



CONTRA COSTA COUNTY
Office of Education

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2017-18
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	Fatima S. Alleyne, Ph.D.
Area II	Christine W. Deane
Area III	Vikki J. Chavez
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.



**Contra Costa County School Districts
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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 and the County Office of Education in Contra Costa County. The data contained in this report has been compiled from state-required reports. By studying these statistics, it is possible to determine trends in financial activities and make comparisons. Although this information is presented in a uniform format, it is important to take into consideration the unique factors related to each specific district and/or time period represented. Examples of such factors are educational goals, community needs, the type and scope of instructional support services and the growth or decline in student enrollment.

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

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ACCOUNTING TERMINOLOGY

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

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

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

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

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

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

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

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

Fiscal Year. A period of one year, the beginning and the ending dates of which are fixed by statute; in California, the period beginning July 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.

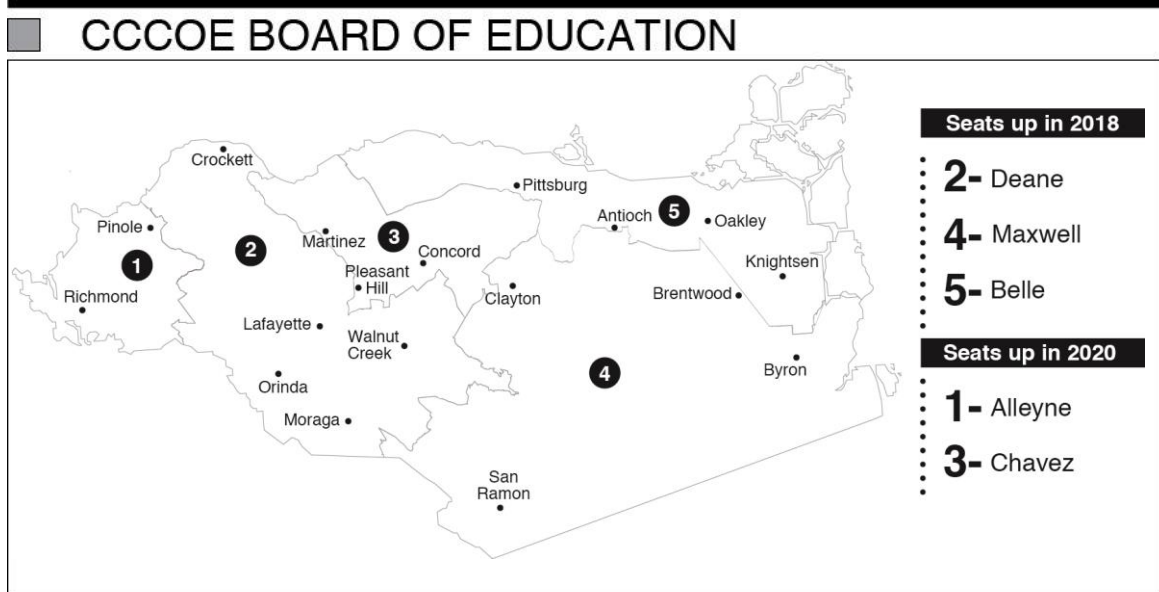
Restricted Funds. Money whose use is restricted by legal requirement or by the donor.

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.

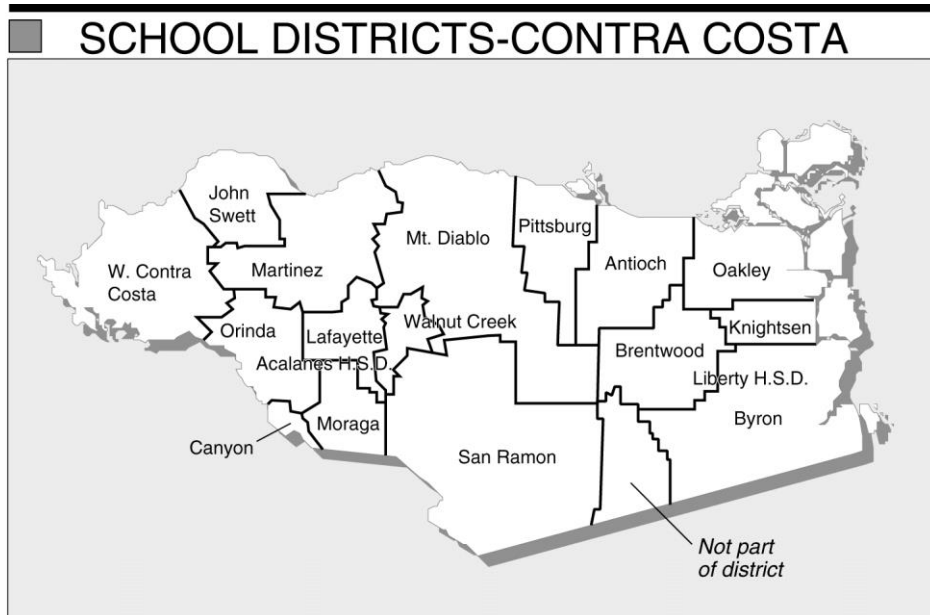
Stores. Goods that are on hand in storerooms and that are subject to requisition.

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Map of Contra Costa County Board Areas



Map of Contra Costa County School Districts



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SCHOOL DISTRICTS

Acalanes Union High School District

925-280-3900

John Nickerson, Ed.D., Superintendent
Julie Bautista, Chief Business Official
1212 Pleasant Hill Road
Lafayette, CA 94549-2623
www.acalanes.k12.ca.us

Antioch Unified School District

925-779-7500

Stephanie Anello, Superintendent
Teresa Santamaria, 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
Elaine Neilsen, Interim Director, Business Services
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

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SCHOOL DISTRICTS

Contra Costa Community College District

925-229-1000

Fred E. Wood, Ph.D., Chancellor
Jonah Nicholas, Associate Vice Chancellor, Finance and Administration
500 Court Street
Martinez, CA 94553
www.4cd.edu

John Swett Unified School District

510-245-4300

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

Knightsen Elementary School District

925-625-0073

Teresa Estrada, Superintendent
Cindy Friedmann, Business Manager
P.O. Box 265, 1923 Delta Road
Knightsen, CA 94548-0265
www.knightsen.k12.ca.us

Lafayette School District

925-927-3500

Rachel Zinn, Superintendent
Diane Deschler, Chief Business Official
3477 School Street
Lafayette, CA 94549
www.lafsd.org

Liberty Union High School District

925-634-2166

Eric Volta, Superintendent
Liz Robbins, Chief Business Officer
20 Oak Street
Brentwood, CA 94513-1370
www.luhdsd.net

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SCHOOL DISTRICTS

Martinez Unified School District

925-335-5800

CJ Cammack, Superintendent
Helen Rossi, Chief Business Official
921 Susana Street
Martinez, CA 94553
www.martinez.usd.net

Moraga School District

925-376-5943

Bruce K. Burns, Superintendent
Daniela Parasidis, Chief Business Official
1540 School Street
Moraga, CA 94556
www.moraga.k12.ca.us

Mt. Diablo Unified School District

925-682-8000

Nellie Meyer, Ed.D., Superintendent
Rose Ramos, Chief Business Official
1936 Carlotta Drive
Concord, CA 94519
www.mdusd.org

Oakley Union Elementary School District

925-625-0700

Greg Hetrick, Superintendent
Cindy Peterson, Assistant Superintendent, Business Services
91 Mercedes Lane
Oakley, CA 94561-4617
www.oesd.k12.ca.us

Orinda Union School District

925-254-4901

Carolyn Seaton, Ed.D., Superintendent
Teresa Sidrian, Director, Business Services/CBO
25 Orinda Way, Suite 200
Orinda, CA 94563
www.orindaschools.org

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SCHOOL DISTRICTS

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

Rick Schmitt, Superintendent
Greg Medici, Chief Business Officer
699 Old Orchard Drive
Danville, CA 94526-1058
www.srvusd.net

Walnut Creek School District

925-944-6850

Marie Morgan, Superintendent
Audrey Katzman, Chief Business Official
960 Ygnacio Valley Road
Walnut Creek, CA 94596
www.walnutcreeksd.org

West Contra Costa Unified School District

510-231-1100

Matthew Duffy, Superintendent
Christopher Mount-Benites, Associate Superintendent, Business Services
1108 Bissell Avenue
Richmond, CA 94801
www.wccusd.net

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**Contra Costa County School Districts
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Contra Costa County Population
July 1, 2017 - 1,149,363 (estimate)

Area Covered by Contra Costa County School Districts
July 1, 2017 - 720 Square Miles

Largest School District - San Ramon Unified School District
With an enrollment of 32,557 students

Smallest School District - Canyon Elementary
With an enrollment of 73 students

	NUMBER OF DISTRICTS	AVERAGE DAILY ATTENDANCE	CURRENT EXPENSE OF EDUCATION	
			TOTAL EXPENDITURES	\$ PER ADA
Elementary	9	27,136	\$302,609,949	\$11,151
High School 9-12	2	13,203	162,744,721	12,326
Unified K-12	7	120,343	1,481,191,821	12,308
GRAND TOTAL	18	160,682	\$1,946,546,491	\$12,114

CONTRA COSTA COUNTY 2017-18 PROPERTY TAXES ASSESSED VALUATION				
(A) LOCAL SECURED	(B) PUBLIC UTILITIES	(C) TOTAL SECURED (A+B)	(D) LOCAL UNSECURED	(E) TOTAL ASSESSED VALUATION (C+D)
\$186,998,751,975	\$732,963,837	\$187,731,715,812	\$5,198,546,983	\$192,930,262,795

Enrollment by Grade Levels Four Year Comparison

	K	1	2	3	4	5	6	7	8	OTHER ELEM.	TOTAL ELEM.
ELEMENTARY DISTRICTS											
Brentwood											
2017-18	1,005	898	939	933	923	988	1,082	1,066	1,215	0	9,049
2016-17	995	890	877	872	941	1,005	1,037	1,174	1,126	0	8,917
2015-16	985	826	826	897	948	970	1,111	1,098	1,077	0	8,738
2014-15	948	782	855	911	930	1,002	1,051	1,039	1,044	0	8,562
Byron											
2017-18	218	198	199	214	205	251	251	252	266	0	2,054
2016-17	211	196	208	200	224	241	245	245	237	0	2,007
2015-16	223	190	193	218	242	230	239	223	233	0	1,991
2014-15	200	171	186	214	202	206	207	222	234	0	1,842
Canyon											
2017-18	8	7	9	8	10	7	6	9	8	0	72
2016-17	8	8	8	10	8	6	11	6	7	0	72
2015-16	7	8	8	8	7	9	7	8	8	0	70
2014-15	7	6	8	7	8	8	8	8	8	0	68
Knightsen											
2017-18	97	71	56	64	62	59	57	77	54	0	597
2016-17	86	56	61	64	64	53	80	61	60	0	585
2015-16	65	53	52	66	53	67	61	63	54	0	534
2014-15	54	54	59	55	61	64	66	55	64	0	532
Lafayette											
2017-18	397	373	400	371	400	420	422	388	420	0	3,591
2016-17	397	389	361	393	421	415	396	429	414	0	3,615
2015-16	409	363	374	407	418	385	425	416	379	0	3,576
2014-15	383	353	401	413	375	422	425	373	380	0	3,525
Moraga											
2017-18	211	184	168	194	209	224	203	211	228	0	1,832
2016-17	212	170	185	208	219	206	215	223	260	0	1,898
2015-16	208	175	197	208	197	220	214	260	207	0	1,886
2014-15	187	179	198	191	208	205	249	208	227	0	1,852
Oakley											
2017-18	700	570	575	514	555	557	583	565	578	0	5,197
2016-17	669	547	493	539	548	573	547	567	532	0	5,015
2015-16	680	480	544	541	561	547	567	540	548	0	5,008
2014-15	588	533	540	522	545	552	530	540	596	0	4,946
Orinda											
2017-18	292	269	242	276	279	314	279	294	298	0	2,543
2016-17	311	238	274	267	308	268	276	293	307	0	2,542
2015-16	274	264	255	292	281	276	277	307	311	0	2,537
2014-15	281	243	285	270	270	273	305	301	301	0	2,529
Walnut Creek											
2017-18	475	374	360	373	390	406	387	408	420	0	3,593
2016-17	432	366	363	391	403	387	420	415	412	0	3,589
2015-16	416	364	384	392	387	410	422	427	411	0	3,613
2014-15	422	368	385	387	406	418	434	402	386	0	3,608
TOTAL ELEMENTARY											
2017-18	3,403	2,944	2,948	2,947	3,033	3,226	3,270	3,270	3,487	0	28,528
2016-17	3,321	2,860	2,830	2,944	3,136	3,154	3,227	3,413	3,355	0	28,240
2015-16	3,267	2,723	2,833	3,029	3,094	3,114	3,323	3,342	3,228	0	27,953
2014-15	3,070	2,689	2,917	2,970	3,005	3,150	3,275	3,148	3,240	0	27,464

Enrollment by Grade Levels Four Year Comparison

9	10	11	12	OTHER SECONDARY	TOTAL SECONDARY	ADULTS IN K-12	TOTAL K-12
ELEMENTARY DISTRICTS							
Brentwood							
n/a	n/a	n/a	n/a	n/a	n/a	0	9,049
n/a	n/a	n/a	n/a	n/a	n/a	0	8,917
n/a	n/a	n/a	n/a	n/a	n/a	0	8,738
n/a	n/a	n/a	n/a	n/a	n/a	0	8,562
Byron							
48	59	87	76	1	271	0	2,325
46	65	46	70	n/a	227	0	2,234
59	41	47	60	n/a	207	0	2,198
n/a	n/a	n/a	n/a	n/a	n/a	0	1,842
Canyon							
n/a	n/a	n/a	n/a	n/a	n/a	0	72
n/a	n/a	n/a	n/a	n/a	n/a	0	72
n/a	n/a	n/a	n/a	n/a	n/a	0	70
n/a	n/a	n/a	n/a	n/a	n/a	0	68
Knightsen							
n/a	n/a	n/a	n/a	n/a	n/a	0	597
n/a	n/a	n/a	n/a	n/a	n/a	0	585
n/a	n/a	n/a	n/a	n/a	n/a	0	534
n/a	n/a	n/a	n/a	n/a	n/a	0	532
Lafayette							
n/a	n/a	n/a	n/a	n/a	n/a	0	3,591
n/a	n/a	n/a	n/a	n/a	n/a	0	3,615
n/a	n/a	n/a	n/a	n/a	n/a	0	3,576
n/a	n/a	n/a	n/a	n/a	n/a	0	3,525
Moraga							
n/a	n/a	n/a	n/a	n/a	n/a	0	1,832
n/a	n/a	n/a	n/a	n/a	n/a	0	1,898
n/a	n/a	n/a	n/a	n/a	n/a	0	1,886
n/a	n/a	n/a	n/a	n/a	n/a	0	1,852
Oakley							
n/a	n/a	n/a	n/a	n/a	n/a	0	5,197
n/a	n/a	n/a	n/a	n/a	n/a	0	5,015
n/a	n/a	n/a	n/a	n/a	n/a	0	5,008
n/a	n/a	n/a	n/a	n/a	n/a	0	4,946
Orinda							
n/a	N/A	n/a	n/a	n/a	n/a	0	2,543
n/a	n/a	n/a	n/a	n/a	n/a	0	2,542
n/a	n/a	n/a	n/a	n/a	n/a	0	2,537
n/a	n/a	n/a	n/a	n/a	n/a	0	2,529
Walnut Creek							
n/a	n/a	n/a	n/a	n/a	n/a	0	3,593
n/a	n/a	n/a	n/a	n/a	n/a	0	3,589
n/a	n/a	n/a	n/a	n/a	n/a	0	3,613
n/a	n/a	n/a	n/a	n/a	n/a	0	3,608
TOTAL ELEMENTARY							
48	59	87	76	n/a	271	0	28,799
46	65	46	70	n/a	227	0	28,467
59	41	47	60	n/a	207	0	28,160
n/a	n/a	n/a	n/a	n/a	n/a	0	27,464

Enrollment by Grade Levels Four Year Comparison

	K	1	2	3	4	5	6	7	8	OTHER ELEM.	TOTAL ELEM.
HIGH SCHOOL DISTRICTS											
Acalanes											
2017-18	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2016-17	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2015-16	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2014-15	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Liberty											
2017-18	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2016-17	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2015-16	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2014-15	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											
2017-18	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2016-17	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2015-16	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2014-15	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											
2017-18	1,433	1,228	1,241	1,250	1,335	1,358	1,322	1,284	1,308	0	11,759
2016-17	1,378	1,291	1,237	1,313	1,388	1,371	1,256	1,296	1,346	0	11,876
2015-16	1,469	1,253	1,337	1,385	1,422	1,336	1,331	1,338	1,383	0	12,254
2014-15	1,459	1,360	1,413	1,413	1,325	1,420	1,349	1,356	1,446	0	12,541
John Swett											
2017-18	136	106	109	111	105	100	105	112	90	0	974
2016-17	134	134	126	118	108	128	116	111	127	0	1,102
2015-16	156	125	124	113	127	125	114	125	136	0	1,145
2014-15	162	114	106	114	128	112	123	138	123	0	1,120
Martinez											
2017-18	362	297	284	281	304	304	344	314	361	0	2,851
2016-17	349	280	289	289	307	324	324	362	329	0	2,853
2015-16	331	298	300	303	324	301	358	339	321	0	2,875
2014-15	334	304	295	327	308	338	337	328	317	0	2,888
Mt. Diablo											
2017-18	2,794	2,638	2,475	2,474	2,431	2,521	2,578	2,476	2,530	0	22,917
2016-17	2,990	2,538	2,497	2,470	2,585	2,753	2,475	2,509	2,519	0	23,336
2015-16	3,029	2,498	2,469	2,621	2,750	2,586	2,549	2,541	2,546	0	23,589
2014-15	2,891	2,476	2,623	2,751	2,597	2,573	2,499	2,524	2,534	0	23,468
Pittsburg											
2017-18	946	850	845	841	852	773	937	846	882	0	7,772
2016-17	978	828	853	873	764	945	838	895	857	0	7,831
2015-16	971	836	842	741	920	823	851	838	911	0	7,733
2014-15	992	865	740	920	829	861	809	888	766	0	7,670
San Ramon											
2017-18	2,258	2,127	2,236	2,240	2,383	2,468	2,674	2,636	2,727	0	21,749
2016-17	2,433	2,160	2,143	2,312	2,400	2,633	2,572	2,638	2,711	0	22,002
2015-16	2,536	2,071	2,241	2,316	2,567	2,547	2,613	2,681	2,599	0	22,171
2014-15	2,355	2,098	2,235	2,506	2,502	2,536	2,649	2,562	2,549	0	21,992
W. Contra Costa											
2017-18	2,957	2,493	2,487	2,464	2,508	2,505	2,388	2,256	2,194	0	22,252
2016-17	2,865	2,488	2,466	2,486	2,607	2,411	2,336	2,175	2,044	0	21,878
2015-16	2,804	2,457	2,515	2,599	2,523	2,431	2,352	2,016	2,210	0	21,907
2014-15	2,730	2,519	2,664	2,546	2,494	2,439	2,203	2,166	2,166	0	21,927
TOTAL UNIFIED											
2017-18	9,940	8,889	8,832	8,820	9,066	9,256	9,411	9,078	9,210	0	82,502
2016-17	10,149	8,891	8,758	8,988	9,395	9,620	9,079	9,091	9,076	0	83,047
2015-16	10,325	8,702	8,986	9,337	9,713	9,326	9,317	9,040	9,195	0	83,941
2014-15	10,923	9,736	10,076	10,577	10,183	10,279	9,969	9,962	9,901	0	91,606
COUNTYWIDE TOTALS											
2017-18	13,343	11,833	11,780	11,767	12,099	12,482	12,681	12,348	12,697	0	111,030
2016-17	13,470	11,751	11,588	11,932	12,531	12,774	12,306	12,504	12,431	0	111,287
2015-16	13,592	11,425	11,819	12,366	12,807	12,440	12,640	12,382	12,423	0	111,894
2014-15	13,993	12,425	12,993	13,547	13,188	13,429	13,244	13,110	13,141	0	119,070

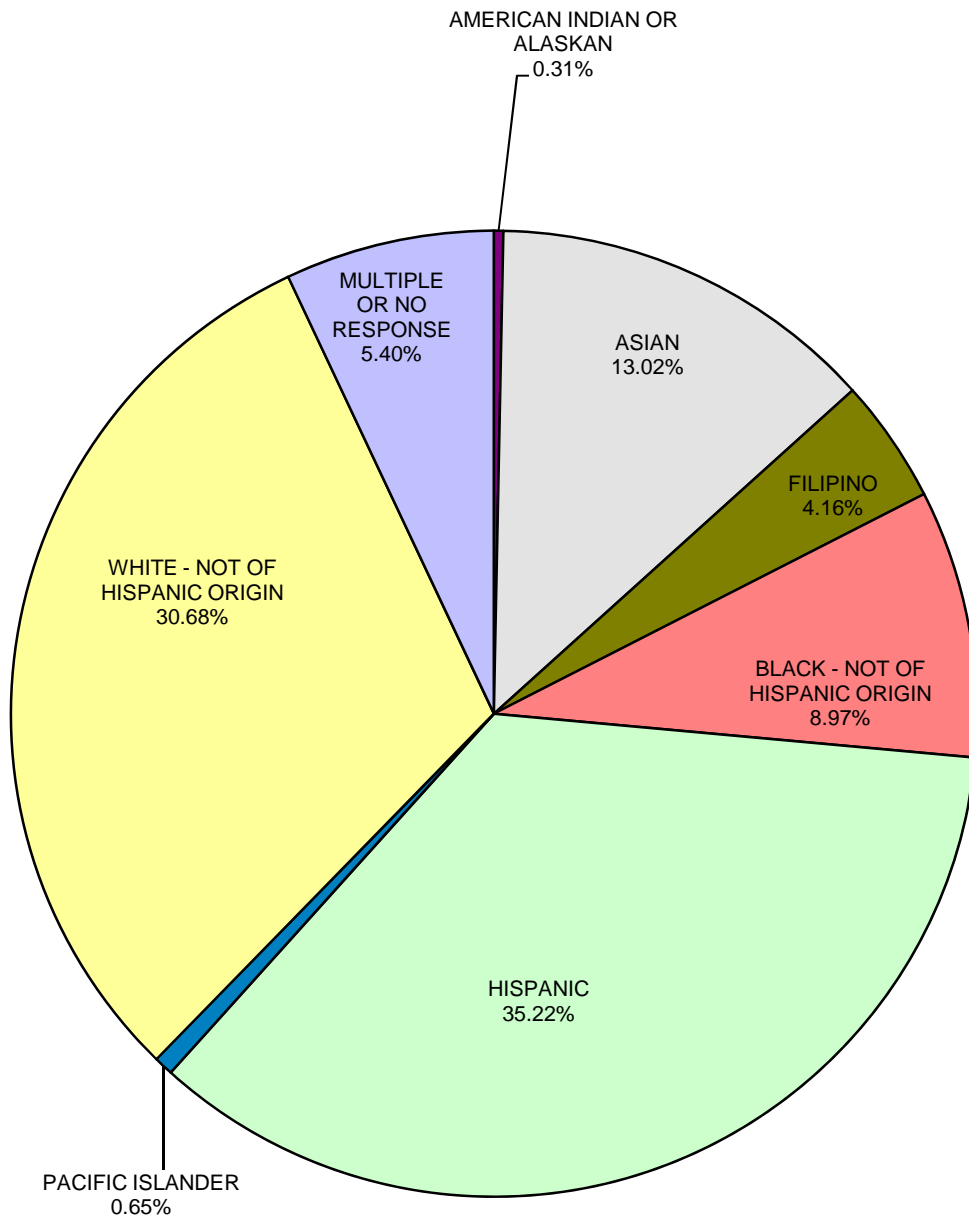
Enrollment by Grade Levels Four Year Comparison

9	10	11	12	OTHER SECONDARY	TOTAL SECONDARY	ADULTS IN K-12	TOTAL K-12
HIGH SCHOOL DISTRICTS							
Acalanes							
1,458	1,376	1,377	1,426	25	5,662	0	5,662
1,366	1,385	1,433	1,318	28	5,530	0	5,530
1,408	1,449	1,345	1,319	25	5,546	0	5,546
1,445	1,360	1,322	1,251	24	5,402	0	5,402
Liberty							
2,050	1,988	2,064	2,117	0	8,219	0	8,219
1,998	2,055	2,006	2,140	0	8,199	0	8,199
2,060	1,988	2,021	2,116	0	8,185	0	8,185
1,990	2,020	1,971	2,106	0	8,087	0	8,087
TOTAL HIGH SCHOOL							
3,508	3,364	3,441	3,543	25	13,881	0	13,881
3,364	3,440	3,439	3,458	28	13,729	0	13,729
3,468	3,437	3,366	3,435	25	13,731	0	13,731
3,435	3,380	3,293	3,357	24	13,489	0	13,489
UNIFIED SCHOOL DISTRICTS							
Antioch							
1,305	1,312	1,350	1,507	0	5,474	0	17,233
1,295	1,359	1,353	1,443	0	5,450	0	17,326
1,386	1,347	1,307	1,580	0	5,620	0	17,874
1,369	1,313	1,448	1,681	0	5,811	27	18,379
John Swett							
135	151	131	145	0	562	0	1,536
158	151	149	154	0	612	0	1,714
141	164	153	151	0	609	0	1,754
160	151	149	119	0	579	0	1,699
Martinez							
333	309	337	321	9	1,309	0	4,160
317	337	314	313	9	1,290	0	4,143
343	318	326	333	4	1,324	0	4,199
318	321	344	341	9	1,333	0	4,221
Mt. Diablo							
1,996	2,042	2,099	2,263	0	8,400	0	31,317
1,986	2,108	2,200	2,173	11	8,478	0	31,814
2,105	2,175	2,094	2,030	12	8,416	0	32,005
2,144	2,086	1,989	2,236	0	8,455	17	31,940
Pittsburg							
1,112	903	872	856	22	3,765	0	11,537
1,104	877	910	757	10	3,658	0	11,489
1,005	849	804	676	9	3,343	0	11,076
1,012	828	727	719	13	3,299	0	10,969
San Ramon							
2,790	2,704	2,608	2,601	52	10,755	0	32,504
2,671	2,626	2,621	2,456	49	10,423	0	32,425
2,604	2,578	2,454	2,406	42	10,084	0	32,255
2,579	2,483	2,422	2,441	37	9,962	0	31,954
W. Contra Costa							
2,225	2,343	2,315	2,381	133	9,397	0	31,649
2,314	2,308	2,342	2,294	131	9,389	0	31,267
2,259	2,258	2,228	2,170	151	9,066	0	30,973
2,129	2,155	2,131	2,104	150	8,669	0	30,596
TOTAL UNIFIED							
9,896	9,764	9,712	10,074	216	39,662	0	129,936
9,845	9,766	9,889	9,590	210	39,300	0	130,178
9,843	9,689	9,366	9,346	218	38,462	0	130,136
9,711	9,337	9,210	9,641	209	38,108	44	129,758
COUNTYWIDE TOTALS							
13,452	13,187	13,240	13,693	241	53,814	0	172,616
13,255	13,271	13,374	13,118	238	53,256	0	172,374
13,370	13,167	12,779	12,841	243	52,400	0	172,027
13,146	12,717	12,503	12,998	233	51,597	44	170,711

**Enrollment by Ethnicity by District
2017-18**

	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	28	537	65	467	2,788	636	3,719	809	9,049
Byron	44	91	30	10	560	112	1,357	121	2,325
Canyon	0	2	0	0	7	3	46	14	72
Knightsen	0	8	5	10	241	6	285	42	597
Lafayette	2	321	1	36	311	32	2,461	427	3,591
Moraga	4	277	3	28	137	18	1,094	271	1,832
Oakley	28	163	24	202	2,367	496	1,688	229	5,197
Orinda	7	454	3	37	131	31	1,677	203	2,543
Walnut Creek	7	551	7	77	509	81	2,045	316	3,593
TOTAL	120	2,404	138	867	7,051	1,415	14,372	2,432	28,799
HIGH SCHOOL DISTRICTS									
Acalanes	7	775	14	121	560	98	3,677	410	5,662
Liberty	35	338	54	462	2,817	738	3,435	340	8,219
TOTAL	42	1,113	68	583	3,377	836	7,112	750	13,881
UNIFIED DISTRICTS									
Antioch	106	805	218	809	7,729	4,222	2,447	897	17,233
John Swett	8	183	6	143	514	261	247	174	1,536
Martinez	9	156	18	112	1,268	115	1,975	507	4,160
Mt. Diablo	65	2,310	205	1,434	13,262	1,155	9,665	3,221	31,317
Pittsburg	23	353	182	545	7,449	1,893	599	493	11,537
San Ramon	78	11,961	66	1,179	2,849	514	13,267	2,590	32,504
W. Contra Costa	80	3,184	219	1,508	17,294	5,066	3,268	1,030	31,649
TOTAL	369	18,952	914	5,730	50,365	13,226	31,468	8,912	129,936
COUNTYWIDE TOTALS									
	531	22,469	1,120	7,180	60,793	15,477	52,952	12,094	172,616

**Enrollment by Ethnicity - Countywide
2017-18**



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**Average Daily Attendance
2017-18**

	REGULAR EDUCATION (FOLLOWS SACS FORM A1)		COUNTY PROGRAMS SPECIAL EDUCATION		Total K-12 ADA
	K-8	9-12	K-8	9-12	
ELEMENTARY DISTRICTS					
Brentwood	8,778.03	n/a	9.32	n/a	8,787.35
Byron	1,506.83	n/a	2.69	n/a	1,509.52
Canyon	67.69	n/a	0.00	n/a	67.69
Knightsen	580.82	n/a	0.21	n/a	581.03
Lafayette	3,469.45	n/a	2.89	n/a	3,472.34
Moraga	1,789.66	n/a	2.64	n/a	1,792.30
Oakley	4,979.93	n/a	17.17	n/a	4,997.10
Orinda	2,460.02	n/a	1.91	n/a	2,461.93
Walnut Creek	3,463.80	n/a	3.30	n/a	3,467.10
TOTAL	19,060.27	7,748.08	40.13	n/a	27,136.36

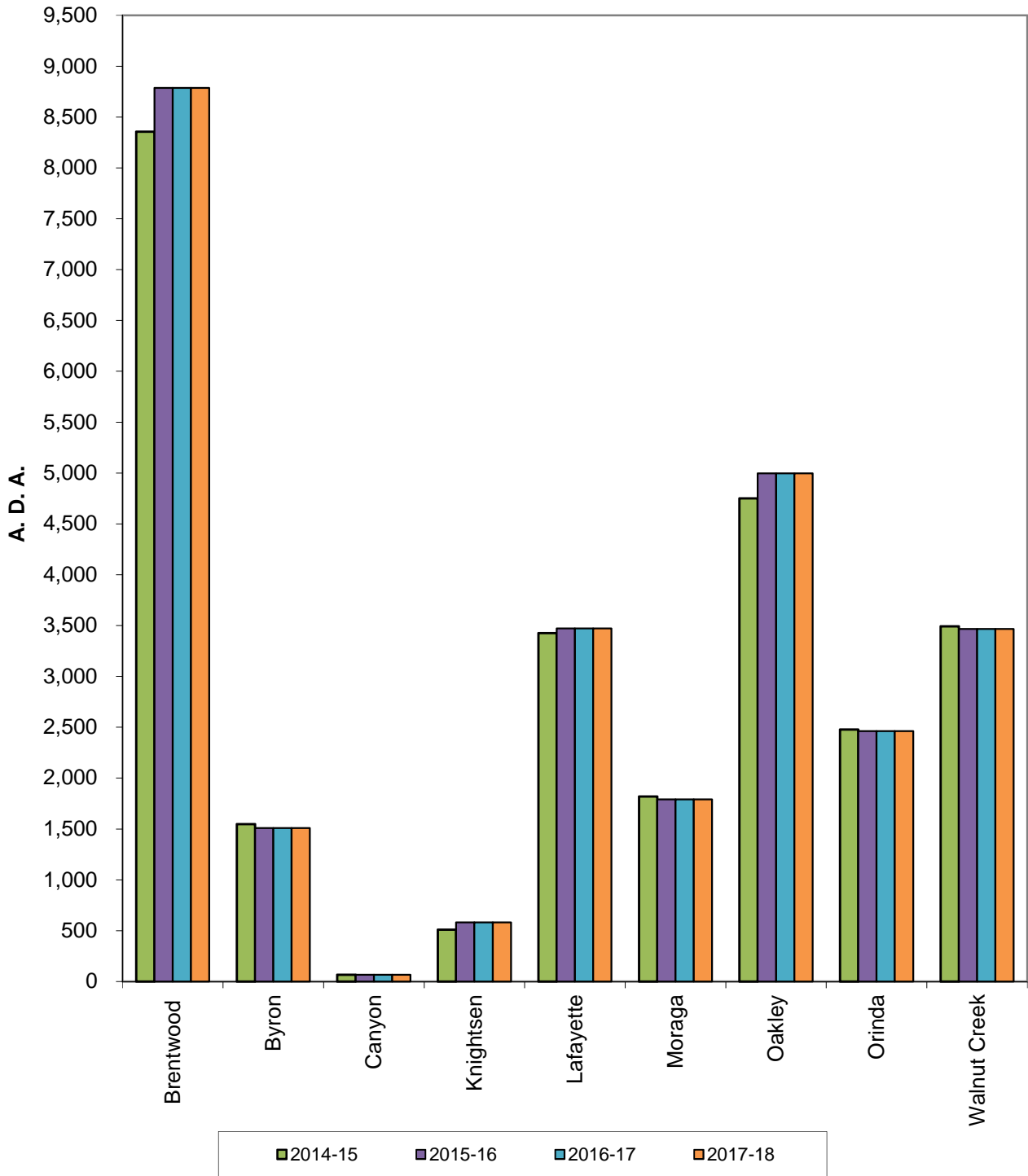
HIGH SCHOOL DISTRICTS					
Acalanes	n/a	5,410.93	n/a	2.22	5,413.15
Liberty	n/a	7,742.34	n/a	47.76	7,790.10
TOTAL	n/a	13,153.27	n/a	49.98	13,203.25

UNIFIED DISTRICTS					
Antioch	10,698.92	5,073.91	16.96	51.12	15,840.91
John Swett	917.71	507.10	0.31	3.55	1,428.67
Martinez	2,750.56	1,238.25	8.31	4.55	4,001.67
Mt. Diablo	21,814.24	7,965.10	20.46	21.75	29,821.55
Pittsburg	7,428.38	3,478.46	36.31	14.33	10,957.48
San Ramon	21,111.01	10,353.23	12.81	6.86	31,483.91
W. Contra Costa	19,060.27	7,748.08	0.00	0.00	26,808.35
TOTAL	83,781.09	36,364.13	95.16	102.16	120,342.54

COUNTYWIDE TOTALS					
	102,841.36	57,265.48	135.29	152.14	160,682.15

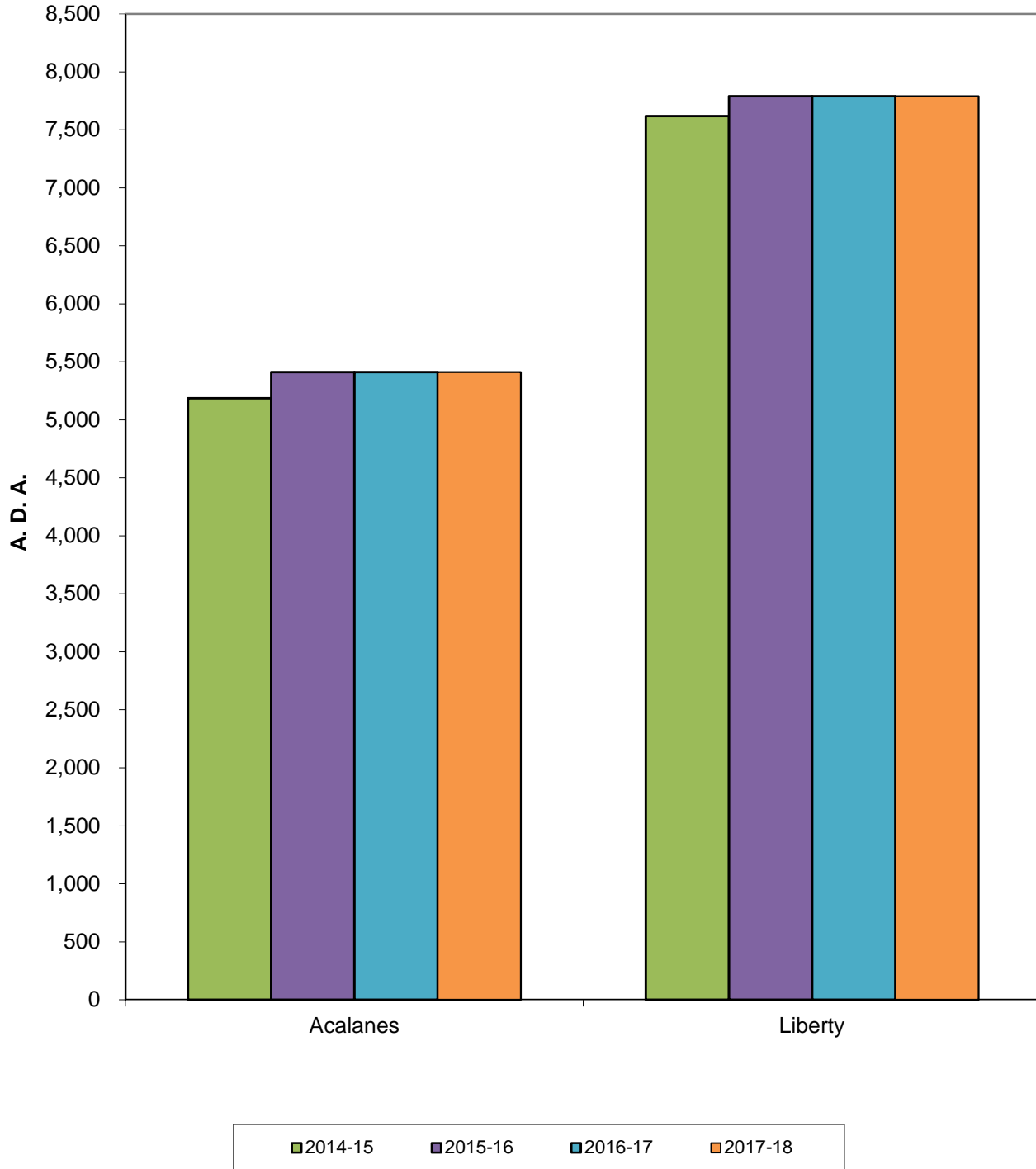
**P-2 Average Daily Attendance
Four Year Comparison**

ELEMENTARY DISTRICTS



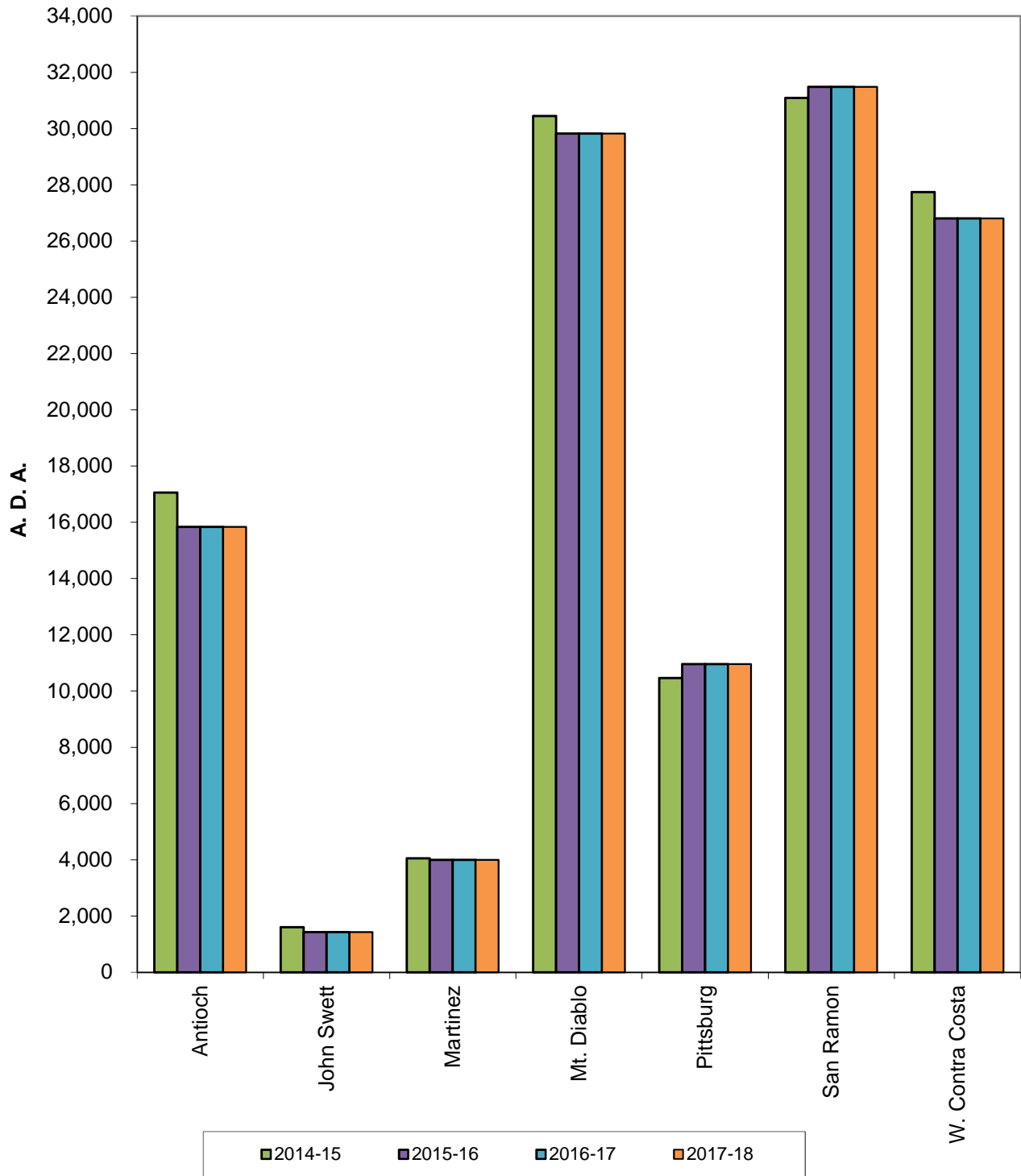
**P-2 Average Daily Attendance
Four Year Comparison**

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
2017-18**

	CALPADS	P-2 ADA	PERCENTAGE ADA to CBEDS
ELEMENTARY DISTRICTS			
Brentwood	9,046	8,787.35	97.14%
Byron	1,586	1,509.52	95.18%
Canyon	72	67.69	94.01%
Knightsen	597	581.03	97.32%
Lafayette	3,591	3,472.34	96.70%
Moraga	1,832	1,792.30	97.83%
Oakley	5,197	4,997.10	96.15%
Orinda	2,543	2,461.93	96.81%
Walnut Creek	3,593	3,467.10	96.50%
TOTAL	28,057	27,136.36	96.72%
HIGH SCHOOL DISTRICTS			
Acalanes	5,662	5,413.15	95.60%
Liberty	8,219	7,790.10	94.78%
TOTAL	13,881	13,203.25	95.12%
UNIFIED DISTRICTS			
Antioch	16,878	15,840.91	93.86%
John Swett	1,536	1,428.67	93.01%
Martinez	4,160	4,001.67	96.19%
Mt. Diablo	31,317	29,821.55	95.22%
Pittsburg	11,538	10,957.48	94.97%
San Ramon	32,503	31,483.91	96.86%
W. Contra Costa	28,459	26,808.35	94.20%
TOTAL	126,391	120,342.54	95.21%
COUNTYWIDE TOTALS			
	168,329	160,682.15	95.46%

**Appropriations Limit
2017-18**

**APPROPRIATIONS
LIMIT**

**APPROPRIATIONS
SUBJECT TO LIMIT**

ELEMENTARY DISTRICTS

Brentwood	\$28,949,350	\$28,949,350
Byron	9,603,440	9,603,440
Canyon	835,508	571,804
Knightsen	3,321,299	3,321,299
Lafayette	24,221,398	24,433,756
Moraga	11,829,722	12,230,931
Oakley	32,175,948	32,175,948
Orinda	16,848,853	16,848,853
Walnut Creek	25,106,287	25,409,249
TOTAL	\$152,891,806	\$153,544,631

HIGH SCHOOL DISTRICTS

Acalanes	\$57,077,996	\$57,077,996
Liberty	42,480,842	42,480,842
TOTAL	\$99,558,838	\$99,558,838

UNIFIED DISTRICTS

Antioch	\$98,773,535	\$98,773,535
John Swett	10,928,964	10,928,964
Martinez	24,876,754	24,876,754
Mt. Diablo	196,642,947	196,642,947
Pittsburg	68,306,590	65,306,590
San Ramon	204,796,780	204,796,780
W. Contra Costa	249,264,494	249,264,494
TOTAL	\$853,590,062	\$850,590,062

COUNTYWIDE TOTALS

\$1,106,040,705

\$1,103,693,530

**LCFF Entitlement Per ADA
2017-18**

	LCFF TARGET AMOUNT	REMAINING GAP AMOUNT	LCFF PHASE-IN ENTITLEMENT	DISTRICT LCFF ADA	LCFF ENTITLEMENT PER ADA	COUNTYWIDE WEIGHTED AVERAGE
ELEMENTARY DISTRICTS						
Brentwood	\$71,342,019.00	\$2,177,494.00	\$69,164,525.00	8,787.57	\$7,870.72	\$7,788.58
Byron	12,588,116.00	364,524.00	12,223,592.00	1,547.58	7,898.52	7,788.58
Canyon	536,414.00	6,767.00	597,396.00	68.71	8,694.45	7,788.58
Knightsen	4,860,510.00	144,483.00	4,716,027.00	580.55	8,123.38	7,788.58
Lafayette	27,192,283.00	750,420.00	26,441,863.00	3,506.82	7,540.13	7,788.58
Moraga	14,201,882.00	386,836.00	13,815,046.00	1,843.56	7,493.68	7,788.58
Oakley	42,110,634.00	1,346,912.00	40,763,722.00	4,997.10	8,157.48	7,788.58
Orinda	18,568,132.00	575,631.00	17,992,501.00	2,463.64	7,303.22	7,788.58
Walnut Creek	27,528,937.00	754,280.00	26,774,657.00	3,486.62	7,679.26	7,788.58
TOTALS	\$218,928,927.00	\$6,507,347.00	\$212,489,329.00	27,282.15	\$7,788.58 *	\$7,788.58

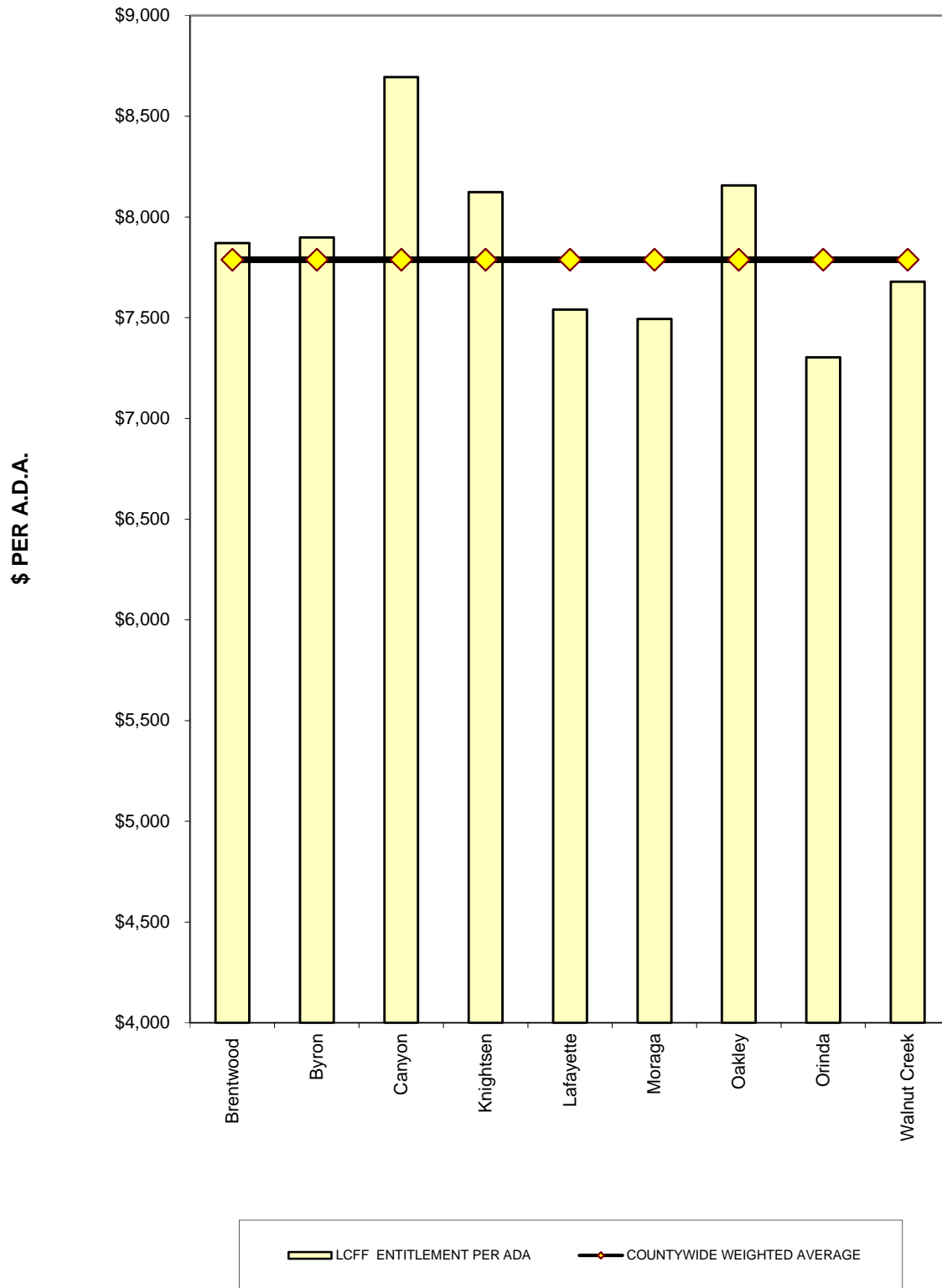
HIGH SCHOOL DISTRICTS						
Acalanes	\$48,974,324.00	\$1,324,743.00	\$47,649,581.00	5,413.76	\$8,801.57	\$9,059.17
Liberty	74,294,073.00	2,330,277.00	71,963,796.00	7,789.81	\$9,238.20	9,059.17
TOTALS	\$123,268,397.00	\$3,655,020.00	\$119,613,377.00	13,203.57	\$9,059.17 *	\$9,059.17

UNIFIED DISTRICTS						
Antioch	\$159,898,391.00	\$5,775,377.00	\$154,123,014.00	16,061.78	\$9,595.64	\$8,988.85
John Swett	15,819,627.00	590,347.00	15,229,280.00	1,575.74	\$9,664.84	8,988.85
Martinez	34,109,079.00	781,744.00	33,490,109.00	3,999.00	\$8,374.62	8,988.85
Mt. Diablo	269,012,389.00	7,495,636.00	261,516,753.00	30,267.10	\$8,640.30	8,988.85
Pittsburg	113,543,305.00	3,595,956.00	109,947,349.00	10,961.23	\$10,030.57	8,988.85
San Ramon	259,673,881.00	8,166,885.00	251,506,996.00	31,482.92	\$7,988.68	8,988.85
W. Contra Costa	272,065,491.00	8,824,733.00	263,240,758.00	26,808.35	\$9,819.36	8,988.85
TOTALS	\$1,124,122,163.00	\$35,230,678.00	\$1,089,054,259.00	121,156.12	\$8,988.85 *	\$8,988.85

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

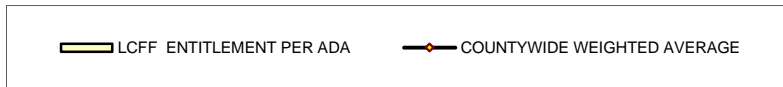
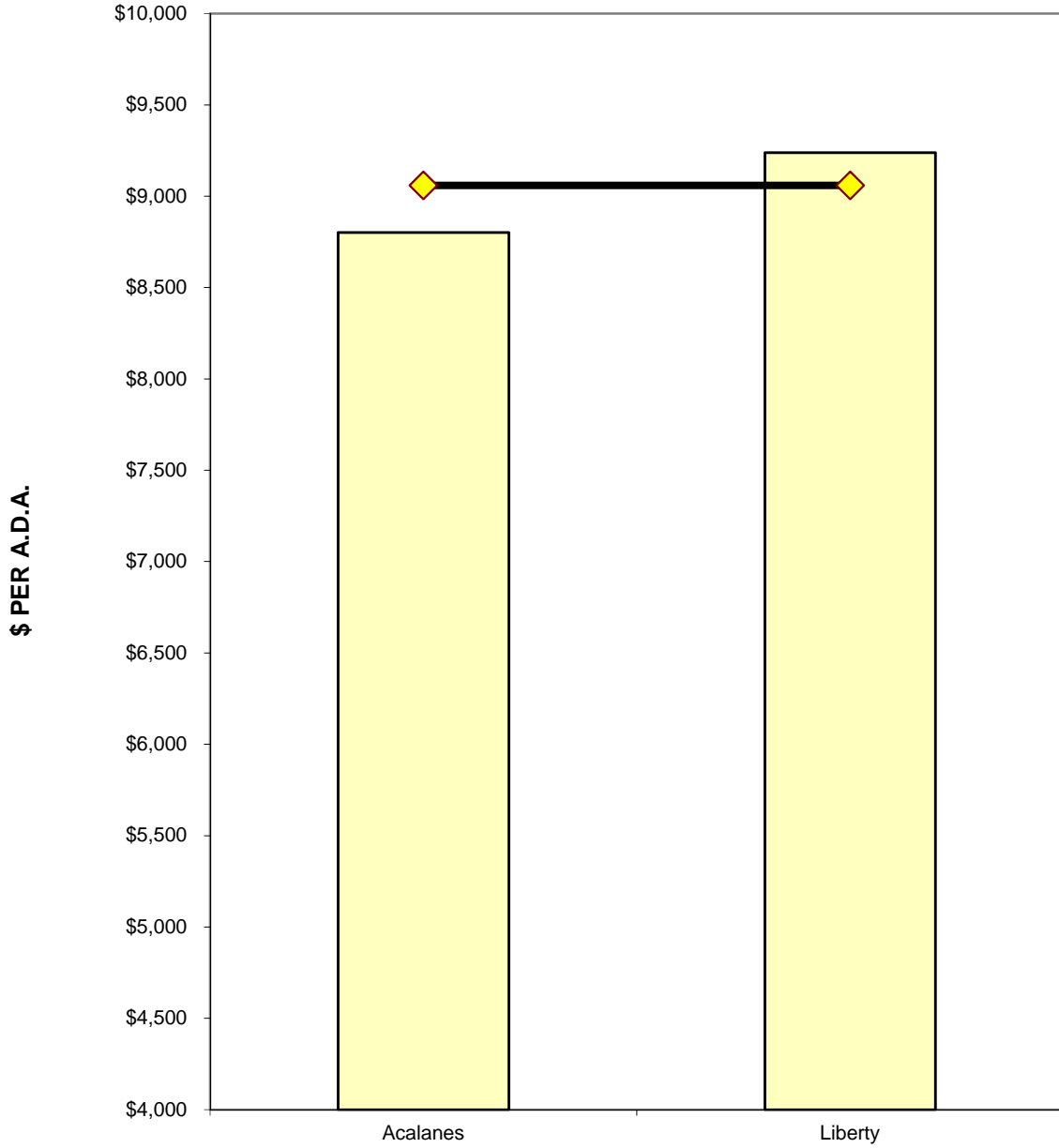
LCFF Entitlement with Countywide Weighted Average 2017-18

ELEMENTARY DISTRICTS



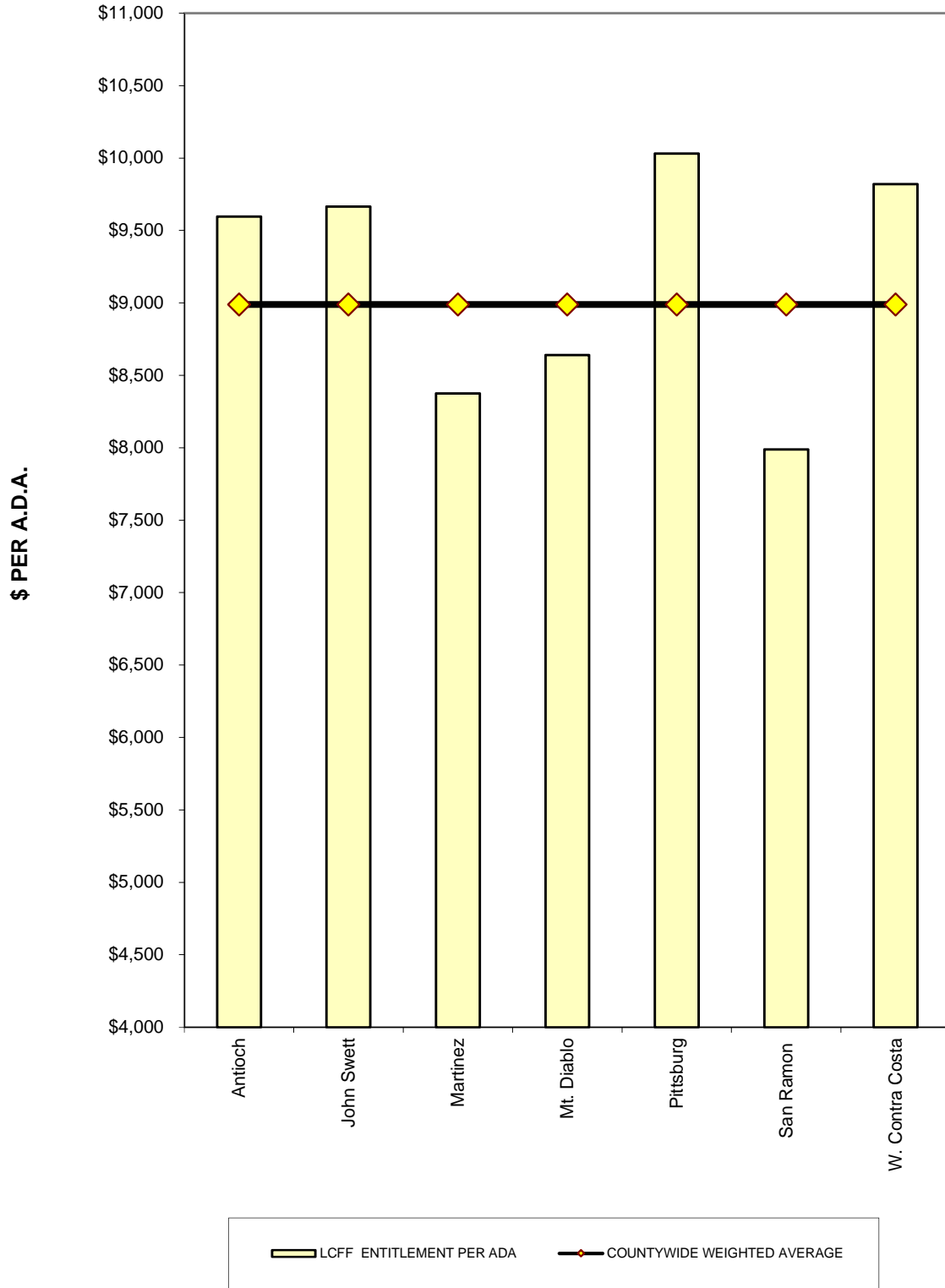
LCFF Entitlement and Countywide Weighted Average
2017-18

HIGH SCHOOL DISTRICTS



LCFF Entitlement and Countywide Weighted Average
2017-18

UNIFIED SCHOOL DISTRICTS



**General Fund Revenue by Source
Percentage of Total Revenue
2017-18**

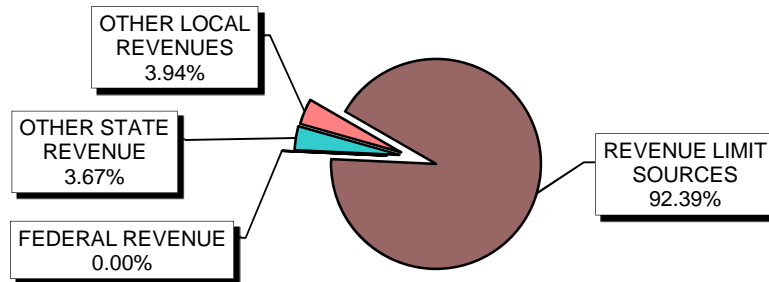
	LCFF SOURCES (8010-8099)	FEDERAL REVENUE (8100-8299)	OTHER STATE REVENUE (8300-8599)	OTHER LOCAL REVENUE (8600-8799)	TOTAL REVENUE
ELEMENTARY DISTRICTS					
Brentwood					
Unrestricted	\$69,162,004	\$0	\$2,967,891	\$700,477	\$72,830,372
Restricted	2,110,336	2,718,407	5,276,770	3,844,269	13,949,781
Total	\$71,272,340	\$2,718,407	\$8,244,661	\$4,544,746	\$86,780,153
	82.13%	3.13%	9.50%	5.24%	100.00%
Byron					
Unrestricted	\$12,259,449	\$0	\$525,918	\$1,398,267	\$14,183,633
Restricted	377,534	532,562	948,937	963,634	2,822,668
Total	\$12,636,983	\$532,562	\$1,474,855	\$2,361,901	\$17,006,301
	74.31%	3.13%	8.67%	13.89%	100.00%
Canyon					
Unrestricted	\$593,461	\$0	\$23,545	\$180,529	\$797,535
Restricted	16,176	43,335	22,483	59,836	141,830
Total	\$609,637	\$43,335	\$46,028	\$240,365	\$939,365
	64.90%	4.61%	4.90%	25.59%	100.00%
Knightsen					
Unrestricted	\$4,721,181	\$0	\$211,981	\$102,642	\$5,035,803
Restricted	136,615	225,277	284,768	370,606	1,017,266
Total	\$4,857,796	\$225,277	\$496,748	\$473,248	\$6,053,069
	80.25%	3.72%	8.21%	7.82%	100.00%
Lafayette					
Unrestricted	\$26,017,381	\$0	\$1,217,201	\$7,660,470	\$34,895,052
Restricted	1,271,961	763,083	3,129,644	1,552,925	6,717,613
Total	\$27,289,342	\$763,083	\$4,346,845	\$9,213,395	\$41,612,664
	65.58%	1.83%	10.45%	22.14%	100.00%
Moraga					
Unrestricted	\$13,815,083	\$0	\$592,433	\$4,881,516	\$19,289,031
Restricted	445,796	401,631	1,127,624	902,013	2,877,064
Total	\$14,260,879	\$401,631	\$1,720,057	\$5,783,529	\$22,166,096
	64.34%	1.81%	7.76%	26.09%	100.00%
Oakley					
Unrestricted	\$40,763,722	\$0	\$1,670,663	\$1,839,378	\$44,273,763
Restricted	1,186,167	1,765,068	2,780,113	1,710,564	7,441,911
Total	\$41,949,889	\$1,765,068	\$4,450,776	\$3,549,941	\$51,715,674
	81.12%	3.41%	8.61%	6.86%	100.00%
Orinda					
Unrestricted	\$18,378,473	\$0	\$840,109	\$4,915,335	\$24,133,917
Restricted	596,789	483,170	1,448,131	4,478,458	7,006,548
Total	\$18,975,262	\$483,170	\$2,288,240	\$9,393,793	\$31,140,465
	60.93%	1.55%	7.35%	30.17%	100.00%
Walnut Creek					
Unrestricted	\$26,775,878	\$0	\$1,201,357	\$252,075	\$28,229,311
Restricted	845,733	1,017,642	2,805,261	3,515,547	8,184,183
Total	\$27,621,611	\$1,017,642	\$4,006,619	\$3,767,622	\$36,413,494
	75.86%	2.79%	11.00%	10.35%	100.00%
TOTAL					
Unrestricted	\$212,486,632	\$0	\$9,251,098	\$21,930,687	\$243,668,417
Restricted	6,987,107	7,950,175	17,823,731	17,397,852	50,158,864
Total	\$219,473,739	\$7,950,175	\$27,074,829	\$39,328,539	\$293,827,281
	74.70%	2.71%	9.21%	13.38%	100.00%

**General Fund Revenue by Source
Percentage of Total Revenue
2017-18**

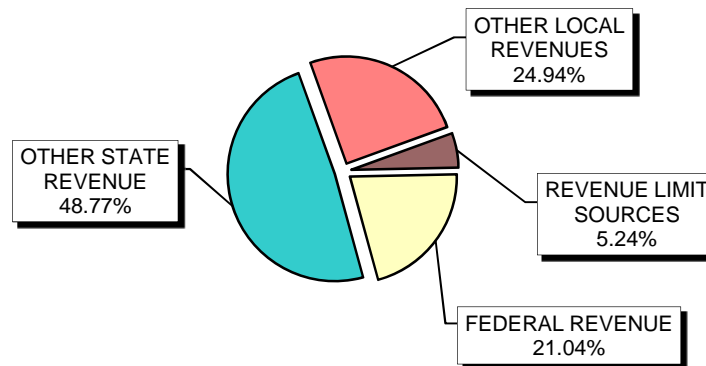
	LCFF SOURCES (8010-8099)	FEDERAL REVENUE (8100-8299)	OTHER STATE REVENUE (8300-8599)	OTHER LOCAL REVENUE (8600-8799)	TOTAL REVENUE
HIGH SCHOOL DISTRICTS					
Acalanes					
Unrestricted	\$49,678,020	\$0	\$1,996,524	\$11,467,451	\$63,141,995
Restricted	1,292,443	1,298,830	3,881,687	6,162,458	12,635,419
Total	\$50,970,463	\$1,298,830	\$5,878,212	\$17,629,909	\$75,777,414
	67.26%	1.71%	7.76%	23.27%	100.00%
Liberty					
Unrestricted	\$70,854,949	\$0	\$2,855,009	\$1,095,272	\$74,805,230
Restricted	1,911,853	2,079,949	5,523,798	2,897,009	12,412,608
Total	\$72,766,802	\$2,079,949	\$8,378,807	\$3,992,281	\$87,217,839
	83.43%	2.38%	9.61%	4.58%	100.00%
TOTAL					
Unrestricted	\$120,532,969	\$0	\$4,851,533	\$12,562,723	\$137,947,226
Restricted	3,204,296	3,378,779	9,405,485	9,059,467	25,048,027
Total	\$123,737,265	\$3,378,779	\$14,257,018	\$21,622,190	\$162,995,253
	75.91%	2.07%	8.75%	13.27%	100.00%
UNIFIED DISTRICTS					
Antioch					
Unrestricted	\$154,123,014	\$0	\$5,556,163	\$946,824	\$160,626,001
Restricted	4,084,052	10,105,249	11,476,190	6,688,534	32,354,026
Total	\$158,207,066	\$10,105,249	\$17,032,354	\$7,635,358	\$192,980,027
	81.97%	5.24%	8.83%	3.96%	100.00%
John Swett					
Unrestricted	\$15,033,854	\$12,797	\$518,257	\$316,479	\$15,881,388
Restricted	403,153	844,380	1,644,291	642,968	3,534,792
Total	\$15,437,007	\$857,177	\$2,162,548	\$959,447	\$19,416,180
	79.51%	4.41%	11.14%	4.94%	100.00%
Martinez					
Unrestricted	\$33,487,705	\$0	\$1,386,572	\$865,781	\$35,740,058
Restricted	971,154	1,328,389	3,045,440	2,017,794	7,362,777
Total	\$34,458,859	\$1,328,389	\$4,432,012	\$2,883,575	\$43,102,835
	79.95%	3.08%	10.28%	6.69%	100.00%
Mt. Diablo					
Unrestricted	\$262,765,793	\$6,002	\$10,548,384	\$5,321,206	\$278,641,385
Restricted	0	17,076,523	39,602,569	9,421,250	66,100,343
Total	\$262,765,793	\$17,082,525	\$50,150,954	\$14,742,456	\$344,741,728
	76.21%	4.96%	14.55%	4.28%	100.00%
Pittsburg					
Unrestricted	\$109,830,250	\$0	\$3,834,579	\$1,970,807	\$115,635,636
Restricted	2,699,934	5,183,185	9,588,577	3,024,073	20,495,770
Total	\$112,530,184	\$5,183,185	\$13,423,156	\$4,994,880	\$136,131,406
	82.66%	3.81%	9.86%	3.67%	100.00%
San Ramon					
Unrestricted	\$251,527,727	\$0	\$11,094,905	\$12,186,534	\$274,809,166
Restricted	0	6,209,631	39,864,142	21,743,209	67,816,982
Total	\$251,527,727	\$6,209,631	\$50,959,047	\$33,929,743	\$342,626,148
	73.42%	1.81%	14.87%	9.90%	100.00%
W. Contra Costa					
Unrestricted	\$263,442,574	\$13,907	\$9,525,660	\$4,548,186	\$277,530,327
Restricted	0	21,593,953	38,298,530	17,324,611	77,217,093
Total	\$263,442,574	\$21,607,860	\$47,824,190	\$21,872,796	\$354,747,420
	74.26%	6.09%	13.48%	6.17%	100.00%
TOTAL					
Unrestricted	\$1,090,210,918	\$32,705	\$42,464,522	\$26,155,817	\$1,158,863,962
Restricted	8,158,293	62,341,311	143,519,740	60,862,439	274,881,783
Total	\$1,098,369,211	\$62,374,016	\$185,984,262	\$87,018,256	\$1,433,745,744
	76.61%	4.35%	12.97%	6.07%	100.00%
COUNTYWIDE TOTALS					
Unrestricted	\$1,423,230,519	\$32,705	\$56,567,153	\$60,649,227	\$1,540,479,604
Restricted	18,349,696	73,670,265	170,748,956	87,319,758	350,088,674
Total	\$1,441,580,214	\$73,702,970	\$227,316,109	\$147,968,985	\$1,890,568,278
	76.25%	3.90%	12.02%	7.83%	100.00%

Countywide Revenues by Source 2017-18

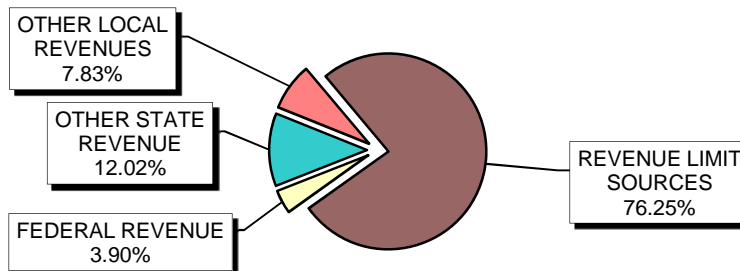
UNRESTRICTED



RESTRICTED



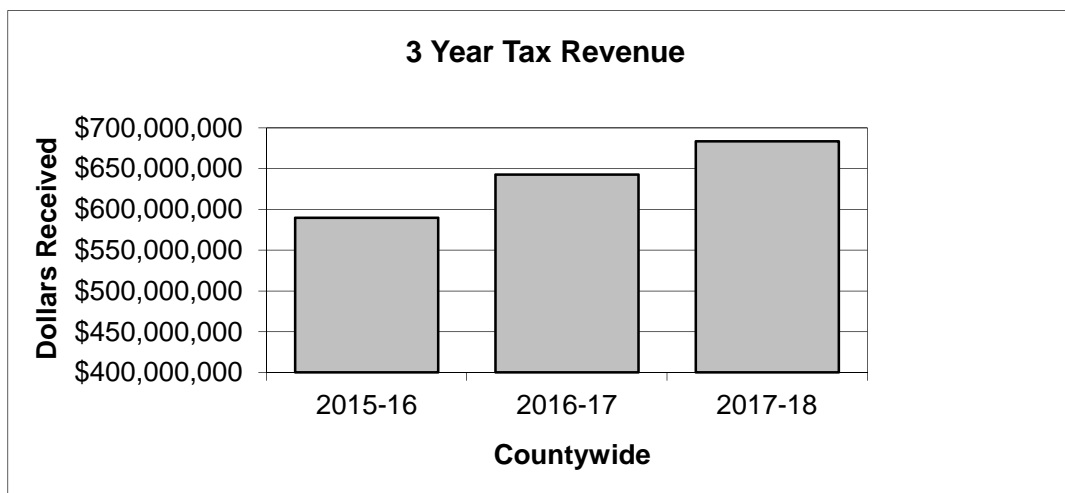
COUNTYWIDE TOTAL



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**Local Tax Revenue
Three Year Comparison**

	2015-16	2016-17	2017-18
ELEMENTARY DISTRICTS			
Brentwood	\$17,466,560	\$19,940,307	\$21,563,791
Byron	4,845,792	5,331,477	5,627,868
Canyon	102,829	116,832	122,800
Knightsen	1,633,574	1,941,708	2,179,719
Lafayette	16,666,809	18,005,649	19,222,496
Moraga	8,163,795	8,837,824	9,377,618
Oakley	12,214,097	13,955,929	14,964,974
Orinda	10,554,754	11,459,299	12,129,024
Walnut Creek	20,521,061	22,327,853	23,878,890
TOTAL	\$92,169,271	\$101,916,878	\$109,067,180
HIGH SCHOOL DISTRICTS			
Acalanes	\$39,946,546	\$42,776,473	\$44,937,570
Liberty	27,624,577	30,992,780	33,201,963
TOTAL	\$67,571,123	\$73,769,253	\$78,139,533
UNIFIED DISTRICTS			
Antioch	\$38,830,710	\$42,523,211	\$44,620,010
John Swett	7,403,560	7,575,575	7,992,248
Martinez	18,198,183	19,612,268	20,319,178
Mt. Diablo	121,482,301	130,288,536	139,053,600
Pittsburg	12,696,468	13,340,789	15,031,186
San Ramon	150,148,500	161,852,032	171,209,624
W. Contra Costa	81,273,040	91,673,975	97,929,276
TOTAL	\$430,032,762	\$466,866,386	\$496,155,122
COUNTYWIDE TOTALS			
	\$589,773,156	\$642,552,517	\$683,361,835



**Lottery Revenue
2017-18**

	1ST QUARTER* \$55.223529386 PER ADA**	2ND QUARTER \$49.705684000 PER ADA	3RD QUARTER \$61.237529000 PER ADA	4TH QUARTER UNRESTRICTED \$23.962846339 PER ADA	4TH QUARTER RESTRICTED \$25.761643136 PER ADA	TOTAL \$215.891231861 PER ADA
ELEMENTARY DISTRICTS						
Brentwood	\$535,699.94	\$451,169.56	\$555,791.80	\$217,486.79	\$233,812.67	\$1,993,961
Byron	83,658.37	78,489.23	98,714.88	38,628.10	41,527.76	341,018
Canyon	4,173.69	3,579.11	4,409.09	1,725.32	1,854.83	15,742
Knightsen	42,665.83	29,229.57	36,007.66	14,090.15	15,147.84	137,141
Lafayette	210,735.73	182,386.63	224,680.48	87,919.68	94,519.46	800,242
Moraga	105,993.49	95,542.94	117,698.52	46,056.59	49,513.87	414,805
Oakley	286,417.81	251,185.52	309,433.22	121,084.26	130,173.58	1,098,294
Orinda	142,573.28	128,103.11	157,809.10	61,752.25	66,387.75	556,625
Walnut Creek	198,561.40	180,569.09	223,027.07	87,272.68	93,823.90	783,254
TOTAL	\$1,610,480	\$1,400,255	\$1,727,572	\$676,016	\$726,762	\$6,141,084
HIGH SCHOOL DISTRICTS						
Acalanes	\$304,554.87	\$274,549.30	\$338,214.87	\$132,346.80	\$142,281.55	\$1,191,947
Liberty	456,286.21	399,620.10	492,288.48	192,637.32	207,097.84	1,747,930
TOTAL	\$760,841	\$674,169	\$830,503	\$324,984	\$349,379	\$2,939,877
UNIFIED DISTRICTS						
Antioch	\$841,579.05	\$802,259.00	\$1,018,012.66	\$398,358.35	\$428,261.55	\$3,488,471
John Swett	76,685.12	77,245.29	98,889.13	38,963.58	41,888.43	333,672
Martinez	218,319.72	202,691.50	253,400.88	99,158.25	106,601.67	880,172
Mt. Diablo	1,694,996.20	1,552,897.30	1,926,471.40	753,847.18	810,435.53	6,738,648
Pittsburg	674,733.59	562,768.92	693,270.05	271,283.38	291,647.56	2,493,704
San Ramon	1,829,199.98	1,631,537.77	2,009,876.91	786,484.57	845,522.88	7,102,622
W. Contra Costa	1,535,522.14	1,397,644.31	1,727,204.48	675,872.08	726,607.14	6,062,850
TOTAL	\$6,871,036	\$6,227,044	\$7,727,126	\$3,023,967	\$3,250,965	\$27,100,138
COUNTYWIDE TOTALS						
	\$9,242,356	\$8,301,468	\$10,285,201	\$4,024,967	\$4,327,106	\$36,181,098

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

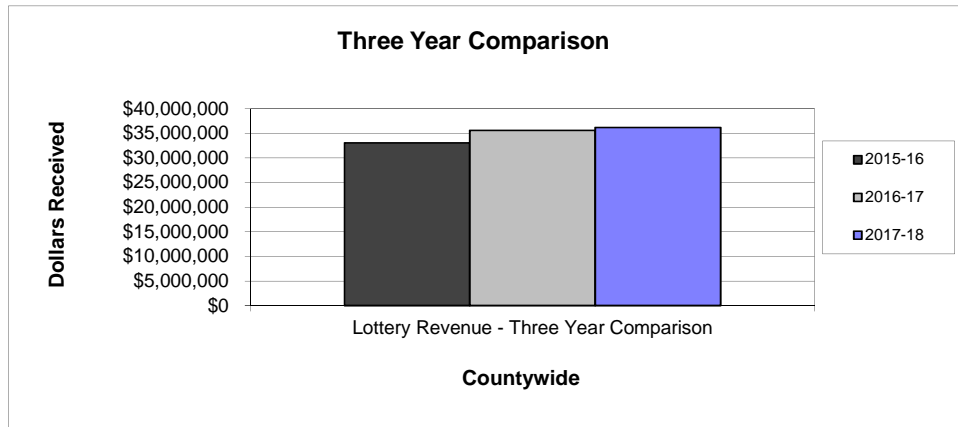
** All Lottery payments are based on the prior year's annual ADA until the actual annual ADA is available for the current year.

Lottery Revenue - Three Year Comparison Per ADA

	2015-16		2016-17		2017-18	
	P/Y* ANNUAL ADA	TOTAL ** \$170.80 per ADA	P/Y* ANNUAL ADA	TOTAL ** \$194.40 per ADA	P/Y* ANNUAL ADA	TOTAL ** \$215.89 per ADA
ELEMENTARY DISTRICTS						
Brentwood	8,732	\$1,779,527	8,901	\$1,779,527	9,076	\$1,993,961
Byron	1,617	329,417	1,648	329,417	1,612	341,018
Canyon	69	14,326	71	14,326	72	15,742
Knightsen	532	105,911	536	105,911	588	137,141
Lafayette	3,580	721,104	3,628	721,104	3,669	800,242
Moraga	1,962	368,747	1,923	368,747	1,922	414,805
Oakley	4,939	999,134	5,016	999,134	5,053	1,098,294
Orinda	2,590	503,156	2,576	503,156	2,577	556,625
Walnut Creek	3,644	720,115	3,658	720,115	3,642	783,254
TOTAL	27,665	\$5,541,438	27,957	\$5,541,437	28,211	\$6,141,084
HIGH SCHOOL DISTRICTS						
Acalanes	5,393	\$1,109,482	5,526	\$1,191,947	5,523	\$1,191,947
Liberty	7,855	1,588,168	7,977	1,747,930	8,039	1,747,930
TOTAL	13,248	\$2,697,650	13,503	\$2,939,877	13,562	\$2,939,877
UNIFIED DISTRICTS						
Antioch	17,625	\$3,278,822	17,140	\$3,488,471	16,624	\$3,488,471
John Swett	1,666	346,591	1,716	333,672	1,626	333,672
Martinez	4,202	823,433	4,206	880,172	4,138	880,172
Mt. Diablo	31,580	6,249,848	31,735	6,738,648	31,459	6,738,648
Pittsburg	10,849	2,207,313	11,055	2,493,704	11,321	2,493,704
San Ramon	32,424	6,484,123	32,741	7,102,622	32,821	7,102,622
W. Contra Costa	28,945	5,461,979	28,344	6,062,850	28,205	6,062,850
TOTAL	127,291	\$24,852,109	126,937	\$27,100,138	126,194	\$27,100,138
COUNTYWIDE TOTALS						
	168,204	\$33,091,198	168,397	\$35,581,452	167,967	\$36,181,098

* 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
2017-18

	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
ELEMENTARY DISTRICTS					
Brentwood					
Unrestricted		\$37,231,708	\$5,728,493	\$12,643,203	\$995,140
Restricted		7,129,727	6,328,282	8,005,245	1,089,659
Total	8,787.35	\$44,361,436	\$12,056,775	\$20,648,448	\$2,084,799
Cost per ADA		\$5,048	\$1,372	\$2,350	\$237
Percentage per ADA		49.085%	13.340%	22.847%	2.307%
Byron					
Unrestricted		\$6,637,491	\$1,672,496	\$3,182,137	\$195,290
Restricted		1,046,003	1,090,446	1,557,318	172,333
Total	1,509.52	\$7,683,494	\$2,762,942	\$4,739,455	\$367,623
Cost per ADA		\$5,090	\$1,830	\$3,140	\$244
Percentage per ADA		42.504%	15.284%	26.218%	2.034%
Canyon					
Unrestricted		\$301,847	\$198,290	\$159,707	\$16,496
Restricted		0	32,314	18,678	27,748
Total	67.69	\$301,847	\$230,603	\$178,385	\$44,245
Cost per ADA		\$4,459	\$3,407	\$2,635	\$654
Percentage per ADA		30.465%	23.274%	18.004%	4.466%
Knightsen					
Unrestricted		\$2,176,468	\$560,524	\$759,713	\$92,316
Restricted		400,073	261,566	395,237	59,246
Total	581.03	\$2,576,542	\$822,091	\$1,154,950	\$151,562
Cost per ADA		\$4,434	\$1,415	\$1,988	\$261
Percentage per ADA		44.012%	14.043%	19.729%	2.589%
Lafayette					
Unrestricted		\$15,767,689	\$3,404,521	\$7,368,753	\$543,800
Restricted		2,674,476	2,339,089	4,273,637	322,902
Total	3,472.34	\$18,442,165	\$5,743,611	\$11,642,390	\$866,702
Cost per ADA		\$5,311	\$1,654	\$3,353	\$250
Percentage per ADA		43.372%	13.507%	27.380%	2.038%
Moraga					
Unrestricted		\$8,550,386	\$2,364,290	\$3,715,391	\$553,238
Restricted		694,844	1,214,971	1,433,545	252,092
Total	1,792.30	\$9,245,230	\$3,579,262	\$5,148,936	\$805,330
Cost per ADA		\$5,158	\$1,997	\$2,873	\$449
Percentage per ADA		41.966%	16.247%	23.372%	3.656%
Oakley					
Unrestricted		\$20,319,320	\$5,585,187	\$7,852,551	\$1,377,455
Restricted		3,750,945	2,320,893	3,700,693	550,282
Total	4,997.10	\$24,070,265	\$7,906,080	\$11,553,244	\$1,927,737
Cost per ADA		\$4,817	\$1,582	\$2,312	\$386
Percentage per ADA		46.224%	15.183%	22.187%	3.702%
Orinda					
Unrestricted		\$9,551,161	\$3,732,120	\$4,301,071	\$670,408
Restricted		4,181,366	1,330,231	3,067,246	179,637
Total	2,461.93	\$13,732,527	\$5,062,351	\$7,368,317	\$850,045
Cost per ADA		\$5,578	\$2,056	\$2,993	\$345
Percentage per ADA		43.110%	15.892%	23.131%	2.669%

**General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2017-18**

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				
\$6,099,191	\$0	\$60,791	(\$721,204)	\$62,037,322
4,407,433	7,187	738,309	634,654	28,340,498
\$10,506,624	\$7,187	\$799,100	(\$86,550)	\$90,377,820
\$1,196	\$1	\$91	(\$10)	\$10,285
11.625%	0.008%	0.884%	(0.096%)	100.00%
Byron				
\$1,412,428	\$0	\$0	(\$2,307)	\$13,097,535
921,244	98,904	91,114	2,307	4,979,670
\$2,333,672	\$98,904	\$91,114	\$0	\$18,077,205
\$1,546	\$66	\$60	\$0	\$11,975
12.909%	0.547%	0.504%	0.000%	100.00%
Canyon				
\$163,247	\$15,022	\$0	\$0	\$854,609
27,324	30,129	0	0	136,194
\$190,571	\$45,151	\$0	\$0	\$990,803
\$2,815	\$667	\$0	\$0	\$14,637
19.234%	4.557%	0.000%	0.000%	100.00%
Knightsen				
\$600,602	\$0	\$0	(\$4,128)	\$4,185,496
552,526	0	0	0	1,668,649
\$1,153,128	\$0	\$0	(\$4,128)	\$5,854,145
\$1,985	\$0	\$0	(\$7)	\$10,075
19.698%	0.000%	0.000%	(0.071%)	100.00%
Lafayette				
\$2,953,601	\$9,098	\$0	(\$1,934)	\$30,045,528
2,720,530	0	143,867	1,934	12,476,435
\$5,674,131	\$9,098	\$143,867	\$0	\$42,521,963
\$1,634	\$3	\$41	\$0	\$12,246
13.344%	0.021%	0.338%	0.000%	100.00%
Moraga				
\$1,258,275	\$7,866	\$32,102	(\$69,124)	\$16,412,425
1,830,649	51,425	131,784	8,618	5,617,928
\$3,088,924	\$59,291	\$163,886	(\$60,507)	\$22,030,353
\$1,723	\$33	\$91	(\$34)	\$12,292
14.021%	0.269%	0.744%	(0.275%)	100.00%
Oakley				
\$3,307,445	\$399,942	\$7,274	(\$49,554)	\$38,799,620
1,635,546	327,459	955,764	31,764	13,273,347
\$4,942,992	\$727,401	\$963,038	(\$17,789)	\$52,072,967
\$989	\$146	\$193	(\$4)	\$10,421
9.492%	1.397%	1.849%	(0.034%)	100.00%
Orinda				
\$2,406,652	\$28,558	\$15,500	(\$16,819)	\$20,688,653
2,006,307	0	383,902	16,819	11,165,507
\$4,412,959	\$28,558	\$399,402	\$0	\$31,854,159
\$1,792	\$12	\$162	\$0	\$12,939
13.854%	0.090%	1.254%	0.000%	100.00%

General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2017-18

	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		\$14,771,480	\$2,762,126	\$4,384,109	\$854,688
Restricted		3,119,576	2,639,435	3,720,268	701,676
Total	3,467.10	\$17,891,056	\$5,401,561	\$8,104,377	\$1,556,364
Cost per ADA		\$5,160	\$1,558	\$2,338	\$449
Percentage per ADA		46.075%	13.911%	20.871%	4.008%
TOTAL ELEMENTARY					
Unrestricted		\$115,307,550	\$26,008,047	\$44,366,636	\$5,298,832
Restricted		22,997,011	17,557,229	26,171,867	3,355,575
Total	27,136.36	\$138,304,561	\$43,565,275	\$70,538,502	\$8,654,407
Cost per ADA		\$5,097	\$1,605	\$2,599	\$319
Percentage per ADA		45.704%	14.397%	23.310%	2.860%
HIGH SCHOOL DISTRICTS					
Acalanes					
Unrestricted		\$28,769,154	\$6,367,586	\$13,681,634	\$791,828
Restricted		5,226,400	3,470,890	5,991,188	1,357,683
Total	5,413.15	\$33,995,554	\$9,838,475	\$19,672,822	\$2,149,511
Cost per ADA		\$6,280	\$1,818	\$3,634	\$397
Percentage per ADA		45.213%	13.085%	26.164%	2.859%
Liberty					
Unrestricted		\$30,845,180	\$6,874,016	\$14,093,479	\$2,313,494
Restricted		6,421,507	3,114,606	6,990,935	1,126,095
Total	7,790.10	\$37,266,687	\$9,988,622	\$21,084,414	\$3,439,589
Cost per ADA		\$4,784	\$1,282	\$2,707	\$442
Percentage per ADA		42.565%	11.408%	24.081%	3.928%
TOTAL HIGH SCHOOL					
Unrestricted		\$59,614,334	\$13,241,602	\$27,775,113	\$3,105,323
Restricted		11,647,907	6,585,496	12,982,122	2,483,778
Total	13,203.25	\$71,262,241	\$19,827,098	\$40,757,235	\$5,589,100
Cost per ADA		\$5,397	\$1,502	\$3,087	\$423
Percentage per ADA		43.788%	12.183%	25.044%	3.434%
UNIFIED DISTRICTS					
Antioch					
Unrestricted		\$66,882,638	\$21,012,252	\$31,059,684	\$3,106,361
Restricted		14,966,667	8,963,928	14,485,585	2,453,869
Total	15,840.91	\$81,849,305	\$29,976,181	\$45,545,270	\$5,560,230
Cost per ADA		\$5,167	\$1,892	\$2,875	\$351
Percentage per ADA		41.514%	15.204%	23.100%	2.820%
John Swett					
Unrestricted		\$5,580,319	\$1,585,350	\$3,315,708	\$164,554
Restricted		1,824,543	1,013,482	1,905,676	157,099
Total	1,428.67	\$7,404,862	\$2,598,832	\$5,221,384	\$321,653
Cost per ADA		\$5,183	\$1,819	\$3,655	\$225
Percentage per ADA		40.842%	14.334%	28.799%	1.774%

General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2017-18

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
\$2,239,920	\$24,624	\$0	\$0	\$25,036,946
3,439,276	166,208	7,150	0	13,793,589
\$5,679,196	\$190,831	\$7,150	\$0	\$38,830,535
\$1,638	\$55	\$2	\$0	\$11,200
14.626%	0.491%	0.018%	0.000%	100.00%
TOTAL ELEMENTARY				
\$20,441,362	\$485,109	\$115,667	(\$865,070)	\$211,158,133
17,540,836	681,312	2,451,890	696,096	91,451,816
\$37,982,198	\$1,166,421	\$2,567,557	(\$168,974)	\$302,609,949
\$1,400	\$43	\$95	(\$6)	\$11,151
12.552%	0.385%	0.848%	(0.056%)	100.00%
HIGH SCHOOL DISTRICTS				
				Acalanes
\$4,636,421	\$16,697	\$0	\$0	\$54,263,320
4,742,780	137,178	0	0	20,926,119
\$9,379,202	\$153,875	\$0	\$0	\$75,189,439
\$1,733	\$5	\$0	\$0	\$13,890
12.474%	0.205%	0.000%	0.000%	100.00%
				Liberty
\$6,732,216	\$393,673	\$954,301	(\$82,854)	\$62,123,505
4,900,564	307,147	2,532,855	38,069	25,431,777
\$11,632,780	\$700,819	\$3,487,156	(\$44,785)	\$87,555,282
\$1,493	\$90	\$448	(\$6)	\$11,239
13.286%	0.800%	3.983%	(0.051%)	100.00%
TOTAL HIGH SCHOOL				
\$11,368,638	\$410,370	\$954,301	(\$82,854)	\$116,386,826
9,643,344	444,324	2,532,855	38,069	46,357,895
\$21,011,982	\$854,694	\$3,487,156	(\$44,785)	\$162,744,721
\$1,591	\$65	\$264	(\$3)	\$12,326
12.911%	0.525%	2.143%	(0.028%)	100.00%
UNIFIED DISTRICTS				
				Antioch
\$14,128,720	\$707,567	\$3,790,295	(\$719,780)	\$139,967,738
15,877,856	113,472	0	334,449	57,195,827
\$30,006,576	\$821,039	\$3,790,295	(\$385,331)	\$197,163,565
\$1,894	\$52	\$239	(\$24)	\$12,446
15.219%	0.416%	1.922%	(0.195%)	100.00%
				John Swett
\$1,549,570	\$0	\$0	(\$84,256)	\$12,111,246
1,046,193	0	26,000	46,440	6,019,433
\$2,595,763	\$0	\$26,000	(\$37,816)	\$18,130,679
\$1,817	\$0	\$18	(\$26)	\$12,691
14.317%	0.000%	0.143%	(0.209%)	100.00%

**General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2017-18**

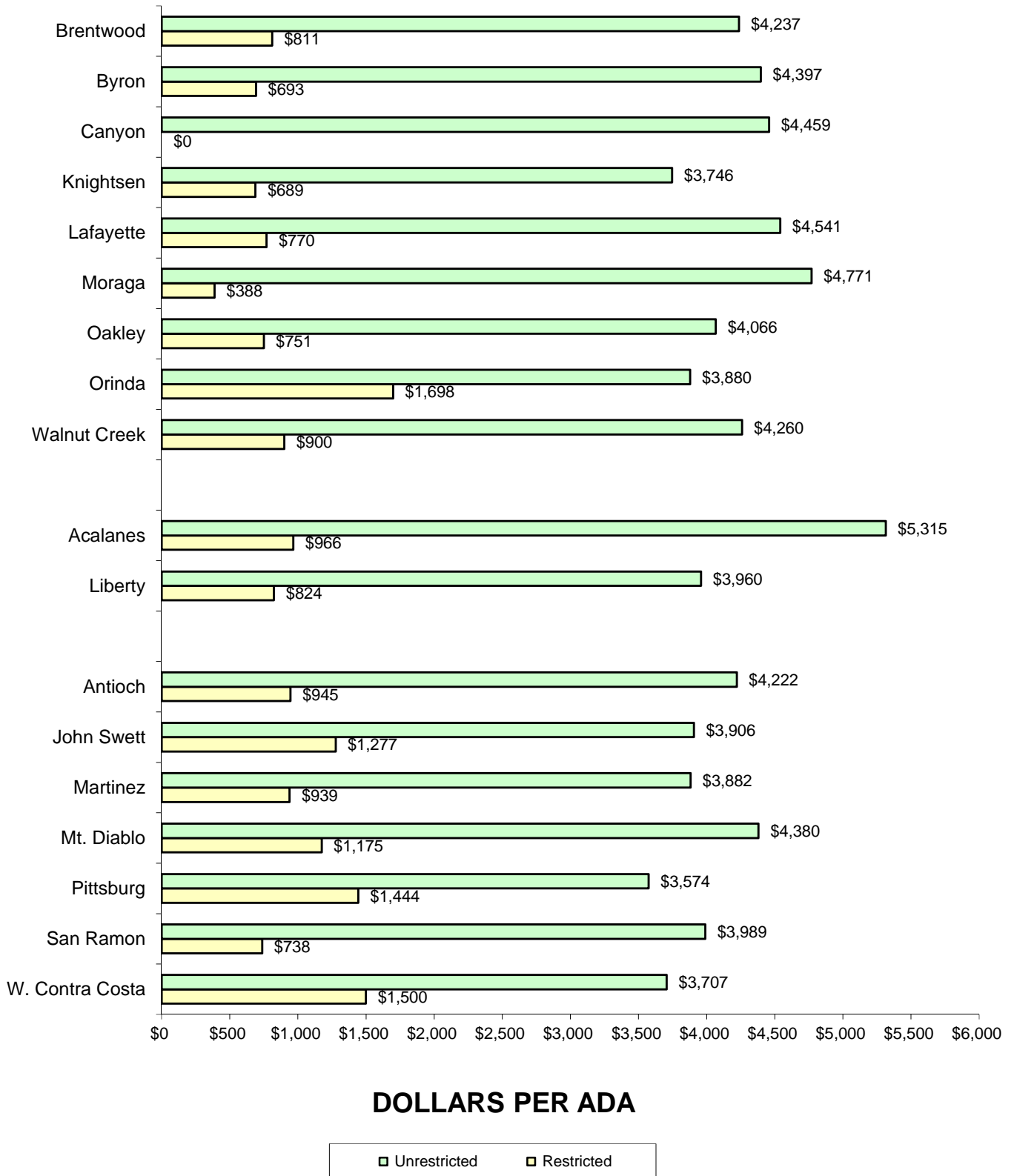
	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
UNIFIED DISTRICTS (Cont.)					
Martinez					
Unrestricted		\$15,532,923	\$3,626,680	\$7,536,360	\$773,036
Restricted		3,756,477	1,712,573	3,802,297	692,294
Total	4,001.67	\$19,289,399	\$5,339,253	\$11,338,657	\$1,465,330
Cost per ADA		\$4,820	\$1,334	\$2,833	\$366
Percentage per ADA		44.247%	12.247%	26.009%	3.361%
Mt. Diablo					
Unrestricted		\$130,611,998	\$33,689,773	\$57,626,847	\$8,487,245
Restricted		35,041,636	22,783,616	35,208,705	7,263,353
Total	29,821.55	\$165,653,634	\$56,473,389	\$92,835,553	\$15,750,598
Cost per ADA		\$5,555	\$1,894	\$3,113	\$528
Percentage per ADA		43.941%	14.980%	24.625%	4.178%
Pittsburg					
Unrestricted		\$39,167,453	\$10,195,085	\$18,762,094	\$3,824,212
Restricted		15,820,039	9,076,108	13,713,221	4,135,482
Total	10,957.48	\$54,987,492	\$19,271,192	\$32,475,315	\$7,959,695
Cost per ADA		\$5,018	\$1,759	\$2,964	\$726
Percentage per ADA		39.918%	13.990%	23.575%	5.778%
San Ramon					
Unrestricted		\$125,599,292	\$29,764,051	\$58,344,074	\$3,725,118
Restricted		23,243,611	23,352,017	29,572,288	7,808,600
Total	31,483.91	\$148,842,903	\$53,116,068	\$87,916,363	\$11,533,717
Cost per ADA		\$4,728	\$1,687	\$2,792	\$366
Percentage per ADA		44.332%	15.820%	26.185%	3.435%
W. Contra Costa					
Unrestricted		\$99,367,038	\$32,916,720	\$59,872,208	\$6,919,583
Restricted		40,200,705	24,158,276	32,085,148	6,955,593
Total	26,808.35	\$139,567,743	\$57,074,996	\$91,957,355	\$13,875,176
Cost per ADA		\$5,206	\$2,129	\$3,430	\$518
Percentage per ADA		37.537%	15.351%	24.733%	3.732%
TOTAL UNIFIED					
Unrestricted		\$482,741,661	\$132,789,912	\$236,516,976	\$27,000,110
Restricted		134,853,677	91,060,000	130,772,920	29,466,289
Total	120,342.54	\$617,595,338	\$223,849,912	\$367,289,896	\$56,466,399
Cost per ADA		\$5,132	\$1,860	\$3,052	\$469
Percentage per ADA		41.695%	15.113%	24.797%	3.812%
COUNTYWIDE TOTALS					
Unrestricted		\$657,663,545	\$172,039,560	\$308,658,725	\$35,404,264
Restricted		169,498,596	115,202,725	169,926,909	35,305,642
Total	160,682.15	\$827,162,141	\$287,242,284	\$478,585,634	\$70,709,906
Cost per ADA		\$5,148	\$1,788	\$2,978	\$440
Percentage per ADA		42.493%	14.757%	24.586%	3.633%

**General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2017-18**

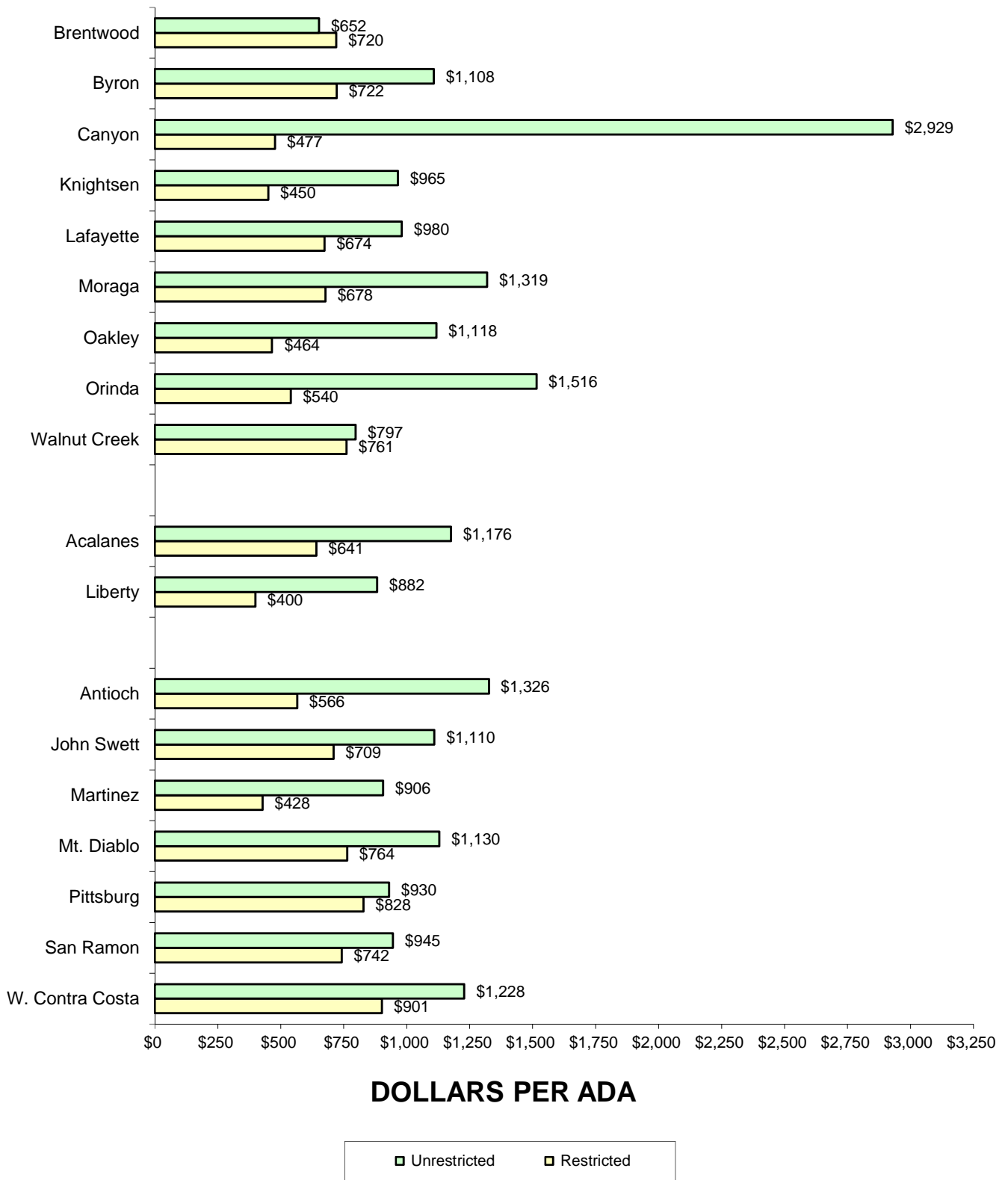
SERVICES AND OTHER OPERATING EXPENSES (5000-5999)	CAPITAL OUTLAY (6000-6599)	OTHER OUTGO (7100-7299) (7400-7499)	DIRECT/INDIRECT SUPPORT COSTS (7300-7399)	TOTAL EXPENDITURES
UNIFIED DISTRICTS (Cont.)				
Martinez				
\$2,147,067	\$0	\$0	(\$206,357)	\$29,409,709
3,332,238	40,117	774,192	75,157	14,185,344
\$5,479,305	\$40,117	\$774,192	(\$131,200)	\$43,595,053
\$1,369	\$10	\$193	(\$33)	\$10,894
12.569%	0.092%	1.776%	(0.301%)	100.00%
Mt. Diablo				
\$17,162,660	\$583,073	\$572,935	(\$4,054,061)	\$244,680,471
23,666,267	2,421,471	2,499,775	3,429,267	132,314,090
\$40,828,927	\$3,004,544	\$3,072,710	(\$624,794)	\$376,994,560
\$1,369	\$101	\$103	(\$21)	\$12,642
10.830%	0.797%	0.815%	(0.166%)	100.00%
Pittsburg				
\$6,824,349	\$79,084	\$2,791	(\$459,035)	\$78,396,033
13,293,828	86,818	3,049,337	182,658	59,357,492
\$20,118,177	\$165,902	\$3,052,128	(\$276,376)	\$137,753,525
\$1,836	\$15	\$279	(\$25)	\$12,572
14.604%	0.120%	2.216%	(0.201%)	100.00%
San Ramon				
\$13,641,603	\$129,770	\$72,863	(\$586,782)	\$230,689,990
17,990,439	1,159,155	1,345,681	586,782	105,058,573
\$31,632,042	\$1,288,925	\$1,418,544	\$0	\$335,748,562
\$1,005	\$41	\$45	\$0	\$10,664
9.421%	0.384%	0.423%	0.000%	100.00%
W. Contra Costa				
\$35,275,862	\$1,029,207	\$1,227,213	(\$3,080,449)	\$233,527,381
27,415,341	5,020,112	735,512	1,707,810	138,278,496
\$62,691,203	\$6,049,318	\$1,962,725	(\$1,372,639)	\$371,805,877
\$2,338	\$226	\$73	(\$51)	\$13,869
16.861%	1.627%	0.528%	(0.369%)	100.00%
TOTAL UNIFIED				
\$90,729,831	\$2,528,701	\$5,666,097	(\$9,190,720)	\$968,782,568
102,622,163	8,841,144	8,430,497	6,362,563	512,409,254
\$193,351,994	\$11,369,845	\$14,096,594	(\$2,828,157)	\$1,481,191,821
\$1,607	\$94	\$117	(\$24)	\$12,308
13.054%	0.768%	0.952%	(0.191%)	100.00%
COUNTYWIDE TOTALS				
\$122,539,831	\$3,424,180	\$6,736,065	(\$10,138,643)	\$1,296,327,526
129,806,343	9,966,781	13,415,242	7,096,728	650,218,965
\$252,346,173	\$13,390,961	\$20,151,307	(\$3,041,916)	\$1,946,546,491
\$1,570	\$83	\$125	(\$19)	\$12,114
12.964%	0.688%	1.035%	(0.156%)	100.00%

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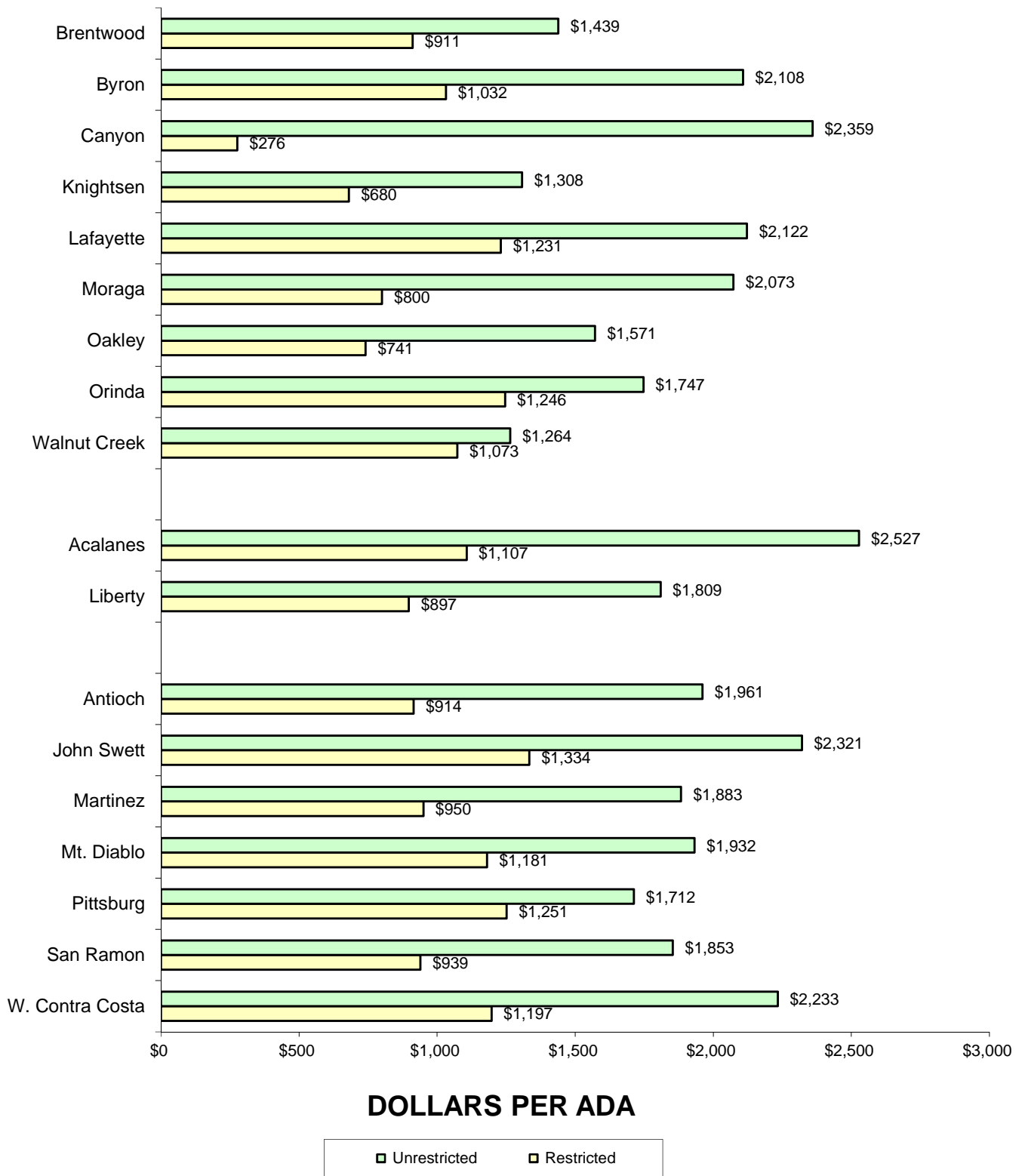
**Certificated Salaries Expended Per ADA 2017-18
(1000 - 1999)**



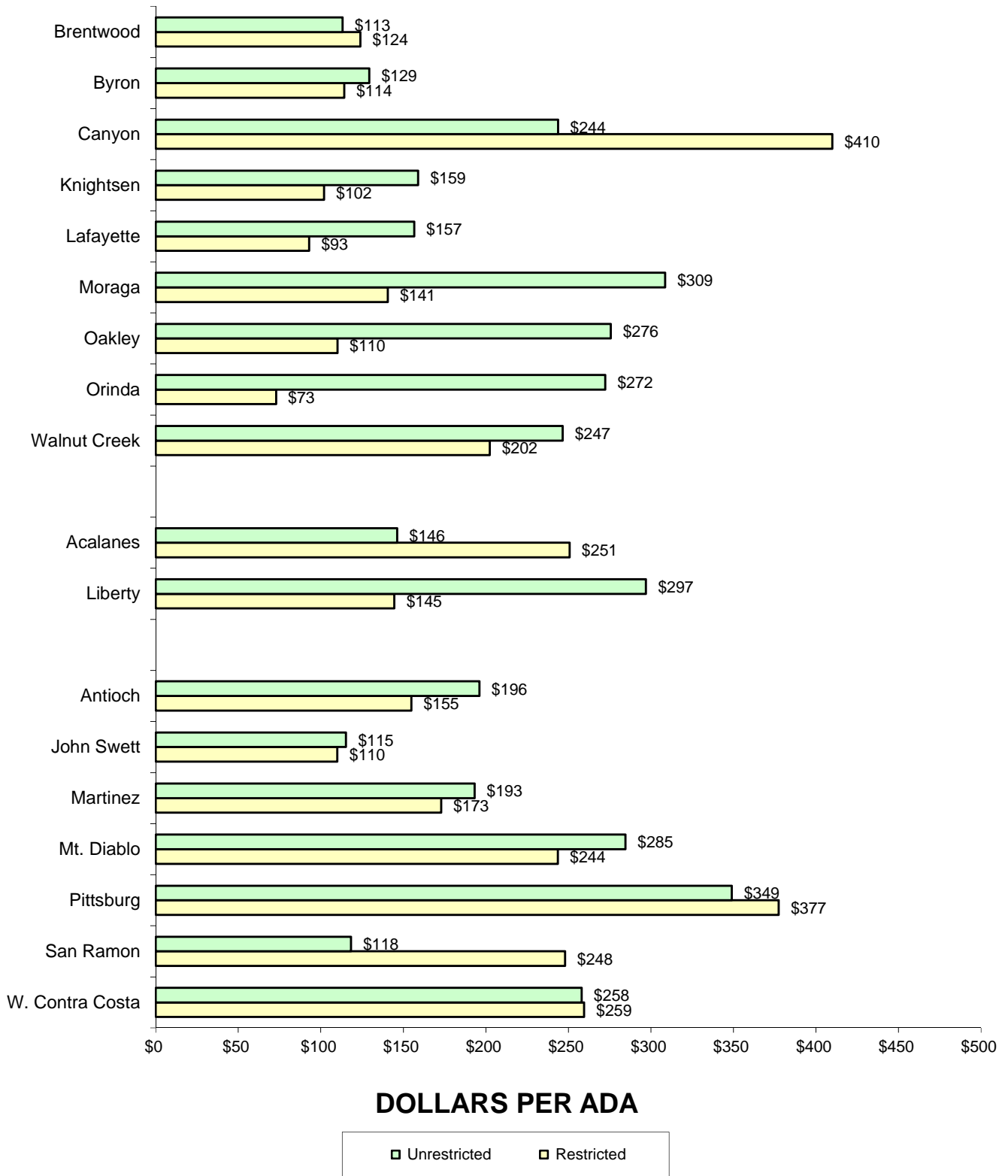
**Classified Salaries Expended Per ADA 2017-18
(2000 - 2999)**



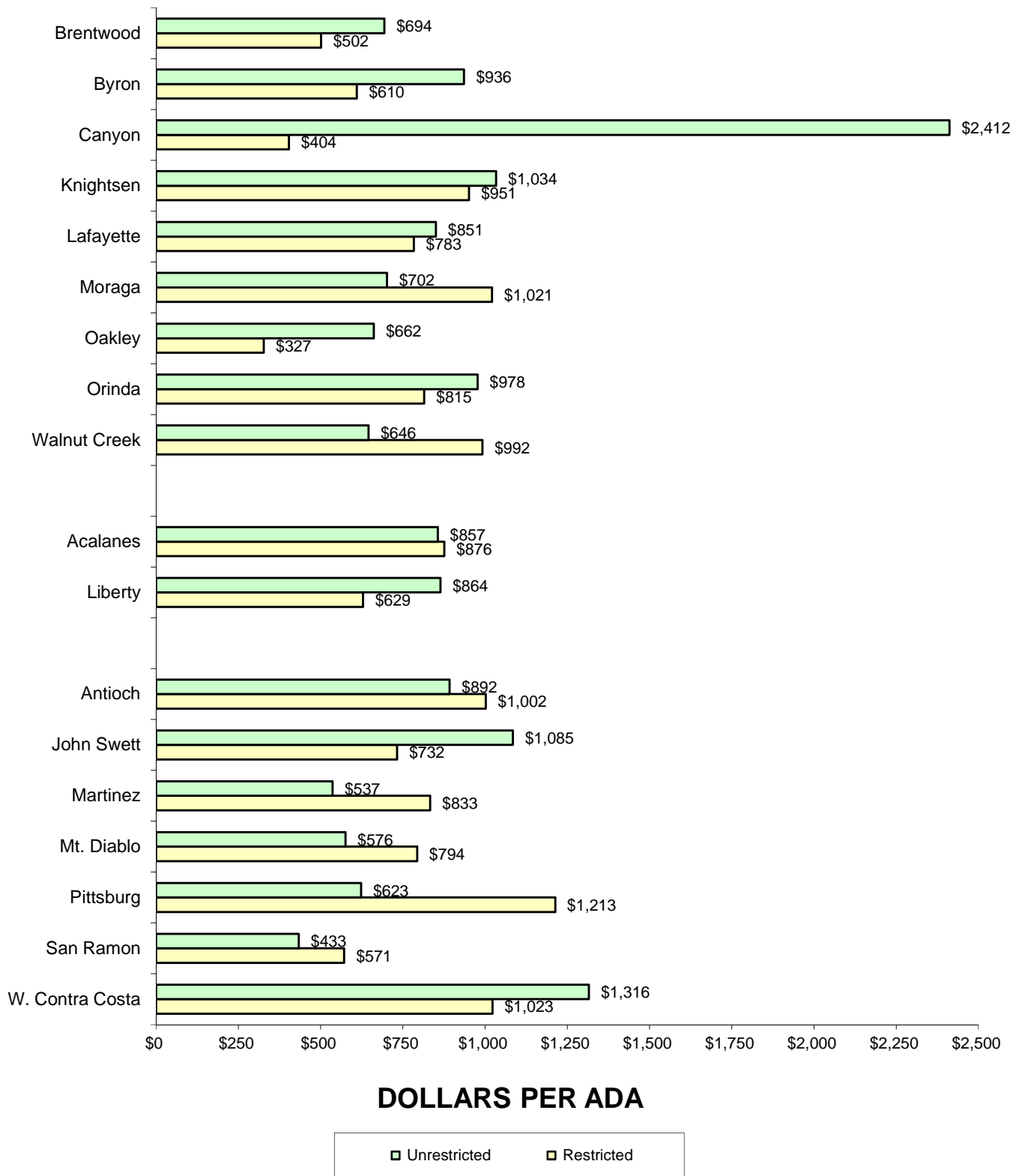
**Employee Benefits Expended Per ADA 2017-18
(3000 - 3999)**



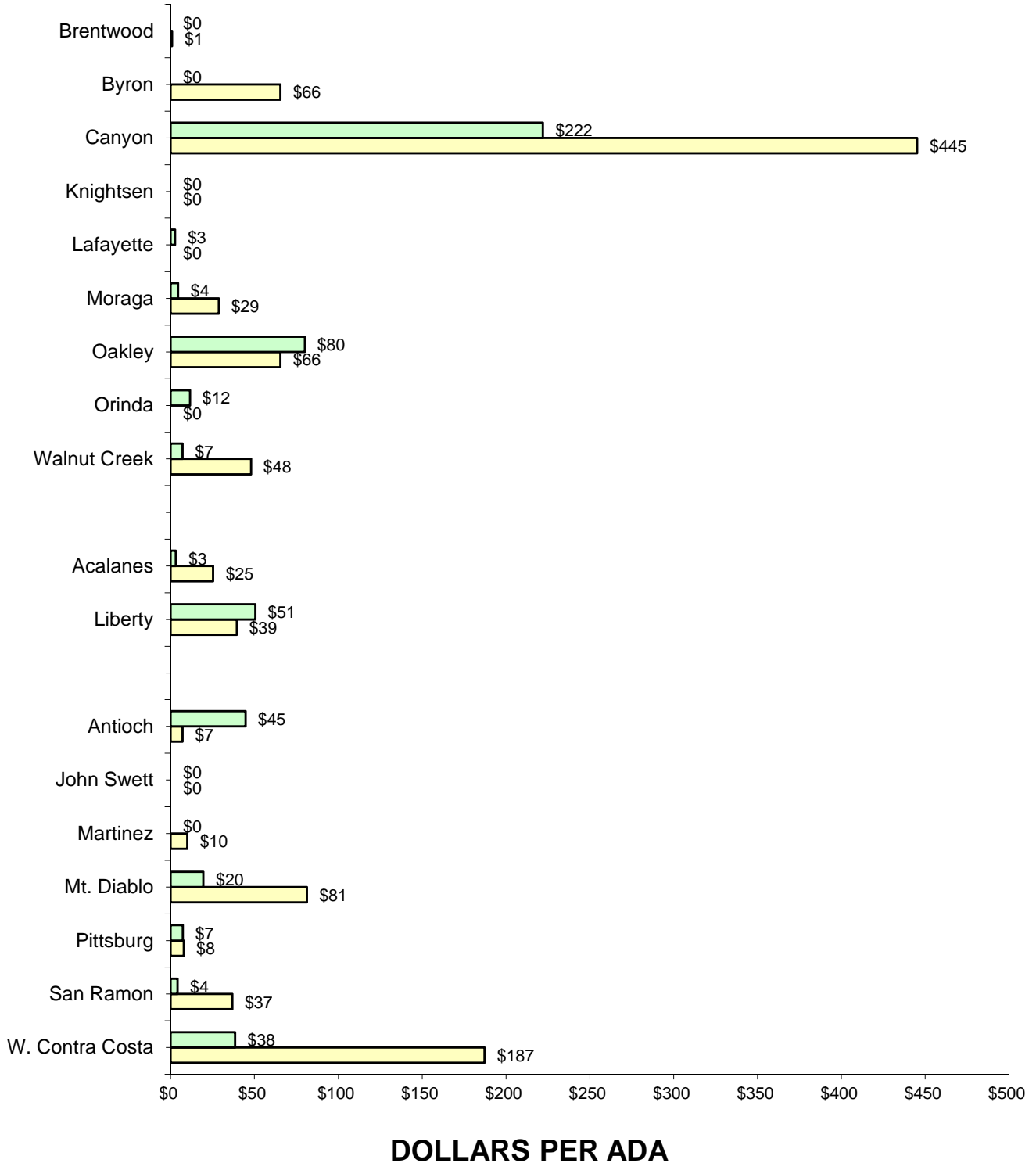
**Books and Supplies Expended Per ADA 2017-18
(4000 - 4999)**



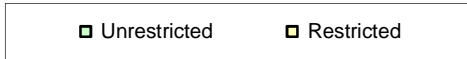
**Other Operating Expenditures Per ADA 2017-18
(5000 - 5999)**



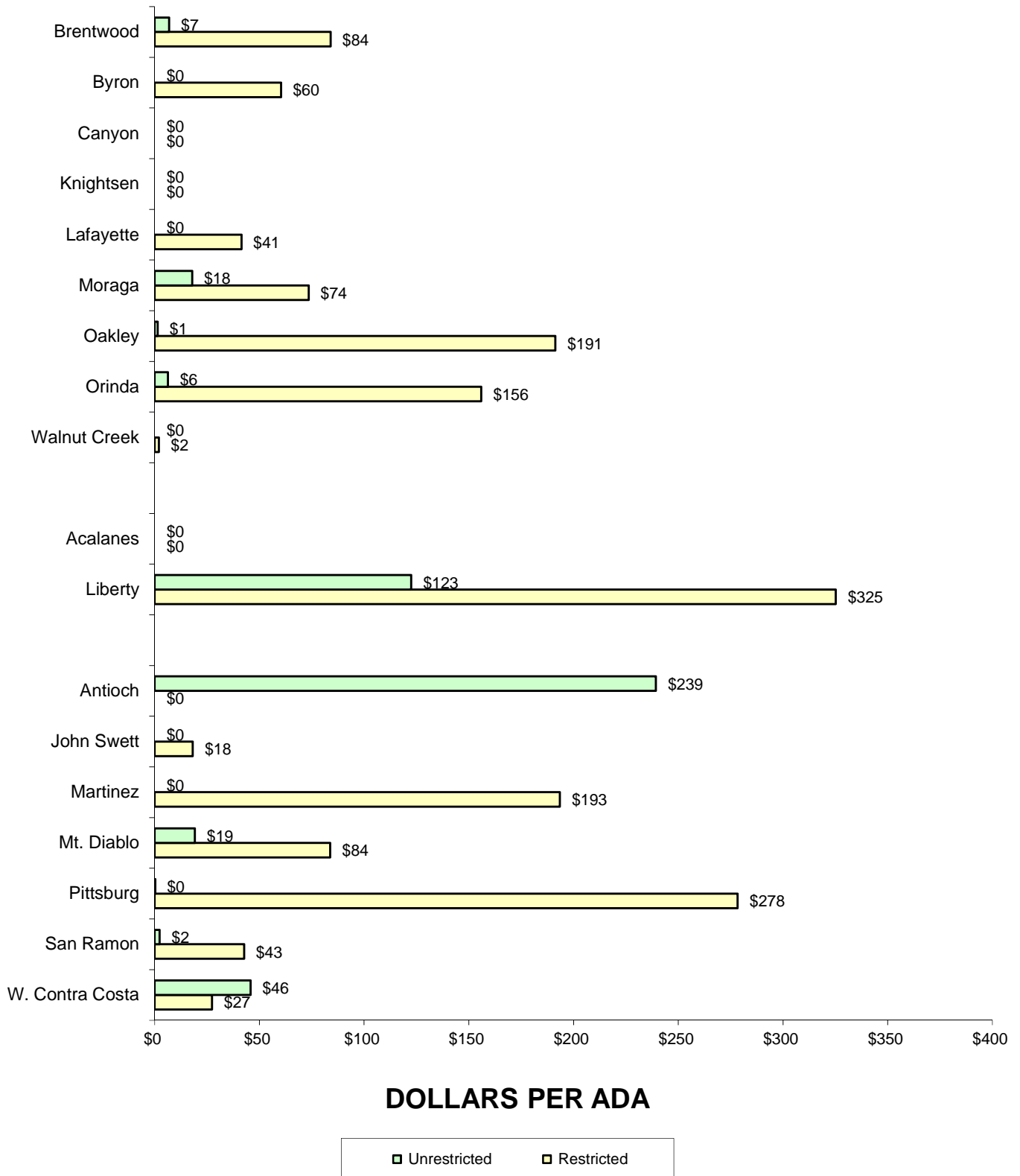
**Capital Outlay Expenditures Per ADA 2017-18
(6000 - 6999)**



DOLLARS PER ADA

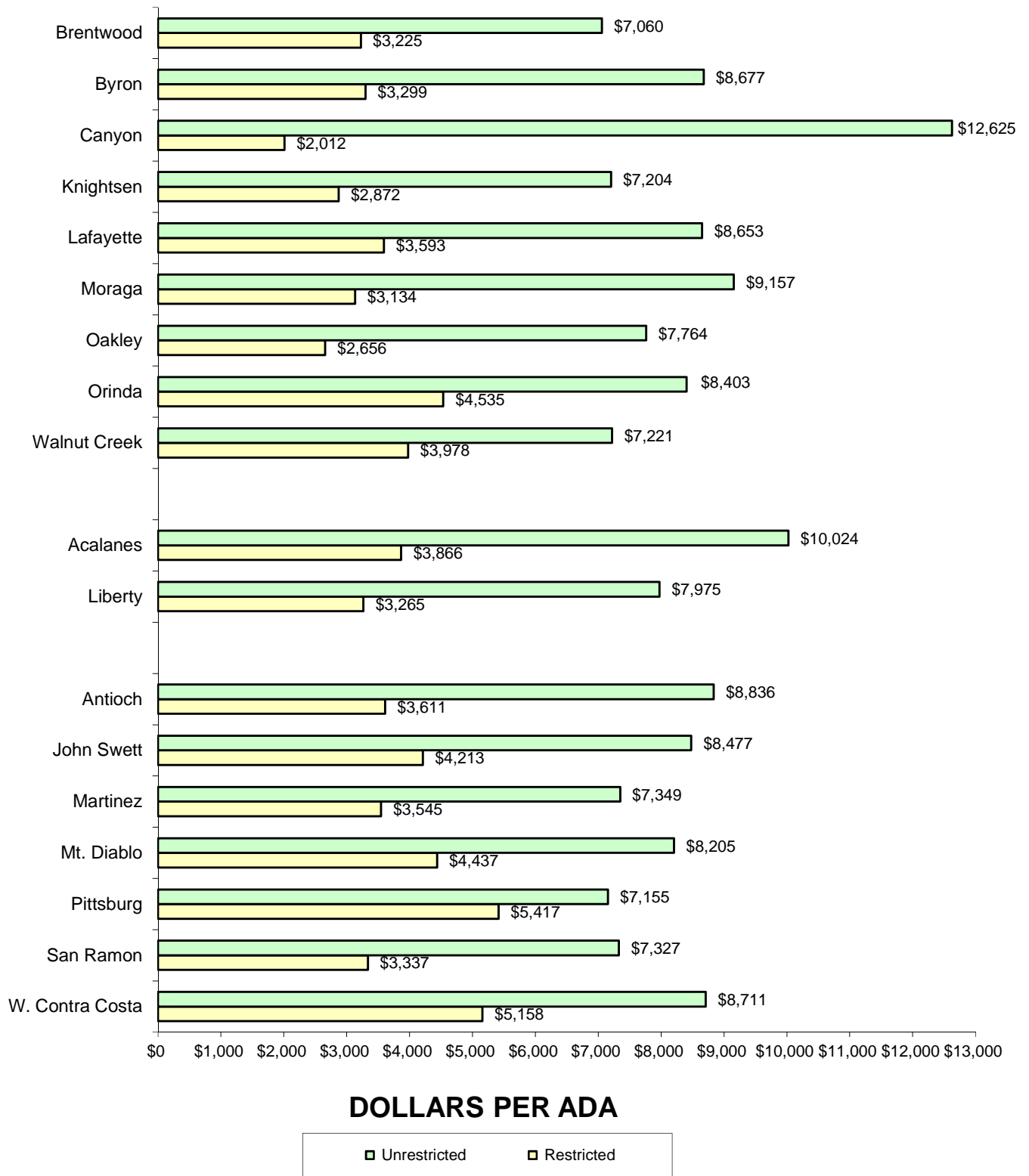


**Other Outgo Per ADA 2017-18
(7100 - 7299) (7400 - 7499)**

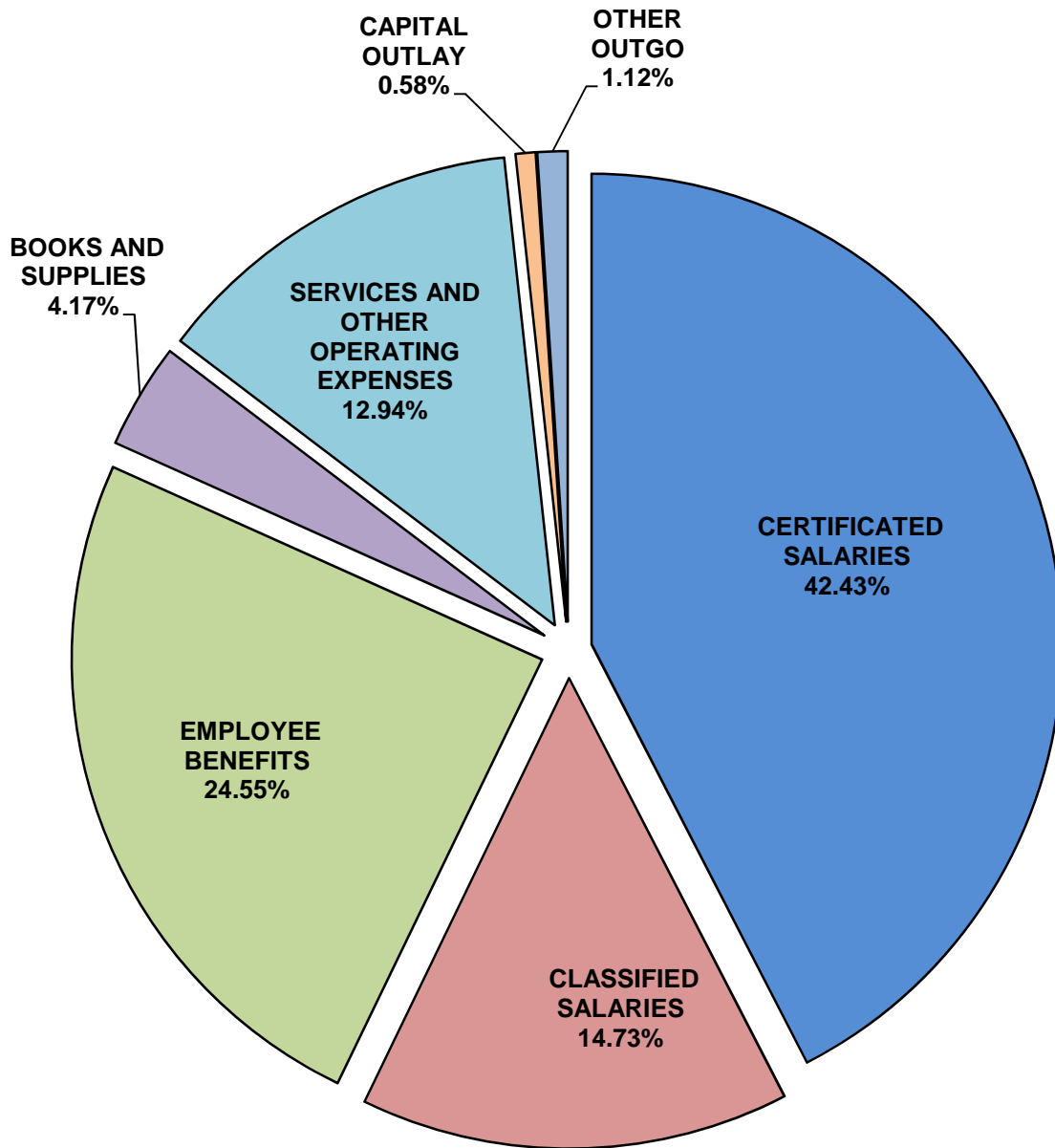


* These figures include transfers to Charter Schools but exclude transfers to SELPA

**Total Expenditures Per ADA 2017-18
(1000 - 7499)**



**General Fund Expenditure Data
2017-18**



**General Fund Expenditure By Program
Percentage of Total Expenditures
2017-18**

	GENERAL EDUCATION	SPECIAL EDUCATION	ROC/ ROP	NON- AGENCY	COMMUNITY SERVICES	CHILD CARE SERVICES	OTHER OUTGO	SUPPORT TO OTHER FUNDS	TOTAL
ELEMENTARY DISTRICTS									
Brentwood	\$67,145,844 74.29%	\$22,196,307 24.56%	\$0 0.00%	\$201,957 0.22%	\$0 0.00%	\$0 0.00%	\$799,773 0.89%	\$34,131 0.04%	\$90,378,012 100.00%
Byron	\$13,246,652 73.28%	\$3,780,607 20.91%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$805,128 4.45%	\$244,817 1.35%	\$0 0.00%	\$18,077,205 100.00%
Canyon	\$922,184 92.91%	\$25,540 2.57%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$38,853 3.91%	\$1,775 0.18%	\$4,226 0.43%	\$992,578 100.00%
Knightsen	\$4,620,728 78.21%	\$1,121,557 18.98%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$65,032 1.10%	\$82,751 1.40%	\$18,205 0.31%	\$5,908,273 100.00%
Lafayette	\$32,693,206 76.89%	\$9,651,036 22.70%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$177,721 0.42%	\$0 0.00%	\$42,521,963 100.00%
Moraga	\$17,523,337 79.47%	\$4,283,320 19.43%	\$0 0.00%	\$6,673 0.03%	\$31,199 0.14%	\$0 0.00%	\$182,881 0.83%	\$21,937 0.10%	\$22,049,348 100.00%
Oakley	\$39,361,594 75.18%	\$10,528,193 20.11%	\$0 0.00%	\$0 0.00%	\$95,291 0.18%	\$0 0.00%	\$2,117,087 4.04%	\$253,402 0.48%	\$52,355,566 100.00%
Orinda	\$24,873,996 78.09%	\$5,638,299 17.70%	\$0 0.00%	\$74 0.00%	\$0 0.00%	\$844,424 2.65%	\$497,366 1.56%	\$0 0.00%	\$31,854,159 100.00%
Walnut Creek	\$30,967,891 79.53%	\$7,635,131 19.61%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$280,662 0.72%	\$54,154 0.14%	\$38,937,839 100.00%
TOTAL ELEMENTARY	\$206,481,437 76.13%	\$59,221,690 21.84%	\$0 0.00%	\$208,631 0.08%	\$126,490 0.05%	\$909,013 0.34%	\$3,887,467 1.43%	\$386,055 0.14%	\$271,220,783 100.00%
HIGH SCHOOL DISTRICTS									
Acalanes	\$62,306,420 82.31%	\$11,297,098 14.92%	\$1,187,924 1.57%	\$78,770 0.10%	\$130,082 0.17%	\$0 0.00%	\$544,117 0.72%	\$155,715 0.21%	\$75,700,125 100.00%
Liberty	\$67,233,265 75.42%	\$15,168,895 17.02%	\$1,139,360 1.28%	\$388,596 0.44%	\$0 0.00%	\$0 0.00%	\$5,137,586 5.76%	\$74,769 0.08%	\$89,142,471 100.00%
TOTAL HIGH SCHOOL	\$129,539,686 78.58%	\$26,465,992 16.06%	\$2,327,284 1.41%	\$467,366 0.28%	\$130,082 0.08%	\$0 0.00%	\$5,681,703 3.45%	\$230,484 0.14%	\$164,842,597 100.00%

**General Fund Expenditure By Program
Percentage of Total Expenditures
2017-18**

	GENERAL EDUCATION	SPECIAL EDUCATION	ROC/ ROP	NON- AGENCY	COMMUNITY SERVICES	CHILD CARE SERVICES	OTHER OUTGO	SUPPORT TO OTHER FUNDS	TOTAL
UNIFIED DISTRICTS									
Antioch	\$143,400,633 72.44%	\$49,688,870 25.10%	\$0 0.00%	\$30,603 0.02%	\$42,432 0.02%	\$0 0.00%	\$4,642,338 2.35%	\$158,689 0.08%	\$197,963,565 100.00%
John Swett	\$13,258,544 72.62%	\$4,690,410 25.69%	\$0 0.00%	\$62,133 0.34%	\$55,422 0.30%	\$2,289 0.01%	\$153,061 0.84%	\$35,881 0.20%	\$18,257,740 100.00%
Martinez	\$32,390,255 74.18%	\$10,201,258 23.36%	\$0 0.00%	\$119,065 0.27%	\$534 0.00%	\$0 0.00%	\$844,857 1.94%	\$109,084 0.25%	\$43,665,053 100.00%
Mt. Diablo	\$260,198,475 68.55%	\$110,536,769 29.12%	\$0 0.00%	\$0 0.00%	\$3,986 0.00%	\$0 0.00%	\$7,036,714 1.85%	\$1,776,460 0.47%	\$379,552,405 100.00%
Pittsburg	\$107,185,161 77.56%	\$26,400,844 19.10%	\$0 0.00%	\$0 0.00%	\$258,103 0.19%	\$0 0.00%	\$3,580,414 2.59%	\$780,435 0.57%	\$138,204,957 100.00%
San Ramon	\$265,582,520 78.34%	\$64,355,165 18.98%	\$360,037 0.11%	\$2,250,287 0.66%	\$911,967 0.27%	\$0 0.00%	\$5,213,030 1.54%	\$321,435 0.10%	\$338,994,441 100.00%
W. Contra Costa	\$268,461,651 67.34%	\$94,256,540 23.64%	\$0 0.00%	\$456,659 0.12%	\$511,354 0.13%	\$0 0.00%	\$34,572,550 8.67%	\$381,915 0.10%	\$398,640,669 100.00%
TOTAL UNIFIED	\$1,077,218,696 71.96%	\$355,439,447 23.74%	\$360,037 0.02%	\$2,856,613 0.19%	\$1,728,376 0.12%	\$0 0.00%	\$55,889,903 3.73%	\$3,528,019 0.24%	\$1,497,021,090 100.00%
COUNTYWIDE TOTALS									
	\$1,413,239,818 73.11%	\$441,127,129 22.82%	\$2,687,321 0.14%	\$3,532,609 0.18%	\$1,984,948 0.10%	\$909,013 0.05%	\$65,459,073 3.39%	\$4,144,558 0.21%	\$1,933,084,470 100.00%

**General Fund Balances
Other Financing Sources/Uses
2017-18**

	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	\$10,793,049	(\$14,329,962)	(\$35,536,913)	\$8,136,748	\$4,599,835	
Restricted	(14,390,716)	14,329,770	(60,946)	4,419,394	4,358,447	
Total	(\$3,597,667)	(\$192)	(\$35,597,859)	\$12,556,142	\$8,958,282	-28.65%
Byron						
Unrestricted	\$1,086,099	(\$2,177,520)	\$1,091,421	\$958,558	(\$132,863)	
Restricted	(2,157,002)	2,177,522	20,520	523,652	544,171	
Total	(\$1,070,903)	\$2	\$1,111,940	\$1,482,209	\$411,308	-72.25%
Canyon						
Unrestricted	(\$57,073)	(\$1,775)	(\$58,848)	\$266,291	\$207,443	
Restricted	5,636	0	5,636	67,631	73,267	
Total	(\$51,437)	(\$1,775)	(\$53,212)	\$333,923	\$280,710	-15.94%
Knightsen						
Unrestricted	\$850,307	(\$843,602)	\$6,704	\$671,700	\$678,404	
Restricted	(655,511)	793,602	138,091	114,965	253,056	
Total	\$194,796	(\$50,000)	\$144,796	\$786,665	\$931,461	18.41%
Lafayette						
Unrestricted	\$4,849,524	(\$6,092,311)	(\$1,242,787)	\$4,612,559	\$3,369,772	
Restricted	(5,758,822)	6,267,311	508,489	935,675	1,444,164	
Total	(\$909,298)	\$175,000	(\$734,298)	\$5,548,235	\$4,813,936	-13.23%
Moraga						
Unrestricted	\$2,876,607	(\$2,987,736)	(\$111,130)	\$4,893,867	\$4,782,737	
Restricted	(2,740,864)	2,968,741	227,878	569,835	797,712	
Total	\$135,743	(\$18,995)	\$116,748	\$5,463,702	\$5,580,450	2.14%
Oakley						
Unrestricted	\$5,474,143	(\$6,214,118)	(\$739,975)	\$10,771,387	\$10,031,412	
Restricted	(5,831,436)	6,007,960	176,524	1,310,624	1,487,147	
Total	(\$357,293)	(\$206,158)	(\$563,451)	\$12,082,010	\$11,518,560	-4.66%
Orinda						
Unrestricted	\$3,445,264	(\$3,832,571)	(\$387,306)	\$6,262,762	\$5,875,456	
Restricted	(4,158,959)	4,356,148	197,190	484,795	681,985	
Total	(\$713,694)	\$523,578	(\$190,117)	\$6,747,557	\$6,557,441	-2.82%
Walnut Creek						
Unrestricted	\$3,192,365	(\$5,242,116)	(\$2,049,751)	\$6,220,553	\$4,170,803	
Restricted	(5,609,405)	5,231,046	(378,359)	732,032	353,673	
Total	(\$2,417,040)	(\$11,069)	(\$2,428,110)	\$6,952,586	\$4,524,476	-34.92%
TOTAL ELEMENTARY						
Unrestricted	\$32,510,284	(\$41,721,710)	(\$39,028,585)	\$42,794,425	\$33,582,999	
Restricted	(41,297,079)	42,132,101	835,022	9,158,603	9,993,624	
Total	(\$8,786,795)	\$410,391	(\$38,193,563)	\$51,953,028	\$43,576,623	-16.12%

**General Fund Balances
Other Financing Sources/Uses
2017-18**

	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	\$8,878,675	(\$9,043,303)	(\$164,628)	\$13,331,341	\$13,166,713	
Restricted	(8,290,700)	8,532,616	241,917	1,549,389	1,791,306	
Total	\$587,975	(\$510,687)	\$77,288	\$14,880,730	\$14,958,019	0.52%
Liberty						
Unrestricted	\$12,681,725	(\$14,243,106)	(\$1,561,381)	\$8,811,822	\$7,250,441	
Restricted	(13,019,168)	12,655,917	(363,252)	5,266,981	4,903,729	
Total	(\$337,443)	(\$1,587,189)	(\$1,924,632)	\$14,078,803	\$12,154,171	-13.67%
TOTAL HIGH SCHOOL						
Unrestricted	\$21,560,400	(\$23,286,409)	(\$1,726,009)	\$22,143,164	\$20,417,155	
Restricted	(21,309,868)	21,188,533	(121,335)	6,816,370	6,695,035	
Total	\$250,532	(\$2,097,876)	(\$1,847,344)	\$28,959,534	\$27,112,190	-6.38%
UNIFIED DISTRICTS						
Antioch						
Unrestricted	\$20,658,263	(\$27,019,578)	(\$6,361,315)	\$22,301,710	\$15,940,395	
Restricted	(24,841,801)	26,219,578	1,377,777	3,307,195	4,684,971	
Total	(\$4,183,538)	(\$800,000)	(\$4,983,538)	\$25,608,905	\$20,625,367	-19.46%
John Swett						
Unrestricted	\$3,770,142	(\$3,029,473)	\$740,669	\$1,770,986	\$2,511,655	
Restricted	(2,484,641)	2,902,412	417,771	572,091	989,862	
Total	\$1,285,501	(\$127,061)	\$1,158,440	\$2,343,077	\$3,501,517	49.44%
Martinez						
Unrestricted	\$6,330,350	(\$7,222,035)	(\$891,686)	\$7,182,439	\$6,290,753	
Restricted	(6,822,567)	7,152,035	329,468	909,214	1,238,683	
Total	(\$492,217)	(\$70,000)	(\$562,217)	\$8,091,653	\$7,529,435	-6.95%
Mt. Diablo						
Unrestricted	\$33,960,914	(\$65,817,875)	(\$31,856,960)	\$70,339,732	\$38,482,772	
Restricted	(66,213,747)	65,817,875	(395,872)	19,444,074	19,048,202	
Total	(\$32,252,832)	\$0	(\$32,252,832)	\$89,783,806	\$57,530,974	-35.92%
Pittsburg						
Unrestricted	\$37,239,603	(\$36,312,811)	\$926,792	\$12,520,474	\$13,447,267	
Restricted	(38,861,722)	35,861,379	(3,000,343)	10,532,733	7,532,390	
Total	(\$1,622,119)	(\$451,432)	(\$2,073,551)	\$23,053,208	\$20,979,657	-8.99%
San Ramon						
Unrestricted	\$44,119,176	(\$43,337,247)	\$781,929	\$50,046,665	\$50,828,594	
Restricted	(37,241,590)	40,091,369	2,849,778	9,044,385	11,894,164	
Total	\$6,877,586	(\$3,245,878)	\$3,631,708	\$59,091,050	\$62,722,758	6.15%
W. Contra Costa						
Unrestricted	\$44,002,945	(\$83,976,457)	(\$39,973,511)	\$49,204,682	\$9,231,171	
Restricted	(61,061,402)	57,141,664	(\$3,919,738)	\$23,263,118	19,343,380	
Total	(\$17,058,457)	(\$26,834,792)	(\$43,893,249)	\$72,467,799	\$28,574,550	-60.57%
TOTAL UNIFIED						
Unrestricted	\$190,081,394	(\$266,715,475)	(\$76,634,081)	\$213,366,687	\$136,732,606	
Restricted	(237,527,471)	235,186,312	(2,341,159)	67,072,810	64,731,651	
Total	(\$47,446,077)	(\$31,529,163)	(\$78,975,240)	\$280,439,497	\$201,464,257	-28.16%
COUNTYWIDE TOTALS						
Unrestricted	\$244,152,079	(\$331,723,595)	(\$117,388,674)	\$278,304,276	\$190,732,760	
Restricted	(300,134,419)	298,506,946	(1,627,473)	83,047,783	81,420,310	
Total	(\$55,982,340)	(\$33,216,648)	(\$119,016,147)	\$361,352,059	\$272,153,070	-24.68%

**General Fund Ending Balance Components
2017-18**

	ENDING BALANCE	REVOLVING FUND	STORES	PREPAID EXPENSES
ELEMENTARY DISTRICTS				
Brentwood				
Unrestricted	\$4,599,835	\$5,000	\$9,445	\$0
Restricted	4,358,447	0	0	0
Total	\$8,958,282 <i>100.00%</i>	\$5,000 <i>0.06%</i>	\$9,445 <i>0.11%</i>	\$0 <i>0.00%</i>
Byron				
Unrestricted	(\$132,863)	\$3,000	\$0	\$0
Restricted	544,171	0	0	0
Total	\$411,308 <i>100.00%</i>	\$3,000 <i>0.73%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Canyon				
Unrestricted	\$207,443	\$600	\$0	\$0
Restricted	73,267	0	0	0
Total	\$280,710 <i>100.00%</i>	\$600 <i>0.21%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Knightsen				
Unrestricted	\$678,404	\$2,000	\$0	\$0
Restricted	253,056	0	0	0
Total	\$931,461 <i>100.00%</i>	\$2,000 <i>0.21%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Lafayette				
Unrestricted	\$3,369,772	\$50,000	\$0	\$0
Restricted	1,444,164	0	0	0
Total	\$4,813,936 <i>100.00%</i>	\$50,000 <i>1.04%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Moraga				
Unrestricted	\$4,782,737	\$28,700	\$0	\$0
Restricted	797,712	0	0	0
Total	\$5,580,450 <i>100.00%</i>	\$28,700 <i>0.51%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Oakley				
Unrestricted	\$10,031,412	\$2,500	\$0	\$0
Restricted	1,487,147	0	0	0
Total	\$11,518,560 <i>100.00%</i>	\$2,500 <i>0.02%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Orinda				
Unrestricted	\$5,875,456	\$7,500	\$0	\$0
Restricted	681,985	0	0	0
Total	\$6,557,441 <i>100.00%</i>	\$7,500 <i>0.11%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>
Walnut Creek				
Unrestricted	\$4,170,803	\$15,100	\$0	\$3,758
Restricted	353,673	0	0	0
Total	\$4,524,476 <i>100.00%</i>	\$15,100 <i>0.33%</i>	\$0 <i>0.00%</i>	\$3,758 <i>0.08%</i>
TOTAL ELEMENTARY				
Unrestricted	\$33,582,999.17	\$114,400	\$9,445	\$3,758
Restricted	9,993,624	0	0	0
Total	\$43,576,623 <i>100.00%</i>	\$114,400 <i>0.26%</i>	\$9,445 <i>0.02%</i>	\$3,758 <i>0.01%</i>
HIGH SCHOOL DISTRICTS				
Acalanes				
Unrestricted	\$13,166,713	\$17,000	\$0	\$0
Restricted	1,791,306	0	0	0
Total	\$14,958,019 <i>100.00%</i>	\$17,000 <i>0.11%</i>	\$0 <i>0.00%</i>	\$0 <i>0.00%</i>

**General Fund Ending Balance Components
2017-18**

OTHER	LEGALLY RESTRICTED BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS
ELEMENTARY DISTRICTS				
				Brentwood
\$0	\$0	\$2,719,135	\$1,866,255	\$0
0	4,358,447	0	0	0
\$0	\$4,358,447	\$2,719,135	\$1,866,255	(\$0)
0.00%	48.65%	30.35%	20.83%	0.00%
				Byron
\$0	\$0	\$0	\$0	(\$135,863)
0	544,171	0	0	0
\$0	\$544,171	\$0	\$0	(\$135,863)
0.00%	132.30%	0.00%	0.00%	-33.03%
				Canyon
\$0	\$0	\$206,843	\$0	\$0
0	73,267	0	0	0
\$0	\$73,267	\$206,843	\$0	(\$0)
0.00%	26.10%	73.69%	0.00%	0.00%
				Knightsen
\$0	\$0	\$234,331	\$442,073	\$0
0	253,056	0	0	0
\$0	\$253,056	\$234,331	\$442,073	\$0
0.00%	27.17%	25.16%	47.46%	0.00%
				Lafayette
\$0	\$0	\$1,275,659	\$2,044,113	\$0
0	1,444,164	0	0	0
\$0	\$1,444,164	\$1,275,659	\$2,044,113	(\$0)
0.00%	30.00%	26.50%	42.46%	0.00%
				Moraga
\$0	\$0	\$661,480	\$1,325,946	\$2,766,611
0	797,712	0	0	0
\$0	\$797,712	\$661,480	\$1,325,946	\$2,766,611
0.00%	14.29%	11.85%	23.76%	49.58%
				Oakley
\$0	\$0	\$1,570,667	\$3,315,328	\$5,142,917
0	1,487,147	0	0	0
\$0	\$1,487,147	\$1,570,667	\$3,315,328	\$5,142,917
0.00%	12.91%	13.64%	28.78%	44.65%
				Orinda
\$0	\$0	\$2,866,950	\$2,193,812	\$807,194
0	681,985	0	0	0
\$0	\$681,985	\$2,866,950	\$2,193,812	\$807,194
0.00%	10.40%	43.72%	33.46%	12.31%
				Walnut Creek
\$0	\$0	\$1,168,135	\$0	\$2,983,809
0	353,673	0	0	0
\$0	\$353,673	\$1,168,135	\$0	\$2,983,809
0.00%	7.82%	25.82%	0.00%	65.95%
				TOTAL ELEMENTARY
\$0	\$0	\$10,703,200	\$11,187,527	\$11,564,669
0	9,993,624	0	0	0
\$0	\$9,993,624	\$10,703,200	\$11,187,527	\$11,564,669
0.00%	22.93%	24.56%	25.67%	26.54%
HIGH SCHOOL DISTRICTS				
				Acalanes
\$0	\$0	\$4,542,008	\$8,607,706	\$0
0	1,791,306	0	0	0
\$0	\$1,791,306	\$4,542,008	\$8,607,706	\$0
0.00%	11.98%	30.37%	57.55%	0.00%

**General Fund Ending Balance Components
2017-18**

	ENDING BALANCE	REVOLVING FUND	STORES	PREPAID EXPENSES
HIGH SCHOOL DISTRICTS (Cont.)				
Liberty				
Unrestricted	\$7,250,441	\$10,000	\$0	\$0
Restricted	4,903,729	0	0	0
Total	\$12,154,171	\$10,000	\$0	\$0
	100.00%	0.08%	0.00%	0.00%
TOTAL HIGH SCHOOL				
Unrestricted	\$20,417,155	\$27,000	\$0	\$0
Restricted	6,695,035	0	0	0
Total	\$27,112,190	\$27,000	\$0	\$0
	100.00%	0.10%	0.00%	0.00%
UNIFIED DISTRICTS				
Antioch				
Unrestricted	\$15,940,395	\$20,000	\$25,087	\$0
Restricted	4,684,971	0	0	0
Total	\$20,625,367	\$20,000	\$25,087	\$0
	100.00%	0.10%	0.12%	0.00%
John Swett				
Unrestricted	\$2,511,655	\$10,000	\$0	\$0
Restricted	989,862	0	0	0
Total	\$3,501,517	\$10,000	\$0	\$0
	100.00%	0.29%	0.00%	0.00%
Martinez				
Unrestricted	\$6,290,753	\$0	\$0	\$0
Restricted	1,238,683	0	0	0
Total	\$7,529,435	\$0	\$0	\$0
	100.00%	0.00%	0.00%	0.00%
Mt. Diablo				
Unrestricted	\$38,482,772	\$304,967	\$407,651	\$0
Restricted	19,048,202	0	0	0
Total	\$57,530,974	\$304,967	\$407,651	\$0
	100.00%	0.53%	0.71%	0.00%
Pittsburg				
Unrestricted	\$13,447,267	\$25,000	\$0	\$0
Restricted	7,532,390	0	0	0
Total	\$20,979,657	\$25,000	\$0	\$0
	100.00%	0.12%	0.00%	0.00%
San Ramon				
Unrestricted	\$50,828,594	\$109,900	\$59,253	\$575,672
Restricted	11,894,164	0	0	210,021
Total	\$62,722,758	\$109,900	\$59,253	\$785,693
	100.00%	0.18%	0.09%	1.25%
W. Contra Costa				
Unrestricted	\$9,231,171	\$70,000	\$243,168	\$0
Restricted	19,343,380	0	0	0
Total	\$28,574,550	\$70,000	\$243,168	\$0
	100.00%	0.24%	0.85%	0.00%
TOTAL UNIFIED				
Unrestricted	\$136,732,606	\$539,867	\$735,159	\$575,672
Restricted	64,731,651	0	0	210,021
Total	\$201,464,257	\$539,867	\$735,159	\$785,693
	100.00%	0.27%	0.36%	0.39%
COUNTYWIDE TOTALS				
Unrestricted	\$190,732,760	\$681,267	\$744,604	\$579,430
Restricted	81,420,310	0	0	210,021
Total	\$272,153,070	\$681,267	\$744,604	\$789,451
	100.00%	0.25%	0.27%	0.29%

**General Fund Ending Balance Components
2017-18**

OTHER	LEGALLY RESTRICTED BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS
HIGH SCHOOL DISTRICTS (Cont.)				
				Liberty
\$0	\$0	\$0	\$1,789,097	\$5,451,344
0	4,903,729	0		0
\$0	\$4,903,729	\$0	\$1,789,097	\$5,451,344
0.00%	40.35%	0.00%	14.72%	44.85%
TOTAL HIGH SCHOOL				
\$0	\$0	\$4,542,008	\$10,396,803	\$5,451,344
0	6,695,035	0	0	0
\$0	\$6,695,035	\$4,542,008	\$10,396,803	\$5,451,344
0.00%	24.69%	16.75%	38.35%	20.11%
UNIFIED DISTRICTS				
				Antioch
\$0	\$0	\$9,898,178	\$5,997,130	\$0
0	4,684,971	0	0	0
\$0	\$4,684,971	\$9,898,178	\$5,997,130	\$0
0.00%	22.71%	47.99%	29.08%	0.00%
				John Swett
\$0	\$0	\$0	\$409,265	\$2,092,390
0	989,862	0	0	0
\$0	\$989,862	\$0	\$409,265	\$2,092,390
0.00%	28.27%	0.00%	11.69%	59.76%
				Martinez
\$0	\$0	\$0	\$0	\$6,290,753
0	1,238,687	0	0	(4)
\$0	\$1,238,687	\$0	\$0	\$6,290,749
0.00%	16.45%	0.00%	0.00%	83.55%
				Mt. Diablo
\$0	\$0	\$7,539,891	\$30,230,263	\$0
0	19,048,202	0	0	0
\$0	\$19,048,202	\$7,539,891	\$30,230,263	\$0
0.00%	33.11%	13.11%	52.55%	0.00%
				Pittsburg
\$0	\$0	\$4,418,955	\$0	\$9,003,312
0	7,532,390	0	0	0
\$0	\$7,532,390	\$4,418,955	\$0	\$9,003,312
0.00%	35.90%	21.06%	0.00%	42.91%
				San Ramon
\$0	\$0	\$10,169,834	\$19,123,706	\$20,790,229
0	11,684,143	0	0	0
\$0	\$11,684,143	\$10,169,834	\$19,123,706	\$20,790,229
0.00%	18.63%	16.21%	30.49%	33.15%
				W. Contra Costa
\$0	\$0	\$0	\$424,715	\$8,493,287
0	19,343,380	0	0	0
\$0	\$19,343,380	\$0	\$424,715	\$8,493,287
0.00%	67.69%	0.00%	1.49%	29.72%
TOTAL UNIFIED				
\$0	\$0	\$32,026,858	\$56,185,079	\$46,669,971
0	64,521,634	0	0	(4)
\$0	\$64,521,634	\$32,026,858	\$56,185,079	\$46,669,967
0.00%	32.03%	15.90%	27.89%	23.17%
COUNTYWIDE TOTALS				
\$0	\$0	\$47,272,065	\$77,769,409	\$63,685,984
0	81,210,293	0	0	(4)
\$0	\$81,210,293	\$47,272,065	\$77,769,409	\$63,685,980
0.00%	29.84%	17.37%	28.58%	23.40%

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2017-18**

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
ELEMENTARY DISTRICTS			
Brentwood			
Cafeteria	\$2,482,279	\$2,426,114	\$56,165
Special Reserve-Non-Capital	9,675	0	9,675
Special Reserve-OPEB	7,539	0	7,539
Building Fund	346,309	5,005,811	(4,659,502)
Capital Facilities	2,883,296	641,554	2,241,743
County School Facilities	35,343	1,053	34,290
Special Reserve-Capital Projects	4,324	269,979	(265,655)
Bond Interest & Redemption	6,936,309	7,757,899	(821,589)
Total	\$12,705,075	\$16,102,410	(\$3,397,335)
Byron			
Cafeteria	\$463,928	\$458,770	\$5,158
Deferred Maintenance	0	0	0
Building Fund	9,423	1,204,334	(1,194,912)
Capital Facilities	78,407	408,607	(330,200)
County School Facilities	0	0	0
Special Reserve-Capital Projects	193	0	193
Bond Interest & Redemption	961,363	903,925	57,438
Total	\$1,513,315	\$2,975,636	(\$1,462,322)
Canyon			
Cafeteria	\$32,286	\$34,060	(\$1,775)
Total	\$32,286	\$34,060	(\$1,775)
Knightsen			
Cafeteria	\$129,242	\$179,290	(\$50,049)
Special Reserve-Non-Capital	0	0	0
Capital Facilities	74,805	12,310	62,495
Special Reserve-Capital Projects	0	0	0
Total	\$204,047	\$191,600	\$12,447
Lafayette			
Deferred Maintenance	\$8,557	\$15,018	(\$6,461)
Special Reserve-Non-Capital	30,026	0	30,026
Building Fund	326,478	13,450,488	(13,124,010)
Capital Facilities	594,818	17,032	577,786
Special Reserve-Capital Projects	53,435	76,567	(23,132)
Bond Interest & Redemption	4,143,071	2,883,590	1,259,481
Self-Insurance	(288)	(21)	(267)
Total	\$5,156,096	\$16,442,673	(\$11,286,577)
Moraga			
Child Development	\$1,069,777	\$996,917	\$72,859
Cafeteria	14,220	27,870	(13,650)
Special Reserve-Non-Capital	13,472	0	13,472
Building Fund	176,787	643,712	(466,925)
Capital Facilities	450,453	6,000	444,453
Special Reserve-Capital Projects	792	0	792
Bond Interest & Redemption	2,223,902	1,414,390	809,511
Total	\$3,949,402	\$3,088,891	\$860,511

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2017-18**

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
ELEMENTARY DISTRICTS			
Brentwood			
\$192	\$56,357	\$261,070	\$317,427
0	9,675	679,501	689,176
0	7,539	506,080	513,620
0	(4,659,502)	24,304,059	19,644,558
0	2,241,743	15,205,118	17,446,861
0	34,290	2,354,345	2,388,635
0	(265,655)	479,511	213,856
0	(821,589)	7,673,609	6,852,019
\$192	(\$3,397,143)	\$51,463,294	\$48,066,151
Byron			
\$0	\$5,158	\$0	\$5,158
(2)	(2)	2	0
0	(1,194,912)	1,204,663	9,751
0	(330,200)	2,575,850	2,245,650
0	0	0	0
0	193	12,901	13,094
0	57,438	645,777	703,216
(\$2)	(\$1,462,324)	\$4,439,194	\$2,976,870
Canyon			
\$1,775	\$0	\$1,200	\$1,200
\$1,775	\$0	\$1,200	\$1,200
Knightsen			
\$50,000	(\$49)	\$7,963	\$7,914
0	0	0	0
0	62,495	115,347	177,843
(0)	0	(0)	0
\$50,000	\$62,447	\$123,310	\$185,757
Lafayette			
(\$400,000)	(\$406,461)	\$786,187	\$379,726
225,000	255,026	2,044,139	\$2,299,165
39,823,000	26,698,990	23,498,875	\$50,197,865
(250,000)	327,786	179,685	507,470
250,000	226,868	2,236,300	2,463,168
0	1,259,481	3,624,858	4,884,339
0	(267)	410	143
\$39,648,000	\$28,361,423	\$32,370,453	\$60,731,876
Moraga			
\$0	\$72,859	\$619,295	\$692,155
18,995	5,345	9,682	15,027
0	13,472	899,110	912,581
28,705	(438,221)	11,957,664	11,519,443
0	444,453	496,588	941,041
0	792	52,852	53,644
0	809,511	234,481	1,043,992
\$47,700	\$908,211	\$14,269,672	\$15,177,883

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2017-18

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
ELEMENTARY DISTRICTS (Cont.)			
Oakley			
Child Development	\$376,906	\$359,514	\$17,392
Cafeteria	1,685,077	1,789,754	(104,677)
Building Fund	0	2,870,511	(2,870,511)
Capital Facilities	1,904,443	2,666,269	(761,826)
County School Facilities	28,401	36,660	(8,259)
Special Reserve-Capital Projects	3,184	189,786	(186,601)
Bond Interest & Redemption	3,001,565	2,073,862	927,703
Total	\$6,999,576	\$9,986,356	(\$2,986,780)
Orinda			
Special Reserve-Non-Capital	\$10,621	\$0	\$10,621
Capital Facilities	215,352	635,023	(419,672)
Special Reserve-Capital Projects	261,648	3,891,228	(3,629,580)
Bond Interest & Redemption	1,328,691	1,360,325	(31,634)
Retiree Benefit	0	0	0
Total	\$1,816,312	\$5,886,576	
Walnut Creek			
Cafeteria	\$790,022	\$888,960	(\$98,938)
Special Reserve-Non-Capital	29,062	0	29,062
Building Fund	218,604	7,449,186	(7,230,581)
Capital Facilities	1,062,560	22,826	1,039,734
Special Reserve-Capital Projects	8,461	0	8,461
Bond Interest & Redemption	5,156,092	5,413,091	(257,000)
Total	\$7,264,801	\$13,774,063	(\$6,509,262)
TOTAL ELEMENTARY	\$39,640,909	\$68,482,266	(\$24,771,092)
HIGH SCHOOL DISTRICTS			
Acalanes			
Adult Education	\$1,264,526	\$1,013,213	\$251,314
Cafeteria	1,259,217	1,412,748	(153,531)
Deferred Maintenance	12,580	173,300	(160,720)
Building	984,769	2,240,750	(1,255,981)
Capital Facilities Fund	1,546,438	577,960	968,478
Special Reserve-Capital Projects	234,319	59,660	174,659
Bond Interest & Redemption	12,498,366	11,662,999	835,367
Retiree Benefit	618,962	2,746	616,216
Foundation Private-Purpose Trust	37,386	40,242	(2,856)
Total	\$18,456,563	\$17,183,619	\$1,272,944
Liberty			
Adult Education	\$1,689,314	\$1,506,803	\$182,511
Cafeteria	1,534,897	1,335,201	199,696
Deferred Maintenance	1,345,184	1,514,948	(169,765)
Special Reserve Non-Capital	0	0	0
Building Fund	879,540	1,431,014	(551,474)
Capital Facilities	2,178,935	564,279	1,614,656
County School Facilities	5,851	460,090	(454,240)
Special Reserve-Capital Projects	6,961	691,384	(684,424)
Bond Interest & Redemption	8,777,106	5,368,056	3,409,049
Other Enterprise	3,307,692	3,481,484	(173,792)
Foundation-Private Purpose Trust	6,516	19,100	(12,584)
Total	\$19,731,994	\$16,372,359	\$3,359,635
TOTAL HIGH SCHOOL	\$38,188,558	\$33,555,978	\$4,632,580

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2017-18**

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
ELEMENTARY DISTRICTS (Cont.)			
			Oakley
(\$17,392)	\$0	\$0	\$0
223,550	118,873	290,564	409,437
25,825,000	22,954,489	0	22,954,489
0	(761,826)	10,823,119	10,061,293
0	(8,259)	1,555,298	1,547,039
0	(186,601)	367,149	180,547
0	927,703	1,544,000	2,471,703
\$26,031,158	\$23,044,378	\$14,580,129	\$37,624,507
			Orinda
(\$435,000)	(\$424,379)	\$867,178	\$442,799
0	(419,672)	802,846	383,175
0	(3,629,580)	7,582,805	3,953,225
0	(31,634)	65,095	33,461
0	0	1,135,861	1,135,861
(\$435,000)	(\$4,505,265)	\$10,453,786	\$4,812,660
			Walnut Creek
\$107,304	\$8,367	(\$174)	\$8,193
(65,000)	(35,938)	1,921,391	\$1,885,452
0	(7,230,581)	17,137,602	9,907,021
(31,235)	1,008,499	1,096,871	2,105,370
0	8,461	564,709	573,171
0	(257,000)	4,918,478	4,661,479
\$11,069	(\$6,498,192)	\$25,638,878	\$19,140,685
\$65,354,892	\$36,513,535	\$153,339,915	\$188,717,589
HIGH SCHOOL DISTRICTS			
			Acalanes
\$0	\$251,314	\$854,766	\$1,106,080
153,000	(531)	10,313	9,782
220,000	59,280	1,188,002	1,247,282
357,687	(898,294)	5,375,277	4,476,983
0	968,478	2,603,847	3,572,324
(220,000)	(45,341)	11,054,485	11,009,144
0	835,367	11,157,880	11,993,247
0	616,216	2,994,659	3,610,875
0	(2,856)	1,129,769	1,126,913
\$510,687	\$1,783,631	\$36,368,999	\$38,152,630
			Liberty
\$0	\$182,511	\$417,071	\$599,582
0	199,696	442,151	641,847
0	(169,765)	783,776	614,011
1,500,000	1,500,000	0	1,500,000
60,000,000	59,448,526	0	59,448,526
0	1,614,656	6,574,325	8,188,981
0	(454,240)	632,864	178,625
87,189	(597,235)	598,422	1,188
2,772,719	6,181,769	3,548,434	9,730,203
0	(173,792)	173,791	(1)
0	(12,584)	82,462	69,878
\$64,359,908	\$67,719,544	\$13,253,296	\$80,972,840
\$64,870,595	\$69,503,175	\$49,622,295	\$119,125,470

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2017-18

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
UNIFIED DISTRICTS			
Antioch			
Adult Education	\$1,038,668	\$1,618,485	(\$579,817)
Cafeteria	7,394,640	7,567,160	(172,520)
Deferred Maintenance	3,383	1,158,856	(1,155,474)
Building Fund	306,234	18,308,083	(18,001,849)
Capital Facilities	879,000	241,295	637,705
Special Reserve-Capital Projects	252,981	0	252,981
Capital Project-Blend Component	841,399	1,445,432	(604,033)
Bond Interest & Redemption	5,711,244	5,902,976	(191,731)
Debt Service	0	0	0
Retiree Benefit	280,600	0	280,600
Foundation-Private Purpose Trust	1,763	0	1,763
Total	\$16,709,910	\$36,242,287	(\$19,532,377)
John Swett			
Cafeteria	\$736,021	\$758,112	(\$22,091)
Special Reserve-OPEB	5,190	0	5,190
Building Fund	616,166	2,367,368	(1,751,203)
Capital Facilities	25,275	1,630	23,645
Special Reserve-Capital Projects	189,126	24,266	164,860
Bond Interest & Redemption	4,166,215	3,466,709	699,507
Total	\$5,737,993	\$6,618,086	(\$880,093)
Martinez			
Adult Education	\$2,654,353	\$2,507,932	\$146,421
Cafeteria	1,140,858	1,174,728	(33,869)
Deferred Maintenance	(287)	142,425	(142,712)
Special Reserve-OPEB	9,688	0	9,688
Building Fund	618,487	4,791,778	(4,173,290)
Capital Facilities	129,653	367,493	(237,840)
County School Facilities	2,355,810	317,715	2,038,095
Special Reserve-Capital Projects	31,924	97,811	(65,887)
Bond Interest & Redemption	7,324,621	4,323,272	3,001,349
Foundation-Private Purpose Trust	105,242	18,750	86,492
Total	\$14,370,351	\$13,741,904	\$628,447
Mt. Diablo			
Charter School Special Revenue	\$2,424,098	\$2,557,845	(\$133,747)
Adult Education	6,630,940	6,272,359	358,581
Cafeteria	12,428,307	12,372,172	56,135
Deferred Maintenance	9	9	0
Building	1,022,984	9,968,143	(8,945,159)
Capital Facilities	1,459,048	213,175	1,245,873
County School Facilities	26,628	137,984	(111,356)
Capital Project-Blend Component	(32,127)	10,195,664	(10,227,792)
Bond Interest & Redemption	35,270,378	38,263,801	(2,993,423)
Debt Service -Blend Component	6,601,895	1,777,950	4,823,945
Foundation-Private Purpose Trust	837	0	837
Total	\$65,832,996	\$81,759,102	(\$15,926,106)

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2017-18**

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
UNIFIED DISTRICTS			
Antioch			
\$0	(\$579,817)	\$703,083	\$123,265
0	(172,520)	482,913	310,392
800,000	(355,474)	371,571	16,097
0	(18,001,849)	28,854,233	10,852,384
0	637,705	1,879,222	2,516,927
1,294,406	1,547,387	1,161,629	2,709,016
0	(604,033)	887,860	283,827
30,542	(161,190)	4,450,737	4,289,547
0	0	0	0
1,000,000	1,280,600	5,844,299	7,124,899
0	1,763	50,509	52,272
\$3,124,948	(\$16,407,429)	\$44,686,055	\$28,278,626
John Swett			
\$0	(\$22,091)	\$303,543	\$281,452
127,061	132,251	306,420	438,671
(250,374)	(2,001,577)	41,685,872	39,684,295
0	23,645	75,373	99,017
255,437	420,297	1,837,044	2,257,340
0	699,507	2,551,044	3,250,551
\$132,124	(\$747,969)	\$46,759,295	\$46,011,326
Martinez			
\$0	\$146,421	\$1,066,306	\$1,212,727
0	(33,869)	33,923	54
70,000	(72,712)	99,145	26,433
0	9,688	646,617	656,305
0	(4,173,290)	39,100,263	34,926,972
0	(237,840)	1,044,629	806,789
0	2,038,095	4,382,187	6,420,282
0	(65,887)	2,123,442	2,057,555
0	3,001,349	3,663,950	6,665,299
0	86,492	91,881	178,373
\$70,000	\$698,447	\$52,252,343	\$52,950,790
Mt. Diablo			
\$0	(\$133,747)	\$1,306,003	\$1,172,256
0	358,581	1,787,709	2,146,289
0	56,135	4,650,401	4,706,536
0	0	0	0
0	(8,945,159)	72,656,958	63,711,799
0	1,245,873	8,592,585	9,838,459
0	(111,356)	1,876,995	1,765,639
9,923,878	(303,913)	348,375	44,461
0	(2,993,423)	29,602,903	26,609,480
(9,923,878)	(5,099,933)	33,055,835	27,955,902
0	837	55,806	56,643
\$0	(\$15,926,106)	\$153,933,570	\$138,007,463

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2017-18

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
UNIFIED DISTRICTS (Cont.)			
Pittsburg			
Adult Education	\$3,005,728	\$3,549,920	(\$544,192)
Child Development	1,578,668	1,544,813	33,855
Cafeteria	5,997,653	6,218,804	(221,151)
Deferred Maintenance	4,490	168,433	(163,943)
Special Reserve-Non-Capital	0	0	(0)
Building	203,407	18,077,378	(17,873,971)
Capital Facilities	4,545,540	5,970,496	(1,424,957)
County School Facilities	3,294,758	11,024	3,283,735
Special Reserve-Capital Projects	478,871	470,065	8,805
Bond Interest & Redemption	15,189,060	13,546,810	1,642,250
Retiree Benefit	5	0	5
Foundation-Private Purpose Trust	26,795	25,450	1,345
Total	\$34,324,973	\$49,583,192	(\$15,258,220)
San Ramon			
Cafeteria	\$6,528,032	\$7,079,531	(\$551,499)
Special Reserve-Non-Capital	90,707	0	90,707
Building	3,822,197	50,040,006	(46,217,810)
Capital Facilities	1,427,288	655,040	772,248
County School Facilities Fund	2,706,362	0	2,706,362
Bond Interest & Redemption	29,058,214	31,743,034	(2,684,820)
Self-Insurance	4,294,758	4,214,402	80,356
Retiree Benefit	4,526,699	2,989,534	1,537,165
Total	\$52,454,255	\$96,721,546	(\$44,267,291)
W. Contra Costa			
Adult Education	\$3,424,091	\$3,310,017	\$114,075
Child Development	3,588,867	3,543,441	45,426
Cafeteria	15,350,387	16,865,898	(1,515,512)
Special Reserve-Non-Capital	219,890	0	219,890
Building	1,088,379	77,601,482	(76,513,103)
Capital Facilities	3,728,862	1,610,598	2,118,265
County School Facilities	14,144,456	0	14,144,456
Special Reserve-Capital Projects	4,598,959	1,635,013	2,963,946
Bond Interest & Redemption	79,371,194	87,761,492	(8,390,298)
Debt Service -Blend Component	0	110	(110)
Self-Insurance	1,741,081	2,472,904	(731,823)
Retiree Benefit	21,106,344	15,682,020	5,424,323
Total	\$148,362,511	\$210,482,975	(\$62,120,465)
TOTAL UNIFIED	\$337,792,989	\$495,149,093	(\$157,356,105)
TOTAL COUNTYWIDE			
	\$415,622,455	\$597,187,337	(\$177,494,617)
COUNTYWIDE GRAND TOTALS			
GENERAL FUND	\$1,890,568,278	\$1,946,546,491	(\$55,978,212)
OTHER FUNDS	415,622,455	597,187,337	(177,494,617)
TOTAL ALL FUNDS	\$2,306,190,733	\$2,543,733,828	(\$233,472,830)

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2017-18**

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
UNIFIED DISTRICTS (Cont.)			
			Pittsburg
\$96,211	(\$447,981)	\$1,015,154	\$567,173
0	33,855	260,689	294,544
0	(221,151)	1,472,783	1,251,632
355,221	191,278	468,736	660,014
(0)	(0)	0	0
21,272,108	3,398,137	254,220	3,652,357
4,557,159	3,132,202	12,183,453	15,315,655
(3,272,108)	11,627	9	11,636
0	8,805	0	8,805
64,084	1,706,334	12,246,738	13,953,072
0	5	1,870,406	1,870,411
0	1,345	125,324	126,669
\$23,072,675	\$7,814,455	\$29,897,512	\$37,711,967
			San Ramon
\$551,499	(\$0)	\$167,348	\$167,348
39,912	130,619	6,049,003	6,179,622
5,360,829	(40,856,980)	124,760,077	83,903,097
0	772,248	4,963,278	5,735,526
(2,706,362)	0	0	0
0	(2,684,820)	28,655,402	25,970,582
0	80,356	3,002,627	3,082,983
0	1,537,165	22,848,081	24,385,245
\$3,245,878	(\$41,021,413)	\$190,445,817	\$149,424,404
			W. Contra Costa
\$0	\$114,075	\$1,531,121	1,645,195
0	45,426	13	45,439
631,854	(883,657)	2,531,183	1,647,526
25,468,888	25,688,778	13,929,395	39,618,173
141,886,046	65,372,944	72,563,477	137,936,421
0	2,118,265	6,776,804	8,895,069
(16,886,046)	(2,741,590)	2,741,590	0
734,050	3,697,996	3,022,206	6,720,202
1,775,443	(6,614,855)	76,927,650	70,312,795
0	(110)	940,112	940,002
0	(731,823)	2,463,476	1,731,653
0	5,424,323	23,350,656	28,774,979
\$153,610,235	\$91,489,770	\$206,777,686	\$298,267,456
\$183,255,860	\$25,899,756	\$724,752,277	\$750,652,032
TOTAL COUNTYWIDE			
\$313,481,347	\$131,916,466	\$927,714,487	\$1,058,495,091
COUNTYWIDE GRAND TOTALS			
(\$33,216,648)	(\$89,194,861)	\$361,352,059	\$272,157,198
313,481,347	131,916,466	927,714,487	1,059,630,953
\$280,264,698	\$42,721,605	\$1,289,066,546	\$1,331,788,151

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**Long-Term Debt
Balance As of June 2018**

	GENERAL OBLIGATION BOND	OTHER POST- EMPLOYMENT BENEFITS	COMPENSATED ABSENCES	COPS PAYABLE	CAPITAL LEASE AGREEMENTS	OTHER GENERAL LONG-TERM DEBT **	TOTAL
ELEMENTARY DISTRICTS							
Brentwood	\$58,582,450	\$3,148,007	\$428,856	\$0	\$628,777	\$80,204,699	\$142,992,789
Byron	19,570,459	0	37,211	0	1,190,322	16,221,746	37,019,738
Canyon	0	0	0	0	0	0	0
Knightsen	0	0	12,910	0	0	0	12,910
Lafayette	36,846,410	2,881,521	103,048	0	0	0	39,830,979
Moraga	14,885,000	0	66,204	0	0	0	14,951,204
Oakley	15,440,000	3,209,957	92,516	0	16,118	45,302,457	64,061,048
Orinda	6,262,573	12,526,958	78,598	0	2,765,000	0	21,633,129
Walnut Creek	43,213,190	1,714,795	53,183	0	0	31,233,803	76,214,971
TOTAL	\$194,800,082	\$23,481,238	\$872,526	\$0	\$4,600,217	\$172,962,705	\$396,716,768
HIGH SCHOOL DISTRICTS							
Acalanes	\$230,268,943	\$2,282,662	\$436,175	\$0	\$0	\$64,609,586	\$297,597,366
Liberty	101,625,000	12,702,498	336,418	0	9,553,307	86,468,724	210,685,947
TOTAL	\$331,893,943	\$14,985,160	\$772,593	\$0	\$9,553,307	\$151,078,310	\$508,283,313
UNIFIED DISTRICTS							
Antioch	\$99,998,114	\$35,948,393	\$1,616,561	\$11,730,000	\$1,333,140	\$248,137,912	\$398,764,120
John Swett	68,130,733	2,187,489	23,818	0	0	14,457,471	84,799,511
Martinez	79,159,604	6,448,448	130,408	0	0	42,067,795	127,806,255
Mt. Diablo	488,794,964	158,274,651	3,633,047	0	1,026,050	300,774,885	952,503,598
Pittsburg	254,109,211	30,238,062	787,366	25,225,000	0	110,457,204	420,816,843
San Ramon	417,199,930	20,561,882	2,140,482	0	12,817,791	414,418,373	867,138,458
W. Contra Costa	1,462,761,006	231,531,701	2,696,779	10,145,000	0	265,173,042	1,972,307,528
TOTAL	\$2,870,153,562	\$485,190,626	\$11,028,462	\$47,100,000	\$15,176,981	\$1,395,486,682	\$4,824,136,312
COUNTYWIDE TOTALS							
	\$3,396,847,587	\$523,657,024	\$12,673,580	\$47,100,000	\$29,330,505	\$1,719,527,697	\$5,729,136,393

**Analysis of Teachers' Salary Requirements and
Average Enrollment per Teacher
2017-18**

	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	\$83,871,339	\$58,298,503	69.51%	24.3	26.8
Byron	17,050,888	10,907,541	63.97%	25.3	23.7
Canyon	941,375	459,285	48.79%	n/a	n/a
Knightsen	4,873,564	3,120,039	64.02%	24.3	28.5
Lafayette	39,349,879	27,101,077	68.87%	23.0	24.3
Moraga	20,644,965	12,626,854	61.16%	21.9	21.6
Oakley	48,150,478	29,538,721	61.35%	23.1	25.7
Orinda	29,123,867	17,832,540	61.23%	19.3	22.7
Walnut Creek	36,524,600	22,430,219	61.41%	21.0	29.6
TOTAL	\$280,530,955	\$182,314,778	64.99%	22.8	25.4
HIGH SCHOOL DISTRICTS⁽²⁾					
Acalanes	\$71,023,370	\$40,856,511	57.53%	n/a	n/a
Liberty	79,865,124	48,275,822	60.45%	n/a	n/a
TOTAL	\$150,888,494	\$89,132,333	59.07%		
UNIFIED DISTRICTS⁽³⁾					
Antioch	\$166,186,084	\$104,066,481	62.62%	25.4	27.8
John Swett	17,807,508	10,485,138	58.88%	22.8	26.9
Martinez	38,267,640	24,732,832	64.63%	22.8	24.9
Mt. Diablo	331,335,302	204,060,152	61.59%	22.3	26.2
Pittsburg	121,197,352	69,298,319	57.18%	23.4	21.7
San Ramon	309,018,755	192,775,922	62.38%	22.9	24.2
W. Contra Costa	287,413,614	166,026,554	57.77%	22.8	25.4
TOTAL	\$1,271,226,255	\$771,445,398	60.69%	25.3	25.3

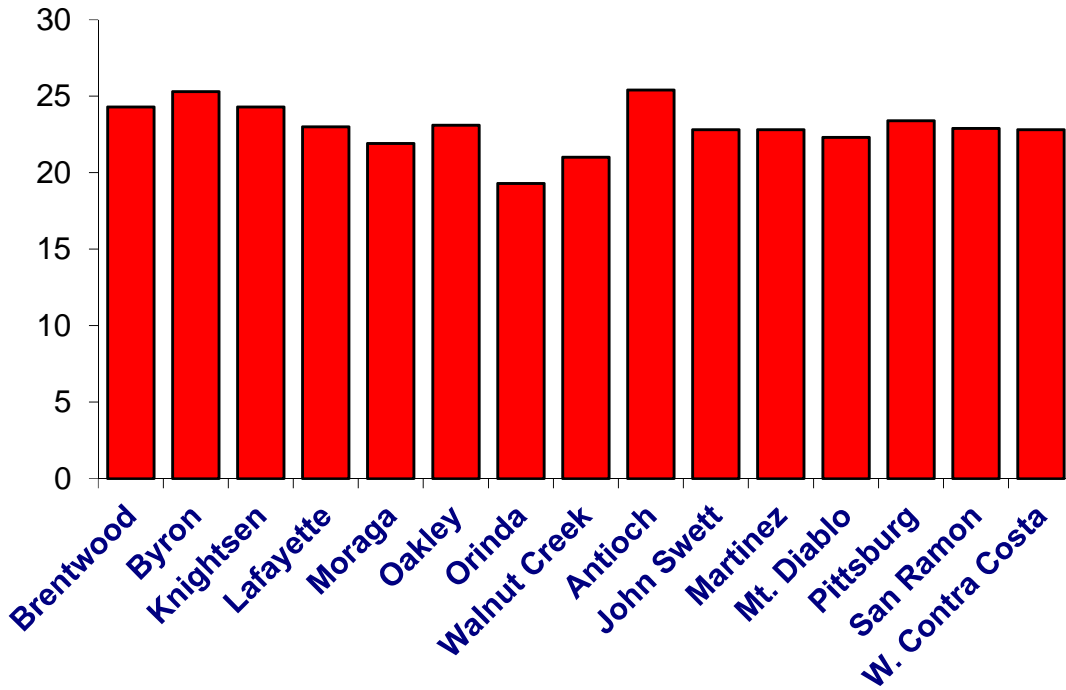
(1) Elementary Districts are required to expend 60% of Current Expense for Teachers' Salaries and Benefits

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

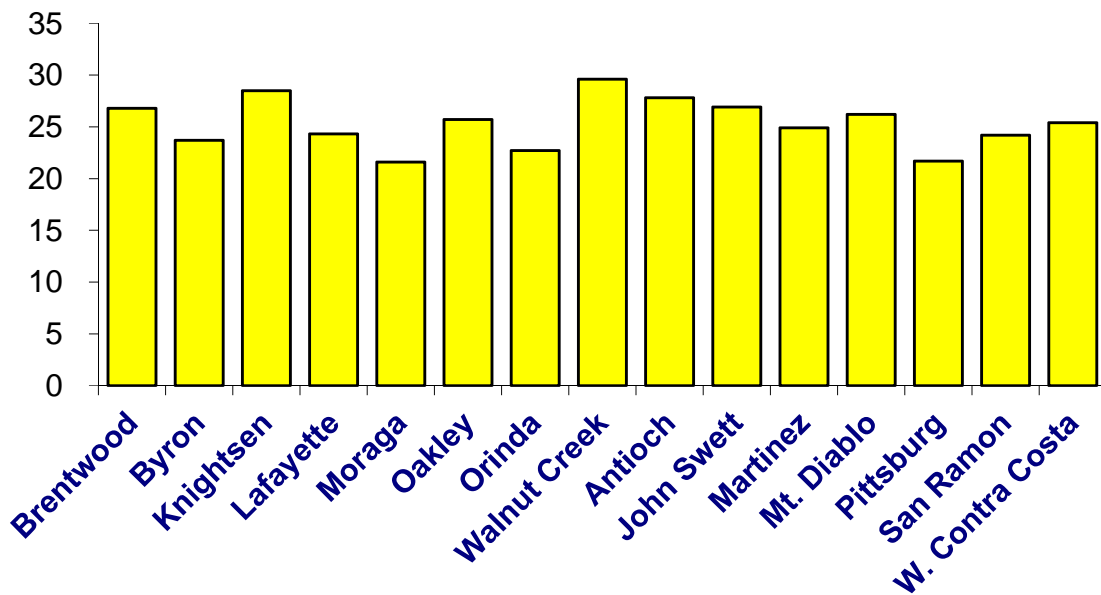
(3) Unified Districts are required to expend 55% of Current Expense for Teachers' Salaries and Benefits

**Average Enrollments Elementary and Unified Districts
2017-18**

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*

	2013-14	2014-15	2015-16	2016-17	2017-18
ELEMENTARY DISTRICTS					
Brentwood	5.06%	6.44%	4.62%	3.33%	3.74%
Byron	7.08%	5.42%	5.90%	9.81%	8.68%
Canyon	7.83%	4.89%	6.18%	9.73%	5.76%
Knightsen	9.50%	7.75%	7.72%	8.34%	7.55%
Lafayette	3.81%	3.71%	4.12%	5.01%	4.68%
Moraga	6.63%	8.02%	7.17%	5.20%	6.47%
Oakley	5.56%	3.86%	3.77%	5.75%	5.24%
Orinda	7.55%	7.98%	7.17%	7.39%	7.15%
Walnut Creek	5.69%	4.34%	4.23%	4.19%	4.26%
HIGH SCHOOL DISTRICTS					
Acalanes	6.77%	6.78%	9.05%	7.20%	6.88%
Liberty	3.01%	3.70%	4.06%	4.25%	4.78%
UNIFIED DISTRICTS					
Antioch	4.60%	5.82%	5.48%	4.65%	4.90%
John Swett	5.26%	9.72%	9.85%	7.08%	7.38%
Martinez	6.17%	5.45%	6.63%	7.71%	6.97%
Mt. Diablo	2.90%	3.53%	3.98%	3.44%	3.90%
Pittsburg	5.31%	8.52%	6.77%	3.92%	6.32%
San Ramon	4.19%	3.97%	4.89%	5.43%	4.45%
W. Contra Costa	6.33%	6.28%	6.65%	7.28%	9.06%

COUNTY OFFICE
OF
EDUCATION

2017-18

CONTRA COSTA COUNTY OFFICE OF EDUCATION
Average Daily Attendance Comparison
2017-18

	16-17 ADA	17-18 ADA	ADA INCREASE (DECREASE)
K-8			
Juvenile Court Schools	8	11	3
Community Schools	13	0	(13)
Community Day School	0	0	0
Special Education - Master Plan	142	123	(18)
Special Education - Extended Year	15	12	(3)
TOTAL	178	146	(32)
9-12/ADULTS			
Juvenile Court Schools	168	177	9
Community Schools	44	0	(44)
Community Day School	0	0	0
County Jail Program	255	306	51
Regional Occupational Programs**	0	0	0
Special Education - Master Plan	158	140	(18)
Special Education - Extended Year	15	12	(2)
TOTAL	639	635	(5)
GRAND TOTAL			
	817	781	(36)

SOURCE: 2017-18 Attendance Report Annual
 Sp. Ed. Master Plan use P-2

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

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**CONTRA COSTA COUNTY OFFICE OF EDUCATION
2017-18**

County Schools Service Fund

	PERCENT OF TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
REVENUES				
LCFF Sources	33.85%	\$25,136,422	\$1,126,690	\$26,263,112
Federal Revenue	2.98%	0	2,313,774	2,313,774
Other State Revenue	23.27%	601,820	17,453,117	18,054,937
Other Local Revenue	39.90%	5,538,148	25,420,619	30,958,767
TOTAL	100.00%	\$31,276,390	\$46,314,200	\$77,590,590
EXPENDITURES				
Certificated Salaries	24.99%	\$4,323,029	\$13,943,275	\$18,266,304
Classified Salaries	22.63%	7,671,721	8,874,930	16,546,651
Employee Benefits	25.41%	6,471,655	12,104,436	18,576,091
Books and Supplies	1.85%	206,807	1,147,813	1,354,620
Services and Other Operating Expenses	23.77%	8,431,186	8,945,114	17,376,300
Capital Outlay	1.33%	321,530	650,229	971,759
Other Outgo	0.62%	86,202	365,852	452,054
Direct Support/Indirect Costs	-0.60%	(4,128,449)	3,692,480	(435,969)
TOTAL	100.00%	\$23,383,682	\$49,724,128	\$73,107,810
SERVICE FUND TOTALS				
Total Revenues		\$31,276,390	\$46,314,200	\$77,590,590
Total Expenses		23,383,682	49,724,128	73,107,810
Excess (Deficiency) of Revenue Over Expenditures		\$7,892,708	(\$3,409,929)	\$4,482,780
Other Financing Sources/Uses		(7,797,618)	6,057,954	(1,739,664)
Net Increase (Decrease) in Fund Balance		\$95,090	\$2,648,026	\$2,743,116
Net Beginning Fund Balance After Audit Adjustments		7,307,247	12,744,862	20,052,110
ENDING FUND BALANCE		\$7,402,337	\$15,392,888	\$22,795,226

Other Funds

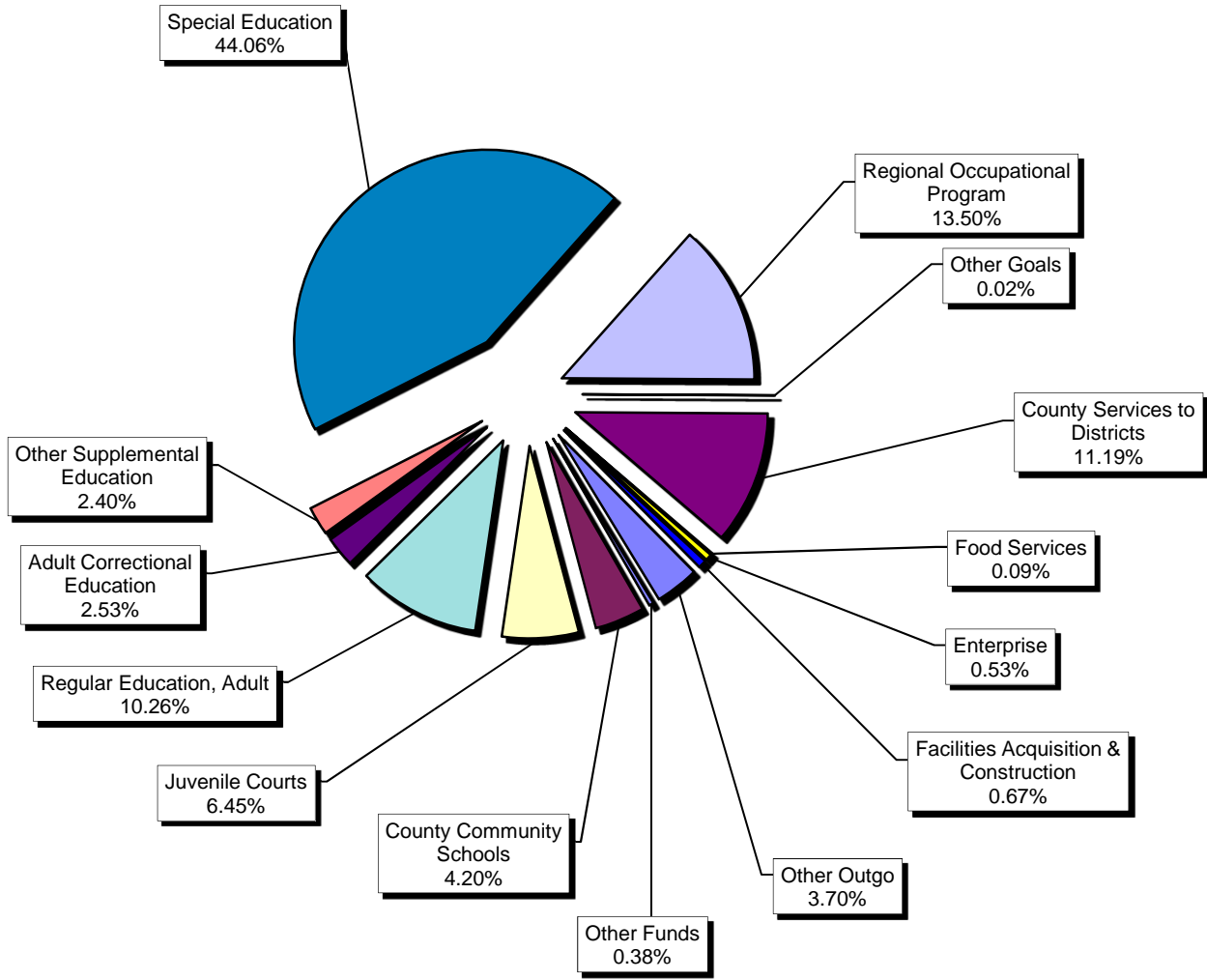
	ADULT EDUCATION	CO. SCHOOL FACILITIES
TOTALS		
Total Revenues	\$14,065,636	\$3,106
Total Expenses	15,074,062	0
Excess (Deficiency) of Revenue Over Expenditures	(\$1,008,426)	\$3,106
Other Sources/(uses)	0	0
Net Increase (Decrease) in Fund Balance	(\$1,008,426)	\$3,106
Net Beginning Fund Balance After Audit Adjustments	1,818,496	207,108
ENDING FUND BALANCE	\$810,069	\$210,214

	CHILD DEVELOPMENT	SP RESERVE FOR RETIREES BENEFITS
TOTALS		
Total Revenues	\$2,482,533	\$32,682
Total Expenses	2,482,533	0
Excess (Deficiency) of Revenue Over Expenditures	\$0	\$32,682
Other Financing Sources/Uses	0	797,707
Net Increase (Decrease) in Fund Balance	\$0	\$830,389
Net Beginning Fund Balance After Audit Adjustments	0	2,296,006
ENDING FUND BALANCE	\$0	\$3,126,394

CONTRA COSTA COUNTY OFFICE OF EDUCATION
General Fund Expenditures by Program and
Percentage of Total Expenditures
2017-18

EXPENDITURES	TOTAL	PERCENT OF TOTAL
County Community Schools	\$3,280,325	4.20%
Juvenile Courts	5,037,336	6.45%
Regular Education, Adult	8,017,601	10.26%
Adult Correctional Education	1,978,373	2.53%
Other Supplemental Education	1,878,378	2.40%
Special Education	34,417,734	44.06%
Regional Occupational Program	10,546,126	13.50%
Other Goals	12,762	0.02%
County Services to Districts	8,738,181	11.19%
Food Services	69,595	0.09%
Enterprise	414,432	0.53%
Facilities Acquisition & Construction	527,152	0.67%
Other Outgo	2,891,718	3.70%
Other Funds	300,246	0.38%
TOTAL EXPENDITURES	\$78,109,958	100.00%

**CONTRA COSTA COUNTY OFFICE OF EDUCATION
General Fund Expenditures by Program and
Percentage of Total Expenditures
2017-18**



NOTES