,783,642.00	216,993,189.00	27,788.50	7,808.74	7,328.44
TOTALS	\$1,114,832,703.00	\$212,747,561.00	\$900,130,198.00	122,827.02	\$7,328.44 *	\$7,328.44

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

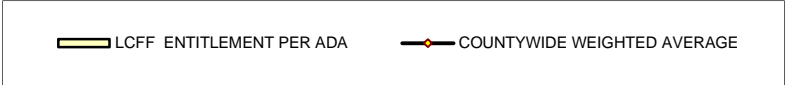
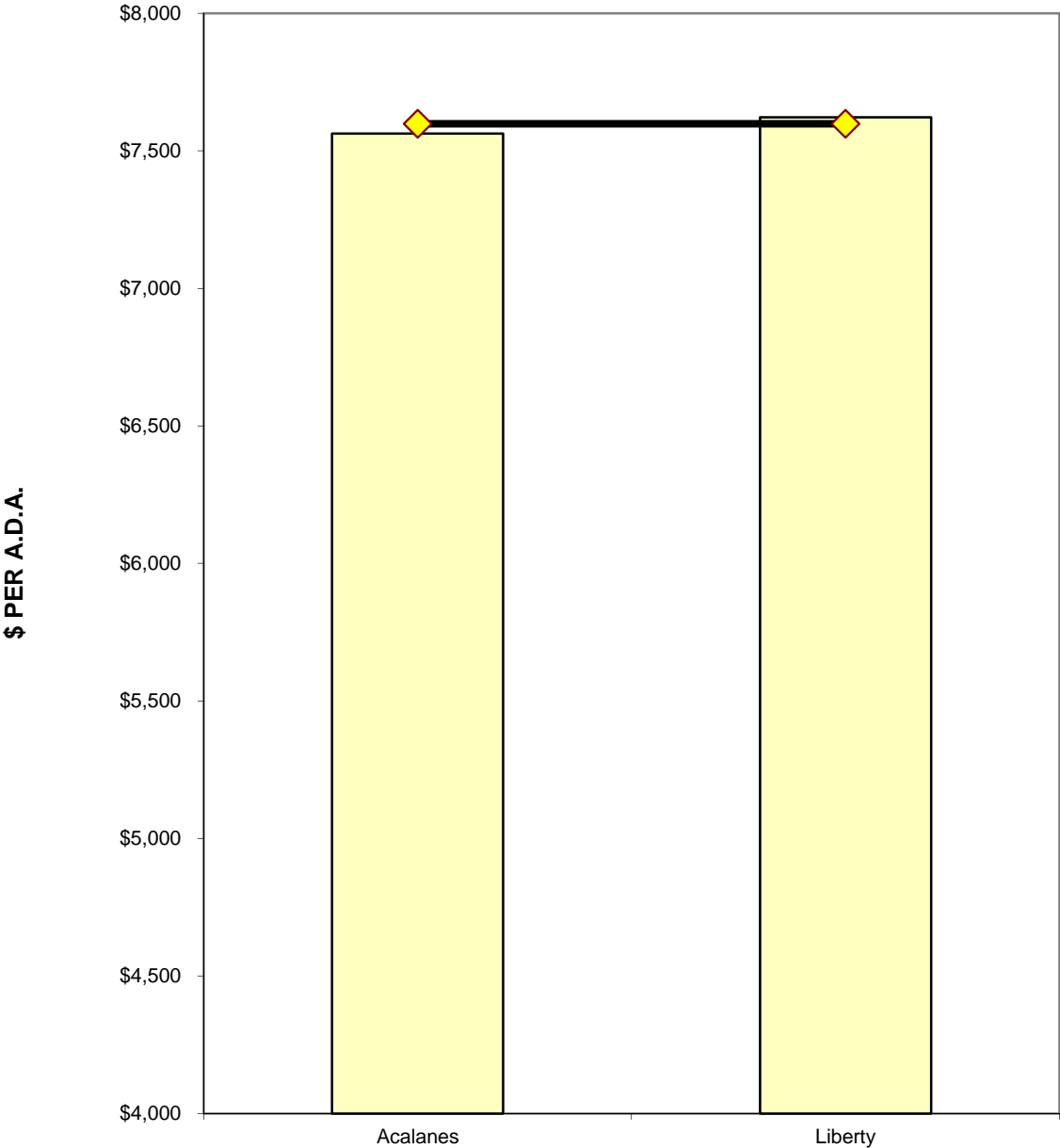
LCFF Entitlement with Countywide Weighted Average 2014-15

ELEMENTARY DISTRICTS



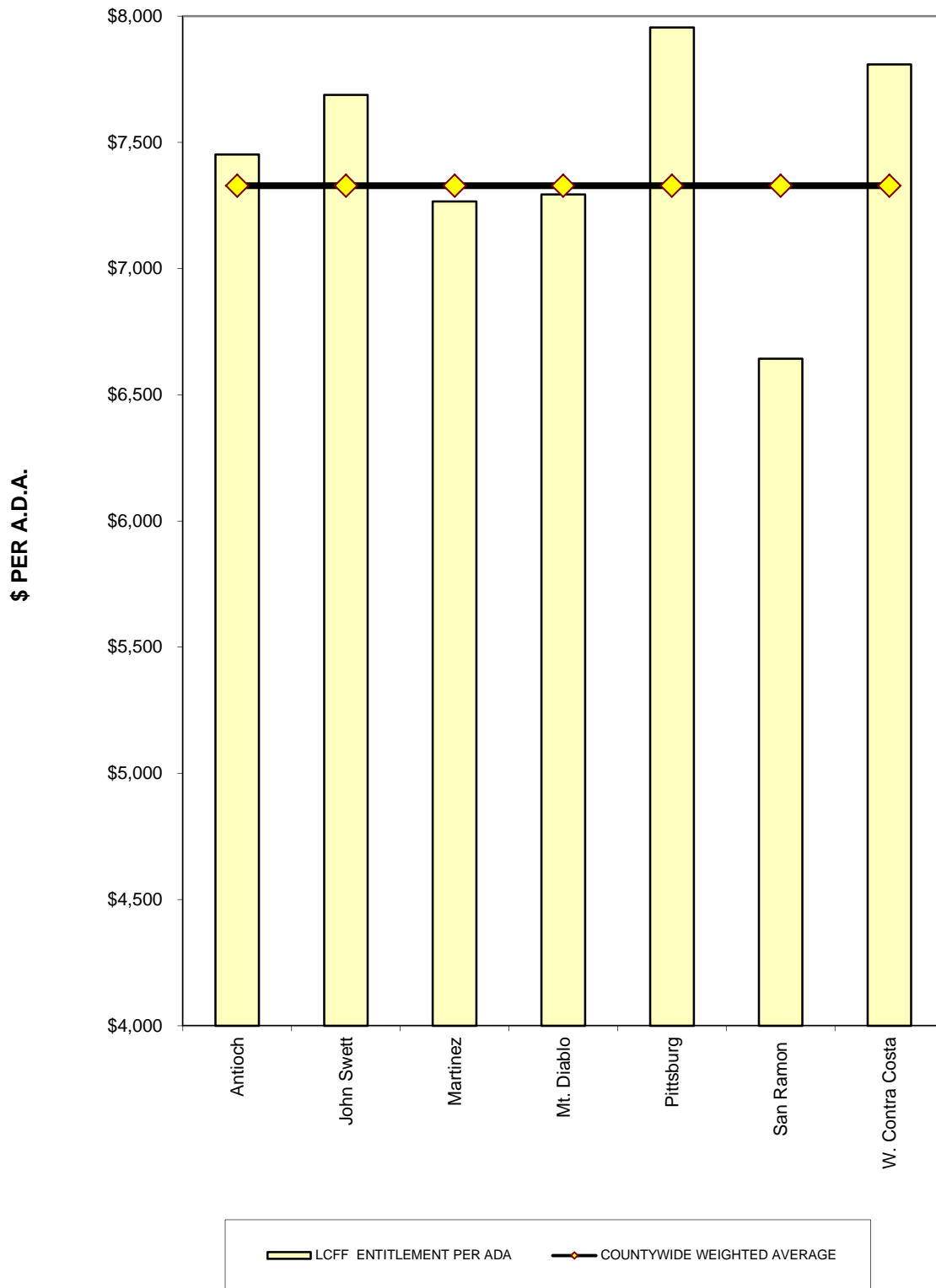
**LCFF Entitlement and Countywide Weighted Average
2014-15**

HIGH SCHOOL DISTRICTS



LCFF Entitlement and Countywide Weighted Average
2014-15

UNIFIED SCHOOL DISTRICTS



**General Fund Revenue By Source
Percentage of Total Revenue
2014-15**

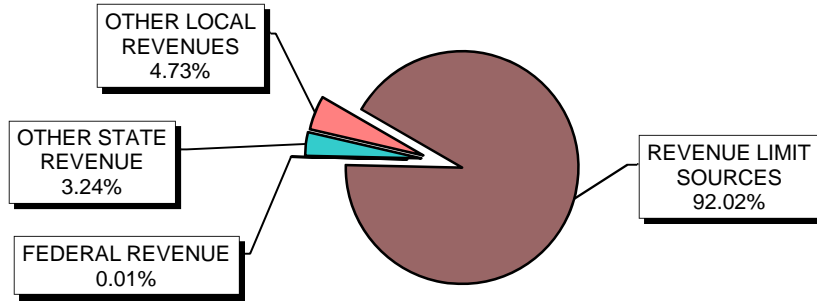
	REVENUE LIMIT SOURCES (8010-8099)	FEDERAL REVENUE (8100-8299)	OTHER STATE REVENUE (8300-8599)	OTHER LOCAL REVENUE (8600-8799)	TOTAL REVENUE
ELEMENTARY DISTRICTS					
Brentwood					
Unrestricted	\$54,936,152	\$0	\$1,950,036	\$503,346	\$57,389,534
Restricted	1,663,921	2,375,994	3,329,786	3,943,774	11,313,476
Total	\$56,600,073 82.39%	\$2,375,994 3.46%	\$5,279,822 7.68%	\$4,447,121 6.47%	\$68,703,010 100.00%
Byron					
Unrestricted	\$10,589,946	\$0	\$410,743	\$1,006,394	\$12,007,082
Restricted	313,993	599,594	149,318	666,089	1,728,994
Total	\$10,903,939 79.37%	\$599,594 4.37%	\$560,061 4.08%	\$1,672,483 12.18%	\$13,736,076 100.00%
Canyon					
Unrestricted	\$525,045	\$18	\$11,923	\$13,125	\$550,110
Restricted	0	31,086	4,713	12,843	48,642
Total	\$525,045 87.69%	\$31,104 5.19%	\$16,635 2.78%	\$25,968 4.34%	\$598,752 100.00%
Knightsen					
Unrestricted	\$3,567,826	\$0	\$194,715	\$79,005	\$3,841,546
Restricted	94,662	180,321	46,407	494,769	816,158
Total	\$3,662,488 78.63%	\$180,321 3.87%	\$241,122 5.18%	\$573,773 12.32%	\$4,657,704 100.00%
Lafayette					
Unrestricted	\$22,057,347	\$0	\$794,137	\$6,866,422	\$29,717,906
Restricted	673,242	806,695	336,550	1,456,023	3,272,510
Total	\$22,730,589 68.89%	\$806,695 2.45%	\$1,130,687 3.43%	\$8,322,445 25.23%	\$32,990,416 100.00%
Moraga					
Unrestricted	\$11,583,914	\$0	\$414,999	\$5,313,882	\$17,312,795
Restricted	360,885	396,178	178,504	547,653	1,483,219
Total	\$11,944,799 63.55%	\$396,178 2.11%	\$593,503 3.16%	\$5,861,535 31.18%	\$18,796,014 100.00%
Oakley					
Unrestricted	\$31,954,069	\$0	\$1,177,761	\$1,147,205	\$34,279,035
Restricted	959,895	1,604,507	666,726	2,968,579	6,199,707
Total	\$32,913,964 81.31%	\$1,604,507 3.96%	\$1,844,487 4.56%	\$4,115,784 10.17%	\$40,478,742 100.00%
Orinda					
Unrestricted	\$15,899,448	\$0	\$568,576	\$5,116,793	\$21,584,818
Restricted	483,643	481,431	239,706	4,431,810	5,636,590
Total	\$16,383,091 60.18%	\$481,431 1.77%	\$808,283 2.97%	\$9,548,604 35.08%	\$27,221,408 100.00%
Walnut Creek					
Unrestricted	\$22,367,875	\$0	\$868,513	\$1,595,048	\$24,831,436
Restricted	0	1,029,372	1,323,888	3,233,516	5,586,776
Total	\$22,367,875 73.54%	\$1,029,372 3.38%	\$2,192,401 7.21%	\$4,828,564 15.87%	\$30,418,212 100.00%
TOTAL					
Unrestricted	\$173,481,622	\$18	\$6,391,403	\$21,641,220	\$201,514,262
Restricted	4,550,241	7,505,178	6,275,597	17,755,057	36,086,073
Total	\$178,031,863 74.93%	\$7,505,196 3.16%	\$12,667,001 5.33%	\$39,396,277 16.58%	\$237,600,336 100.00%

**General Fund Revenue By Source
Percentage of Total Revenue
2014-15**

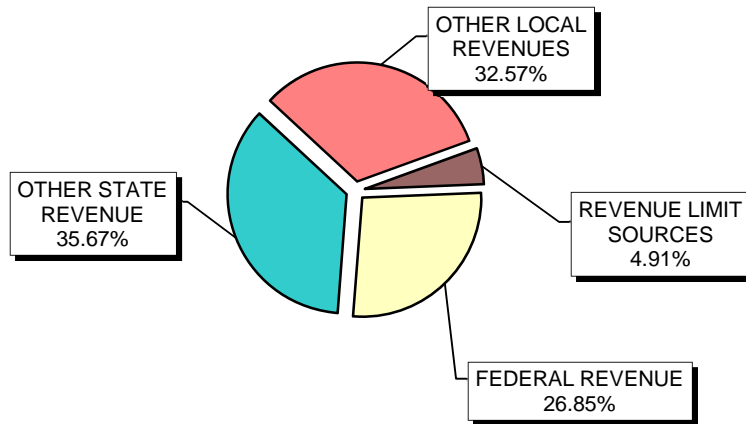
	REVENUE LIMIT SOURCES (8010-8099)	FEDERAL REVENUE (8100-8299)	OTHER STATE REVENUE (8300-8599)	OTHER LOCAL REVENUE (8600-8799)	TOTAL REVENUE
HIGH SCHOOL DISTRICTS					
Acalanes					
Unrestricted	\$40,063,406	\$0	\$1,124,600	\$11,484,078	\$52,672,083
Restricted	1,036,810	1,125,862	1,127,456	5,792,398	9,082,526
Total	\$41,100,216 66.55%	\$1,125,862 1.82%	\$2,252,056 3.65%	\$17,276,476 27.98%	\$61,754,609 100.00%
Liberty					
Unrestricted	\$56,965,749	\$0	\$1,980,379	\$1,262,507	\$60,208,635
Restricted	1,535,242	1,949,911	887,936	4,093,487	8,466,576
Total	\$58,500,991 85.18%	\$1,949,911 2.84%	\$2,868,316 4.18%	\$5,355,994 7.80%	\$68,675,211 100.00%
TOTAL					
Unrestricted	\$97,029,155	\$0	\$3,104,979	\$12,746,584	\$112,880,718
Restricted	2,572,052	3,075,773	2,015,393	9,885,885	17,549,102
Total	\$99,601,207 76.36%	\$3,075,773 2.36%	\$5,120,371 3.93%	\$22,632,469 17.35%	\$130,429,820 100.00%
UNIFIED DISTRICTS					
Antioch					
Unrestricted	\$129,239,337	\$0	\$4,187,584	\$829,528	\$134,256,449
Restricted	3,631,060	8,391,978	6,654,188	8,854,043	27,531,270
Total	\$132,870,397 82.12%	\$8,391,978 5.19%	\$10,841,772 6.70%	\$9,683,571 5.99%	\$161,787,719 100.00%
John Swett					
Unrestricted	\$12,331,294	\$9,801	\$398,066	\$234,406	\$12,973,566
Restricted	327,159	827,022	333,225	840,161	2,327,568
Total	\$12,658,453 82.73%	\$836,823 5.47%	\$731,291 4.78%	\$1,074,567 7.02%	\$15,301,134 100.00%
Martinez					
Unrestricted	\$29,545,934	\$33,451	\$1,129,467	\$1,249,113	\$31,957,966
Restricted	795,904	1,124,125	656,838	1,935,299	4,512,167
Total	\$30,341,838 83.20%	\$1,157,577 3.17%	\$1,786,305 4.90%	\$3,184,413 8.73%	\$36,470,133 100.00%
Mt. Diablo					
Unrestricted	\$222,626,709	\$17,901	\$7,539,770	\$6,877,537	\$237,061,917
Restricted	0	20,459,178	29,487,399	7,956,004	57,902,582
Total	\$222,626,709 75.48%	\$20,477,079 6.94%	\$37,027,169 12.55%	\$14,833,542 5.03%	\$294,964,499 100.00%
Pittsburg					
Unrestricted	\$83,198,600	\$35,740	\$2,799,508	\$1,905,525	\$87,939,372
Restricted	2,078,135	5,756,964	4,851,514	3,777,142	16,463,754
Total	\$85,276,735 81.68%	\$5,792,703 5.55%	\$7,651,022 7.33%	\$5,682,667 5.44%	\$104,403,127 100.00%
San Ramon					
Unrestricted	\$206,748,982	\$0	\$7,516,819	\$12,500,551	\$226,766,352
Restricted	0	6,337,036	21,952,056	20,901,434	49,190,526
Total	\$206,748,982 74.92%	\$6,337,036 2.30%	\$29,468,875 10.68%	\$33,401,985 12.10%	\$275,956,877 100.00%
W. Contra Costa					
Unrestricted	\$216,726,163	\$45,584	\$8,198,271	\$2,139,277	\$227,109,296
Restricted	0	22,843,496	29,163,364	20,683,070	72,689,930
Total	\$216,726,163 72.30%	\$22,889,080 7.63%	\$37,361,636 12.46%	\$22,822,347 7.61%	\$299,799,225 100.00%
TOTAL					
Unrestricted	\$900,417,018	\$142,477	\$31,769,485	\$25,735,938	\$958,064,918
Restricted	6,832,258	65,739,799	93,098,584	64,947,154	230,617,796
Total	\$907,249,276 76.33%	\$65,882,276 5.54%	\$124,868,070 10.50%	\$90,683,092 7.63%	\$1,188,682,714 100.00%
COUNTYWIDE TOTALS					
Unrestricted	\$1,170,927,795	\$142,494	\$41,265,867	\$60,123,742	\$1,272,459,899
Restricted	13,954,551	76,320,750	101,389,574	92,588,095	284,252,971
Total	\$1,184,882,346 76.12%	\$76,463,244 4.91%	\$142,655,441 9.16%	\$152,711,838 9.81%	\$1,556,712,869 100.00%

Countywide Revenues By Source 2014-15

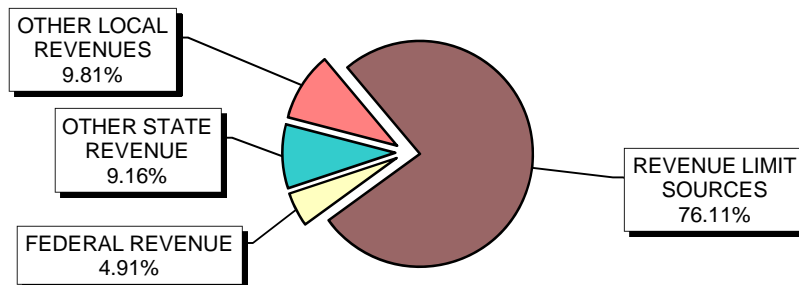
UNRESTRICTED



RESTRICTED



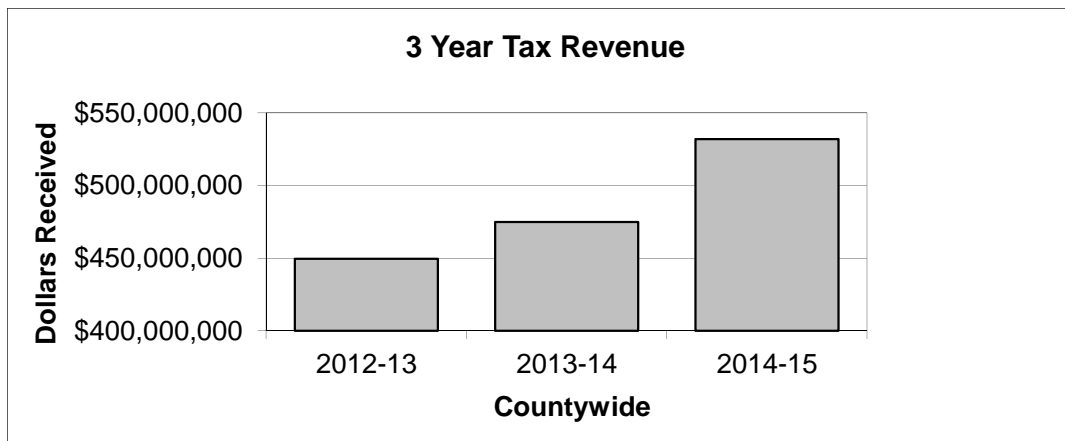
COUNTYWIDE TOTAL



This page intentionally left blank.

**Local Tax Revenue
Three Year Comparison**

	2012-13	2013-14	2014-15
ELEMENTARY DISTRICTS			
Brentwood	\$11,252,277	\$12,014,446	\$14,637,284
Byron	3,412,517	3,750,148	4,346,683
Canyon	70,767	78,106	87,292
Knightsen	1,122,113	1,155,230	1,393,748
Lafayette	12,506,298	13,578,714	14,863,543
Moraga	6,233,740	6,792,722	7,431,611
Oakley	8,077,103	8,744,125	10,722,804
Orinda	7,905,773	8,612,101	9,459,618
Walnut Creek	15,316,049	16,995,331	18,589,928
TOTAL	\$65,896,637	\$71,720,923	\$81,532,511
HIGH SCHOOL DISTRICTS			
Acalanes	\$30,991,165	\$33,780,194	\$36,671,565
Liberty	18,964,033	20,385,754	24,483,572
TOTAL	\$49,955,198	\$54,165,948	\$61,155,137
UNIFIED DISTRICTS			
Antioch	\$25,124,042	\$27,980,951	\$34,398,660
John Swett	7,758,273	7,274,841	6,854,688
Martinez	17,250,884	16,840,785	16,863,039
Mt. Diablo	97,885,218	99,394,490	112,072,135
Pittsburg	7,481,091	8,476,632	9,828,139
San Ramon	113,720,003	122,792,666	135,303,978
W. Contra Costa	64,376,754	66,337,784	73,867,826
TOTAL	\$333,596,265	\$349,098,149	\$389,188,465
COUNTYWIDE TOTALS			
	\$449,448,100	\$474,985,020	\$531,876,113



**Lottery Revenue
2014-15**

	1ST QUARTER* \$34.893651396 PER ADA**	2ND QUARTER \$41.156672434 PER ADA	3RD QUARTER \$46.798931056 PER ADA	4TH QUARTER UNRESTRICTED \$20.796122230 PER ADA	4TH QUARTER RESTRICTED \$22.389112640 PER ADA	TOTAL \$166.034489756 PER ADA
ELEMENTARY DISTRICTS						
Brentwood	\$306,221.90	\$355,182.08	\$403,874.76	\$179,470.53	\$193,218.04	\$1,437,967
Byron	51,411.29	68,073.13	76,336.85	34,396.78	37,031.59	267,250
Canyon	2,008.18	2,880.96	3,186.44	1,455.72	1,567.23	11,099
Knightsen	20,547.54	20,537.17	23,352.65	10,377.26	11,172.16	85,987
Lafayette	126,833.39	145,529.99	165,481.01	73,535.08	79,167.90	590,547
Moraga	63,602.96	77,744.95	88,403.17	39,283.87	42,293.03	311,328
Oakley	187,526.03	202,120.41	229,829.54	102,129.75	109,952.93	831,559
Orinda	88,562.38	104,537.94	118,869.27	52,822.15	56,868.34	421,660
Walnut Creek	127,696.00	148,699.05	169,084.53	75,136.38	80,891.86	601,508
TOTAL	\$974,410	\$1,125,306	\$1,278,418	\$568,608	\$612,163	\$4,558,904
HIGH SCHOOL DISTRICTS						
Acalanes	\$195,094.95	\$241,836.60	\$274,990.51	\$122,198.01	\$131,558.42	\$965,678
Liberty	308,562.21	333,327.89	379,024.53	168,427.79	181,329.42	1,370,672
TOTAL	\$503,657	\$575,164	\$654,015	\$290,626	\$312,888	\$2,336,350
UNIFIED DISTRICTS						
Antioch	\$612,934.79	\$745,511.96	\$847,715.83	\$376,700.95	\$405,556.38	\$2,988,420
John Swett	63,594.15	67,250.00	76,469.44	33,980.86	36,583.81	277,878
Martinez	191,666.57	219,118.12	249,157.50	110,718.55	119,199.63	889,860
Mt. Diablo	1,152,572.06	1,403,607.15	1,596,030.73	709,230.95	763,558.29	5,624,999
Pittsburg	444,437.41	487,747.72	554,614.12	246,454.84	265,333.37	1,998,587
San Ramon	1,209,019.06	1,315,902.28	1,496,302.21	664,914.41	715,847.09	5,401,985
W. Contra Costa	1,077,300.43	1,263,345.21	1,436,539.98	638,357.76	687,256.20	5,102,800
TOTAL	\$4,751,524	\$5,502,482	\$6,256,830	\$2,780,358	\$2,993,335	\$22,284,530
COUNTYWIDE TOTALS						
	\$6,229,591	\$7,202,953	\$8,189,263	\$3,639,592	\$3,918,386	\$29,179,784

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

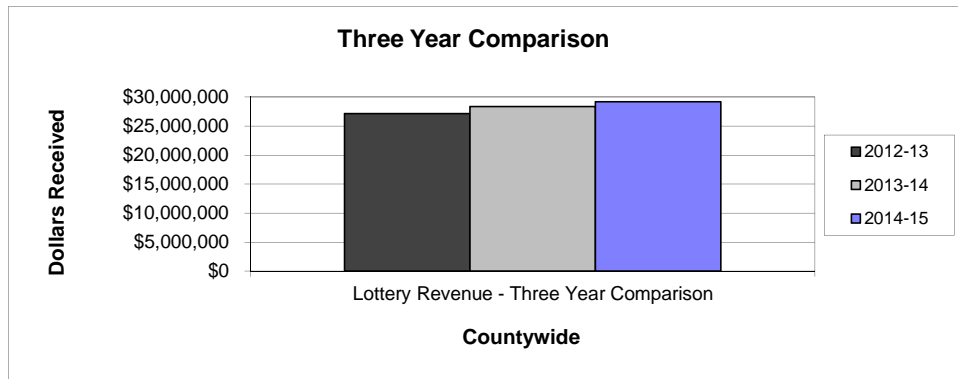
** All Lottery payments are based on the prior year's annual ADA until the actual annual ADA is available for the current year.

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

	2012-13		2013-14		2014-15	
	P/Y* ANNUAL ADA	TOTAL** \$143.00 per ADA	P/Y* ANNUAL ADA	TOTAL** \$147.71 per ADA	P/Y* ANNUAL ADA	TOTAL** \$166.03 per ADA
ELEMENTARY DISTRICTS						
Brentwood	8,485	\$1,325,881	8,570	\$1,411,862	8,630	\$1,437,967
Byron	1,715	272,898	1,694	273,272	1,654	267,250
Canyon	69	10,714	73	12,529	70	11,099
Knightsen	478	72,656	478	78,020	499	85,987
Lafayette	3,406	548,345	3,503	586,662	3,536	590,547
Moraga	1,827	289,819	1,897	320,382	1,889	311,328
Oakley	4,661	723,229	4,795	805,289	4,911	831,559
Orinda	2,462	382,595	2,532	424,027	2,540	421,660
Walnut Creek	3,564	563,779	3,591	590,275	3,613	601,508
TOTAL	26,667	\$4,189,915	27,133	\$4,502,318	27,342	\$4,558,904
HIGH SCHOOL DISTRICTS						
Acalanes	5,949	\$895,844	5,921	\$962,134	5,876	\$965,678
Liberty	7,732	1,217,897	7,912	1,319,053	8,099	1,370,672
TOTAL	13,681	\$2,113,741	13,833	\$2,281,186	13,975	\$2,336,350
UNIFIED DISTRICTS						
Antioch	18,288	\$2,799,000	18,172	\$2,948,244	18,114	\$2,988,420
John Swett	1,564	229,205	1,588	267,957	1,634	277,878
Martinez	5,313	837,877	5,270	853,414	5,324	889,860
Mt. Diablo	36,037	5,560,117	34,222	5,307,009	34,101	5,624,999
Pittsburg	11,419	1,843,765	11,621	1,927,820	11,851	1,998,587
San Ramon	30,403	4,870,239	31,291	5,243,744	31,973	5,401,985
W. Contra Costa	30,212	4,730,568	30,556	5,040,228	30,696	5,102,800
TOTAL	133,236	\$20,870,772	132,720	\$21,588,414	133,693	\$22,284,530
COUNTYWIDE TOTALS						
	173,584	\$27,174,428	173,686	\$28,371,919	175,010	\$29,179,784

* 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
2014-15**

	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
ELEMENTARY DISTRICTS					
Brentwood					
Unrestricted		\$30,640,597	\$4,817,885	\$8,165,428	\$1,803,261
Restricted		5,853,210	4,450,525	4,504,744	1,438,556
Total	8,355.19	\$36,493,807	\$9,268,410	\$12,670,172	\$3,241,817
Cost per ADA		\$4,368	\$1,109	\$1,516	\$388
Percentage per ADA		51.909%	13.183%	18.022%	4.611%
Byron					
Unrestricted		\$5,486,947	\$1,477,602	\$2,082,327	\$304,685
Restricted		1,074,870	811,310	573,114	383,395
Total	1,548.08	\$6,561,817	\$2,288,912	\$2,655,441	\$688,080
Cost per ADA		\$4,239	\$1,479	\$1,715	\$444
Percentage per ADA		46.343%	16.166%	18.754%	4.860%
Canyon					
Unrestricted		\$260,553	\$126,028	\$114,604	\$23,852
Restricted		0	25,325	2,614	22,527
Total	65.80	\$260,553	\$151,353	\$117,218	\$46,378
Cost per ADA		\$3,960	\$2,300	\$1,781	\$705
Percentage per ADA		36.659%	21.294%	16.492%	6.525%
Knightsen					
Unrestricted		\$1,759,821	\$486,929	\$511,270	\$132,579
Restricted		347,432	198,055	107,301	170,090
Total	508.90	\$2,107,253	\$684,984	\$618,571	\$302,669
Cost per ADA		\$4,141	\$1,346	\$1,216	\$595
Percentage per ADA		45.355%	14.743%	13.314%	6.515%
Lafayette					
Unrestricted		\$14,356,877	\$3,313,262	\$5,351,698	\$699,981
Restricted		2,378,005	2,085,180	1,224,494	554,995
Total	3,426.63	\$16,734,882	\$5,398,442	\$6,576,191	\$1,254,976
Cost per ADA		\$4,884	\$1,575	\$1,919	\$366
Percentage per ADA		49.800%	16.065%	19.570%	3.735%
Moraga					
Unrestricted		\$8,060,966	\$2,217,414	\$3,095,712	\$440,746
Restricted		701,821	970,953	522,178	198,911
Total	1,820.45	\$8,762,787	\$3,188,367	\$3,617,890	\$639,657
Cost per ADA		\$4,814	\$1,751	\$1,987	\$351
Percentage per ADA		46.369%	16.871%	19.144%	3.385%
Oakley					
Unrestricted		\$16,841,676	\$3,989,381	\$5,162,276	\$858,152
Restricted		4,229,447	1,930,155	1,585,958	689,517
Total	4,749.49	\$21,071,123	\$5,919,536	\$6,748,234	\$1,547,668
Cost per ADA		\$4,437	\$1,246	\$1,421	\$326
Percentage per ADA		52.384%	14.716%	16.777%	3.848%
Orinda					
Unrestricted		\$8,934,818	\$3,714,778	\$3,344,856	\$1,082,170
Restricted		4,173,714	1,210,653	1,528,920	338,851
Total	2,479.03	\$13,108,532	\$4,925,431	\$4,873,777	\$1,421,021
Cost per ADA		\$5,288	\$1,987	\$1,966	\$573
Percentage per ADA		47.853%	17.981%	17.792%	5.188%

**General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2014-15**

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
ELEMENTARY DISTRICTS				
Brentwood				
\$5,018,099	\$29,767	\$16,580	(\$785,658)	\$49,705,959
3,038,395	10,565	626,869	675,237	20,598,101
\$8,056,494	\$40,332	\$643,449	(\$110,421)	\$70,304,060
\$964	\$5	\$77	(\$13)	\$8,414
11.460%	0.057%	0.915%	(0.157%)	100.00%
Byron				
\$1,454,288	\$13,518	\$0	(\$26,525)	\$10,792,841
497,160	0	0	26,525	3,366,373
\$1,951,447	\$13,518	\$0	\$0	\$14,159,215
\$1,261	\$9	\$0	\$0	\$9,146
13.782%	0.095%	0.000%	0.000%	100.00%
Canyon				
\$103,554	\$3,486	\$0	\$0	\$632,076
28,226	0	0	0	78,692
\$131,780	\$3,486	\$0	\$0	\$710,768
\$2,003	\$53	\$0	\$0	\$10,802
18.540%	0.490%	0.000%	0.000%	100.00%
Knightsen				
\$465,613	\$0	\$0	(\$2,151)	\$3,354,061
450,348	16,629	0	2,151	1,292,006
\$915,961	\$16,629	\$0	(\$0)	\$4,646,067
\$1,800	\$33	\$0	(\$0)	\$9,130
19.715%	0.358%	0.000%	0.000%	100.00%
Lafayette				
\$2,095,192	\$0	\$0	(\$1,597)	\$25,815,412
1,473,757	0	70,361	1,597	7,788,389
\$3,568,950	\$0	\$70,361	\$0	\$33,603,801
\$1,042	\$0	\$21	\$0	\$9,807
10.621%	0.000%	0.209%	0.000%	100.00%
Moraga				
\$1,634,915	\$170,925	\$32,102	(\$77,925)	\$15,574,855
640,033	82,750	200,942	5,729	3,323,317
\$2,274,947	\$253,675	\$233,044	(\$72,196)	\$18,898,171
\$1,250	\$139	\$128	(\$40)	\$10,381
12.038%	1.342%	1.233%	(0.382%)	100.00%
Oakley				
\$3,026,227	\$184,771	\$0	(\$25,267)	\$30,037,216
956,175	30	780,526	15,087	10,186,894
\$3,982,402	\$184,801	\$780,526	(\$10,180)	\$40,224,110
\$838	\$39	\$164	(\$2)	\$8,469
9.901%	0.459%	1.940%	(0.025%)	100.00%
Orinda				
\$2,097,732	\$37,398	\$150,841	(\$32,517)	\$19,330,076
660,020	0	118,268	32,517	8,062,943
\$2,757,752	\$37,398	\$269,109	\$0	\$27,393,019
\$1,112	\$15	\$109	\$0	\$11,050
10.067%	0.137%	0.982%	0.000%	100.00%

General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2014-15

	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
ELEMENTARY DISTRICTS (Cont.)					
Walnut Creek					
Unrestricted		\$12,564,374	\$2,752,590	\$3,212,649	\$646,085
Restricted		2,878,866	1,312,159	1,781,885	483,013
Total	3,492.64	\$15,443,239	\$4,064,748	\$4,994,534	\$1,129,097
Cost per ADA		\$4,422	\$1,164	\$1,430	\$323
Percentage per ADA		51.552%	13.569%	16.673%	3.769%
TOTAL ELEMENTARY					
Unrestricted		\$98,906,629	\$22,895,869	\$31,040,821	\$5,991,508
Restricted		21,637,364	12,994,313	11,831,208	4,279,854
Total	26,446.21	\$120,543,993	\$35,890,182	\$42,872,029	\$10,271,362
Cost per ADA		\$4,558	\$1,357	\$1,621	\$388
Percentage per ADA		50.248%	14.961%	17.871%	4.282%
HIGH SCHOOL DISTRICTS					
Acalanes					
Unrestricted		\$24,089,471	\$5,812,576	\$11,368,052	\$747,266
Restricted		4,686,913	2,827,249	2,491,319	1,282,193
Total	5,186.67	\$28,776,384	\$8,639,826	\$13,859,371	\$2,029,459
Cost per ADA		\$5,548	\$1,666	\$2,672	\$391
Percentage per ADA		45.748%	13.735%	22.033%	3.226%
Liberty					
Unrestricted		\$26,361,994	\$6,029,952	\$10,162,438	\$1,791,057
Restricted		5,036,451	2,274,677	2,660,293	1,838,665
Total	7,619.05	\$31,398,445	\$8,304,629	\$12,822,731	\$3,629,722
Cost per ADA		\$4,121	\$1,090	\$1,683	\$476
Percentage per ADA		42.667%	11.286%	17.426%	4.933%
TOTAL HIGH SCHOOL					
Unrestricted		\$50,451,465	\$11,842,529	\$21,530,490	\$2,538,323
Restricted		9,723,364	5,101,926	5,151,613	3,120,858
Total	12,805.72	\$60,174,829	\$16,944,455	\$26,682,103	\$5,659,181
Cost per ADA		\$4,699	\$1,323	\$2,084	\$442
Percentage per ADA		44.088%	12.415%	19.549%	4.146%
UNIFIED DISTRICTS					
Antioch					
Unrestricted		\$60,628,804	\$16,863,278	\$24,103,162	\$1,523,679
Restricted		14,131,218	8,263,122	11,191,105	3,992,883
Total	17,053.45	\$74,760,021	\$25,126,401	\$35,294,266	\$5,516,562
Cost per ADA		\$4,384	\$1,473	\$2,070	\$323
Percentage per ADA		44.353%	14.907%	20.939%	3.273%
John Swett					
Unrestricted		\$5,415,917	\$1,224,323	\$2,943,105	\$201,616
Restricted		1,489,062	830,565	909,604	236,176
Total	1,600.16	\$6,904,979	\$2,054,888	\$3,852,709	\$437,792
Cost per ADA		\$4,315	\$1,284	\$2,408	\$274
Percentage per ADA		44.663%	13.292%	24.921%	2.832%

**General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2014-15**

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
ELEMENTARY DISTRICTS (Cont.)				
				Walnut Creek
\$1,981,843	\$13,530	\$0	(\$9,503)	\$21,161,567
2,115,314	214,005	0	9,503	8,794,744
\$4,097,157	\$227,535	\$0	\$0	\$29,956,311
\$1,173	\$65	\$0	\$0	\$8,577
13.677%	0.760%	0.000%	0.000%	100.00%
TOTAL ELEMENTARY				
\$17,877,462	\$453,394	\$199,523	(\$961,144)	\$176,404,063
9,859,428	323,979	1,796,966	768,347	63,491,459
\$27,736,890	\$777,372	\$1,996,489	(\$192,796)	\$239,895,522
\$1,049	\$29	\$75	(\$7)	\$9,071
11.562%	0.324%	0.832%	(0.080%)	100.00%
HIGH SCHOOL DISTRICTS				
				Acalanes
\$4,131,598	\$0	\$0	(\$259,646)	\$45,889,318
5,113,437	601,822	0	9,646	17,012,580
\$9,245,036	\$601,822	\$0	(\$250,000)	\$62,901,898
\$1,782	\$5	\$0	(\$48)	\$12,128
14.698%	0.957%	0.000%	(0.397%)	100.00%
				Liberty
\$5,618,538	\$6,217,515	\$1,366,706	(\$41,816)	\$57,506,384
2,512,079	18,618	1,717,198	21,618	16,079,599
\$8,130,617	\$6,236,133	\$3,083,904	(\$20,198)	\$73,585,983
\$1,067	\$818	\$405	(\$3)	\$9,658
11.049%	8.475%	4.191%	(0.027%)	100.00%
TOTAL HIGH SCHOOL				
\$9,750,136	\$6,217,515	\$1,366,706	(\$301,462)	\$103,395,702
7,625,516	620,440	1,717,198	31,264	33,092,179
\$17,375,653	\$6,837,955	\$3,083,904	(\$270,198)	\$136,487,881
\$1,357	\$534	\$241	(\$21)	\$10,658
12.731%	5.010%	2.259%	(0.198%)	100.00%
UNIFIED DISTRICTS				
				Antioch
\$9,856,815	\$1,132,163	\$1,410,270	(\$693,073)	\$114,825,098
15,817,424	78,371	0	257,301	53,731,424
\$25,674,239	\$1,210,534	\$1,410,270	(\$435,771)	\$168,556,522
\$1,506	\$71	\$83	(\$26)	\$9,884
15.232%	0.718%	0.837%	(0.259%)	100.00%
				John Swett
\$1,378,984	\$0	\$0	(\$113,434)	\$11,050,510
909,623	0	0	34,305	4,409,336
\$2,288,607	\$0	\$0	(\$79,129)	\$15,459,846
\$1,430	\$0	\$0	(\$49)	\$9,661
14.804%	0.000%	0.000%	(0.512%)	100.00%

**General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2014-15**

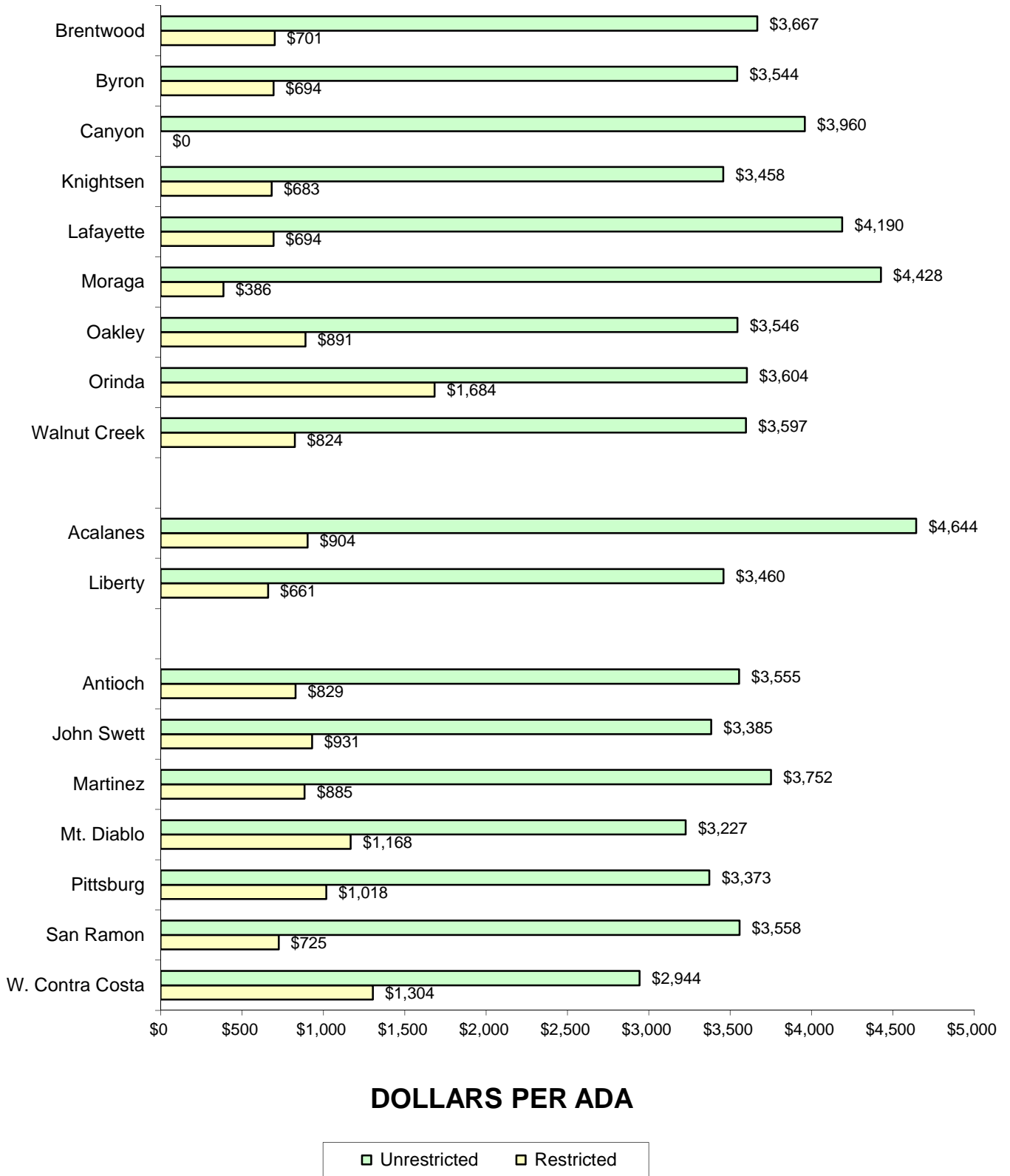
	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
UNIFIED DISTRICTS (Cont.)					
Martinez					
Unrestricted		\$15,207,282	\$3,509,648	\$6,498,506	\$677,624
Restricted		3,586,892	1,682,704	1,691,704	593,707
Total	4,052.84	\$18,794,174	\$5,192,351	\$8,190,210	\$1,271,331
Cost per ADA		\$4,637	\$1,281	\$2,021	\$314
Percentage per ADA		49.269%	13.612%	21.471%	3.333%
Mt. Diablo					
Unrestricted		\$98,262,011	\$26,076,129	\$35,838,449	\$6,096,939
Restricted		35,571,399	17,967,982	18,501,860	7,070,413
Total	30,448.09	\$133,833,410	\$44,044,112	\$54,340,309	\$13,167,352
Cost per ADA		\$4,395	\$1,447	\$1,785	\$432
Percentage per ADA		46.807%	15.404%	19.005%	4.605%
Pittsburg					
Unrestricted		\$35,284,798	\$8,192,186	\$15,017,673	\$2,037,710
Restricted		10,650,403	6,138,981	5,706,893	3,943,164
Total	10,460.60	\$45,935,201	\$14,331,167	\$20,724,565	\$5,980,874
Cost per ADA		\$4,391	\$1,370	\$1,981	\$572
Percentage per ADA		44.087%	13.755%	19.891%	5.740%
San Ramon					
Unrestricted		\$110,614,019	\$25,411,294	\$43,704,589	\$2,456,970
Restricted		22,551,589	18,801,012	13,202,098	8,852,631
Total	31,085.83	\$133,165,609	\$44,212,306	\$56,906,687	\$11,309,602
Cost per ADA		\$4,284	\$1,422	\$1,831	\$364
Percentage per ADA		49.118%	16.308%	20.990%	4.172%
W. Contra Costa					
Unrestricted		\$81,665,899	\$27,167,377	\$46,948,372	\$6,965,160
Restricted		36,169,257	19,985,014	21,616,581	6,960,553
Total	27,741.04	\$117,835,156	\$47,152,391	\$68,564,954	\$13,925,714
Cost per ADA		\$4,248	\$1,700	\$2,472	\$502
Percentage per ADA		39.154%	15.667%	22.782%	4.627%
TOTAL UNIFIED					
Unrestricted		\$407,078,730	\$108,444,235	\$175,053,857	\$19,959,699
Restricted		124,149,820	73,669,380	72,819,844	31,649,527
Total	122,442.01	\$531,228,550	\$182,113,615	\$247,873,701	\$51,609,226
Cost per ADA		\$4,339	\$1,487	\$2,024	\$421
Percentage per ADA		44.854%	15.377%	20.929%	4.358%
COUNTYWIDE TOTALS					
Unrestricted		\$556,436,824	\$143,182,633	\$227,625,167	\$28,489,530
Restricted		155,510,548	91,765,619	89,802,665	39,050,239
Total	161,693.94	\$711,947,372	\$234,948,252	\$317,427,832	\$67,539,769
Cost per ADA		\$4,403	\$1,453	\$1,963	\$418
Percentage per ADA		45.616%	15.054%	20.338%	4.327%

**General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2014-15**

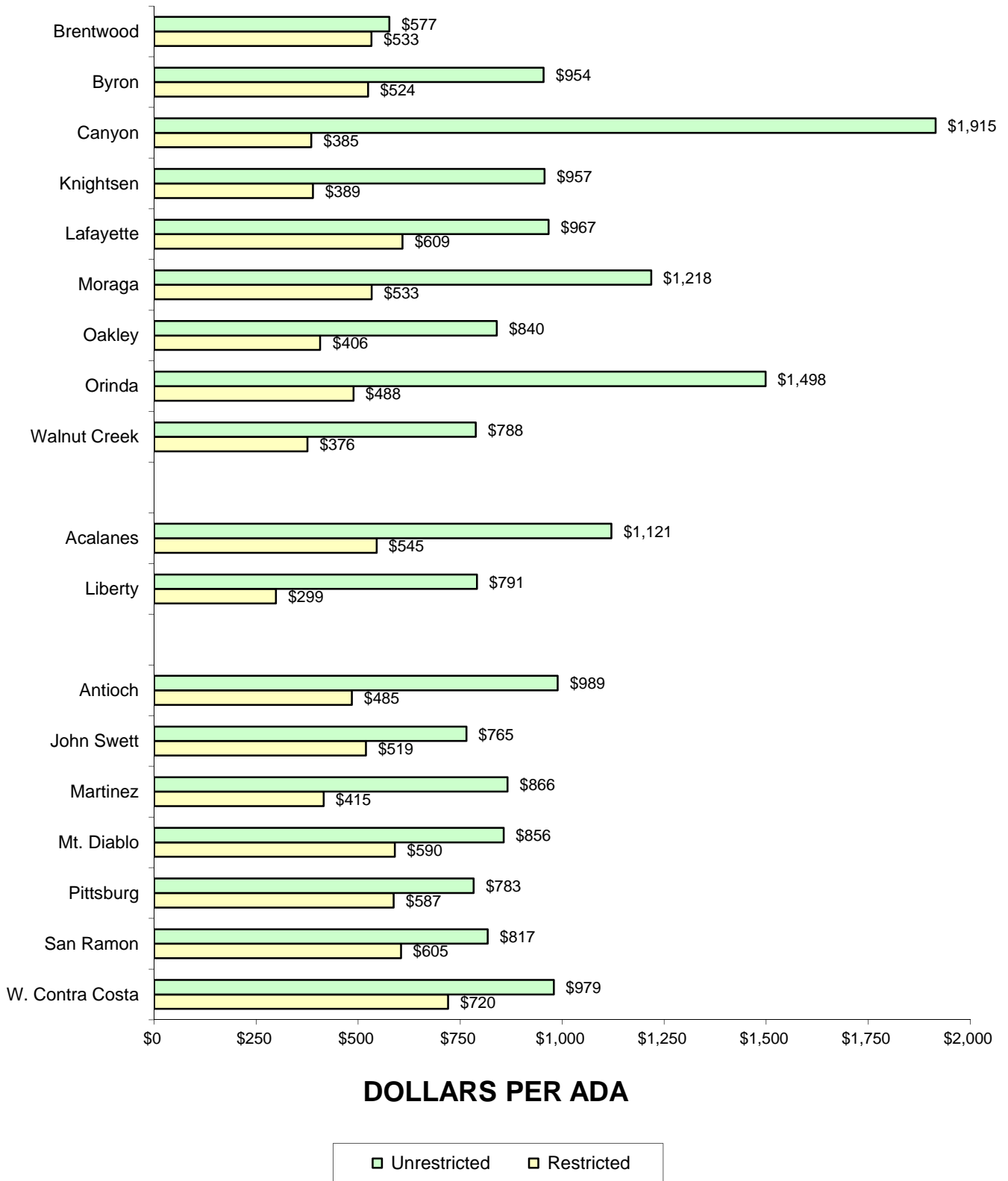
SERVICES AND OTHER OPERATING EXPENSES (5000-5999)	CAPITAL OUTLAY (6000-6599)	OTHER OUTGO (7100-7299) (7400-7499)	DIRECT/INDIRECT SUPPORT COSTS (7300-7399)	TOTAL EXPENDITURES
UNIFIED DISTRICTS (Cont.)				
Martinez				
\$2,408,985	\$48,067	\$0	(\$102,015)	\$28,248,096
2,256,555	12,936	0	73,029	9,897,527
\$4,665,539	\$61,004	\$0	(\$28,987)	\$38,145,623
\$1,151	\$15	\$0	(\$7)	\$9,412
12.231%	0.160%	0.000%	(0.076%)	100.00%
Mt. Diablo				
\$12,473,807	\$498,624	\$507,599	(\$3,369,670)	\$176,383,888
23,681,952	1,113,442	2,848,424	2,785,610	109,541,081
\$36,155,758	\$1,612,065	\$3,356,023	(\$584,060)	\$285,924,968
\$1,187	\$53	\$110	(\$19)	\$9,391
12.645%	0.564%	1.174%	(0.204%)	100.00%
Pittsburg				
\$4,254,005	\$2,740,216	\$20,701	(\$928,335)	\$66,618,953
8,034,901	971,289	1,619,706	508,194	37,573,531
\$12,288,906	\$3,711,505	\$1,640,407	(\$420,141)	\$104,192,484
\$1,175	\$355	\$157	(\$40)	\$9,960
11.794%	3.562%	1.574%	(0.403%)	100.00%
San Ramon				
\$12,928,622	\$65,379	\$264,858	(\$283,151)	\$195,162,581
9,885,034	1,222,965	1,150,443	283,151	75,948,924
\$22,813,656	\$1,288,344	\$1,415,301	\$0	\$271,111,505
\$734	\$41	\$46	\$0	\$8,721
8.415%	0.475%	0.522%	0.000%	100.00%
W. Contra Costa				
\$15,551,485	\$591,820	\$982,903	(\$2,292,357)	\$177,580,661
35,891,768	1,417,084	0	1,336,239	123,376,497
\$51,443,253	\$2,008,904	\$982,903	(\$956,117)	\$300,957,157
\$1,854	\$72	\$35	(\$34)	\$10,849
17.093%	0.668%	0.327%	(0.318%)	100.00%
TOTAL UNIFIED				
\$58,852,702	\$5,076,268	\$3,186,331	(\$7,782,035)	\$769,869,788
96,477,256	4,816,088	5,618,573	5,277,831	414,478,318
\$155,329,958	\$9,892,356	\$8,804,904	(\$2,504,205)	\$1,184,348,106
\$1,269	\$81	\$72	(\$20)	\$9,673
13.115%	0.835%	0.743%	(0.211%)	100.00%
COUNTYWIDE TOTALS				
\$86,480,300	\$11,747,177	\$4,752,560	(\$9,044,641)	\$1,049,669,552
113,962,201	5,760,507	9,132,737	6,077,441	511,061,956
\$200,442,501	\$17,507,684	\$13,885,297	(\$2,967,199)	\$1,560,731,508
\$1,240	\$108	\$86	(\$18)	\$9,652
12.843%	1.122%	0.890%	(0.190%)	100.00%

This page intentionally left blank.

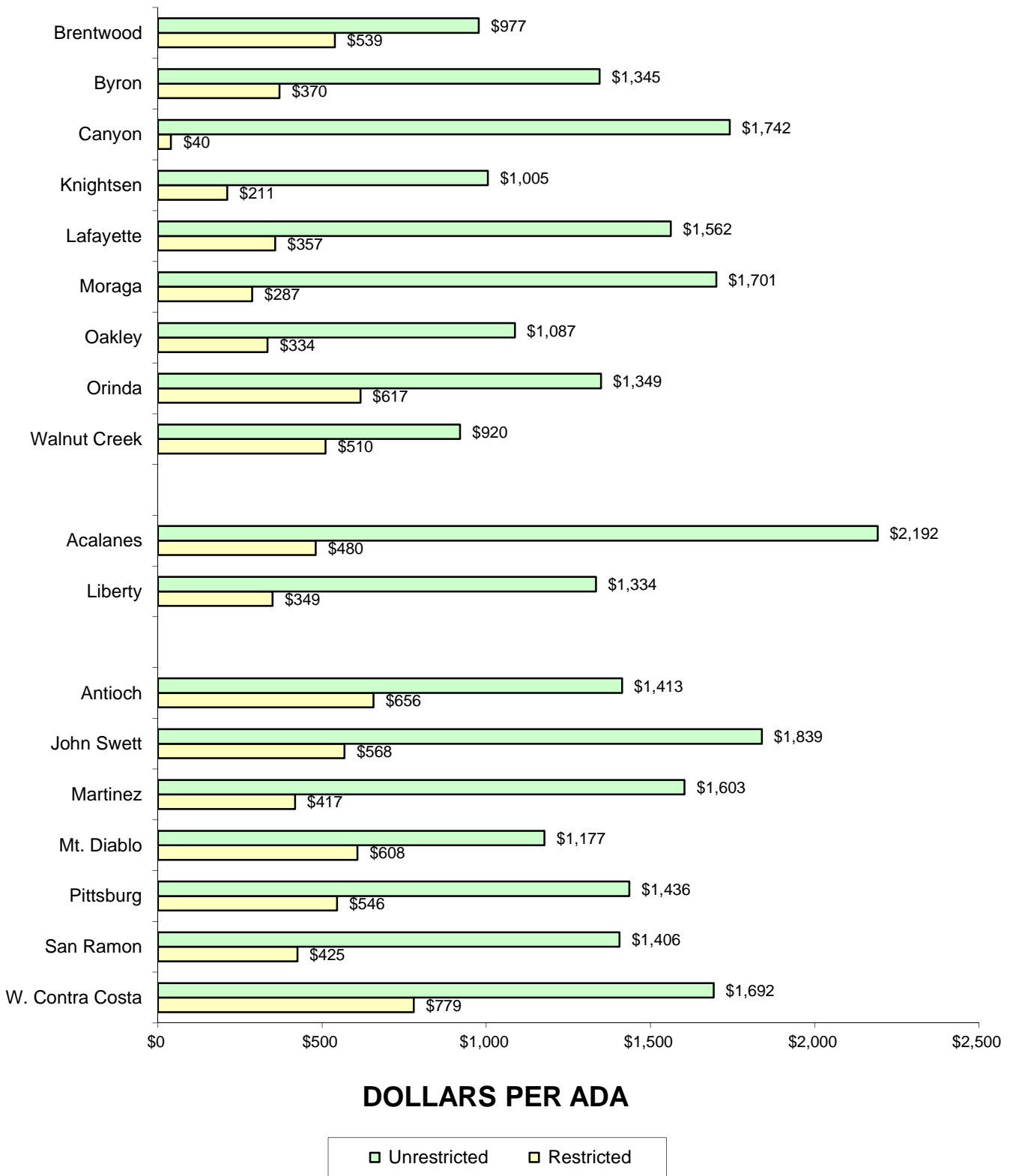
**Certificated Salaries Expended Per ADA 2014-15
(1000 - 1999)**



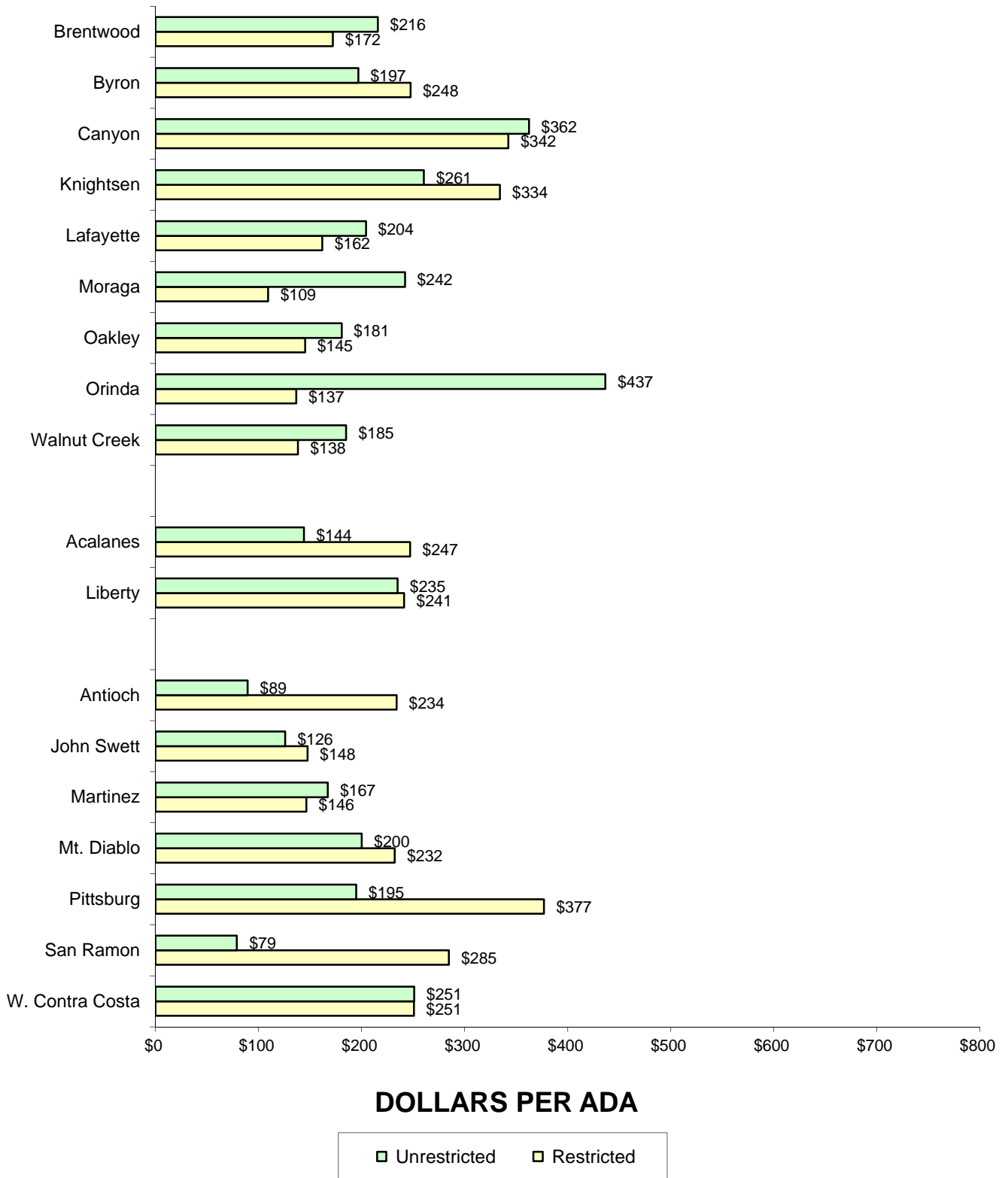
**Classified Salaries Expended Per ADA 2014-15
(2000 - 2999)**



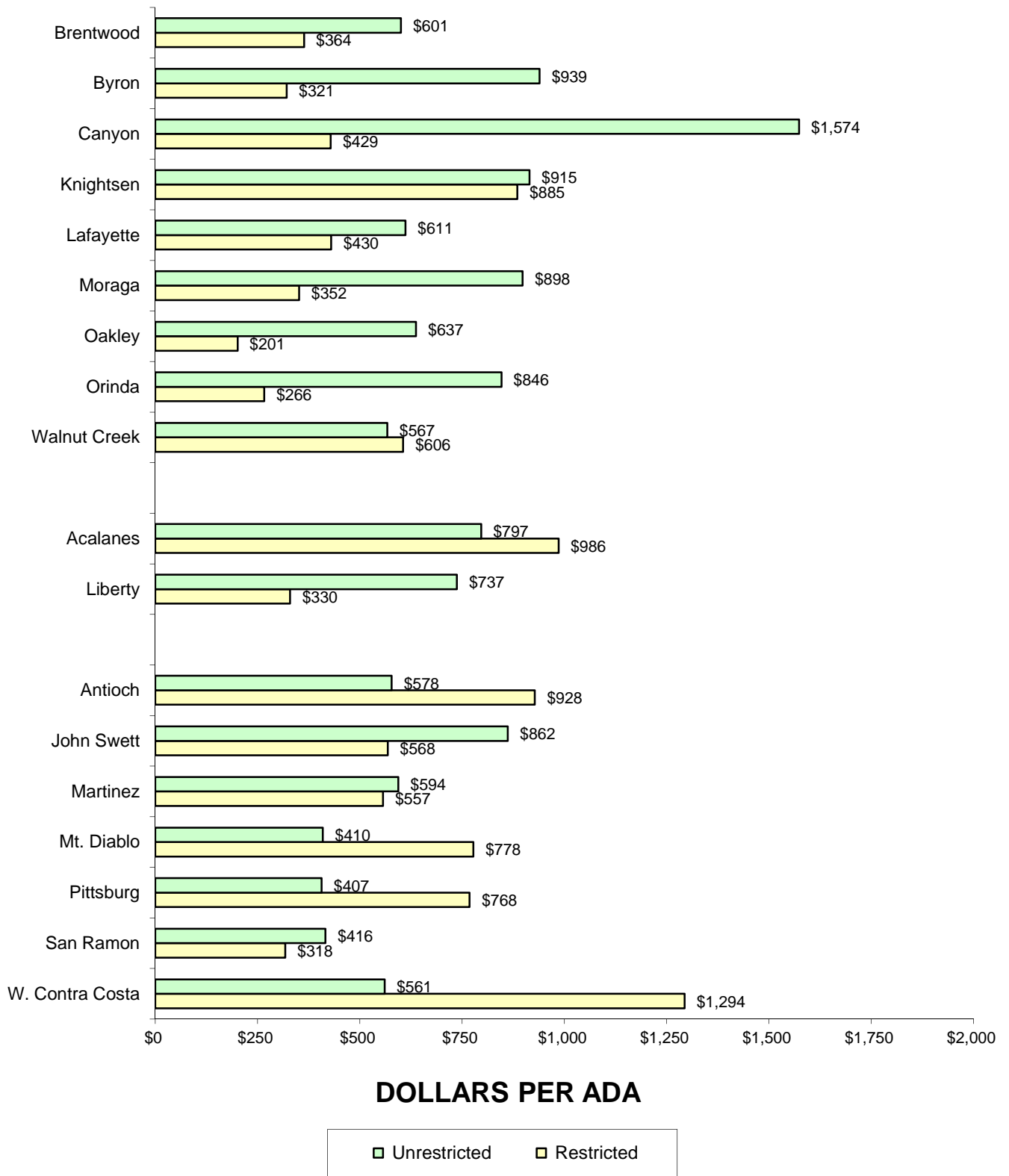
**Employee Benefits Expended Per ADA 2014-15
(3000 - 3999)**



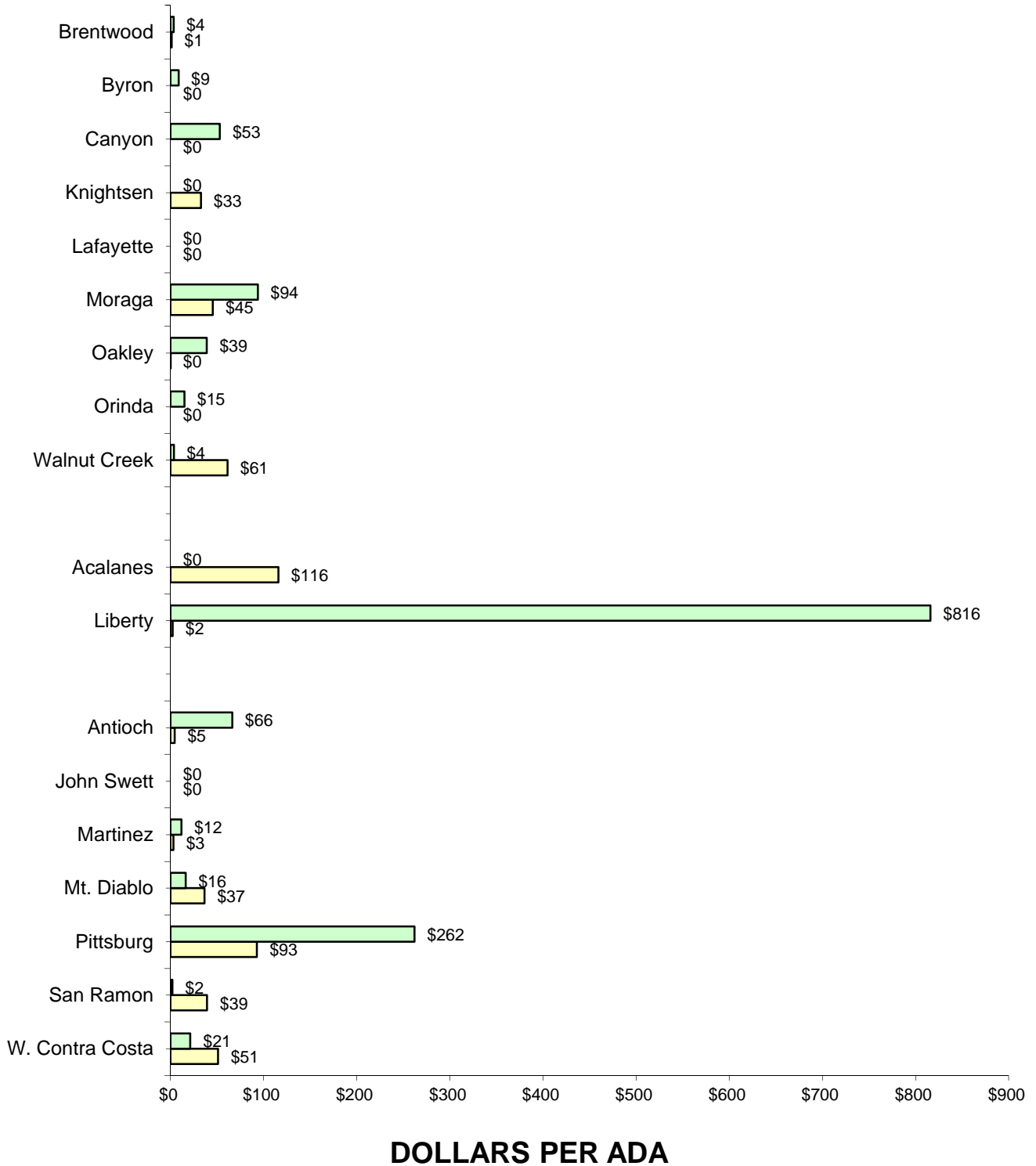
**Books and Supplies Expended Per ADA 2014-15
(4000 - 4999)**



**Other Operating Expenditures Per ADA 2014-15
(5000 - 5999)**

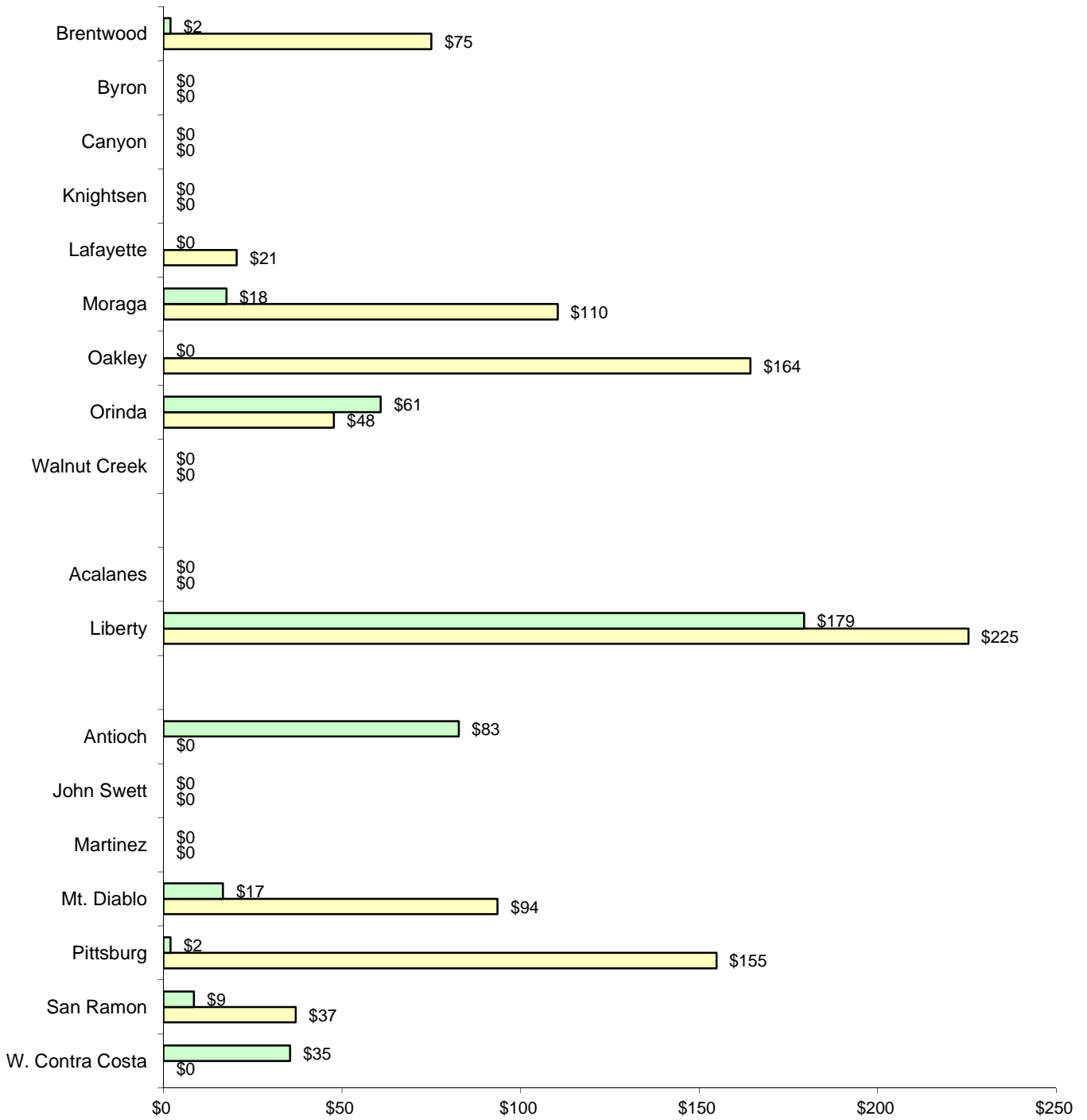


**Capital Outlay Expenditures Per ADA 2014-15
(6000 - 6999)**

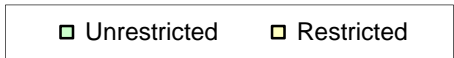


■ Unrestricted
 ■ Restricted

**Other Outgo Per ADA 2014-15
(7100 - 7299) (7400 - 7499)**

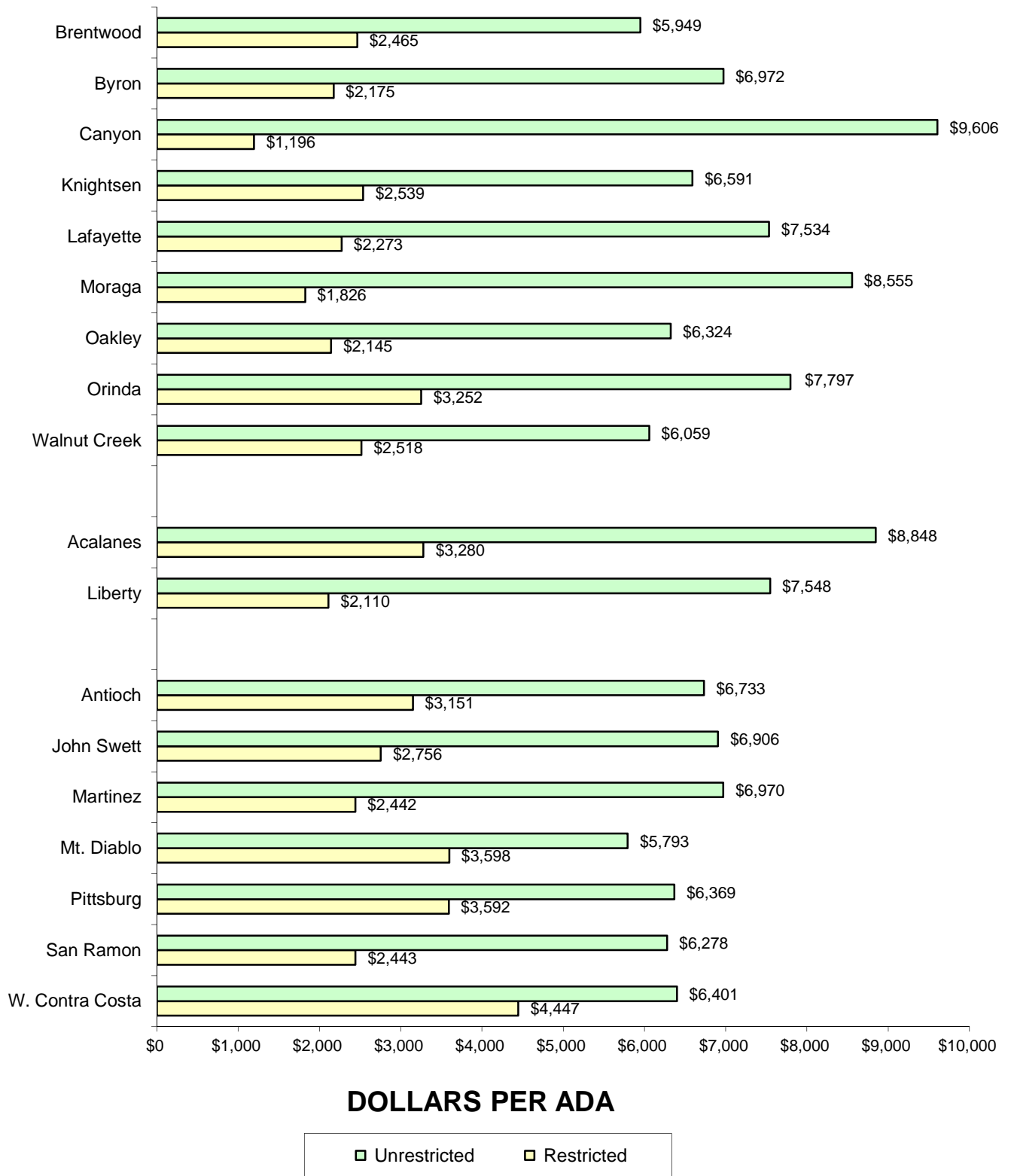


DOLLARS PER ADA

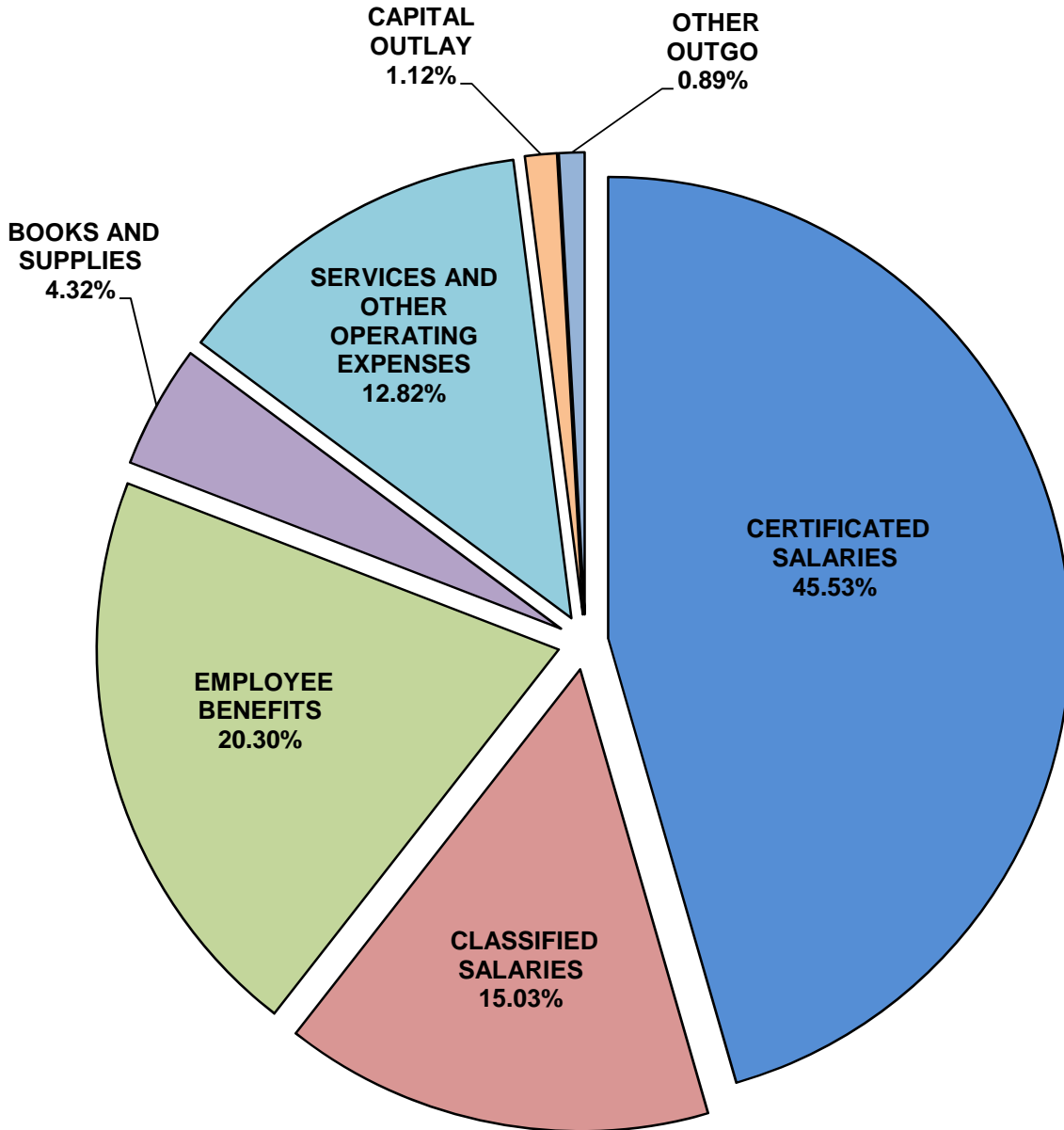


* These figures include transfers to Charter Schools but exclude transfers to SELPA

**Total Expenditures Per ADA 2014-15
(1000 - 7499)**



**General Fund Expenditure Data
2014-15**



**General Fund Expenditure By Program
Percentage of Total Expenditures
2014-15**

	GENERAL EDUCATION	SPECIAL EDUCATION	ROC/ ROP	NON- AGENCY	COMMUNITY SERVICES	CHILD CARE SERVICES	OTHER OUTGO	SUPPORT TO OTHER FUNDS	TOTAL
ELEMENTARY DISTRICTS									
Brentwood	\$53,886,996 76.41%	\$15,327,720 21.74%	\$0 0.00%	\$447,059 0.63%	\$0 0.00%	\$0 0.00%	\$868,243 1.23%	(\$10,651) (0.02%)	\$70,519,366 100.00%
Byron	\$10,915,079 77.09%	\$2,603,693 18.39%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$572,988 4.05%	\$0 0.00%	\$67,454 0.48%	\$14,159,215 100.00%
Canyon	\$649,280 91.11%	\$27,354 3.84%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$31,544 4.43%	\$1,877 0.26%	\$2,590 0.36%	\$712,644 100.00%
Knightsen	\$3,703,201 79.09%	\$874,288 18.67%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$48,748 1.04%	\$36,399 0.78%	\$19,831 0.42%	\$4,682,466 100.00%
Lafayette	\$27,269,214 80.63%	\$6,224,535 18.41%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$325,052 0.96%	\$0 0.00%	\$33,818,801 100.00%
Moraga	\$15,112,069 79.89%	\$2,981,647 15.76%	\$0 0.00%	\$293,700 1.55%	\$27,909 0.15%	\$0 0.00%	\$500,296 2.65%	\$1,546 0.01%	\$18,917,166 100.00%
Oakley	\$29,695,103 73.82%	\$9,020,851 22.43%	\$0 0.00%	\$0 0.00%	\$80,036 0.20%	\$1,054 0.00%	\$1,198,481 2.98%	\$228,586 0.57%	\$40,224,110 100.00%
Orinda	\$22,471,839 80.69%	\$3,563,599 12.80%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$998,521 3.59%	\$816,769 2.93%	\$0 0.00%	\$27,850,729 100.00%
Walnut Creek	\$24,504,721 81.80%	\$5,271,528 17.60%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$137,121 0.46%	\$42,942 0.14%	\$29,956,311 100.00%
TOTAL ELEMENTARY	\$165,735,663 77.81%	\$42,331,616 19.88%	\$0 0.00%	\$740,758 0.35%	\$107,945 0.05%	\$654,333 0.31%	\$3,067,468 1.44%	\$352,297 0.17%	\$212,990,080 100.00%
HIGH SCHOOL DISTRICTS									
Acalanes	\$50,814,411 80.62%	\$10,183,188 16.16%	\$0 0.00%	\$1,265,311 2.01%	\$136,596 0.22%	\$0 0.00%	\$723,208 1.15%	(\$91,220) (0.15%)	\$63,031,494 100.00%
Liberty	\$51,948,813 69.65%	\$11,288,814 15.14%	\$0 0.00%	\$1,045,826 1.40%	\$0 0.00%	\$0 0.00%	\$10,213,626 13.69%	\$88,903 0.12%	\$74,585,983 100.00%
TOTAL HIGH SCHOOL	\$102,763,224 74.67%	\$21,472,002 15.60%	\$0 0.00%	\$2,311,137 1.68%	\$136,596 0.10%	\$0 0.00%	\$10,936,835 7.95%	(\$2,317) (0.00%)	\$137,617,477 100.00%

**General Fund Expenditure By Program
Percentage of Total Expenditures
2014-15**

	GENERAL EDUCATION	SPECIAL EDUCATION	ROC/ ROP	NON- AGENCY	COMMUNITY SERVICES	CHILD CARE SERVICES	OTHER OUTGO	SUPPORT TO OTHER FUNDS	TOTAL
UNIFIED DISTRICTS									
Antioch	\$122,616,750 71.65%	\$42,910,944 25.08%	\$0 0.00%	\$665,411 0.39%	\$55,056 0.03%	\$0 0.00%	\$4,949,090 2.89%	(\$65,354) (0.04%)	\$171,131,897 100.00%
John Swett	\$11,474,622 74.22%	\$3,730,283 24.13%	\$0 0.00%	\$208,496 1.35%	\$0 0.00%	\$51,841 0.34%	\$0 0.00%	(\$5,397) (0.04%)	\$15,459,846 100.00%
Martinez	\$29,447,856 75.57%	\$8,141,562 20.89%	\$0 0.00%	\$304,173 0.78%	\$2,251 0.01%	\$0 0.00%	\$852,365 2.19%	\$217,415 0.56%	\$38,965,623 100.00%
Mt. Diablo	\$196,014,551 67.35%	\$84,872,192 29.16%	\$0 0.00%	\$1,105,607 0.38%	\$16,822 0.01%	\$0 0.00%	\$7,676,521 2.64%	\$1,345,375 0.46%	\$291,031,068 100.00%
Pittsburg	\$83,693,721 76.53%	\$17,438,735 15.95%	\$0 0.00%	\$301,925 0.28%	\$197,006 0.18%	\$0 0.00%	\$6,847,024 6.26%	\$879,052 0.80%	\$109,357,464 100.00%
San Ramon	\$217,936,532 79.07%	\$48,838,932 17.72%	\$0 0.00%	\$2,074,993 0.75%	\$495,345 0.18%	\$0 0.00%	\$5,951,326 2.16%	\$318,095 0.12%	\$275,615,223 100.00%
W. Contra Costa	\$224,953,404 74.38%	\$72,011,786 23.81%	\$0 0.00%	\$999,710 0.33%	\$311,528 0.10%	\$0 0.00%	\$3,680,438 1.22%	\$495,688 0.16%	\$302,452,553 100.00%
TOTAL UNIFIED	\$874,662,815 73.59%	\$274,214,152 23.07%	\$0 0.00%	\$5,451,819 0.46%	\$1,078,008 0.09%	\$0 0.00%	\$29,956,765 2.52%	\$3,190,272 0.27%	\$1,188,553,829 100.00%
COUNTYWIDE TOTALS									
	\$1,143,161,702 74.27%	\$338,017,770 21.96%	\$0 0.00%	\$8,503,714 0.55%	\$1,322,549 0.09%	\$654,333 0.04%	\$43,961,068 2.86%	\$3,540,251 0.23%	\$1,539,161,387 100.00%

**General Fund Balances
Other Financing Sources/Uses
2014-15**

	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
ELEMENTARY DISTRICTS						
Brentwood						
Unrestricted	\$7,683,575	(\$9,318,563)	(\$1,634,988)	\$10,149,766	\$8,514,778	
Restricted	(9,284,625)	9,103,527	(181,368)	2,992,309	2,810,941	
Total	(\$1,601,050)	(\$215,036)	(\$1,816,356)	\$13,142,075	\$11,325,719	-13.82%
Byron						
Unrestricted	\$1,214,241	(\$1,242,225)	(\$27,984)	\$1,904,028	\$1,876,044	
Restricted	(1,637,379)	1,242,225	(395,154)	716,056	320,902	
Total	(\$423,138)	\$0	(\$423,138)	\$2,620,084	\$2,196,946	-16.15%
Canyon						
Unrestricted	(\$81,966)	\$156	(\$81,809)	\$443,210	\$361,401	
Restricted	(30,050)	(2,033)	(32,083)	42,774	10,691	
Total	(\$112,016)	(\$1,877)	(\$113,892)	\$485,985	\$372,092	-23.44%
Knightsen						
Unrestricted	\$487,485	(\$379,091)	\$108,394	\$356,162	\$464,556	
Restricted	(475,848)	342,692	(133,156)	274,782	141,626	
Total	\$11,637	(\$36,399)	(\$24,762)	\$630,944	\$606,182	-3.92%
Lafayette						
Unrestricted	\$3,902,494	(\$4,472,470)	(\$569,977)	\$4,749,896	\$4,179,919	
Restricted	(4,515,878)	4,257,470	(258,408)	1,231,408	973,000	
Total	(\$613,385)	(\$215,000)	(\$828,385)	\$5,981,304	\$5,152,919	-13.85%
Moraga						
Unrestricted	\$1,737,940	(\$1,823,725)	(\$85,784)	\$4,013,484	\$3,927,699	
Restricted	(1,840,097)	1,804,730	(35,368)	207,194	171,827	
Total	(\$102,157)	(\$18,995)	(\$121,152)	\$4,220,678	\$4,099,526	-2.87%
Oakley						
Unrestricted	\$4,241,819	(\$3,893,262)	\$348,557	\$9,406,567	\$9,755,125	
Restricted	(3,987,186)	3,893,262	(93,925)	1,534,862	1,440,937	
Total	\$254,633	\$0	\$254,633	\$10,941,429	\$11,196,061	2.33%
Orinda						
Unrestricted	\$2,254,742	(\$2,541,156)	(\$286,414)	\$5,028,780	\$4,742,366	
Restricted	(2,426,353)	2,083,446	(342,907)	589,758	246,851	
Total	(\$171,611)	(\$457,710)	(\$629,321)	\$5,618,538	\$4,989,217	-11.20%
Walnut Creek						
Unrestricted	\$3,669,869	(\$2,740,654)	\$929,215	\$5,128,756	\$6,057,970	
Restricted	(3,207,968)	2,787,929	(420,039)	798,381	378,342	
Total	\$461,901	\$47,275	\$509,176	\$5,927,137	\$6,436,313	8.59%
TOTAL ELEMENTARY						
Unrestricted	\$25,110,200	(\$26,410,990)	(\$1,300,790)	\$41,180,649	\$39,879,859	
Restricted	(27,405,386)	25,513,249	(1,892,407)	8,387,524	6,495,117	
Total	(\$2,295,186)	(\$897,741)	(\$3,193,197)	\$49,568,173	\$46,374,976	-6.44%

**General Fund Balances
Other Financing Sources/Uses
2014-15**

	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
HIGH SCHOOL DISTRICTS						
Acalanes						
Unrestricted	\$6,782,765	(\$7,201,275)	(\$418,510)	\$8,656,500	\$8,237,990	
Restricted	(7,930,054)	7,071,679	(858,376)	1,930,122	1,071,747	
Total	(\$1,147,289)	(\$129,596)	(\$1,276,886)	\$10,586,622	\$9,309,737	-12.06%
Liberty						
Unrestricted	\$2,702,251	(\$230,988)	\$2,471,263	\$4,404,285	\$6,875,549	
Restricted	(7,613,022)	6,288,510	(1,324,512)	4,571,665	3,247,152	
Total	(\$4,910,771)	\$6,057,523	\$1,146,751	\$8,975,950	\$10,122,701	12.78%
TOTAL HIGH SCHOOL						
Unrestricted	\$9,485,016	(\$7,432,263)	\$2,052,753	\$13,060,786	\$15,113,539	
Restricted	(15,543,077)	13,360,189	(2,182,888)	6,501,787	4,318,899	
Total	(\$6,058,061)	\$5,927,926	(\$130,135)	\$19,562,572	\$19,432,438	-0.67%
UNIFIED DISTRICTS						
Antioch						
Unrestricted	\$19,431,351	(\$25,879,810)	(\$6,448,459)	\$12,425,103	\$5,976,644	
Restricted	(26,200,154)	24,151,940	(2,048,214)	3,612,300	1,564,086	
Total	(\$6,768,803)	(\$1,727,870)	(\$8,496,673)	\$16,037,403	\$7,540,730	-52.98%
John Swett						
Unrestricted	\$1,923,056	(\$1,899,932)	\$23,125	\$657,188	\$680,313	
Restricted	(2,081,768)	1,899,932	(181,836)	924,757	742,921	
Total	(\$158,712)	\$0	(\$158,712)	\$1,581,945	\$1,423,234	-10.03%
Martinez						
Unrestricted	\$3,709,869	(\$5,738,748)	(\$2,028,879)	\$7,509,049	\$5,480,170	
Restricted	(5,385,360)	4,918,748	(466,612)	1,355,639	889,028	
Total	(\$1,675,490)	(\$820,000)	(\$2,495,490)	\$8,864,688	\$6,369,198	-28.15%
Mt. Diablo						
Unrestricted	\$60,678,029	(\$49,809,750)	\$10,868,279	\$48,473,717	\$59,341,996	
Restricted	(51,638,499)	46,533,554	(5,104,945)	17,284,349	12,179,404	
Total	\$9,039,530	(\$3,276,196)	\$5,763,334	\$65,758,066	\$71,521,400	8.76%
Pittsburg						
Unrestricted	\$21,320,419	(\$23,366,422)	(\$2,046,002)	\$9,772,993	\$7,726,990	
Restricted	(21,109,777)	19,993,045	(1,116,731)	3,631,888	2,515,156	
Total	\$210,643	(\$3,373,377)	(\$3,162,734)	\$13,404,880	\$10,242,146	-23.59%
San Ramon						
Unrestricted	\$31,603,771	(\$26,887,124)	\$4,716,647	\$25,300,006	\$30,016,653	
Restricted	(26,758,398)	24,141,547	(2,616,851)	9,864,627	7,247,777	
Total	\$4,845,373	(\$2,745,576)	\$2,099,797	\$35,164,633	\$37,264,430	5.97%
W. Contra Costa						
Unrestricted	\$49,528,635	(\$48,717,746)	\$810,889	\$21,992,229	\$22,803,118	
Restricted	(50,686,567)	47,222,350	(3,464,217)	23,546,519	20,082,302	
Total	(\$1,157,932)	(\$1,495,396)	(\$2,653,328)	\$45,538,748	\$42,885,420	-5.83%
TOTAL UNIFIED						
Unrestricted	\$188,195,131	(\$182,299,531)	\$5,895,599	\$126,130,286	\$132,025,885	
Restricted	(183,860,523)	168,861,117	(14,999,406)	60,220,078	45,220,672	
Total	\$4,334,608	(\$13,438,415)	(\$9,103,807)	\$186,350,364	\$177,246,558	-4.89%
COUNTYWIDE TOTALS						
Unrestricted	\$222,790,347	(\$216,142,784)	\$6,647,562	\$180,371,720	\$187,019,283	
Restricted	(226,808,986)	207,734,555	(19,074,701)	75,109,389	56,034,688	
Total	(\$4,018,639)	(\$8,408,229)	(\$12,427,138)	\$255,481,110	\$243,053,971	-4.86%

**General Fund Ending Balance Components
2014-15**

	ENDING BALANCE	REVOLVING FUND	STORES	PREPAID EXPENSES
ELEMENTARY DISTRICTS				
Brentwood				
Unrestricted	\$8,514,778	\$5,000	\$7,397	\$0
Restricted	2,810,941	0	0	0
Total	\$11,325,719 <i>100.00%</i>	\$5,000 <i>0.04%</i>	\$7,397 <i>0.07%</i>	\$0 <i>0.00%</i>
Byron				
Unrestricted	\$1,876,044	\$3,000	\$0	\$0
Restricted	320,902	0	0	0
Total	\$2,196,946 <i>100.00%</i>	\$3,000 <i>0.14%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Canyon				
Unrestricted	\$361,401	\$600	\$0	\$0
Restricted	10,691	0	0	0
Total	\$372,092 <i>100.00%</i>	\$600 <i>0.16%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Knightsen				
Unrestricted	\$464,556	\$2,000	\$0	\$0
Restricted	141,626	0	0	0
Total	\$606,182 <i>100.00%</i>	\$2,000 <i>0.33%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Lafayette				
Unrestricted	\$4,179,919	\$50,000	\$0	\$0
Restricted	973,000	0	0	0
Total	\$5,152,919 <i>100.00%</i>	\$50,000 <i>0.97%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Moraga				
Unrestricted	\$3,927,699	\$28,700	\$0	\$28,791
Restricted	171,827	0	0	0
Total	\$4,099,526 <i>100.00%</i>	\$28,700 <i>0.70%</i>	\$0 <i>0.00%</i>	\$28,791 <i>0.70%</i>
Oakley				
Unrestricted	\$9,755,125	\$2,500	\$0	\$0
Restricted	1,440,937	0	0	0
Total	\$11,196,061 <i>100.00%</i>	\$2,500 <i>0.02%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Orinda				
Unrestricted	\$4,742,366	\$7,500	\$0	\$20,812
Restricted	246,851	0	0	0
Total	\$4,989,217 <i>100.00%</i>	\$7,500 <i>0.15%</i>	\$0 <i>0.00%</i>	\$20,812 <i>0.42%</i>
Walnut Creek				
Unrestricted	\$6,057,970	\$15,100	\$0	\$0
Restricted	378,342	0	0	0
Total	\$6,436,313 <i>100.00%</i>	\$15,100 <i>0.23%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
TOTAL ELEMENTARY				
Unrestricted	\$39,879,859	\$114,400	\$7,397	\$49,603
Restricted	6,495,117	0	0	0
Total	\$46,374,976 <i>100.00%</i>	\$114,400 <i>0.25%</i>	\$7,397 <i>0.02%</i>	\$49,603 <i>0.11%</i>
HIGH SCHOOL DISTRICTS				
Acalanes				
Unrestricted	\$8,237,990	\$17,000	\$0	\$6,134
Restricted	1,071,747	0	0	0
Total	\$9,309,737 <i>100.00%</i>	\$17,000 <i>0.18%</i>	\$0 <i>0.00%</i>	\$6,134 <i>0.07%</i>

**General Fund Ending Balance Components
2014-15**

OTHER	LEGALLY RESTRICTED BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS
ELEMENTARY DISTRICTS				
Brentwood				
\$0	\$0	\$0	\$0	\$8,502,381
0	2,810,941	0	0	0
0.00%	24.82%	0.00%	0.00%	75.07%
Byron				
\$0	\$0	\$424,776	\$354,942	\$1,093,326
0	321,227	0	0	(325)
0.00%	14.62%	19.33%	16.16%	49.75%
Canyon				
\$0	\$0	\$0	\$0	\$360,801
0	10,691	0	0	0
0.00%	2.87%	0.00%	0.00%	96.97%
Knightsen				
\$0	\$0	\$182,600	\$279,956	\$0
0	141,626	0	0	0
0.00%	23.36%	30.12%	46.18%	0.00%
Lafayette				
\$0	\$0	\$980,000	\$3,149,919	\$0
0	973,000	0	0	0
0.00%	18.88%	19.02%	61.13%	0.00%
Moraga				
\$0	\$0	\$559,881	\$635,938	\$2,674,389
0	171,827	0	0	0
0.00%	4.19%	13.66%	15.51%	65.24%
Oakley				
\$0	\$0	\$1,206,723	\$2,219,326	\$6,326,576
0	1,440,937	0	0	0
0.00%	12.87%	10.78%	19.82%	56.51%
Orinda				
\$138,568	\$0	\$2,565,000	\$569,460	\$1,441,025
0	246,851	0	0	0
2.78%	4.95%	51.41%	11.41%	28.88%
Walnut Creek				
\$0	\$0	\$0	\$219,395	\$5,823,475
0	388,298	0	0	(9,956)
0.00%	6.03%	0.00%	3.41%	90.32%
TOTAL ELEMENTARY				
\$138,568	\$0	\$5,918,980	\$7,428,936	\$26,221,975
0	6,505,398	0	0	(10,281)
\$138,568	\$6,505,398	\$5,918,980	\$7,428,936	\$26,211,694
0.30%	14.03%	12.76%	16.02%	56.52%
HIGH SCHOOL DISTRICTS				
Acalanes				
\$0	\$0	\$3,774,114	\$4,440,742	\$0
0	1,071,747	0	0	(0)
0.00%	11.51%	40.54%	47.70%	0.00%

**General Fund Ending Balance Components
2014-15**

	ENDING BALANCE	REVOLVING FUND	STORES	PREPAID EXPENSES
HIGH SCHOOL DISTRICTS (Cont.)				
Liberty				
Unrestricted	\$6,875,549	\$10,000	\$0	\$0
Restricted	3,247,152	0	0	0
Total	\$10,122,701 <i>100.00%</i>	\$10,000 <i>0.10%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
TOTAL HIGH SCHOOL				
Unrestricted	\$15,113,539	\$27,000	\$0	\$6,134
Restricted	4,318,899	0	0	0
Total	\$19,432,438 <i>100.00%</i>	\$27,000 <i>0.14%</i>	\$0 <i>0.00%</i>	\$6,134 <i>0.03%</i>
UNIFIED DISTRICTS				
Antioch				
Unrestricted	\$5,976,644	\$20,000	\$25,087	\$0
Restricted	1,564,086	0	0	0
Total	\$7,540,730 <i>100.00%</i>	\$20,000 <i>0.27%</i>	\$25,087 <i>0.33%</i>	\$0 <i>0.00%</i>
John Swett				
Unrestricted	\$680,313	\$10,000	\$0	\$0
Restricted	742,921	0	0	0
Total	\$1,423,234 <i>100.00%</i>	\$10,000 <i>0.70%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Martinez				
Unrestricted	\$5,480,170	\$5,371	\$0	\$1,260
Restricted	889,028	0	0	0
Total	\$6,369,198 <i>100.00%</i>	\$5,371 <i>0.08%</i>	\$0 <i>0.00%</i>	\$1,260 <i>0.02%</i>
Mt. Diablo				
Unrestricted	\$59,341,996	\$305,000	\$427,936	\$3,500
Restricted	12,179,404	0	0	0
Total	\$71,521,400 <i>100.00%</i>	\$305,000 <i>0.43%</i>	\$427,936 <i>0.60%</i>	\$3,500 <i>0.00%</i>
Pittsburg				
Unrestricted	\$7,726,990	\$25,000	\$0	\$0
Restricted	2,515,156	0	0	0
Total	\$10,242,146 <i>100.00%</i>	\$25,000 <i>0.24%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
San Ramon				
Unrestricted	\$30,016,653	\$62,000	\$54,721	\$202,340
Restricted	7,247,777	0	0	0
Total	\$37,264,430 <i>100.00%</i>	\$62,000 <i>0.17%</i>	\$54,721 <i>0.15%</i>	\$202,340 <i>0.54%</i>
W. Contra Costa				
Unrestricted	\$22,803,118	\$70,000	\$258,417	\$0
Restricted	20,082,302	0	0	0
Total	\$42,885,420 <i>100.00%</i>	\$70,000 <i>0.16%</i>	\$258,417 <i>0.60%</i>	\$0 <i>0.00%</i>
TOTAL UNIFIED				
Unrestricted	\$132,025,885	\$497,371	\$766,161	\$207,100
Restricted	45,220,672	0	0	0
Total	\$177,246,558 <i>100.00%</i>	\$497,371 <i>0.28%</i>	\$766,161 <i>0.43%</i>	\$207,100 <i>0.12%</i>
COUNTYWIDE TOTALS				
Unrestricted	\$187,019,283	\$638,771	\$773,558	\$262,837
Restricted	56,034,688	0	0	0
Total	\$243,053,971 <i>100.00%</i>	\$638,771 <i>0.26%</i>	\$773,558 <i>0.32%</i>	\$262,837 <i>0.11%</i>

**General Fund Ending Balance Components
2014-15**

OTHER	LEGALLY RESTRICTED BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS
HIGH SCHOOL DISTRICTS (Cont.)				
Liberty				
\$0	\$0	\$2,207,580	\$0	\$4,657,969
0	3,247,152	0	0	0
\$0	\$3,247,152	\$2,207,580	\$0	\$4,657,969
0.00%	32.08%	21.81%	0.00%	46.02%
TOTAL HIGH SCHOOL				
\$0	\$0	\$5,981,694	\$4,440,742	\$4,657,969
0	4,318,899	0	0	(0)
\$0	\$4,318,899	\$5,981,694	\$4,440,742	\$4,657,968
0.00%	22.23%	30.78%	22.85%	23.97%
UNIFIED DISTRICTS				
Antioch				
\$0	\$0	\$5,133,957	\$0	\$797,600
0	1,564,086	0	0	0
\$0	\$1,564,086	\$5,133,957	\$0	\$797,600
0.00%	20.74%	68.08%	0.00%	10.58%
John Swett				
\$0	\$0	\$0	\$0	\$670,313
0	742,921	0	0	0
\$0	\$742,921	\$0	\$0	\$670,313
0.00%	52.20%	0.00%	0.00%	47.10%
Martinez				
\$0	\$0	\$0	\$0	\$5,473,540
0	889,028	0	0	0
\$0	\$889,028	\$0	\$0	\$5,473,540
0.00%	13.96%	0.00%	0.00%	85.94%
Mt. Diablo				
\$0	\$0	\$8,577,749	\$19,110,389	\$30,917,422
0	12,179,404	0	0	0
\$0	\$12,179,404	\$8,577,749	\$19,110,389	\$30,917,422
0.00%	17.03%	11.99%	26.72%	43.23%
Pittsburg				
\$0	\$0	\$3,125,775	\$1,046,719	\$3,529,496
0	2,515,156	0	0	0
\$0	\$2,515,156	\$3,125,775	\$1,046,719	\$3,529,496
0.00%	24.56%	30.52%	10.22%	34.46%
San Ramon				
\$0	\$0	\$8,268,457	\$3,575,452	\$17,853,683
0	7,247,777	0	0	0
\$0	\$7,247,777	\$8,268,457	\$3,575,452	\$17,853,683
0.00%	19.45%	22.19%	9.59%	47.91%
W. Contra Costa				
\$0	\$0	\$9,544,378	\$0	\$12,930,324
0	20,082,305	0	0	(3)
\$0	\$20,082,305	\$9,544,378	\$0	\$12,930,320
0.00%	46.83%	22.26%	0.00%	30.15%
TOTAL UNIFIED				
\$0	\$0	\$34,650,316	\$23,732,560	\$72,172,378
0	45,220,676	0	0	(3)
\$0	\$45,220,676	\$34,650,316	\$23,732,560	\$72,172,374
0.00%	25.51%	19.55%	13.39%	40.72%
COUNTYWIDE TOTALS				
\$138,568	\$0	\$46,550,990	\$35,602,239	\$103,052,321
0	56,044,972	0	0	(10,284)
\$138,568	\$56,044,972	\$46,550,990	\$35,602,239	\$103,042,037
0.06%	23.06%	19.15%	14.65%	42.39%

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2014-15

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
ELEMENTARY DISTRICTS			
Brentwood			
Cafeteria	\$1,977,890	\$2,072,893	(\$95,004)
Deferred Maintenance	0	0	0
Special Reserve-Non-Capital	1,719	0	1,719
Special Reserve-OPEB	179	0	179
Building Fund	2,563	595,337	(592,774)
Capital Facilities	2,863,634	533,809	2,329,825
County School Facilities	7,447	550	6,897
Special Reserve-Capital Proj.	3,550	6	3,544
Bond Interest & Redemption	4,387,508	4,034,211	353,297
Total	\$9,244,490	\$7,236,806	\$2,007,684
Byron			
Cafeteria	\$431,421	\$472,202	(\$40,781)
Deferred Maintenance	(23)	23,336	(23,359)
Building Fund	0	0	0
Capital Facilities	36,710	35,120	1,590
County School Facilities	0	0	0
Special Reserve-Capital	106	0	106
Bond Interest & Redemption	722,884	841,825	(118,941)
Total	\$1,191,098	\$1,372,483	(\$181,385)
Canyon			
Cafeteria	\$26,957	\$28,834	(\$1,877)
Deferred Maintenance	0	0	0
Total	\$26,958	\$28,834	(\$1,876)
Knightsen			
Cafeteria	\$133,386	\$163,967	(\$30,581)
Deferred Maintenance	0	0	0
Special Reserve-Non-Capital	388	0	388
Capital Facilities	377,457	3,053,901	(2,676,444)
County School Facilities	512	0	512
Debt Service Fund	1,643	0	1,643
Total	\$513,386	\$3,217,868	(\$2,704,482)
Lafayette			
Deferred Maintenance	\$2,947	\$139,805	(\$136,858)
Special Reserve-Other	5,203	0	5,203
Special Reserve-OPEB	0	0	0
Capital Facilities	619,693	765,117	(145,423)
Special Reserve-Capital Proj.	190,986	347,265	(156,279)
Bond Interest & Redemption	2,002,502	1,969,975	32,527
Self-Insurance	3,521	680,261	(676,740)
Total	\$2,824,853	\$3,902,423	(\$1,077,570)
Moraga			
Child Development	\$982,206	\$1,002,982	(\$20,776)
Cafeteria	24,582	40,993	(16,412)
Deferred Maintenance	0	0	0
Special Reserve-Other	2,793	0	2,793
Building Fund	341	3,000	(2,659)
Capital Facilities	32,799	4,860	27,939
Special Reserve-Capital Proj.	167	0	167
Bond Interest & Redemption	986,618	980,050	6,568
Total	\$2,029,505	\$2,031,885	(\$2,380)

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2014-15**

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
ELEMENTARY DISTRICTS			
Brentwood			
\$306	(\$94,698)	\$522,001	\$427,303
0	0	0	0
0	1,719	669,926	671,645
215,000	215,179	70,028	285,207
0	(592,774)	1,227,950	635,176
0	2,329,825	6,813,795	9,143,620
0	6,897	2,313,302	2,320,199
0	3,544	1,365,077	1,368,621
0	353,297	3,533,471	3,886,769
\$215,306	\$2,222,990	\$16,515,551	\$18,738,541
Byron			
\$0	(\$40,781)	\$116,384	\$75,603
0	(23,359)	24,421	1,062
0	0	0	0
0	1,590	2,493,270	2,494,860
0	0	0	0
0	106	22,006	22,112
0	(118,941)	686,082	567,142
\$0	(\$181,385)	\$3,342,164	\$3,160,779
Canyon			
\$1,877	\$0	\$1,200	\$1,200
0	0	0	0
\$1,877	\$0	\$1,200	\$1,200
Knightsen			
\$36,399	\$5,818	\$56,697	\$62,515
0	0	0	0
341,661	342,049	0	342,049
0	(2,676,444)	2,775,261	98,817
450,000	450,512	0	450,512
(791,661)	(790,018)	790,614	596
\$36,399	(\$2,668,083)	\$3,622,572	\$954,489
Lafayette			
\$0	(\$136,858)	\$1,191,046	\$1,054,188
0	5,203	2,015,206	2,020,410
0	0	0	0
380,000	234,577	16,487	251,064
(265,000)	(421,279)	3,283,558	2,862,279
0	32,527	1,796,533	1,829,060
100,000	(576,740)	577,150	410
\$215,000	(\$862,570)	\$8,879,980	\$8,017,410
Moraga			
\$0	(\$20,776)	\$295,389	\$274,613
18,995	2,583	6,464	9,047
0	0	0	0
0	2,793	881,831	884,623
0	(2,659)	106,811	104,152
0	27,939	121,224	149,163
0	167	51,834	52,000
0	6,568	29,459	36,027
\$18,995	\$16,615	\$1,493,011	\$1,509,626

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2014-15

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
ELEMENTARY DISTRICTS (Cont.)			
Oakley			
Child Development	\$289,310	\$289,310	\$0
Cafeteria	1,527,682	1,646,253	(118,571)
Deferred Maintenance	0	0	0
Building Fund	519,149	0	519,149
Capital Facilities	1,327,042	187,091	1,139,952
County School Facilities	8,991	873,285	(864,295)
Special Reserve-Capital Proj	3	14,727	(14,724)
Bond Interest & Redemption	1,967,973	1,929,118	38,856
Self-Insurance	0	0	0
Total	\$5,640,149	\$4,939,783	\$700,366
Orinda			
Deferred Maintenance	\$0	\$0	\$0
Special Reserve-Non-Capital	4,591	0	4,591
Capital Facilities	179,775	164,577	15,198
Special Reserve-Capital Proj.	135,383	2,392,339	(2,256,956)
Bond Interest & Redemption	1,577,668	1,550,860	26,808
Self-Insurance	53	0	53
Reitree Benefit	0	1,002,254	(1,002,254)
Total	\$1,897,470	\$4,107,777	(\$2,210,307)
Walnut Creek			
Cafeteria	\$801,906	\$822,105	(\$20,199)
Deferred Maintenance	0	0	0
Special Reserve-Other	6,783	0	6,783
Building Fund	417	60,426	(60,008)
Capital Facilities	559,642	182,192	377,450
Special Reserve-Capital Proj	448,508	170,645	277,863
Bond Interest & Redemption	2,763,250	2,590,968	172,282
Total	\$4,580,506	\$3,826,336	\$754,170
TOTAL ELEMENTARY	\$27,948,415	\$30,664,195	(\$2,715,780)
HIGH SCHOOL DISTRICTS			
Acalanes			
Adult Education	\$1,291,462	\$1,198,986	\$92,476
Cafeteria	1,139,832	1,182,426	(42,595)
Deferred Maintenance	222,481	389,488	(167,007)
Building	932,762	6,262,116	(5,329,355)
Capital Facilities Fund	848,068	177,206	670,862
County School Facilities	0	0	0
Special Reserve-Capital Proj.	180,571	514	180,057
Bond Interest & Redemption	10,704,996	9,751,943	953,053
Reitree Benefit	340,750	841	339,909
Foundation Private-Purpose Trust	32,711	39,039	(6,328)
Total	\$15,693,632	\$19,002,560	(\$3,308,929)
Liberty			
Adult Education	\$1,187,618	\$1,121,229	\$66,389
Cafeteria	1,359,483	1,273,595	85,888
Deferred Maintenance	650,021	462,204	187,818
Special Reserve-Non Capital	5,111	0	5,111
Capital Facilities	2,337,380	3,463,702	(1,126,322)
County School Facilities	8,120	488,982	(480,862)
Special Reserve-Capital Proj.	10,380	984,818	(974,438)
Bond Interest & Redemption	4,306,540	4,244,538	62,003
Other Enterprise Fund	3,062,032	2,848,964	213,068
Foundation-Private Purpose Trust	4,304	11,650	(7,346)
Total	\$12,930,989	\$14,899,681	(\$1,968,692)
TOTAL HIGH SCHOOL	\$28,624,621	\$33,902,241	(\$5,277,621)

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2014-15**

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
ELEMENTARY DISTRICTS (Cont.)			
			Oakley
\$0	\$0	\$0	\$0
0	(118,571)	920,886	802,314
0	0	0	0
(519,149)	0	0	0
0	1,139,952	8,690,963	9,830,914
0	(864,295)	3,324,656	2,460,361
519,149	504,425	0	504,425
0	38,856	1,609,687	1,648,543
0	0	0	0
\$0	\$700,366	\$14,546,191	\$15,246,558
			Orinda
\$0	\$0	\$0	\$0
(544,544)	(539,953)	1,393,158	853,205
0	15,198	3,335,550	3,350,748
0	(2,256,956)	16,101,221	13,844,265
0	26,808	39,369	66,177
0	53	13,985	14,038
1,002,254	0	0	0
(\$544,544)	(\$2,754,851)	\$20,883,283	\$18,128,432
			Walnut Creek
\$0	(\$20,199)	\$52,520	\$32,320
0	0	0	0
(47,275)	(40,492)	2,043,865	2,003,372
0	(60,008)	156,572	96,564
0	377,450	222,820	600,270
0	277,863	295,433	573,296
0	172,282	2,116,546	2,288,828
(\$47,275)	\$706,894	\$4,887,756	\$5,594,651
(\$104,243)	(\$2,820,023)	\$74,171,709	\$71,351,686
HIGH SCHOOL DISTRICTS			
			Acalanes
\$0	\$92,476	\$53,501	\$145,977
45,000	2,405	7,010	9,415
220,000	52,993	1,038,146	1,091,139
15,965,292	10,635,938	5,025,800	15,661,738
0	670,862	1,595,436	2,266,298
0	0	0	0
579,304	759,361	10,738,097	11,497,458
0	953,053	8,517,175	9,470,228
0	339,909	847,493	1,187,402
0	(6,328)	1,144,889	1,138,560
\$16,809,596	\$13,500,668	\$28,967,547	\$42,468,215
			Liberty
\$0	\$66,389	\$241,207	\$307,596
0	85,888	317,135	403,023
0	187,818	380,146	567,963
(3,661,129)	(3,656,019)	3,656,019	(0)
0	(1,126,322)	4,942,469	3,816,147
0	(480,862)	2,823,788	2,342,926
4,661,129	3,686,692	2,065,716	5,752,408
0	62,003	3,372,456	3,434,459
0	213,068	1,698,904	1,911,971
0	(7,346)	109,457	102,112
\$1,000,000	(\$968,692)	\$19,607,296	\$18,638,604
\$17,809,596	\$12,531,976	\$48,574,843	\$61,106,819

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2014-15

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
UNIFIED DISTRICTS			
Antioch			
Charter School Fund	\$0	\$0	\$0
Adult Education	5,499	5,367	132
Cafeteria	7,822,758	8,296,580	(473,822)
Deferred Maintenance	0	29,549	(29,549)
Building Fund	85,201	31,665,330	(31,580,129)
Capital Facilities	438,552	531,976	(93,424)
County School Facilities	2	0	2
Special Reserve Fund - Capital	786,428	1,640,616	(854,188)
Capital Project-Blend Component	758,900	1,274,388	(515,488)
Bond Interest & Redemption	4,506,273	4,849,857	(343,584)
Debt Service Fund	42,153	2,238,854	(2,196,701)
Reitree Benefit	17	0	17
Foundation	1,160	1,400	(240)
Total	\$14,446,941	\$50,533,917	(\$36,086,975)
John Swett			
Cafeteria	\$847,359	\$784,781	\$62,578
Deferred Maintenance	0	0	0
Building Fund	(6)	0	(6)
Capital Facilities	9,715	13,210	(3,494)
County School Facilities	0	0	0
Special Reserve-Capitol Proj.	115,144	1,187,210	(1,072,066)
Bond Interest & Redemption	2,362,022	1,993,539	368,483
Total	\$3,334,233	\$3,978,739	(\$644,506)
Martinez			
Adult Education	\$1,297,759	\$2,263,254	(\$965,496)
Cafeteria	1,193,146	1,183,216	9,930
Deferred Maintenance	(178)	56,946	(57,123)
Special Reserve-Postemployment	2,039	0	2,039
Building Fund	78,004	2,305,056	(2,227,052)
Capital Facilities	1,212,648	129,504	1,083,144
County School Facilities	0	0	0
Special Reserve-Capitol Proj.	8,433	592,847	(584,414)
Bond Interest & Redemption	3,225,242	4,707,319	(1,482,077)
Foundation	16,826	21,500	(4,674)
Total	\$7,033,920	\$11,259,642	(\$4,225,722)
Mt. Diablo			
Charter School Fund	\$1,953,463	\$1,829,903	\$123,560
Adult Education	2,460,651	6,397,414	(3,936,762)
Cafeteria	11,967,255	12,605,054	(637,799)
Deferred Maintenance	663	417,256	(416,593)
Building	115,753	33,037,377	(32,921,624)
Capital Facilities	1,696,080	353,447	1,342,633
County School Facilities	1,746	431,837	(430,091)
Capital Project-Blend Component	6,088	904,195	(898,107)
Bond Interest & Redemption	31,692,576	29,714,361	1,978,215
Debt Service -Blend Component	6,512,904	3,842,987	2,669,918
Foundation Fund	387	0	387
Total	\$56,407,566	\$89,533,831	(\$33,126,265)

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2014-15

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
UNIFIED DISTRICTS			
			Antioch
\$0	\$0	\$0	\$0
0	132	5,364	5,496
0	(473,822)	1,287,177	813,354
0	(29,549)	29,549	0
472,171	(31,107,958)	45,308,363	14,200,405
0	(93,424)	1,664,108	1,570,685
(1,391)	(1,388)	1,388	0
(981,765)	(1,835,953)	3,601,954	1,766,000
0	(515,488)	563,222	47,734
0	(343,584)	3,418,441	3,074,856
2,238,854	42,153	1,641,432	1,683,585
0	17	5,199	5,216
0	(240)	50,106	49,866
\$1,727,870	(\$34,359,105)	\$57,576,303	\$23,217,198
			John Swett
\$0	\$62,578	\$128,950	\$191,528
0	0	0	0
(1,755,012)	(1,755,018)	1,755,018	(0)
0	(3,494)	71,297	67,803
0	0	0	0
1,755,012	682,946	1,363,562	2,046,508
0	368,483	1,298,522	1,667,005
\$0	(\$644,506)	\$4,617,349	\$3,972,843
			Martinez
\$600,000	(\$365,496)	\$977,554	\$612,058
0	9,930	0	9,930
70,000	12,877	4,459	17,336
0	2,039	634,159	636,198
0	(2,227,052)	24,317,445	22,090,393
0	1,083,144	909,864	1,993,008
0	0	1,971,534	1,971,534
150,000	(434,414)	4,035,326	3,600,912
0	(1,482,077)	4,459,901	2,977,824
0	(4,674)	104,743	100,070
\$820,000	(\$3,405,722)	\$37,414,985	\$34,009,263
			Mt. Diablo
\$0	\$123,560	\$1,029,201	\$1,152,761
3,276,196	(660,566)	1,974,509	1,313,943
0	(637,799)	3,595,707	2,957,908
0	(416,593)	425,004	8,411
0	(32,921,624)	51,999,573	19,077,949
0	1,342,633	4,452,321	5,794,955
0	(430,091)	2,698,723	2,268,632
809,999	(88,108)	2,145,282	2,057,175
0	1,978,215	22,595,905	24,574,120
(809,999)	1,859,918	11,827,929	13,687,847
0	387	54,489	54,876
\$3,276,196	(\$29,850,069)	\$102,798,644	\$72,948,575

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2014-15

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
UNIFIED DISTRICTS (Cont.)			
Pittsburg			
Adult Education	\$827,723	\$2,356,615	(\$1,528,891)
Child Development	1,533,802	1,491,094	42,709
Cafeteria	5,995,836	5,848,443	147,393
Deferred Maintenance	(575)	584,727	(585,301)
Special Reserve-Other	5,270	0	5,270
Building	27,123,490	10,466,377	16,657,113
Capital Facilities	287,826	3,607,179	(3,319,353)
County School Facilities	(353)	0	(353)
Special Reserve for Cap Proj.	(455)	10,298	(10,754)
Bond Interest & Redemption	13,173,449	11,718,571	1,454,878
Retiree Benefit Fund	132	485,751	(485,618)
Foundation	7,281	10,612	(3,331)
Total	\$48,953,427	\$36,579,665	\$12,373,761
San Ramon			
Adult Education	\$29,003	\$27,509	\$1,493
Cafeteria	5,684,374	6,697,581	(1,013,207)
Deferred Maintenance	5,346	611,103	(605,757)
Special Reserve-Other	12,109	0	12,109
Building	2,592,760	30,489,281	(27,896,520)
Capital Facilities	1,656,536	1,841,764	(185,228)
County School Facilities Fund	0	0	0
Bond Interest & Redemption	27,455,151	26,220,050	1,235,101
Self-Insurance	3,483,391	3,401,484	81,907
Retiree Benefit Fund	2,146,610	2,714,598	(567,988)
Total	\$43,065,280	\$72,003,370	(\$28,938,090)
W. Contra Costa			
Adult Education	\$838,751	\$3,387,431	(\$2,548,680)
Child Development	2,953,456	2,927,929	25,527
Cafeteria	15,074,824	15,292,686	(217,862)
Deferred Maintenance	9,387	592,670	(583,284)
Special Reserve-Other	40,736	0	40,736
Building	422,014	110,191,227	(109,769,214)
Capital Facilities	1,798,180	68,257	1,729,923
County School Facilities Fund	754,511	45,066,457	(44,311,946)
Special Reserve - Capital Outlay	1,472,339	3,438,834	(1,966,495)
Bond Interest & Redemption	74,902,821	70,181,167	4,721,654
Debt Svcs/Blended Component	0	0	0
Debt Service Fund	3	0	3
Self Insurance Fund	3,169,004	2,368,604	800,400
Retiree Benefit Fund	19,779,409	17,151,693	2,627,716
Total	\$121,215,434	\$270,666,955	(\$149,451,521)
TOTAL UNIFIED	\$294,456,801	\$534,556,120	(\$240,099,319)
TOTAL COUNTYWIDE			
	\$351,029,836	\$599,122,556	(\$248,092,720)
COUNTYWIDE GRAND TOTALS			
GENERAL FUND	\$1,556,712,869	\$1,560,731,508	(\$4,018,639)
OTHER FUNDS	351,029,836	599,122,556	(248,092,720)
TOTAL ALL FUNDS	\$1,907,742,706	\$2,159,854,065	(\$252,111,359)

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2014-15

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
UNIFIED DISTRICTS (Cont.)			
			Pittsburg
\$1,850,000	\$321,109	\$39,352	\$360,460
0	42,709	68,785	111,494
0	147,393	1,488,057	1,635,450
425,983	(159,319)	159,319	0
(1,791,603)	(1,786,333)	1,786,333	0
10,391,733	27,048,846	13,168,495	40,217,341
7,826,272	4,506,919	117,987	4,624,906
0	(353)	4,339	3,985
0	(10,754)	10,754	0
0	1,454,878	8,679,879	10,134,757
0	(485,618)	486,168	549
0	(3,331)	104,232	100,901
\$18,702,385	\$31,076,146	\$26,113,698	\$57,189,844
			San Ramon
(\$18,656)	(\$17,163)	\$17,163	\$0
635,137	(378,070)	567,255	189,185
(1,295,543)	(1,901,300)	1,901,300	0
1,230,356	1,242,465	3,626,190	4,868,655
128,240,804	100,344,284	79,274,114	179,618,398
0	(185,228)	4,796,741	4,611,513
0	0	0	0
7,905,660	9,140,761	20,823,386	29,964,148
0	81,907	1,938,528	2,020,435
0	(567,988)	21,916,128	21,348,140
\$136,697,759	\$107,759,668	\$134,860,805	\$242,620,473
			W. Contra Costa
\$1,495,396	(\$1,053,284)	\$2,065,909	\$1,012,625
0	25,527	165,822	191,349
0	(217,862)	3,341,286	3,123,424
0	(583,284)	2,944,101	2,360,817
0	40,736	11,705,168	11,745,904
134,515,425	24,746,211	59,528,287	84,274,499
0	1,729,923	3,442,339	5,172,262
0	(44,311,946)	44,368,161	56,214
133,500	(1,832,995)	5,075,643	3,242,648
8,786,885	13,508,539	60,291,232	73,799,771
0	0	1,042,373	1,042,373
0	3	1,081	1,084
0	800,400	1,279,653	2,080,053
0	2,627,716	16,922,079	19,549,795
\$144,931,206	(\$4,520,315)	\$212,173,135	\$207,652,819
\$306,155,415	\$66,056,096	\$575,554,919	\$641,611,015
TOTAL COUNTYWIDE			
\$323,860,769	\$75,768,049	\$698,301,471	\$774,069,520
COUNTYWIDE GRAND TOTALS			
(\$8,408,229)	(\$12,426,868)	\$255,481,110	\$243,054,241
323,860,769	75,768,049	698,301,471	774,069,520
\$315,452,540	\$63,341,181	\$953,782,581	\$1,017,123,762

This page intentionally left blank.

**Long-Term Debt
Balance As of June 2015**

	GENERAL OBLIGATION BOND	OTHER POST- EMPLOYMENT BENEFITS	COMPENSATED ABSENCES	COPS PAYABLE	CAPITAL LEASE AGREEMENTS	OTHER GENERAL LONG-TERM DEBT	TOTAL
ELEMENTARY DISTRICTS							
Brentwood	\$50,298,325	\$2,140,966	\$10,582	\$0	\$2,328,477	\$0	\$54,778,350
Byron	15,609,937	0	32,235	0	223,033	2,000,000	17,865,205
Canyon	0	0	0	0	0	0	0
Knightsen	0	0	14,410	0	0	0	14,410
Lafayette	12,805,000	3,410,190	102,003	0	253,256	0	16,570,449
Moraga	5,635,000	0	54,014	0	0	0	5,689,014
Oakley	19,220,000	1,841,036	91,184	0	194,067	159,838	21,506,125
Orinda	9,213,978	4,794,316	138,568	0	0	0	14,146,862
Walnut Creek	26,163,207	1,195,875	51,859	0	0	0	27,410,941
TOTAL	\$138,945,447	\$13,382,383	\$494,854	\$0	\$2,998,833	\$2,159,838	\$157,981,355
HIGH SCHOOL DISTRICTS							
Acalanes	\$115,670,000	\$2,716,050	\$459,191	\$0	\$0	\$92,319,489	\$211,164,730
Liberty	48,770,000	3,971,236	249,508	0	14,786,535	2,527,563	70,304,842
TOTAL	\$164,440,000	\$6,687,286	\$708,699	\$0	\$14,786,535	\$94,847,052	\$281,469,572
UNIFIED DISTRICTS							
Antioch	\$62,787,634	\$7,138,928	\$1,279,655	\$17,240,000	\$5,165,268	\$29,470,097	\$123,081,582
John Swett	27,018,231	102,330	33,268	0	0	0	27,153,830
Martinez	49,148,563	3,418,283	158,163	0	0	0	52,725,009
Mt. Diablo	453,052,668	36,231,873	3,237,596	0	1,456,595	4,545,225	498,523,958
Pittsburg	234,164,929	6,196,252	703,537	27,900,000	0	0	268,964,718
San Ramon	451,081,971	14,792,843	1,784,152	0	609,345	48,691,667	516,959,978
W. Contra Costa	1,128,670,198	106,486,901	3,440,303	6,835,000	0	0	1,245,432,402
TOTAL	\$2,405,924,195	\$174,367,410	\$10,636,676	\$51,975,000	\$7,231,208	\$82,706,989	\$2,732,841,478
COUNTYWIDE TOTALS							
	\$2,709,309,642	\$194,437,079	\$11,840,229	\$51,975,000	\$25,016,575	\$179,713,879	\$3,172,292,405

**Analysis of Teachers' Salary Requirements and
Average Enrollment per Teacher
2014-15**

	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
ELEMENTARY DISTRICTS⁽¹⁾					
Brentwood	\$64,618,871	\$44,967,426	69.59%	24.1	27.4
Byron	13,406,690	8,116,710	60.54%	26.3	24.4
Canyon	690,345	341,914	49.53%	n/a	n/a
Knightsen	3,826,671	2,367,375	61.87%	26.8	28.9
Lafayette	32,167,340	21,113,052	65.64%	23.7	25.4
Moraga	17,472,092	10,813,995	61.89%	21.2	23.8
Oakley	37,082,140	23,735,043	64.01%	25.6	25.7
Orinda	24,960,371	15,377,294	61.61%	19.4	24.4
Walnut Creek	28,711,514	17,838,594	62.13%	21.3	25.4
TOTAL	\$222,936,034	\$144,671,404	64.89%	23.6	25.7

HIGH SCHOOL DISTRICTS⁽²⁾					
Acalanes	\$56,548,252	\$31,020,673	54.86%	n/a	n/a
Liberty	60,440,530	36,042,128	59.63%	n/a	n/a
TOTAL	\$116,988,782	\$67,062,801	57.32%		

UNIFIED DISTRICTS⁽³⁾					
Antioch	\$143,021,537	\$90,919,556	63.57%	27.0	21.1
John Swett	14,251,875	8,917,870	62.57%	24.0	30.8
Martinez	34,971,633	21,890,820	62.60%	21.5	27.8
Mt. Diablo	244,246,112	150,166,774	61.48%	25.5	29.6
Pittsburg	84,514,873	51,656,301	61.12%	22.9	24.5
San Ramon	250,923,099	155,933,763	62.14%	24.6	27.9
W. Contra Costa	240,041,310	132,149,049	55.05%	22.4	27.9
TOTAL	\$1,011,970,439	\$611,634,132	60.44%	27.1	27.1

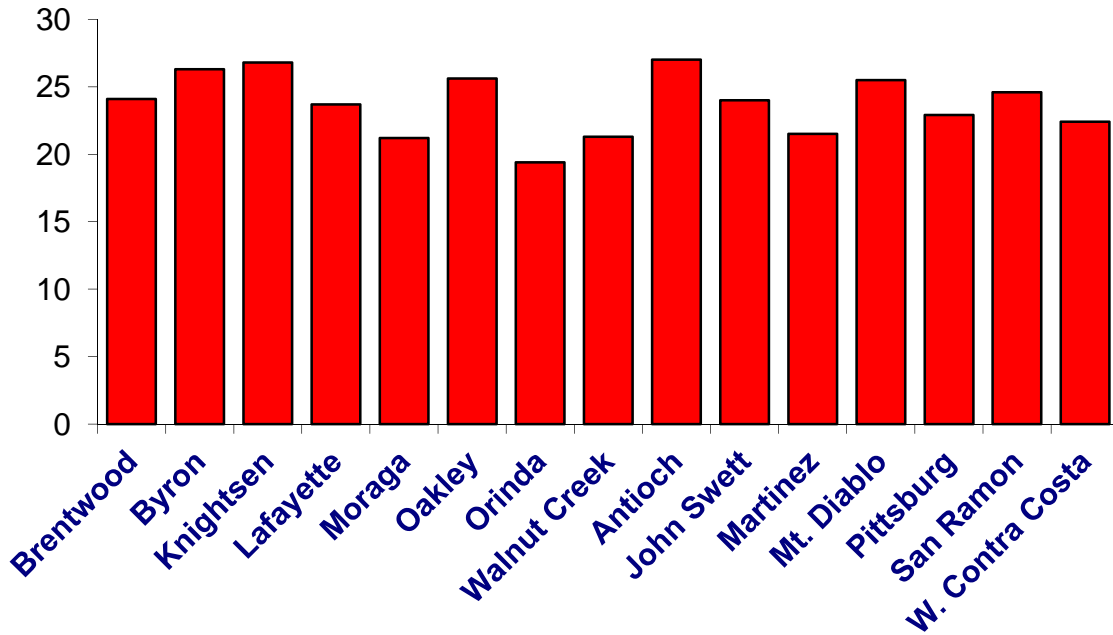
(1) Elementary Districts are required to expend 60% of Current Expense for Teachers' Salaries and Benefits

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

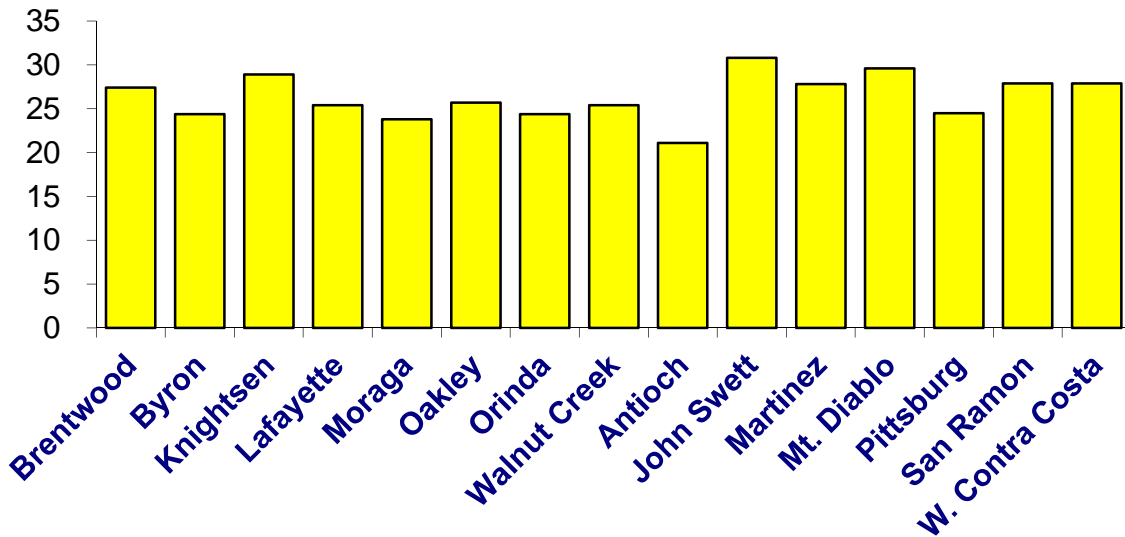
(3) Unified Districts are required to expend 55% of Current Expense for Teachers' Salaries and Benefits

**Average Enrollments Elementary and Unified Districts
2014-15**

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*

	2010-11	2011-12	2012-13	2013-14	2014-15
ELEMENTARY DISTRICTS					
Brentwood	3.10%	3.70%	4.21%	5.06%	6.44%
Byron	5.69%	7.32%	6.73%	7.08%	5.42%
Canyon	4.72%	4.16%	5.77%	7.83%	4.89%
Knightsen	11.07%	7.05%	8.85%	9.50%	7.75%
Lafayette	3.21%	3.92%	3.99%	3.81%	3.71%
Moraga	7.31%	7.25%	7.33%	6.63%	8.02%
Oakley	4.17%	3.38%	5.05%	5.56%	3.86%
Orinda	7.55%	6.81%	5.12%	7.55%	7.98%
Walnut Creek	4.14%	6.26%	6.93%	5.69%	4.34%
HIGH SCHOOL DISTRICTS					
Acalanes	7.01%	8.95%	8.16%	6.77%	6.78%
Liberty	3.86%	4.71%	3.32%	3.70%	3.70%
UNIFIED DISTRICTS					
Antioch	4.75%	4.65%	3.37%	4.60%	5.82%
John Swett	4.44%	7.49%	7.53%	5.26%	9.72%
Martinez	5.19%	6.10%	5.56%	6.17%	5.45%
Mt. Diablo	5.73%	4.34%	2.66%	2.90%	3.53%
Pittsburg	4.20%	5.29%	5.94%	5.31%	8.52%
San Ramon	2.90%	3.56%	4.28%	4.19%	3.97%
W. Contra Costa	4.41%	4.25%	3.51%	6.33%	6.28%

COUNTY OFFICE
OF
EDUCATION

2014-15

CONTRA COSTA COUNTY OFFICE OF EDUCATION
Average Daily Attendance Comparison
2014-15

	13/14 ADA	14/15 ADA	ADA INCREASE (DECREASE)
K-8			
Juvenile Court Schools	13	10	(3)
Community Schools	20	20	(1)
Community Day School	0	0	0
Special Education - Master Plan	198	170	(29)
Special Education - Extended Year	21	19	(2)
TOTAL	252	218	(35)
9-12/ADULTS			
Juvenile Court Schools	300	258	(43)
Community Schools	88	66	(22)
Community Day School	0	0	0
County Jail Program	473	340	(133)
Regional Occupational Programs	0	0	0
Special Education - Master Plan	227	198	(30)
Special Education - Extended Year	18	18	0
TOTAL	1,106	879	(227)
GRAND TOTAL			
	1,359	1,097	(262)

SOURCE: 2014-15 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)

This page intentionally left blank.

**CONTRA COSTA COUNTY OFFICE OF EDUCATION
2014-15**

County Schools Service Fund

	PERCENT OF TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
REVENUES				
LCFF Sources	36.60%	\$22,973,842	\$1,167,230	\$24,141,072
Federal Revenue	3.62%	0	2,388,409	2,388,409
Other State Revenue	19.85%	1,102,944	11,990,951	13,093,895
Other Local Revenue	39.92%	3,312,103	23,017,858	26,329,961
TOTAL	100.00%	\$27,388,889	\$38,564,449	\$65,953,337
EXPENDITURES				
Certificated Salaries	26.22%	\$4,695,885	\$12,877,310	\$17,573,195
Classified Salaries	22.26%	7,175,724	7,748,988	14,924,712
Employee Benefits	21.31%	5,674,123	8,613,415	14,287,538
Books and Supplies	3.00%	780,897	1,232,652	2,013,549
Services and Other Operating Expenses	26.00%	11,407,876	6,023,107	17,430,983
Capital Outlay	0.62%	405,780	8,772	414,553
Other Outgo	0.68%	74,655	379,180	453,835
Direct Support/Indirect Costs	-0.10%	(3,282,705)	3,218,704	(64,001)
TOTAL	100.00%	\$26,932,236	\$40,102,127	\$67,034,363
SERVICE FUND TOTALS				
Total Revenues		\$27,388,889	\$38,564,449	\$65,953,337
Total Expenses		26,932,236	40,102,127	67,034,363
Excess (Deficiency) of Revenue Over Expenditures		\$456,653	(\$1,537,678)	(\$1,081,025)
Other Financing Sources/Uses		(942,750)	1,630,346	687,596
Net Increase (Decrease) in Fund Balance		(\$486,097)	\$92,668	(\$393,429)
Net Beginning Fund Balance After Audit Adjustments		5,822,892	8,552,536	14,375,428
ENDING FUND BALANCE		\$5,336,795	\$8,645,204	\$13,981,999

Other Funds

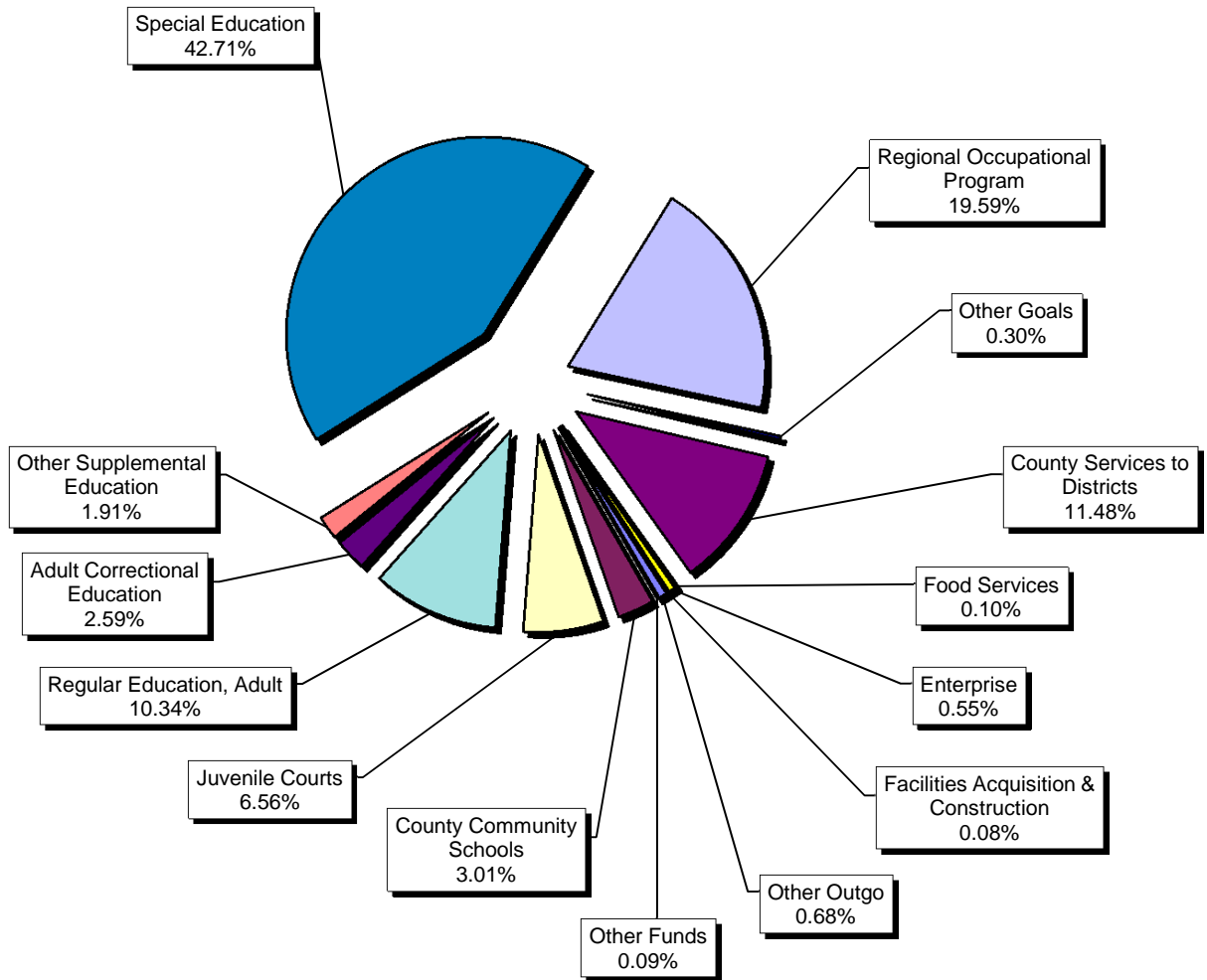
	DEFERRED MAINTENANCE	CO. SCHOOL FACILITIES
TOTALS		
Total Revenues	\$0	\$2,250
Total Expenses	0	1,190
Excess (Deficiency) of Revenue Over Expenditures	\$0	\$1,060
Other Sources/(uses)	0	0
Net Increase (Decrease) in Fund Balance	\$0	\$1,060
Net Beginning Fund Balance After Audit Adjustments	0	699,827
ENDING FUND BALANCE	\$0	\$700,887

	CHILD DEVELOPMENT	SP RESERVE FOR RETIRES BENEFITS
TOTALS		
Total Revenues	\$959,847	\$4,589
Total Expenses	959,847	0
Excess (Deficiency) of Revenue Over Expenditures	\$0	\$4,589
Other Financing Sources/Uses	0	(628,000)
Net Increase (Decrease) in Fund Balance	\$0	(\$623,411)
Net Beginning Fund Balance After Audit Adjustments	0	1,500,934
ENDING FUND BALANCE	\$0	\$877,523

CONTRA COSTA COUNTY OFFICE OF EDUCATION
General Fund Expenditures by Program and
Percentage of Total Expenditures
2014-15

EXPENDITURES	TOTAL	PERCENT OF TOTAL
County Community Schools	\$2,018,105	3.01%
Juvenile Courts	4,397,367	6.56%
Regular Education, Adult	6,933,220	10.34%
Adult Correctional Education	1,734,246	2.59%
Other Supplemental Education	1,282,677	1.91%
Special Education	28,633,473	42.71%
Regional Occupational Program	13,129,954	19.59%
Other Goals	204,157	0.30%
County Services to Districts	7,694,721	11.48%
Food Services	69,427	0.10%
Enterprise	370,698	0.55%
Facilities Acquisition & Construction	52,614	0.08%
Other Outgo	453,835	0.68%
Other Funds	59,869	0.09%
TOTAL EXPENDITURES	\$67,034,363	100.00%

CONTRA COSTA COUNTY OFFICE OF EDUCATION
General Fund Expenditures by Program and
Percentage of Total Expenditures
2014-15



This page intentionally left blank.

CONTRA COSTA
COUNTY

CHARTER SCHOOLS

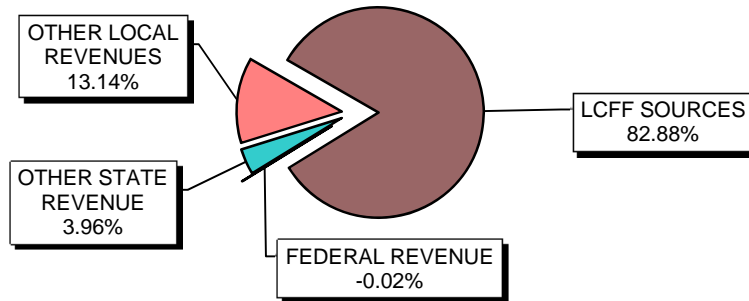
2014-15

**Revenue By Source
Percentage of Total Revenue
2014-15**

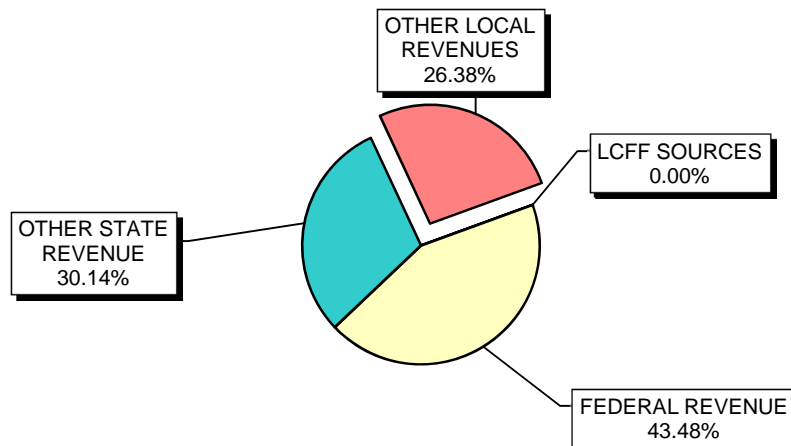
	LCFF SOURCES (8010-8099)	FEDERAL REVENUE (8100-8299)	OTHER STATE REVENUE (8300-8599)	OTHER LOCAL REVENUE (8600-8799)	TOTAL REVENUE
ANTIOCH USD CHARTER SCHOOLS					
Antioch Charter Academy I					
Unrestricted	\$1,317,809	(\$732)	\$51,147	\$13,766	\$1,381,990
Restricted	0	0	0	0	0
Total	\$1,317,809 95.35%	(\$732) -0.05%	\$51,147 3.70%	\$13,766 1.00%	\$1,381,990 100.00%
Antioch Charter Academy II					
Unrestricted	\$1,326,294	\$0	\$88,583	\$6,895	\$1,421,772
Restricted	0	0	0	0	0
Total	\$1,326,294 93.29%	\$0 0.00%	\$88,583 6.23%	\$6,895 0.48%	\$1,421,772 100.00%
BRYON UNION SCHOOL DISTRICT					
Vista Oaks Charter					
Unrestricted	\$3,015,451	\$0	\$66,166	\$10,047	\$3,091,664
Restricted	0	218,893	0	0	218,893
Total	\$3,015,451 91.09%	\$218,893 6.61%	\$66,166 2.00%	\$10,047 0.30%	\$3,310,557 100.00%
COUNTY OFFICE OF EDUCATION CHARTER SCHOOLS					
Clayton Valley Charter High School					
Unrestricted	\$14,205,746	\$0	\$497,484	\$517,100	\$15,220,330
Restricted	0	478,300	1,085,803	1,142,162	2,706,265
Total	\$14,205,746 79.24%	\$478,300 2.67%	\$1,583,287 8.83%	\$1,659,262 9.26%	\$17,926,595 100.00%
Caliber Beta Academy					
Unrestricted	\$2,157,589	\$0	\$35,715	\$809,285	\$3,002,589
Restricted	0	662,915	161,252	0	824,167
Total	\$2,157,589 56.38%	\$662,915 17.32%	\$196,967 5.15%	\$809,285 21.15%	\$3,826,756 100.00%
Making Waves Academy					
Unrestricted	\$5,550,478	\$0	\$177,350	\$4,102,532	\$9,830,360
Restricted	0	490,660	712,936	1,000,000	2,203,596
Total	\$5,550,478 46.12%	\$490,660 4.08%	\$890,286 7.40%	\$5,102,532 42.40%	\$12,033,956 100.00%
Summit Public Schools: K2					
Unrestricted	\$872,768	\$0	\$21,871	\$402,301	\$1,296,940
Restricted	0	233,482	66,672	0	300,154
Total	\$872,768 54.65%	\$233,482 14.62%	\$88,543 5.54%	\$402,301 25.19%	\$1,597,094 100.00%
MT. DIABLO USD CHARTER SCHOOL					
Eagle Peak Montessori					
Unrestricted	\$1,574,896	\$0	\$58,742	\$319,824	\$1,953,463
Restricted	0	0	0	0	0
Total	\$1,574,896 80.62%	\$0 0.00%	\$58,742 3.01%	\$319,824 16.37%	\$1,953,463 100.00%
WEST CONTRA COSTA USD CHARTER SCHOOLS					
Benito Juarez-Richmond Charter Elementary					
Unrestricted	\$1,187,737	\$0	\$110,977	\$31,761	\$1,330,475
Restricted	0	436,108	0	0	436,108
Total	\$1,187,737 67.23%	\$436,108 24.69%	\$110,977 6.28%	\$31,761 1.80%	\$1,766,583 100.00%
Leadership Public Schools					
Unrestricted	\$3,998,252	\$9,348	\$123,727	\$193,256	\$4,324,583
Restricted	0	448,040	283,829	0	731,869
Total	\$3,998,252 79.07%	\$457,388 9.05%	\$407,556 8.06%	\$193,256 3.82%	\$5,056,452 100.00%
Manzanita Charter Middle School					
Unrestricted	\$1,072,258	\$0	\$146,794	\$0	\$1,219,052
Restricted	0	79,265	10,945	1,306	91,516
Total	\$1,072,258 81.81%	\$79,265 6.05%	\$157,739 12.04%	\$1,306 0.10%	\$1,310,568 100.00%
Richmond Charter Academy					
Unrestricted	\$1,565,449	(\$20,134)	\$318,182	\$39,487	\$1,902,984
Restricted	0	120,499	0	0	120,499
Total	\$1,565,449 77.37%	\$100,365 4.96%	\$318,182 15.72%	\$39,487 1.95%	\$2,023,483 100.00%
Richmond College Prep Schools					
Unrestricted	\$3,123,151	\$0	\$258,586	\$50,400	\$3,432,137
Restricted	0	365,542	127,924	0	493,466
Total	\$3,123,151 79.56%	\$365,542 9.31%	\$386,510 9.85%	\$50,400 1.28%	\$3,925,604 100.00%
COUNTYWIDE TOTALS					
Unrestricted	\$40,967,878	(\$11,518)	\$1,955,325	\$6,496,654	\$49,408,339
Restricted	0	3,533,705	2,449,361	2,143,468	8,126,534
Total	\$40,967,878 71.20%	\$3,522,187 6.12%	\$4,404,686 7.66%	\$8,640,123 15.02%	\$57,534,873 100.00%

Countywide Charter Schools - Revenues By Source 2014-15

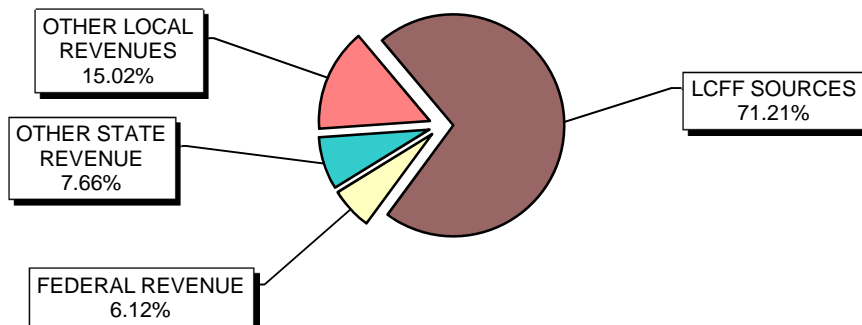
UNRESTRICTED



RESTRICTED



COUNTYWIDE TOTAL



This page intentionally left blank.

Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2014-15

	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
ANTIOCH USD CHARTER SCHOOLS					
Antioch Charter Academy I					
Unrestricted		\$672,319	\$196,700	\$183,591	\$29,617
Restricted		0	0	0	0
Total	193.29	\$672,319	\$196,700	\$183,591	\$29,617
Cost per ADA		\$3,478	\$1,018	\$950	\$153
Percentage per ADA		49.691%	14.538%	13.569%	2.189%
Antioch Charter Academy II					
Unrestricted		\$687,892	\$219,259	\$190,538	\$31,643
Restricted		0	0	0	0
Total	193.79	\$687,892	\$219,259	\$190,538	\$31,643
Cost per ADA		\$3,550	\$1,131	\$983	\$163
Percentage per ADA		48.385%	15.422%	13.402%	2.226%
BYRON UNION SCHOOL DISTRICT					
Vista Oaks Charter					
Unrestricted		\$1,471,208	\$220,536	\$441,014	\$237,233
Restricted		66,211	0	7,534	162,680
Total	408.43	\$1,537,419	\$220,536	\$448,548	\$399,914
Cost per ADA		\$3,764	\$540	\$1,098	\$979
Percentage per ADA		42.182%	6.051%	12.307%	10.972%
COUNTY OFFICE OF EDUCATION CHARTER SCHOOLS					
Caliber Beta Academy					
Unrestricted		\$743,765	\$289,050	\$261,100	\$368,082
Restricted		193,467	118,039	48,417	607,037
Total	279.07	\$937,232	\$407,089	\$309,517	\$975,119
Cost per ADA		\$3,358	\$1,459	\$1,109	\$3,494
Percentage per ADA		28.367%	12.321%	9.368%	29.514%
Clayton Valley Charter High School					
Unrestricted		\$6,331,686	\$1,192,753	\$1,828,458	\$1,112,474
Restricted		753,466	209,093	269,085	645,466
Total	1,879.92	\$7,085,151	\$1,401,846	\$2,097,543	\$1,757,941
Cost per ADA		\$3,769	\$746	\$1,116	\$935
Percentage per ADA		42.485%	8.406%	12.578%	10.541%
Making Waves Academy					
Unrestricted		\$2,595,628	\$1,173,632	\$1,274,586	\$488,468
Restricted		1,402,342	0	0	316,189
Total	729.18	\$3,997,970	\$1,173,632	\$1,274,586	\$804,657
Cost per ADA		\$5,483	\$1,610	\$1,748	\$1,104
Percentage per ADA		33.402%	9.806%	10.649%	6.723%
Summit Public Schools: K2					
Unrestricted		\$352,828	\$98,410	\$104,866	\$41,222
Restricted		58,696	0	9,864	203,867
Total	117.58	\$411,524	\$98,410	\$114,730	\$245,089
Cost per ADA		\$3,500	\$837	\$976	\$2,084
Percentage per ADA		28.241%	6.753%	7.874%	16.820%
MT. DIABLO USD CHARTER SCHOOLS					
Eagle Peak Montessori					
Unrestricted		\$811,884	\$279,755	\$200,816	\$148,305
Restricted		0	0	0	0
Total	219.77	\$811,884	\$279,755	\$200,816	\$148,305
Cost per ADA		\$3,694	\$1,273	\$914	\$675
Percentage per ADA		44.367%	15.288%	10.974%	8.105%

**Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2014-15**

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
ANTIOCH USD CHARTER SCHOOLS				
Antioch Charter Academy I				
\$146,063	\$26,285	\$98,430	\$0	\$1,353,005
0	0	0	0	0
\$146,063	\$26,285	\$98,430	\$0	\$1,353,005
\$756	\$136	\$509	\$0	\$7,000
10.795%	1.943%	7.275%	0.000%	100.00%
Antioch Charter Academy II				
\$187,257	\$6,183	\$98,938	\$0	\$1,421,710
0	0	0	0	0
\$187,257	\$6,183	\$98,938	\$0	\$1,421,710
\$966	\$32	\$511	\$0	\$7,336
13.171%	0.435%	6.959%	0.000%	100.00%
BYRON UNION SCHOOL DISTRICT				
Vista Oaks Charter				
\$1,016,840	\$9,826	\$0	\$0	\$3,396,656
11,638	0	0	0	248,064
\$1,028,478	\$9,826	\$0	\$0	\$3,644,720
\$2,518	\$24	\$0	\$0	\$8,924
28.218%	0.270%	0.000%	0.000%	100.00%
COUNTY OFFICE OF EDUCATION CHARTER SCHOOLS				
Caliber Beta Academy				
\$610,242	\$0	(\$13,318)	\$0	\$2,258,921
64,751	0	13,318	0	1,045,029
\$674,993	\$0	\$0	\$0	\$3,303,950
\$2,419	\$0	\$0	\$0	\$11,839
20.430%	0.000%	0.000%	0.000%	100.00%
Clayton Valley Charter High School				
\$3,124,732	\$26,538	\$0	\$0	\$13,616,641
1,183,041	0	0	0	3,060,151
\$4,307,773	\$26,538	\$0	\$0	\$16,676,792
\$2,291	\$14	\$0	\$0	\$8,871
25.831%	0.159%	0.000%	0.000%	100.00%
Making Waves Academy				
\$4,144,857	\$21,605	\$0	\$0	\$9,698,776
551,563	0	0	0	2,270,094
\$4,696,420	\$21,605	\$0	\$0	\$11,968,870
\$6,441	\$30	\$0	\$0	\$16,414
39.239%	0.181%	0.000%	0.000%	100.00%
Summit Public Schools: K2				
\$559,687	\$0	\$0	\$0	\$1,157,013
27,727	0	0	0	300,154
\$587,414	\$0	\$0	\$0	\$1,457,167
\$4,996	\$0	\$0	\$0	\$12,393
40.312%	0.000%	0.000%	0.000%	100.00%
MT. DIABLO USD CHARTER SCHOOLS				
Eagle Peak Montessori				
\$387,806	\$20	\$0	\$1,316	\$1,829,903
0	0	0	0	0
\$387,806	\$20	\$0	\$1,316	\$1,829,903
\$1,765	\$0	\$0	\$6	\$8,326
21.193%	0.001%	0.000%	0.072%	100.00%

Expenditure by Object Cost Per Unit of ADA & Percentage of Total Expenditures 2014-15
--

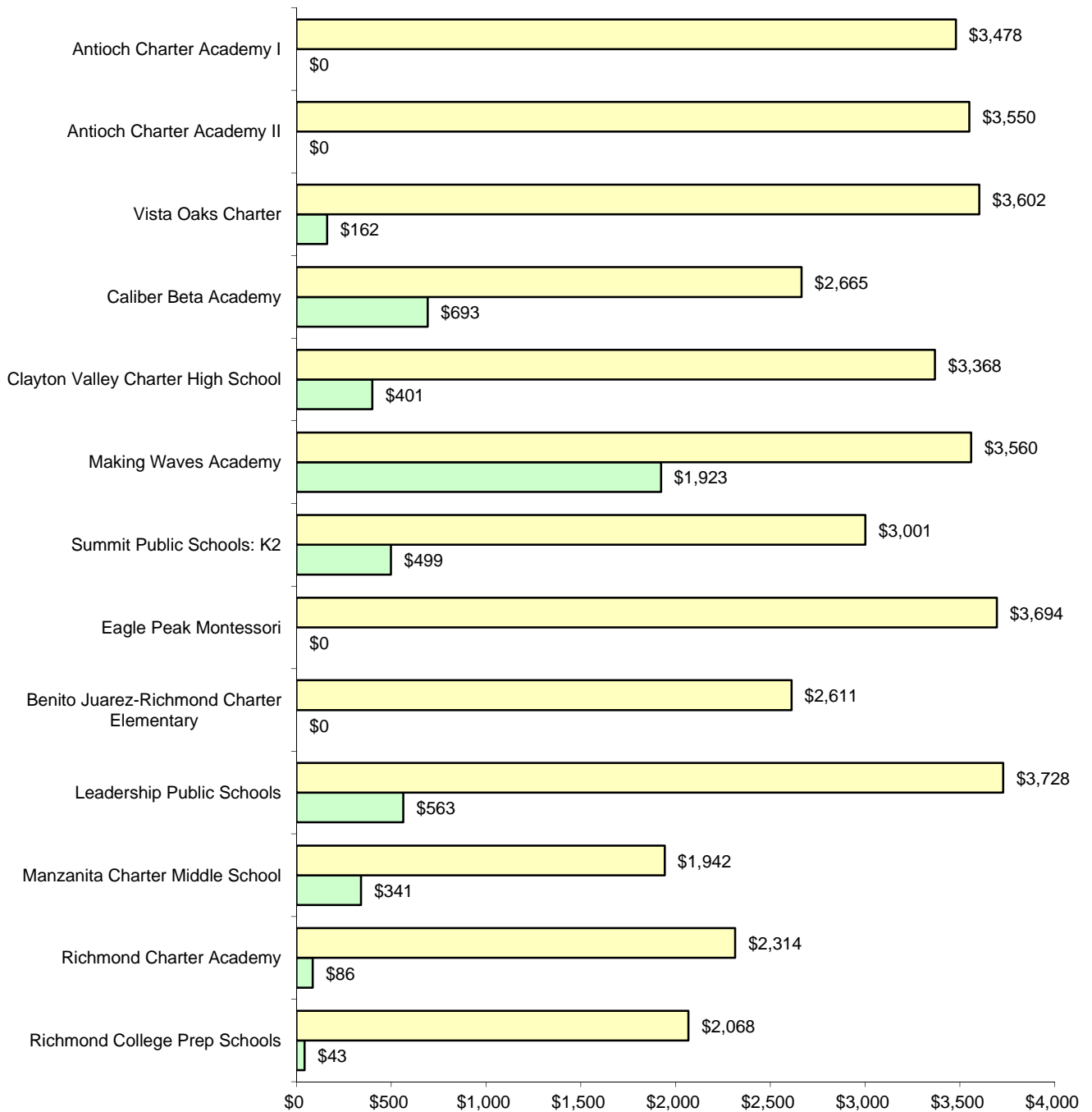
	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
WEST CONTRA COSTA USD CHARTER SCHOOLS					
Benito Juarez-Richmond Charter Elementary					
Unrestricted		\$397,262	\$202,353	\$107,152	\$125,923
Restricted		0	43,627	7,376	333,810
Total	152.13	\$397,262	\$245,980	\$114,529	\$459,733
Cost per ADA		\$2,611	\$1,617	\$753	\$3,022
Percentage per ADA		22.379%	13.856%	6.452%	25.897%
Leadership Public Schools					
Unrestricted		\$1,705,046	\$383,705	\$477,087	\$192,453
Restricted		257,650	47,184	83,412	159,940
Total	457.34	\$1,962,696	\$430,889	\$560,499	\$352,393
Cost per ADA		\$4,292	\$942	\$1,226	\$771
Percentage per ADA		41.584%	9.129%	11.876%	7.466%
Manzanita Charter Middle School					
Unrestricted		\$286,341	\$205,143	\$152,061	\$76,619
Restricted		50,242	0	0	41,274
Total	147.41	\$336,583	\$205,143	\$152,061	\$117,894
Cost per ADA		\$2,283	\$1,392	\$1,032	\$800
Percentage per ADA		28.343%	17.274%	12.805%	9.927%
Richmond Charter Academy					
Unrestricted		\$491,143	\$233,636	\$134,522	\$142,239
Restricted		18,273	43,885	12,545	26,461
Total	212.23	\$509,416	\$277,521	\$147,067	\$168,699
Cost per ADA		\$2,400	\$1,308	\$693	\$795
Percentage per ADA		30.144%	16.421%	8.702%	9.982%
Richmond College Prep Schools					
Unrestricted		\$869,917	\$487,444	\$344,207	\$310,235
Restricted		18,148	221,972	23,603	226,904
Total	420.70	\$888,064	\$709,416	\$367,809	\$537,139
Cost per ADA		\$2,111	\$1,686	\$874	\$1,277
Percentage per ADA		25.794%	20.605%	10.683%	15.602%
COUNTYWIDE TOTALS					
Unrestricted		\$17,416,918	\$5,182,376	\$5,699,999	\$3,304,513
Restricted		2,818,495	683,800	461,836	2,723,629
Total	5,410.84	\$20,235,413	\$5,866,176	\$6,161,835	\$6,028,142
Cost per ADA		\$3,740	\$1,084	\$1,139	\$1,114
Percentage per ADA		37.149%	10.769%	11.312%	11.067%

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

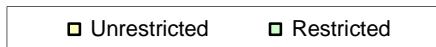
**Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2014-15**

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
WEST CONTRA COSTA USD CHARTER SCHOOLS				
Benito Juarez-Richmond Charter Elementary				
\$506,097	\$0	\$310	\$0	\$1,339,097
51,295	0	0	0	436,108
\$557,392	\$0	\$310	\$0	\$1,775,206
\$3,664	\$0	\$2	\$0	\$11,669
31.399%	0.000%	0.017%	0.000%	100.00%
Leadership Public Schools				
\$495,364	\$1,405	\$732,261	\$0	\$3,987,321
147,179	0	37,097	0	732,462
\$642,543	\$1,405	\$769,358	\$0	\$4,719,783
\$1,405	\$3	\$1,682	\$0	\$10,320
13.614%	0.030%	16.301%	0.000%	100.00%
Manzanita Charter Middle School				
\$249,253	\$5,598	\$121,024	\$0	\$1,096,040
0	0	0	0	91,516
\$249,253	\$5,598	\$121,024	\$0	\$1,187,556
\$1,691	\$38	\$821	\$0	\$8,056
20.989%	0.471%	10.191%	0.000%	100.00%
Richmond Charter Academy				
\$546,039	\$3,910	\$322	\$0	\$1,551,811
37,036	0	0	0	138,200
\$583,076	\$3,910	\$322	\$0	\$1,690,011
\$2,747	\$18	\$2	\$0	\$7,963
34.501%	0.231%	0.019%	0.000%	100.00%
Richmond College Prep Schools				
\$892,237	\$0	\$0	\$0	\$2,904,039
48,201	0	0	0	538,828
\$940,438	\$0	\$0	\$0	\$3,442,867
\$2,235	\$0	\$0	\$0	\$8,184
27.316%	0.000%	0.000%	0.000%	100.00%
COUNTYWIDE TOTALS				
\$12,866,474	\$101,371	\$1,037,966	\$1,316	\$45,610,934
2,122,432	0	50,415	0	8,860,606
\$14,988,905	\$101,371	\$1,088,381	\$1,316	\$54,471,540
\$2,770	\$19	\$201	\$0	\$10,067
27.517%	0.186%	1.998%	0.002%	100.00%

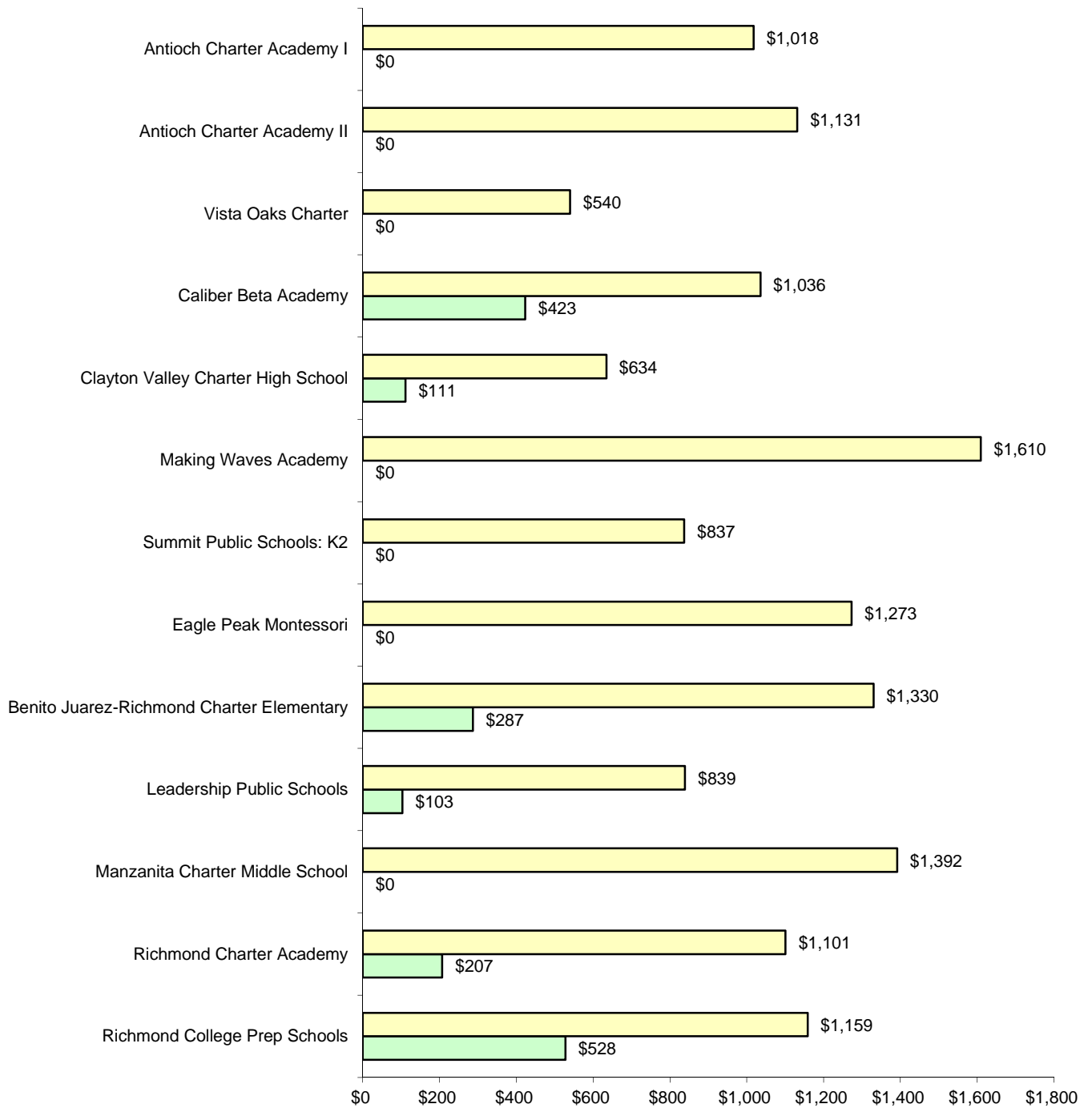
**Certificated Salaries Expended Per ADA 2014-15
(1000 - 1999)**



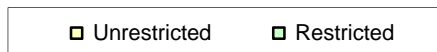
DOLLARS PER ADA



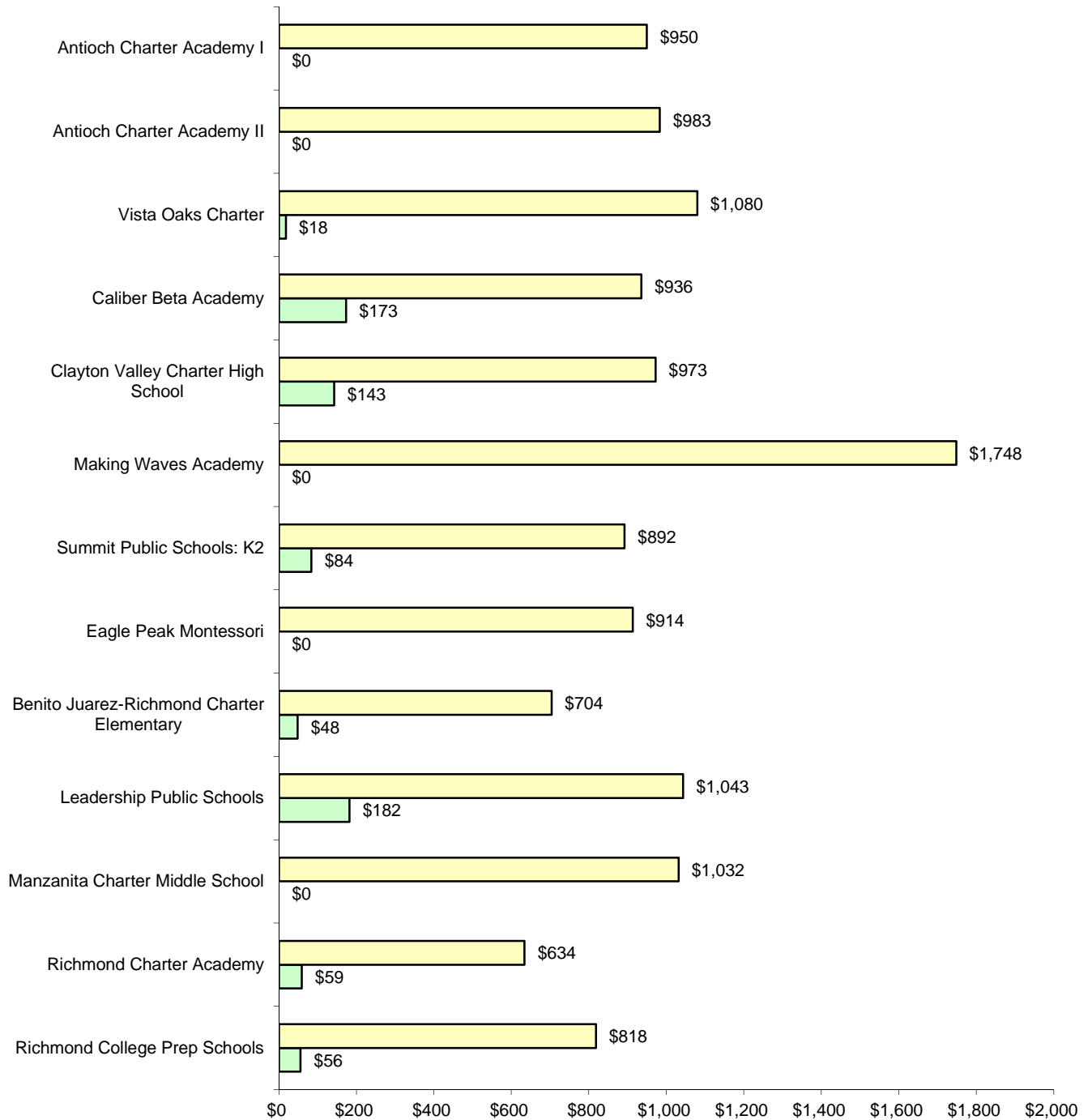
**Classified Salaries Expended Per ADA 2014-15
(2000 - 2999)**



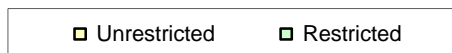
DOLLARS PER ADA



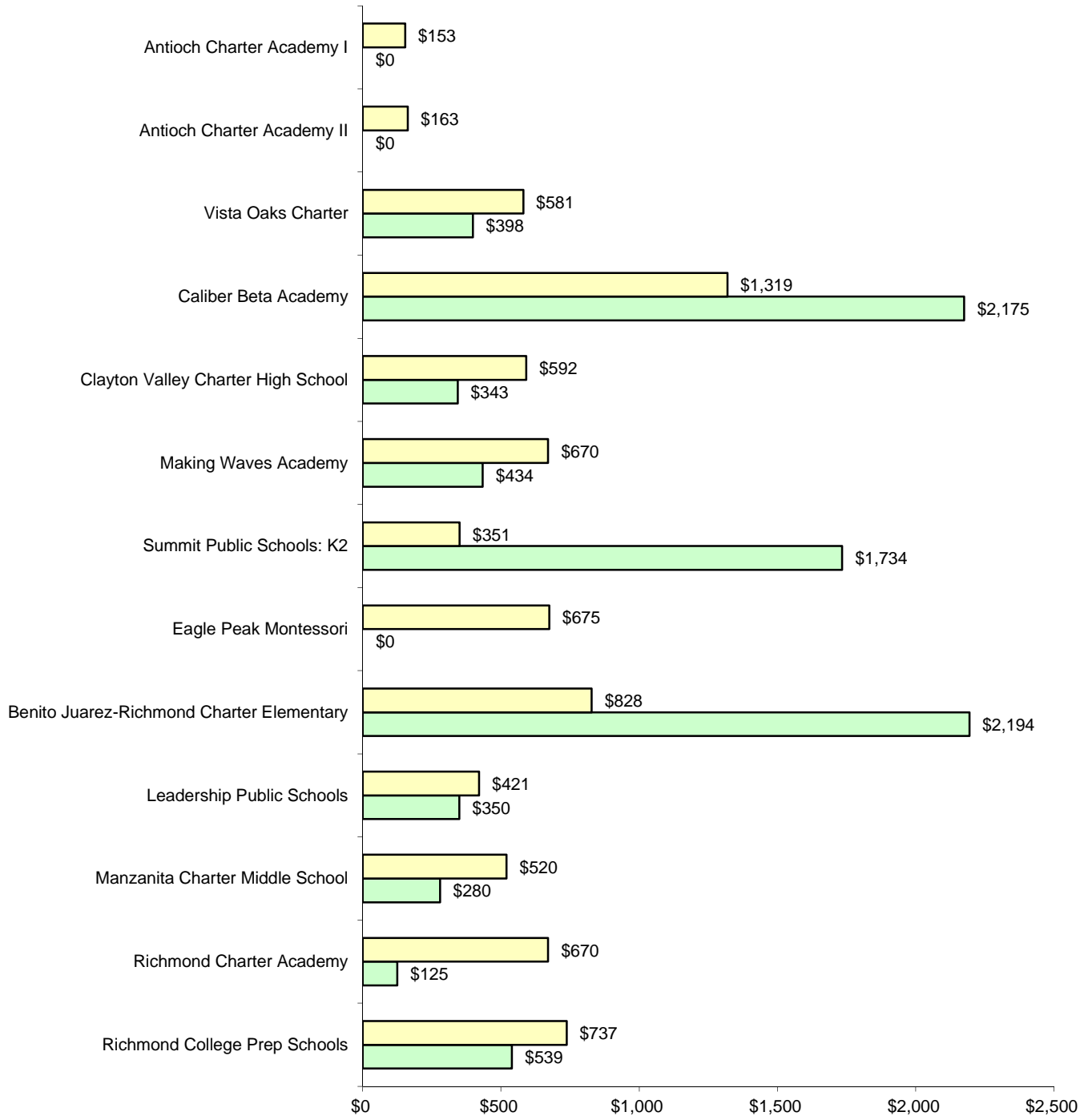
**Employee Benefits Expended Per ADA 2014-15
(3000 - 3999)**



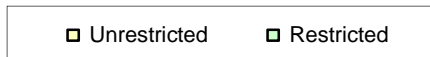
DOLLARS PER ADA



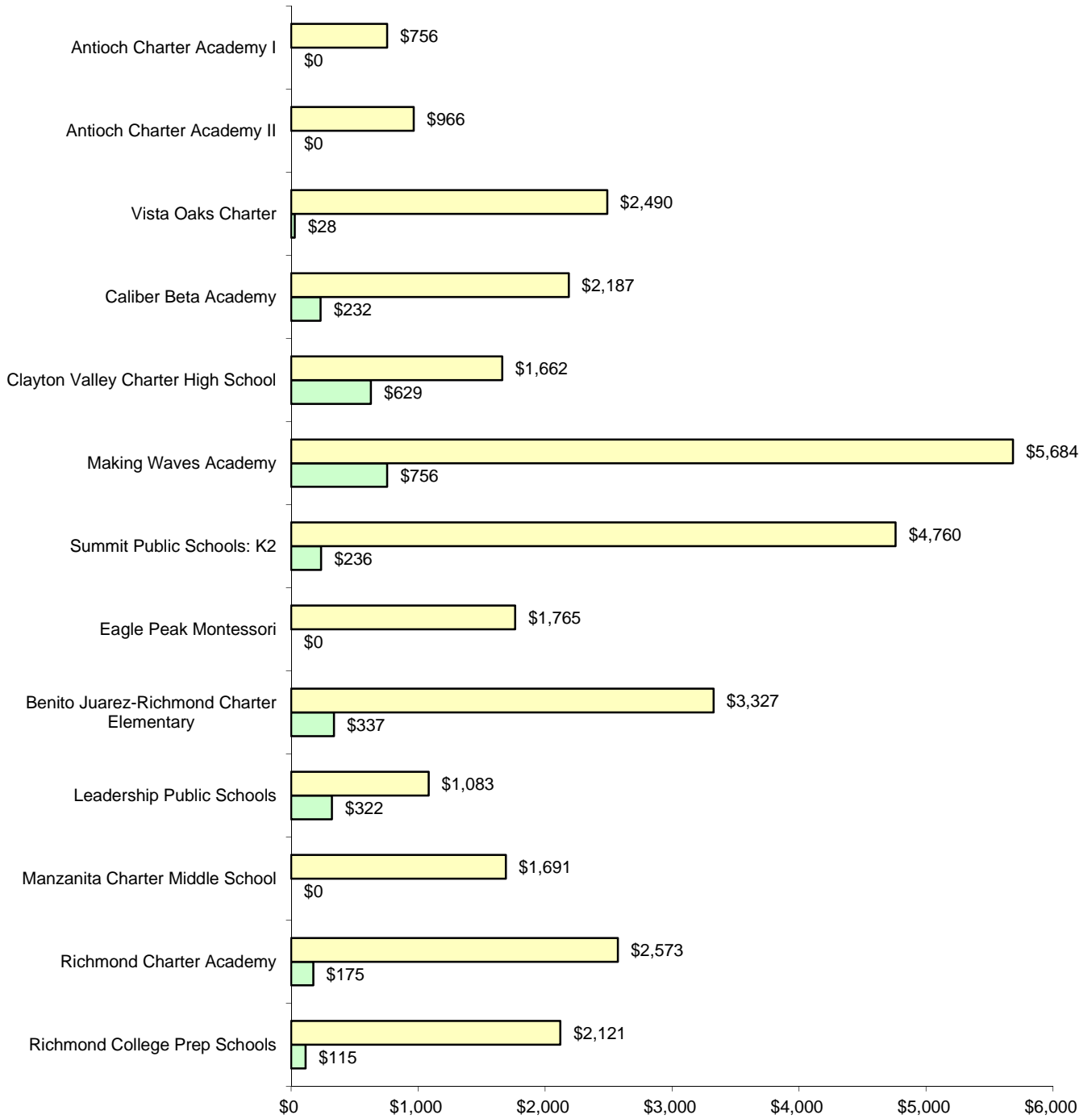
**Books and Supplies Expended Per ADA 2014-15
(4000 - 4999)**



DOLLARS PER ADA



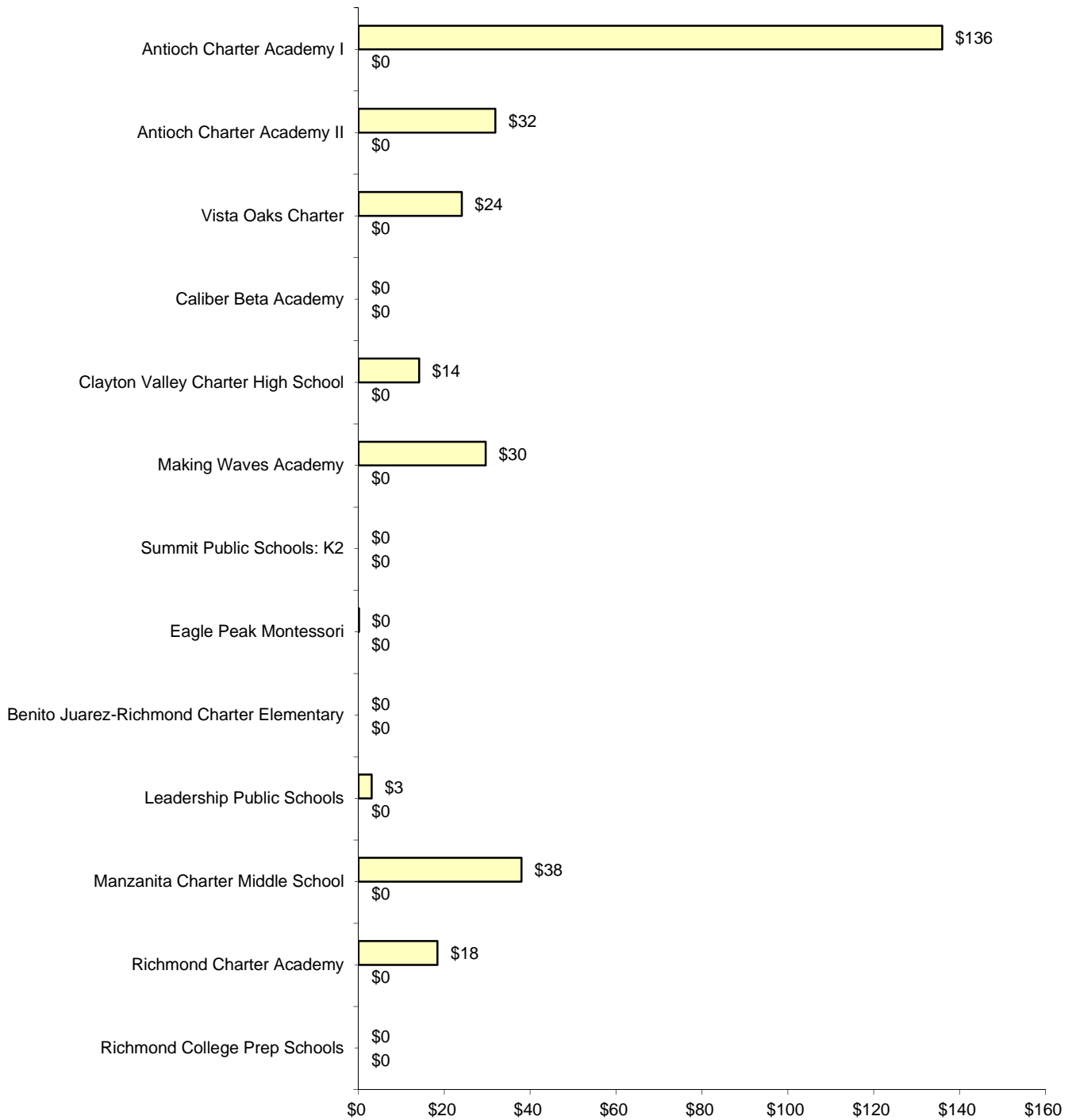
**Other Operating Expenditures Per ADA 2014-15
(5000 - 5999)**



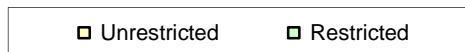
DOLLARS PER ADA



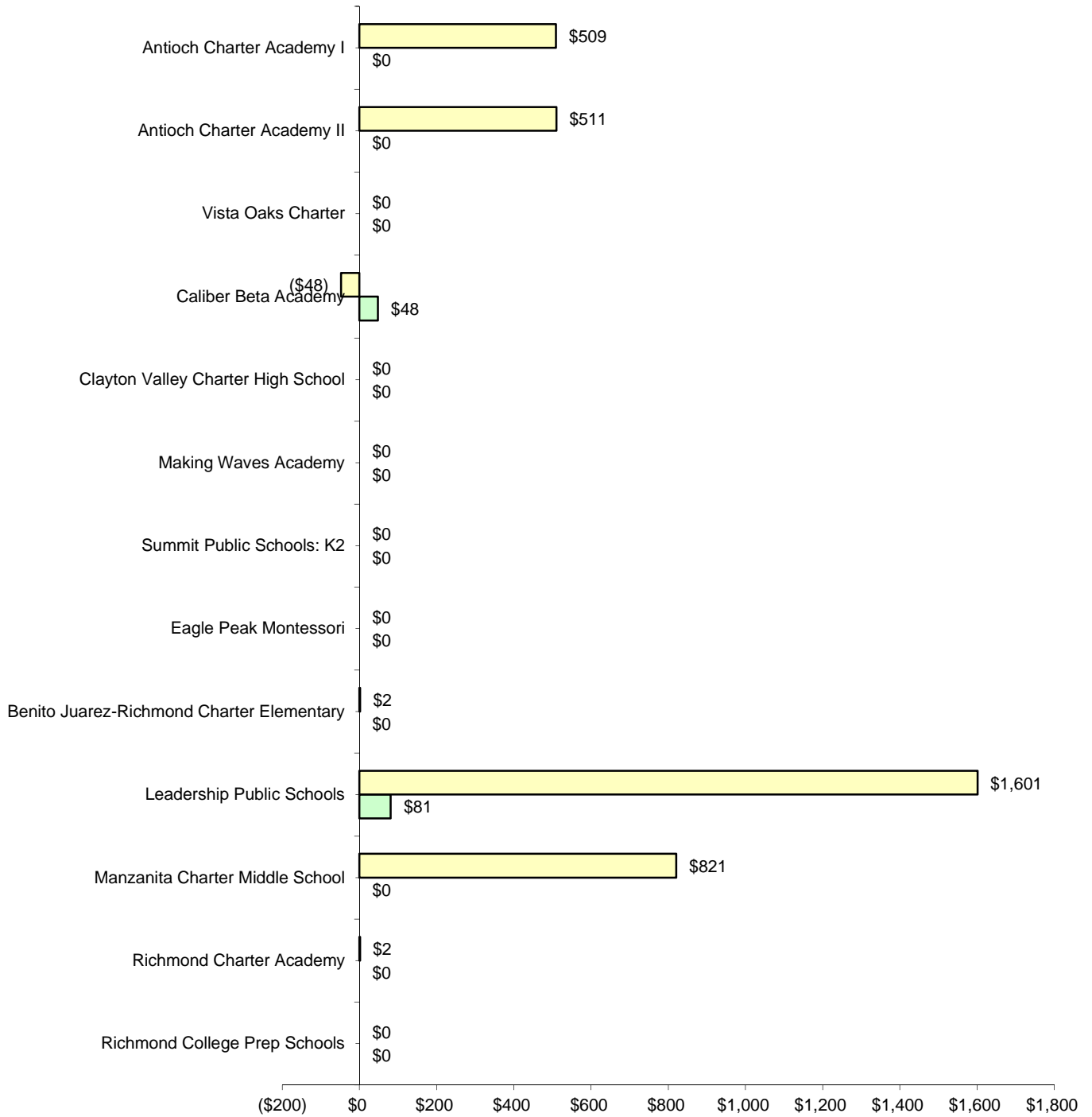
**Capital Outlay Expenditures Per ADA 2014-15
(6000 - 6999)**



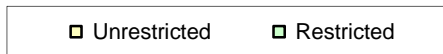
DOLLARS PER ADA



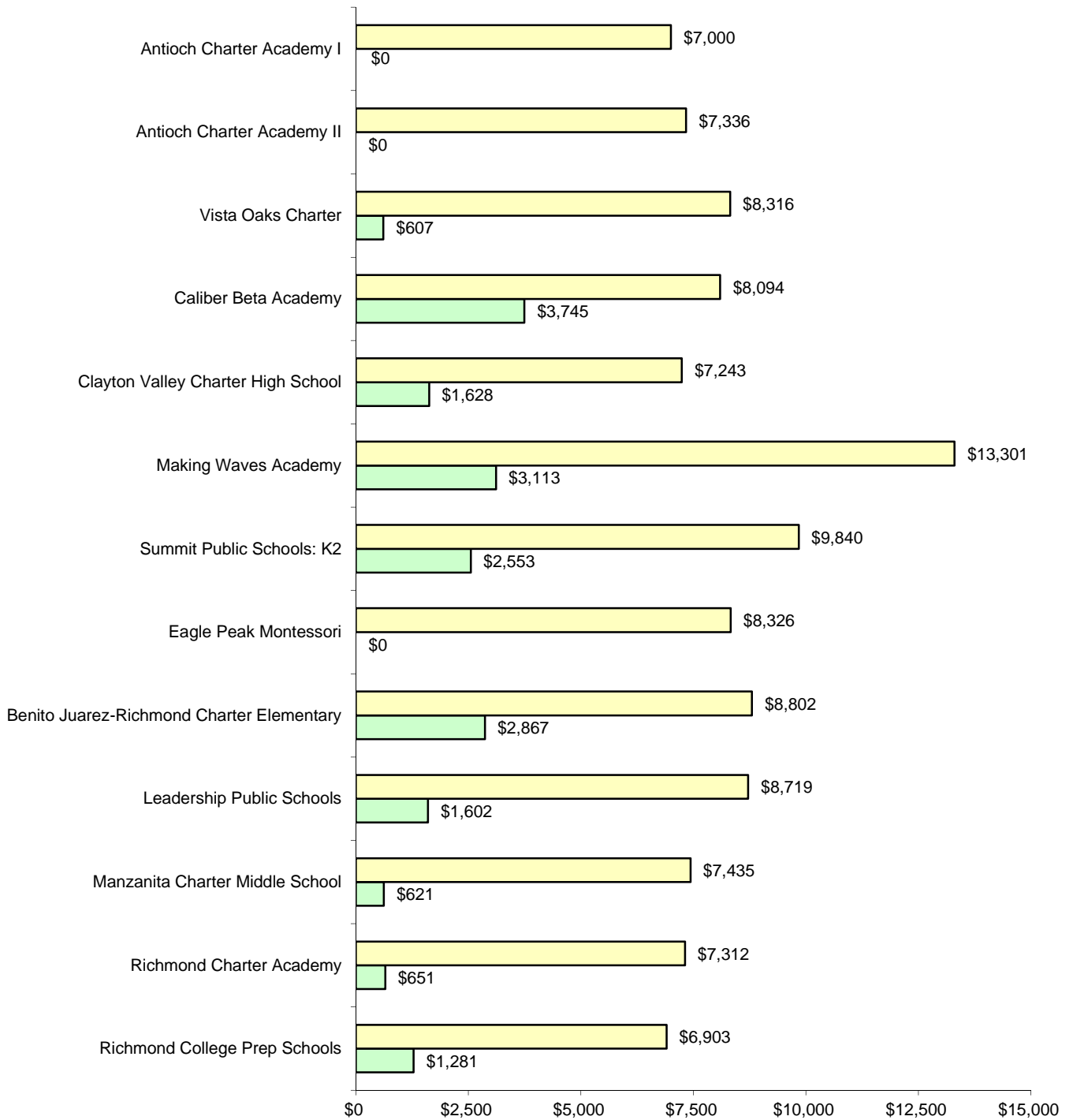
**Other Outgo Per ADA 2014-15
(7100 - 7299) (7400 - 7499)**



DOLLARS PER ADA



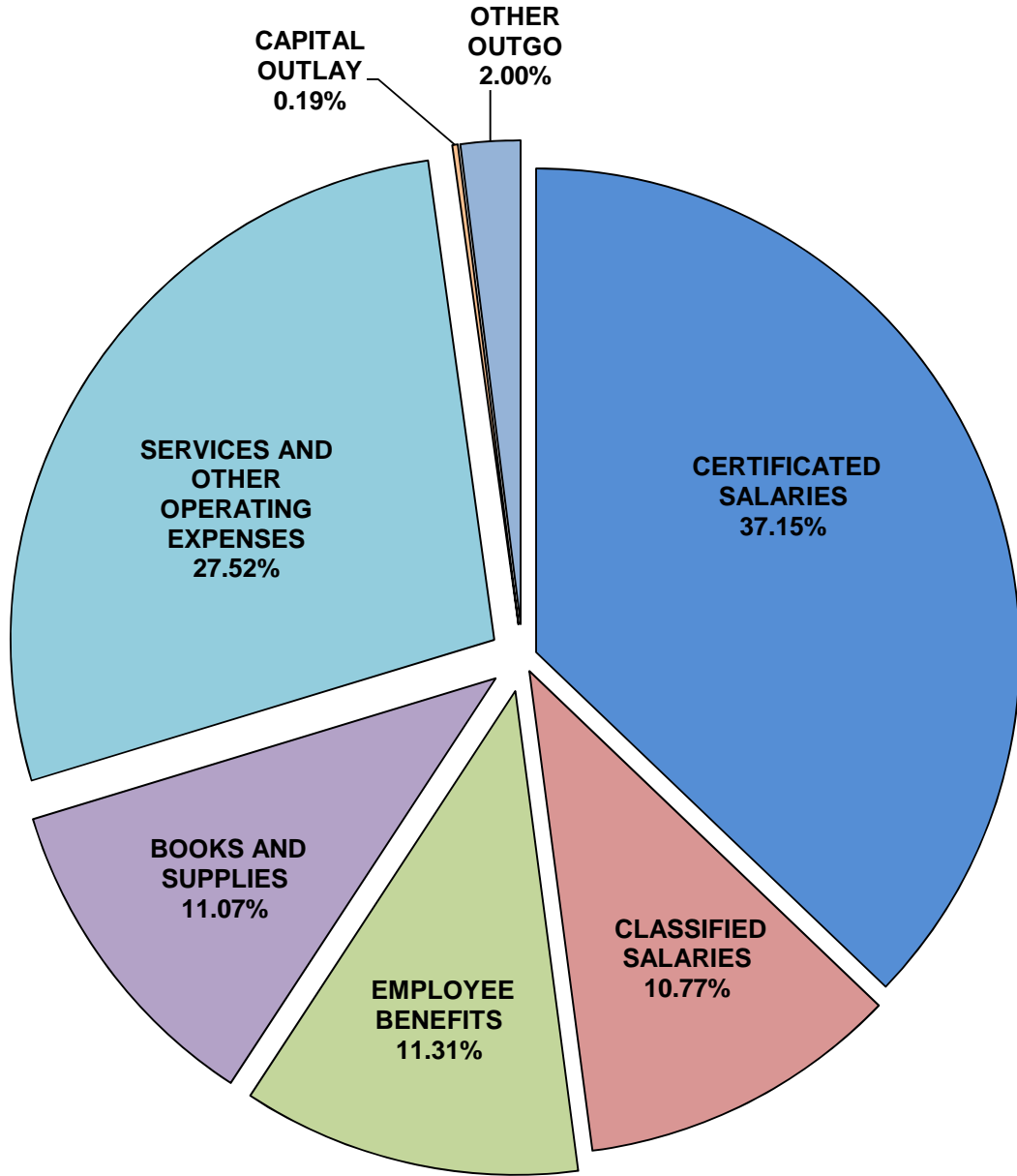
**Total Expenditures Per ADA 2014-15
(1000 - 7499)**



DOLLARS PER ADA



**General Fund Expenditure Data - All Charters
2014-15**



**Ending Fund Balance Components
Other Financing Sources/Uses
2014-15**

	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
ANTIOCH USD CHARTER SCHOOLS						
Antioch Charter Academy I						
Unrestricted	\$28,985	\$0	\$28,985	\$973,070	\$1,002,055	
Restricted	0	0	0	0	0	
Total	\$28,985	\$0	\$28,985	\$973,070	\$1,002,055	2.98%
Antioch Charter Academy II						
Unrestricted	\$62	\$0	\$62	\$648,249	\$648,311	
Restricted	0	0	0	0	0	
Total	\$62	\$0	\$62	\$648,249	\$648,311	0.01%
BYRON UNION SCHOOL DISTRICT						
Vista Oaks Charter						
Unrestricted	(304,992)	(\$110,758)	(\$415,750)	\$0	(\$415,750)	
Restricted	(29,170)	30,149	979	0	979	
Total	(\$334,162)	(\$80,609)	(\$414,771)	\$0	(\$414,771)	-41477105.00%
COUNTY OFFICE OF EDUCATION CHARTER SCHOOLS						
Caliber Beta Academy						
Unrestricted	\$743,668	(\$220,862)	\$522,806	\$462,763	\$985,569	
Restricted	(220,862)	220,862	0	0	0	
Total	\$522,806	\$0	\$522,806	\$462,763	\$985,569	112.97%
Clayton Valley Charter High School						
Unrestricted	\$1,603,689	\$164,066	\$1,767,755	\$5,934,631	\$7,702,386	
Restricted	(353,886)	(164,066)	(517,952)	1,011,039	493,087	
Total	\$1,249,803	\$0	\$1,249,803	\$6,945,670	\$8,195,473	17.99%
Making Waves Academy						
Unrestricted	\$131,584	\$0	\$131,584	\$1,241,134	\$1,372,718	
Restricted	(66,498)	0	(66,498)	1,114,786	1,048,288	
Total	\$65,086	\$0	\$65,086	\$2,355,920	\$2,421,006	2.76%
Summit Public Schools: K-2						
Unrestricted	\$139,927	\$0	\$139,927	\$20,517	\$160,444	
Restricted	0	0	0	0	0	
Total	\$139,927	\$0	\$139,927	\$20,517	\$160,444	682.00%
MT. DIABLO USD CHARTER SCHOOLS						
Eagle Peak Montessori						
Unrestricted	\$123,560	\$0	\$123,560	\$1,029,201	\$1,152,761	
Restricted	0	0	0	0	0	
Total	\$123,560	\$0	\$123,560	\$1,029,201	\$1,152,761	12.01%
WEST CONTRA COSTA USD CHARTER SCHOOLS						
Benito Juarez-Richmond Charter Elementary						
Unrestricted	(\$8,622.16)	\$0	(\$8,622)	(\$8,872)	(\$17,494)	
Restricted	0	0	0	0	0	
Total	(\$8,622)	\$0	(\$8,622)	(\$8,872)	(\$17,494)	97.19%
Leadership Public Schools						
Unrestricted	\$337,262	\$0	\$337,262	\$1,549,560	\$1,886,822	
Restricted	(593)	0	(593)	58,812	58,219	
Total	\$336,669	\$0	\$336,669	\$1,608,372	\$1,945,041	20.93%
Manzanita Charter Middle School						
Unrestricted	\$123,012	\$25,649	\$148,660	\$738,125	\$886,785	
Restricted	0	0	0	0	0	
Total	\$123,012	\$25,649	\$148,660	\$738,125	\$886,785	20.14%
Richmond Charter Academy						
Unrestricted	\$351,173	\$0	\$351,173	\$320,387	\$671,559	
Restricted	(17,701)	0	(17,701)	33,968	16,267	
Total	\$333,472	\$0	\$333,472	\$354,355	\$687,826	94.11%
Richmond College Prep Schools						
Unrestricted	\$528,099	(\$45,362)	\$482,737	\$880,931	\$1,363,668	
Restricted	(45,362)	45,362	0	53,495	53,495	
Total	\$482,737	\$0	\$482,737	\$934,426	\$1,417,163	51.66%
COUNTYWIDE TOTALS						
Unrestricted	\$4,111,019	(\$76,509)	\$4,034,511	\$13,798,568	\$17,833,079	
Restricted	(704,902)	102,157	(602,744)	2,272,100	1,669,356	
Total	\$3,406,118	\$25,649	\$3,431,766	\$16,070,668	\$19,502,434	21.35%

NOTES