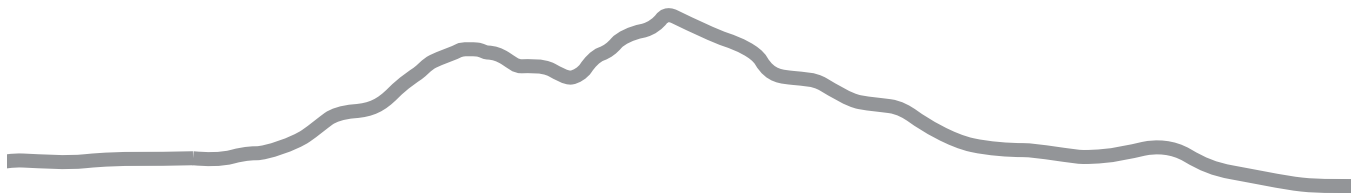


*Contra
Costa
County
Office of
Education*



*2008-2009
Annual Financial Report*



Contra Costa County Office of Education

77 Santa Barbara Road
Pleasant Hill, California 94523

Joseph A. Ovick, Ed.D.
Superintendent of Schools

Bill Clark
Associate Superintendent, Business Services

Contra Costa County Board Of Education

Area I Pamela M. Mirabella

Area II Michèle Foster, Ed.D.

Area III Daniel A. Gomes

Area IV Glenn A. Ruley

Area V Daniel L. Borsuk

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.

Karen Hall
Alice Impraim

Liz La Belle
Jane Lin



**Contra Costa County School Districts
Annual Financial Report
2008-2009**

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, the Community College District 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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| <p>Contra Costa County School Districts Annual Financial Report 2008-2009</p> |
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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.

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

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

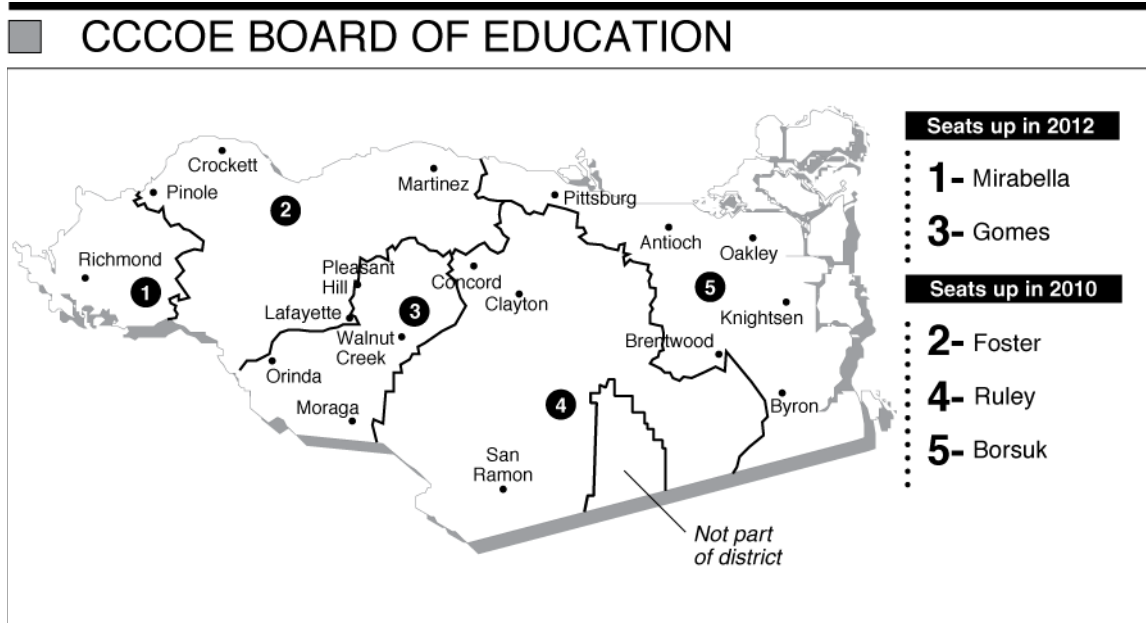
Restricted Funds. Money whose use is restricted by legal requirement or by the donor.

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

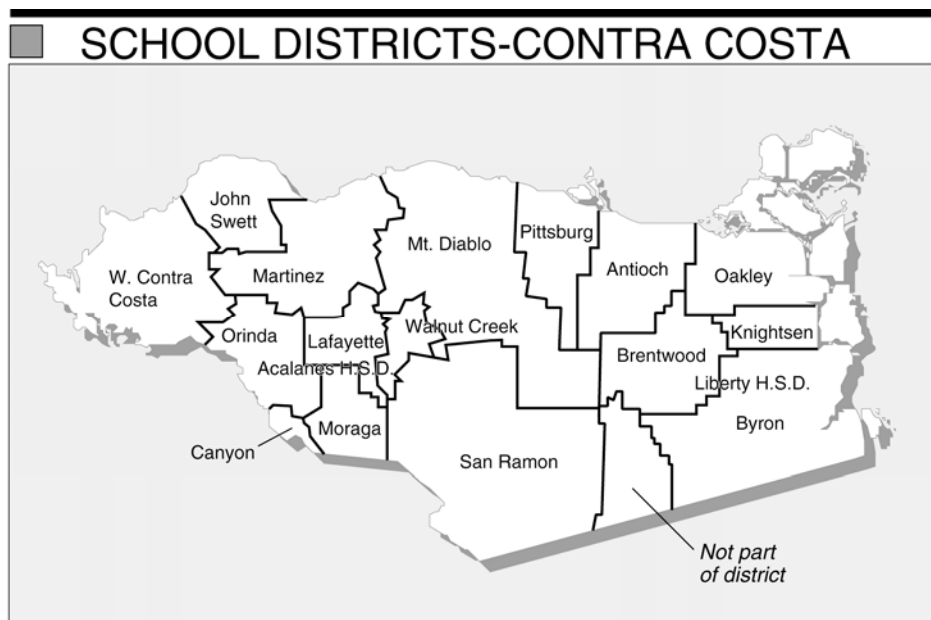
Stores. Goods that are on hand in storerooms and that are subject to requisition.

**Contra Costa County School Districts
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Map of Contra Costa County Board Areas



Map of Contra Costa County School Districts



**Contra Costa County School Districts
Annual Financial Report
2008-2009**

SCHOOL DISTRICTS

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

John Stockton, Superintendent
Chris Learned, Asst. Superintendent, Business Services
1212 Pleasant Hill Road
Lafayette, CA 94549-2623
www.acalanes.k12.ca.us

Antioch Unified School District **925-706-4100**

Donald Gill, Ed.D., Superintendent
Denise Porterfield, Chief Business Official
510 "G" Street
Antioch, CA 94509-1259
www.antioch.k12.ca.us

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

Merrill M. Grant, Ed.D., Superintendent
Scott Anderson, Chief Business Official
255 Guthrie Lane
Brentwood, CA 94513-4025
www.brentwood.k12.ca.us

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

Eric Prater, Superintendent
Gaby Hellier, Chief Business Official
14301 Byron Highway
Byron, CA 94514-1520
www.byronusd.com

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

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

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

Helen Benjamin, Ph.D., Chancellor
Kindred Murillo, Vice Chancellor, Districtwide Administrative Services
500 Court Street
Martinez, CA 94553
www.4cd.net

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

Mike McLaughlin, Ed.D., Superintendent
Ellen Monck, Chief Business Official
400 Parker Avenue
Rodeo, CA 94572
www.jsusd.org

**Contra Costa County School Districts
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SCHOOL DISTRICTS

Knightsen School District **925-625-0073**
Vickey Rinehart, Superintendent
Teresa Sidrian, Business Manager
P.O. Box 265, 1923 Delta Road
Knightsen, CA 94548-0265
www.knightsen.k12.ca.us

Lafayette School District **925-927-3500**
Fred Brill, Ed.D., Superintendent
Lenee Cadotte, Director, Fiscal Services
P.O. Box 1029, 3477 School Street
Lafayette, CA 94549
www.lafsd.k12.ca.us

Liberty Union High School District **925-634-2166**
Jerry Glenn, Superintendent
Rick Miller, Business Manager
20 Oak Street
Brentwood, CA 94513-1370
www.luhsd.net

Martinez Unified School District **925-335-5800**
Rami Muth, Superintendent
Liz Robbins, Chief Business Official
921 Susana Street
Martinez, CA 94553
www.martinez.k12.ca.us

Moraga School District **925-376-5943**
Richard A. Schafer, Superintendent
Kathryn Bell, Chief Business Official
P.O. Box 158, 1540 School Street
Moraga, CA 94556
www.moraga.k12.ca.us

Mt. Diablo Unified School District **925-682-8000**
Steven Lawrence, Superintendent
Bryan Richards, Director, Fiscal Services
1936 Carlotta Drive
Concord, CA 94519
www.mdusd.k12.ca.us

Oakley Union Elementary School District **925-625-0700**
Richard K. Rogers, Ed.D., Superintendent
Debra Fogarty, Asst. Superintendent, Business Services
91 Mercedes Lane
Oakley, CA 94561-4617
www.ouesd.k12.ca.us

**Contra Costa County School Districts
Annual Financial Report
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SCHOOL DISTRICTS

Orinda Union School District

925-254-4901

Joe Jaconette, Ed.D., Superintendent
Jerry Bucci, Director, Business Services
8 Altarinda Road
Orinda, CA 94563
www.orindaschools.org

Pittsburg Unified School District

925-473-2300

Barbara Wilson, Ph.D., Superintendent
Enrique Palacios, Asst. Superintendent, Business Services
2000 Railroad Avenue
Pittsburg, CA 94565
www.pittsburg.k12.ca.us

San Ramon Valley Unified School District

925-552-5500

Steven Enoch, Superintendent
Gary Black, Asst. Superintendent, Business Services
699 Old Orchard Drive
Danville, CA 94526-1058
www.srvusd.net

Walnut Creek School District

925-944-6850

Patricia Wool, Ed.D., Superintendent
Marcus Battle, Chief Business Official
960 Ygnacio Valley Road
Walnut Creek, CA 94597
www.walnutcreeksd.org

West Contra Costa Unified School District

510-231-1100

Bruce Harter, Ph.D., Superintendent
Sheri Gamba, Associate Superintendent, Business Services
1108 Bissell Avenue
Richmond, CA 94801
www.wccusd.k12.ca.us

**Contra Costa County School Districts
Annual Financial Report
2008-2009**

**Contra Costa County Population
July 1, 2008 - 1,029,703**

**Area Covered by Contra Costa County School Districts
720 Square Miles**

**Largest School District - Mt. Diablo Unified
With an enrollment of 34,768 students**

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

| DISTRICTS | NUMBER OF DISTRICTS | AVERAGE DAILY ATTENDANCE | CURRENT EXPENSE OF EDUCATION | |
|---------------------|---------------------------|--------------------------------|---------------------------------|----------------|
| | | | TOTAL EXPENDITURES | \$ PER ADA |
| Elementary | 9 | 24,888 | \$199,174,011 | \$8,003 |
| High School 9-12 | 2 | 11,969 | 107,008,519 | 8,940 |
| Unified K-12 | 7 | 119,445 | 1,045,366,384 | 8,752 |
| GRAND TOTAL | 18 | 156,303 | \$1,351,548,914 | \$8,647 |

| CONTRA COSTA COUNTY 2008/2009 PROPERTY TAXES ASSESSED VALUATION | | | | |
|---|----------------------------|----------------------------------|---------------------------|--|
| (A) LOCAL SECURED | (B) PUBLIC UTILITIES | (C) TOTAL SECURED (A+B) | (D) LOCAL UNSECURED | (E) TOTAL ASSESSED VALUATION (C+D) |
| \$151,955,031,630 | \$576,695,232 | \$152,531,726,862 | \$4,997,996,781 | \$157,529,723,643 |

Enrollment by Grade Levels Four Year Comparison

| | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | OTHER ELEM. | TOTAL ELEM. |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|----------------|----------------|
| ELEMENTARY DISTRICTS | | | | | | | | | | | |
| Brentwood | | | | | | | | | | | |
| 2008-09 | 824 | 892 | 868 | 937 | 938 | 908 | 981 | 940 | 959 | 0 | 8,247 |
| 2007-08 | 827 | 862 | 899 | 926 | 898 | 949 | 944 | 951 | 849 | 0 | 8,105 |
| 2006-07 | 788 | 877 | 870 | 838 | 875 | 870 | 889 | 824 | 879 | 0 | 7,710 |
| 2005-06 | 793 | 828 | 778 | 824 | 814 | 804 | 756 | 778 | 760 | 0 | 7,135 |
| Byron | | | | | | | | | | | |
| 2008-09 | 183 | 184 | 198 | 196 | 201 | 187 | 176 | 174 | 172 | 0 | 1,671 |
| 2007-08 | 164 | 208 | 196 | 200 | 176 | 172 | 170 | 169 | 191 | 0 | 1,646 |
| 2006-07 | 205 | 203 | 206 | 179 | 176 | 172 | 172 | 184 | 164 | 0 | 1,661 |
| 2005-06 | 189 | 209 | 167 | 181 | 164 | 169 | 176 | 163 | 179 | 0 | 1,597 |
| Canyon | | | | | | | | | | | |
| 2008-09 | 7 | 6 | 8 | 8 | 8 | 8 | 7 | 8 | 8 | 0 | 68 |
| 2007-08 | 6 | 8 | 6 | 8 | 8 | 8 | 8 | 8 | 7 | 0 | 67 |
| 2006-07 | 8 | 7 | 6 | 7 | 9 | 8 | 9 | 6 | 9 | 0 | 69 |
| 2005-06 | 6 | 6 | 8 | 8 | 7 | 10 | 6 | 9 | 9 | 0 | 69 |
| Knightsen | | | | | | | | | | | |
| 2008-09 | 54 | 45 | 49 | 53 | 50 | 61 | 60 | 70 | 58 | 0 | 500 |
| 2007-08 | 50 | 44 | 59 | 55 | 59 | 61 | 64 | 62 | 69 | 0 | 523 |
| 2006-07 | 35 | 51 | 47 | 47 | 52 | 58 | 55 | 70 | 70 | 0 | 485 |
| 2005-06 | 50 | 50 | 48 | 43 | 60 | 58 | 74 | 68 | 54 | 0 | 505 |
| Lafayette | | | | | | | | | | | |
| 2008-09 | 334 | 320 | 322 | 389 | 317 | 360 | 349 | 391 | 423 | 0 | 3,205 |
| 2007-08 | 303 | 306 | 370 | 317 | 351 | 327 | 374 | 424 | 406 | 0 | 3,178 |
| 2006-07 | 290 | 363 | 304 | 345 | 314 | 360 | 409 | 395 | 384 | 0 | 3,164 |
| 2005-06 | 344 | 309 | 337 | 313 | 350 | 400 | 376 | 375 | 436 | 22 | 3,262 |
| Moraga | | | | | | | | | | | |
| 2008-09 | 184 | 166 | 181 | 174 | 184 | 190 | 202 | 216 | 238 | 0 | 1,735 |
| 2007-08 | 162 | 172 | 175 | 187 | 182 | 190 | 216 | 229 | 222 | 0 | 1,735 |
| 2006-07 | 175 | 166 | 173 | 183 | 182 | 204 | 230 | 213 | 218 | 0 | 1,744 |
| 2005-06 | 168 | 174 | 178 | 185 | 197 | 227 | 210 | 216 | 230 | 0 | 1,785 |
| Oakley | | | | | | | | | | | |
| 2008-09 | 499 | 482 | 504 | 470 | 477 | 478 | 547 | 570 | 583 | | 4,610 |
| 2007-08 | 480 | 482 | 479 | 473 | 473 | 532 | 553 | 557 | 607 | 1 | 4,637 |
| 2006-07 | 495 | 465 | 446 | 462 | 493 | 496 | 528 | 569 | 544 | 0 | 4,498 |
| 2005-06 | 464 | 460 | 445 | 498 | 479 | 497 | 532 | 538 | 531 | 0 | 4,444 |
| Orinda | | | | | | | | | | | |
| 2008-09 | 232 | 276 | 265 | 284 | 286 | 253 | 261 | 306 | 259 | 0 | 2,422 |
| 2007-08 | 271 | 260 | 277 | 271 | 248 | 266 | 300 | 252 | 301 | 0 | 2,446 |
| 2006-07 | 265 | 266 | 271 | 248 | 270 | 290 | 247 | 307 | 325 | 0 | 2,489 |
| 2005-06 | 247 | 258 | 235 | 266 | 286 | 237 | 281 | 329 | 298 | 0 | 2,437 |
| Walnut Creek | | | | | | | | | | | |
| 2008-09 | 358 | 340 | 337 | 347 | 365 | 344 | 363 | 378 | 404 | 0 | 3,236 |
| 2007-08 | 321 | 306 | 350 | 343 | 340 | 337 | 377 | 390 | 361 | 0 | 3,125 |
| 2006-07 | 308 | 345 | 346 | 347 | 331 | 347 | 382 | 360 | 406 | 0 | 3,172 |
| 2005-06 | 347 | 356 | 345 | 341 | 365 | 363 | 358 | 392 | 404 | 0 | 3,271 |
| TOTAL ELEMENTARY | | | | | | | | | | | |
| 2008-09 | 2,675 | 2,711 | 2,732 | 2,858 | 2,826 | 2,789 | 2,946 | 3,053 | 3,104 | 0 | 25,694 |
| 2007-08 | 2,584 | 2,648 | 2,811 | 2,780 | 2,735 | 2,842 | 3,006 | 3,042 | 3,013 | 1 | 25,462 |
| 2006-07 | 2,569 | 2,743 | 2,669 | 2,656 | 2,702 | 2,805 | 2,921 | 2,928 | 2,999 | 0 | 24,992 |
| 2005-06 | 2,608 | 2,650 | 2,541 | 2,659 | 2,722 | 2,765 | 2,769 | 2,868 | 2,901 | 22 | 24,505 |

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 | 8,247 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 8,105 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 7,710 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 7,135 |
| Byron | | | | | | | |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 1,671 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 1,646 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 1,661 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 1,597 |
| Canyon | | | | | | | |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 68 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 67 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 69 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 69 |
| Knightsen | | | | | | | |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 500 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 523 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 485 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 505 |
| Lafayette | | | | | | | |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 3,205 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 3,178 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 3,164 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 3,262 |
| Moraga | | | | | | | |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 1,735 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 1,735 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 1,744 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 1,785 |
| Oakley | | | | | | | |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 4,610 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 4,637 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 4,498 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 4,444 |
| Orinda | | | | | | | |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 2,422 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 2,446 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 2,489 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 2,437 |
| Walnut Creek | | | | | | | |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 3,236 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 3,125 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 3,172 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 3,271 |
| TOTAL ELEMENTARY | | | | | | | |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 25,694 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 25,462 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 24,992 |
| n/a | n/a | n/a | n/a | n/a | n/a | 0 | 24,505 |

Enrollment by Grade Levels Four Year Comparison

| | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | OTHER ELEM. | TOTAL ELEM. |
|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------|----------------|
| HIGH SCHOOL DISTRICTS | | | | | | | | | | | |
| Acalanes | | | | | | | | | | | |
| 2008-09 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 2007-08 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 2006-07 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 2005-06 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| Liberty | | | | | | | | | | | |
| 2008-09 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 2007-08 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 2006-07 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 2005-06 | 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 | | | | | | | | | | | |
| 2008-09 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 2007-08 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 2006-07 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 2005-06 | 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 | | | | | | | | | | | |
| 2008-09 | 1,359 | 1,418 | 1,384 | 1,396 | 1,350 | 1,476 | 1,435 | 1,481 | 1,437 | 0 | 12,736 |
| 2007-08 | 1,462 | 1,506 | 1,443 | 1,446 | 1,494 | 1,517 | 1,539 | 1,496 | 1,536 | 0 | 13,439 |
| 2006-07 | 1,385 | 1,452 | 1,416 | 1,522 | 1,546 | 1,567 | 1,524 | 1,513 | 1,685 | 0 | 13,610 |
| 2005-06 | 1,413 | 1,449 | 1,527 | 1,535 | 1,582 | 1,557 | 1,553 | 1,720 | 1,652 | 46 | 14,034 |
| John Swett | | | | | | | | | | | |
| 2008-09 | 139 | 123 | 120 | 125 | 135 | 114 | 97 | 134 | 140 | 0 | 1,127 |
| 2007-08 | 124 | 121 | 118 | 137 | 113 | 104 | 142 | 141 | 145 | 0 | 1,145 |
| 2006-07 | 113 | 123 | 138 | 107 | 93 | 138 | 135 | 145 | 128 | 0 | 1,120 |
| 2005-06 | 111 | 138 | 118 | 95 | 138 | 128 | 130 | 124 | 155 | 0 | 1,137 |
| Martinez | | | | | | | | | | | |
| 2008-09 | 258 | 270 | 285 | 247 | 253 | 281 | 305 | 308 | 334 | 0 | 2,541 |
| 2007-08 | 253 | 277 | 244 | 263 | 275 | 281 | 306 | 349 | 346 | 0 | 2,594 |
| 2006-07 | 273 | 275 | 250 | 276 | 267 | 286 | 339 | 338 | 291 | 0 | 2,595 |
| 2005-06 | 270 | 274 | 279 | 276 | 285 | 316 | 320 | 292 | 327 | 4 | 2,643 |
| Mt. Diablo | | | | | | | | | | | |
| 2008-09 | 2,693 | 2,646 | 2,593 | 2,708 | 2,589 | 2,544 | 2,602 | 2,655 | 2,721 | 0 | 23,751 |
| 2007-08 | 2,533 | 2,665 | 2,743 | 2,655 | 2,573 | 2,634 | 2,688 | 2,741 | 2,785 | 0 | 24,017 |
| 2006-07 | 2,589 | 2,815 | 2,702 | 2,643 | 2,669 | 2,691 | 2,724 | 2,775 | 2,717 | 0 | 24,325 |
| 2005-06 | 2,641 | 2,605 | 2,521 | 2,612 | 2,600 | 2,671 | 2,699 | 2,599 | 2,697 | 764 | 24,409 |
| Pittsburg | | | | | | | | | | | |
| 2008-09 | 793 | 872 | 783 | 775 | 779 | 787 | 720 | 678 | 690 | 0 | 6,877 |
| 2007-08 | 807 | 796 | 791 | 775 | 771 | 715 | 664 | 702 | 698 | 0 | 6,719 |
| 2006-07 | 761 | 809 | 812 | 772 | 699 | 708 | 716 | 697 | 685 | 0 | 6,659 |
| 2005-06 | 752 | 822 | 778 | 707 | 721 | 742 | 710 | 681 | 701 | 41 | 6,655 |
| San Ramon | | | | | | | | | | | |
| 2008-09 | 2,122 | 2,055 | 2,063 | 2,138 | 2,068 | 2,054 | 2,123 | 2,055 | 2,070 | 0 | 18,748 |
| 2007-08 | 2,000 | 1,957 | 2,018 | 1,990 | 1,950 | 2,019 | 1,978 | 1,997 | 2,000 | 0 | 17,909 |
| 2006-07 | 1,842 | 1,871 | 1,862 | 1,833 | 1,922 | 1,849 | 1,897 | 1,924 | 1,881 | 0 | 16,881 |
| 2005-06 | 1,775 | 1,816 | 1,743 | 1,795 | 1,767 | 1,851 | 1,828 | 1,807 | 1,827 | 0 | 16,209 |
| W. Contra Costa | | | | | | | | | | | |
| 2008-09 | 2,418 | 2,635 | 2,595 | 2,434 | 2,388 | 2,311 | 2,215 | 2,138 | 2,071 | 0 | 21,205 |
| 2007-08 | 2,584 | 2,676 | 2,454 | 2,426 | 2,423 | 2,287 | 2,267 | 2,206 | 2,161 | 0 | 21,484 |
| 2006-07 | 2,547 | 2,541 | 2,492 | 2,498 | 2,428 | 2,494 | 2,265 | 2,254 | 2,184 | 0 | 21,703 |
| 2005-06 | 2,573 | 2,581 | 2,554 | 2,516 | 2,492 | 2,507 | 2,380 | 2,329 | 2,234 | 0 | 22,166 |
| TOTAL UNIFIED | | | | | | | | | | | |
| 2008-09 | 9,782 | 10,019 | 9,823 | 9,823 | 9,562 | 9,567 | 9,497 | 9,449 | 9,463 | 0 | 86,985 |
| 2007-08 | 9,763 | 9,998 | 9,811 | 9,692 | 9,599 | 9,557 | 9,584 | 9,632 | 9,671 | 0 | 87,307 |
| 2006-07 | 9,510 | 9,886 | 9,672 | 9,651 | 9,624 | 9,733 | 9,600 | 9,646 | 9,571 | 0 | 86,893 |
| 2005-06 | 9,535 | 9,685 | 9,520 | 9,536 | 9,585 | 9,772 | 9,620 | 9,552 | 9,593 | 855 | 87,253 |
| COUNTYWIDE TOTALS | | | | | | | | | | | |
| 2008-09 | 12,457 | 12,730 | 12,555 | 12,681 | 12,388 | 12,356 | 12,443 | 12,502 | 12,567 | 0 | 112,679 |
| 2007-08 | 12,347 | 12,646 | 12,622 | 12,472 | 12,334 | 12,399 | 12,590 | 12,674 | 12,684 | 1 | 112,769 |
| 2006-07 | 12,079 | 12,629 | 12,341 | 12,307 | 12,326 | 12,388 | 12,521 | 12,574 | 12,570 | 0 | 111,885 |
| 2005-06 | 12,143 | 12,335 | 12,061 | 12,195 | 12,307 | 12,537 | 12,389 | 12,420 | 12,494 | 877 | 111,758 |

SOURCE: CBEDS OCTOBER 2008
Excludes Charter Schools

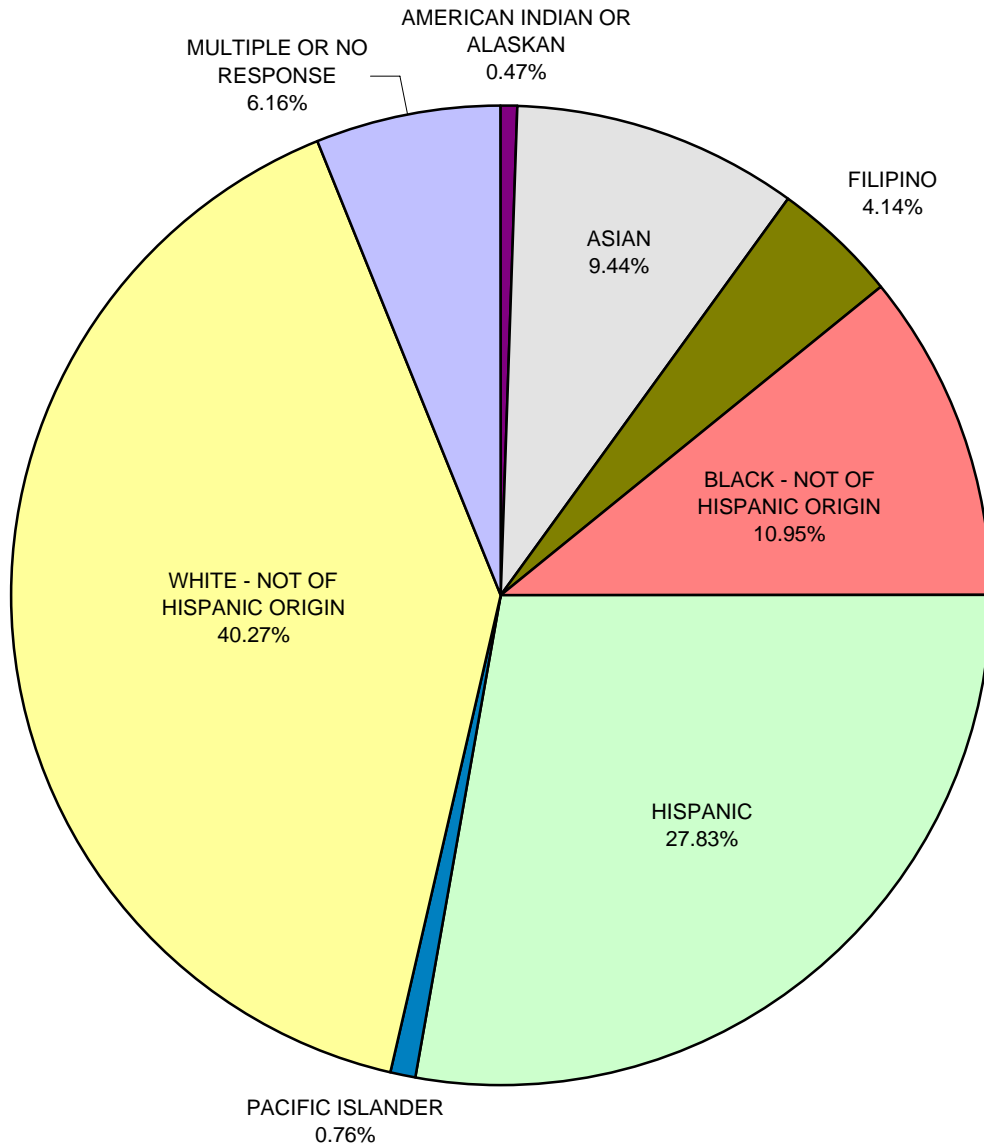
Enrollment by Grade Levels Four Year Comparison

| 9 | 10 | 11 | 12 | OTHER SECONDARY | TOTAL SECONDARY | ADULTS IN K-12 | TOTAL K-12 |
|---------------------------------|---------------|--------------|--------------|--------------------|--------------------|-------------------|----------------|
| HIGH SCHOOL DISTRICTS | | | | | | | |
| Acalanes | | | | | | | |
| 1356 | 1443 | 1441 | 1458 | 16 | 5,714 | 0 | 5,714 |
| 1447 | 1459 | 1488 | 1491 | 20 | 5,905 | 0 | 5,905 |
| 1453 | 1470 | 1501 | 1394 | 14 | 5,832 | 0 | 5,832 |
| 1491 | 1524 | 1422 | 1466 | 0 | 5,903 | 2 | 5,905 |
| Liberty | | | | | | | |
| 1,817 | 1,748 | 1,683 | 1,758 | 0 | 7,006 | 0 | 7,006 |
| 1,764 | 1,711 | 1,667 | 1,653 | 0 | 6,795 | 0 | 6,795 |
| 1,690 | 1,657 | 1,581 | 1,535 | 0 | 6,463 | 0 | 6,463 |
| 1,578 | 1,534 | 1,397 | 1,332 | 0 | 5,841 | 0 | 5,841 |
| TOTAL HIGH SCHOOL | | | | | | | |
| 3,173 | 3,191 | 3,124 | 3,216 | 16 | 12,720 | 0 | 12,720 |
| 3,211 | 3,170 | 3,155 | 3,144 | 20 | 12,700 | 0 | 12,700 |
| 3,143 | 3,127 | 3,082 | 2,929 | 14 | 12,295 | 0 | 12,295 |
| 3,069 | 3,058 | 2,819 | 2,798 | 0 | 11,744 | 2 | 11,746 |
| UNIFIED SCHOOL DISTRICTS | | | | | | | |
| Antioch | | | | | | | |
| 1,576 | 1,639 | 1,554 | 1,619 | 0 | 6,388 | 207 | 19,331 |
| 1,643 | 1,628 | 1,647 | 1,729 | 0 | 6,647 | 108 | 20,194 |
| 1,610 | 1,682 | 1,753 | 1,821 | 0 | 6,866 | 0 | 20,476 |
| 1,733 | 1,770 | 1,668 | 1,763 | 30 | 6,964 | 0 | 20,998 |
| John Swett | | | | | | | |
| 150 | 131 | 148 | 152 | 0 | 581 | 0 | 1,708 |
| 138 | 162 | 146 | 154 | 0 | 600 | 0 | 1,745 |
| 160 | 161 | 161 | 177 | 0 | 659 | 0 | 1,779 |
| 164 | 174 | 195 | 151 | 0 | 684 | 0 | 1,821 |
| Martinez | | | | | | | |
| 371 | 316 | 361 | 388 | 10 | 1,446 | 0 | 3,987 |
| 311 | 374 | 403 | 387 | 8 | 1,483 | 0 | 4,077 |
| 363 | 396 | 397 | 367 | 0 | 1,523 | 0 | 4,118 |
| 379 | 400 | 387 | 342 | 0 | 1,508 | 0 | 4,151 |
| Mt. Diablo | | | | | | | |
| 3,284 | 2,691 | 2,501 | 2,541 | 0 | 11,017 | 0 | 34,768 |
| 2,944 | 2,926 | 2,689 | 2,779 | 0 | 11,338 | 0 | 35,355 |
| 2,748 | 3,025 | 2,826 | 2,761 | 0 | 11,360 | 0 | 35,685 |
| 2,840 | 2,738 | 2,640 | 2,531 | 595 | 11,344 | 0 | 35,753 |
| Pittsburg | | | | | | | |
| 690 | 670 | 654 | 690 | 0 | 2,704 | 0 | 9,581 |
| 676 | 660 | 691 | 705 | 0 | 2,732 | 0 | 9,451 |
| 740 | 736 | 697 | 658 | 0 | 2,831 | 0 | 9,490 |
| 756 | 727 | 670 | 654 | 10 | 2,817 | 0 | 9,472 |
| San Ramon | | | | | | | |
| 2,129 | 2,036 | 2,060 | 1,967 | 35 | 8,227 | 0 | 26,975 |
| 2,017 | 2,047 | 1,951 | 2,008 | 27 | 8,050 | 0 | 25,959 |
| 1,972 | 1,917 | 2,027 | 1,909 | 31 | 7,856 | 0 | 24,737 |
| 1,885 | 1,962 | 1,893 | 1,840 | 26 | 7,606 | 0 | 23,815 |
| W. Contra Costa | | | | | | | |
| 2,283 | 2,375 | 2,177 | 2,034 | 1 | 8,870 | 126 | 30,201 |
| 2,771 | 2,505 | 2,225 | 1,845 | 0 | 9,346 | 87 | 30,917 |
| 2,942 | 2,447 | 2,045 | 1,771 | 0 | 9,205 | 0 | 30,908 |
| 2,822 | 2,577 | 2,107 | 2,002 | 0 | 9,508 | 0 | 31,674 |
| TOTAL UNIFIED | | | | | | | |
| 10,483 | 9,858 | 9,455 | 9,391 | 46 | 39,233 | 333 | 126,551 |
| 10,500 | 10,302 | 9,752 | 9,607 | 35 | 40,196 | 195 | 127,698 |
| 10,535 | 10,364 | 9,906 | 9,464 | 31 | 40,300 | 0 | 127,193 |
| 10,579 | 10,348 | 9,560 | 9,283 | 661 | 40,431 | 0 | 127,684 |
| COUNTYWIDE TOTALS | | | | | | | |
| 13,656 | 13,049 | 12,579 | 12,607 | 62 | 51,953 | 333 | 164,965 |
| 13,711 | 13,472 | 12,907 | 12,751 | 55 | 52,896 | 195 | 165,860 |
| 13,678 | 13,491 | 12,988 | 12,393 | 45 | 52,595 | 0 | 164,480 |
| 13,648 | 13,406 | 12,379 | 12,081 | 661 | 52,175 | 2 | 163,935 |

**Enrollment by Ethnicity by District
October 2008**

| | AMERICAN INDIAN, OR ALASKAN | ASIAN | PACIFIC ISLANDER | FILIPINO | HISPANIC | BLACK - NOT OF HISPANIC ORIGIN | WHITE - NOT OF HISPANIC ORIGIN | MULTIPLE OR NO RESPONSE | TOTAL |
|------------------------------|-----------------------------------|---------------|---------------------|--------------|---------------|--------------------------------------|--------------------------------------|-------------------------------|----------------|
| ELEMENTARY DISTRICTS | | | | | | | | | |
| Brentwood | 51 | 311 | 58 | 416 | 2,218 | 668 | 4,039 | 486 | 8,247 |
| Byron | 17 | 32 | 18 | 68 | 292 | 100 | 1,128 | 16 | 1,671 |
| Canyon | 0 | 0 | 0 | 0 | 0 | 0 | 54 | 14 | 68 |
| Knightsen | 2 | 6 | 1 | 2 | 142 | 11 | 333 | 3 | 500 |
| Lafayette | 3 | 259 | 2 | 35 | 69 | 19 | 2,479 | 339 | 3,205 |
| Moraga | 4 | 261 | 1 | 15 | 27 | 20 | 1,108 | 299 | 1,735 |
| Oakley | 20 | 76 | 22 | 102 | 1,577 | 332 | 1,743 | 738 | 4,610 |
| Orinda | 16 | 370 | 11 | 31 | 106 | 47 | 1,777 | 64 | 2,422 |
| Walnut Creek | 8 | 303 | 11 | 82 | 291 | 83 | 2,093 | 365 | 3,236 |
| TOTAL | 121 | 1,618 | 124 | 751 | 4,722 | 1,280 | 14,754 | 2,324 | 25,694 |
| HIGH SCHOOL DISTRICTS | | | | | | | | | |
| Acalanes | 11 | 646 | 12 | 70 | 235 | 70 | 4,012 | 658 | 5,714 |
| Liberty | 63 | 217 | 47 | 296 | 2,000 | 668 | 3,706 | 9 | 7,006 |
| TOTAL | 74 | 863 | 59 | 366 | 2,235 | 738 | 7,718 | 667 | 12,720 |
| UNIFIED DISTRICTS | | | | | | | | | |
| Antioch | 177 | 938 | 263 | 1,021 | 6,551 | 4,256 | 4,692 | 1,226 | 19,124 |
| John Swett | 12 | 160 | 9 | 151 | 327 | 358 | 402 | 289 | 1,708 |
| Martinez | 49 | 137 | 36 | 71 | 744 | 114 | 2,445 | 391 | 3,987 |
| Mt. Diablo | 204 | 2,658 | 357 | 1,502 | 11,160 | 1,840 | 16,424 | 623 | 34,768 |
| Pittsburg | 15 | 276 | 161 | 497 | 5,051 | 2,077 | 655 | 849 | 9,581 |
| San Ramon | 64 | 5,922 | 56 | 822 | 1,284 | 567 | 15,976 | 2,284 | 26,975 |
| W. Contra Costa | 58 | 2,968 | 178 | 1,635 | 13,738 | 6,790 | 3,224 | 1,484 | 30,075 |
| TOTAL | 579 | 13,059 | 1,060 | 5,699 | 38,855 | 16,002 | 43,818 | 7,146 | 126,218 |
| COUNTYWIDE TOTALS | | | | | | | | | |
| | 774 | 15,540 | 1,243 | 6,816 | 45,812 | 18,020 | 66,290 | 10,137 | 164,632 |

**Enrollment by Ethnicity - Countywide
2008-2009**



**Average Daily Attendance
2008-2009**

| | GENERAL EDUCATION | | SPECIAL EDUCATION | | Total K-12 ADA |
|-----------------------------|-------------------|------------|-------------------|------------|-------------------|
| | K-8 | 9-12 | K-8 | 9-12 | |
| ELEMENTARY DISTRICTS | | | | | |
| Brentwood | 7,837.86 | n/a | 136.56 | n/a | 7,974.42 |
| Byron | 1,610.46 | n/a | 8.04 | n/a | 1,618.50 |
| Canyon | 65.31 | n/a | 0.00 | n/a | 65.31 |
| Knightsen | 472.25 | n/a | 7.93 | n/a | 480.18 |
| Lafayette | 3,084.07 | n/a | 31.05 | n/a | 3,115.12 |
| Moraga | 1,696.09 | n/a | 3.46 | n/a | 1,699.55 |
| Oakley | 4,296.07 | n/a | 124.34 | n/a | 4,420.41 |
| Orinda | 2,348.19 | n/a | 8.70 | n/a | 2,356.89 |
| Walnut Creek | 3,121.00 | n/a | 36.79 | n/a | 3,157.79 |
| TOTAL | 24,531.30 | n/a | 356.87 | n/a | 24,888.17 |

| | | | | | |
|------------------------------|------------|------------------|------------|---------------|------------------|
| HIGH SCHOOL DISTRICTS | | | | | |
| Acalanes | n/a | 5,418.72 | n/a | 38.09 | 5,456.81 |
| Liberty | n/a | 6,352.75 | n/a | 159.88 | 6,512.63 |
| TOTAL | n/a | 11,771.47 | n/a | 197.97 | 11,969.44 |

| | | | | | |
|--------------------------|------------------|------------------|-----------------|-----------------|-------------------|
| UNIFIED DISTRICTS | | | | | |
| Antioch | 11,788.46 | 5,710.92 | 376.84 | 249.43 | 18,125.65 |
| John Swett | 1,021.63 | 504.96 | 40.61 | 32.92 | 1,600.12 |
| Martinez | 2,369.82 | 1,293.11 | 75.58 | 43.27 | 3,781.78 |
| Mt. Diablo | 22,071.87 | 9,751.52 | 642.58 | 421.01 | 32,886.98 |
| Pittsburg | 6,362.29 | 2,354.44 | 146.17 | 119.06 | 8,981.96 |
| San Ramon | 18,051.10 | 7,753.39 | 233.14 | 129.18 | 26,166.81 |
| W. Contra Costa | 19,102.82 | 7,441.13 | 840.85 | 517.39 | 27,902.19 |
| TOTAL | 80,767.99 | 34,809.47 | 2,355.77 | 1,512.26 | 119,445.49 |

| | | | | | |
|--------------------------|-------------------|------------------|-----------------|-----------------|-------------------|
| COUNTYWIDE TOTALS | | | | | |
| | 105,299.29 | 46,580.94 | 2,712.64 | 1,710.23 | 156,303.10 |

**Average Daily Attendance
2008-2009**

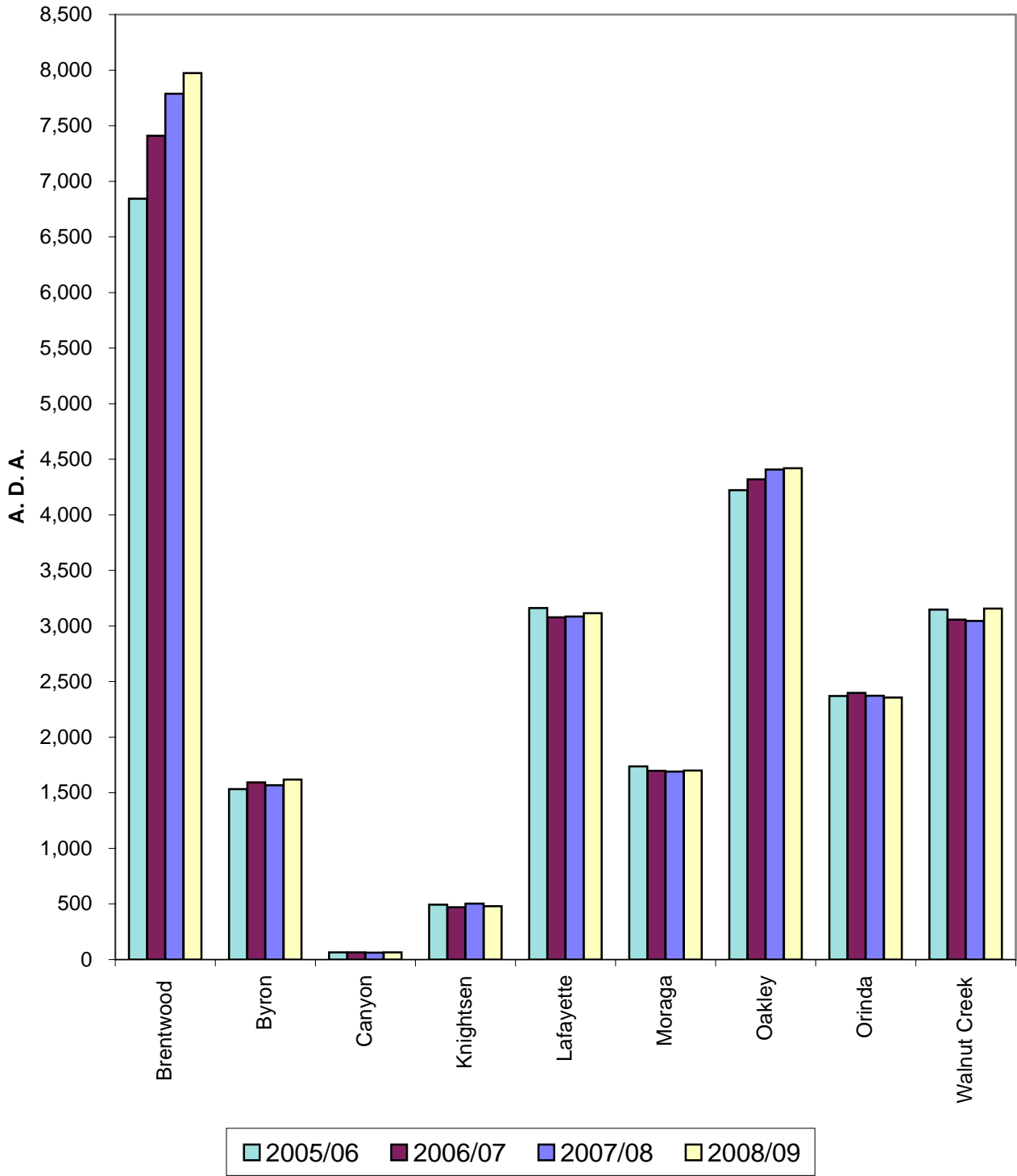
ADULT EDUCATION

| 21 OR OLDER NOT CONTINUOUSLY ENROLLED | CONCURRENTLY ENROLLED SECONDARY | ADULTS ENROLLED STATE APPORTIONED | COMMUNITY DAY SCHOOL | TOTAL |
|--|---------------------------------------|--|-------------------------|-------------------|
| ELEMENTARY DISTRICTS | | | | |
| n/a | n/a | n/a | n/a | 7,974.42 |
| n/a | n/a | n/a | n/a | 1,618.50 |
| n/a | n/a | n/a | n/a | 65.31 |
| n/a | n/a | n/a | n/a | 480.18 |
| n/a | n/a | n/a | n/a | 3,115.12 |
| n/a | n/a | n/a | n/a | 1,699.55 |
| n/a | n/a | n/a | n/a | 4,420.41 |
| n/a | n/a | n/a | n/a | 2,356.89 |
| n/a | n/a | n/a | n/a | 3,157.79 |
| n/a | n/a | n/a | n/a | 24,888.17 |
| HIGH SCHOOL DISTRICTS | | | | |
| - | 2.86 | 533.11 | - | 5,992.78 |
| 9.75 | 19.95 | 338.25 | - | 6,880.58 |
| 9.75 | 22.81 | 871.36 | - | 12,873.36 |
| UNIFIED DISTRICTS | | | | |
| 17.52 | 48.05 | 156.33 | 20.68 | 18,368.23 |
| n/a | n/a | n/a | n/a | 1,600.12 |
| 22.34 | 29.26 | 1,152.75 | - | 4,986.13 |
| 15.52 | 91.21 | 2,386.29 | 22.70 | 35,402.70 |
| 68.79 | 26.44 | 1,069.01 | - | 10,146.20 |
| 3.75 | 7.88 | - | - | 26,178.44 |
| - | 4.16 | 1,235.43 | 32.88 | 29,174.66 |
| 127.92 | 207.00 | 5,999.81 | 76.26 | 125,856.48 |
| COUNTYWIDE TOTALS | | | | |
| 137.67 | 229.81 | 6,871.17 | 76.26 | 163,618.01 |

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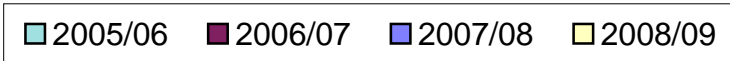
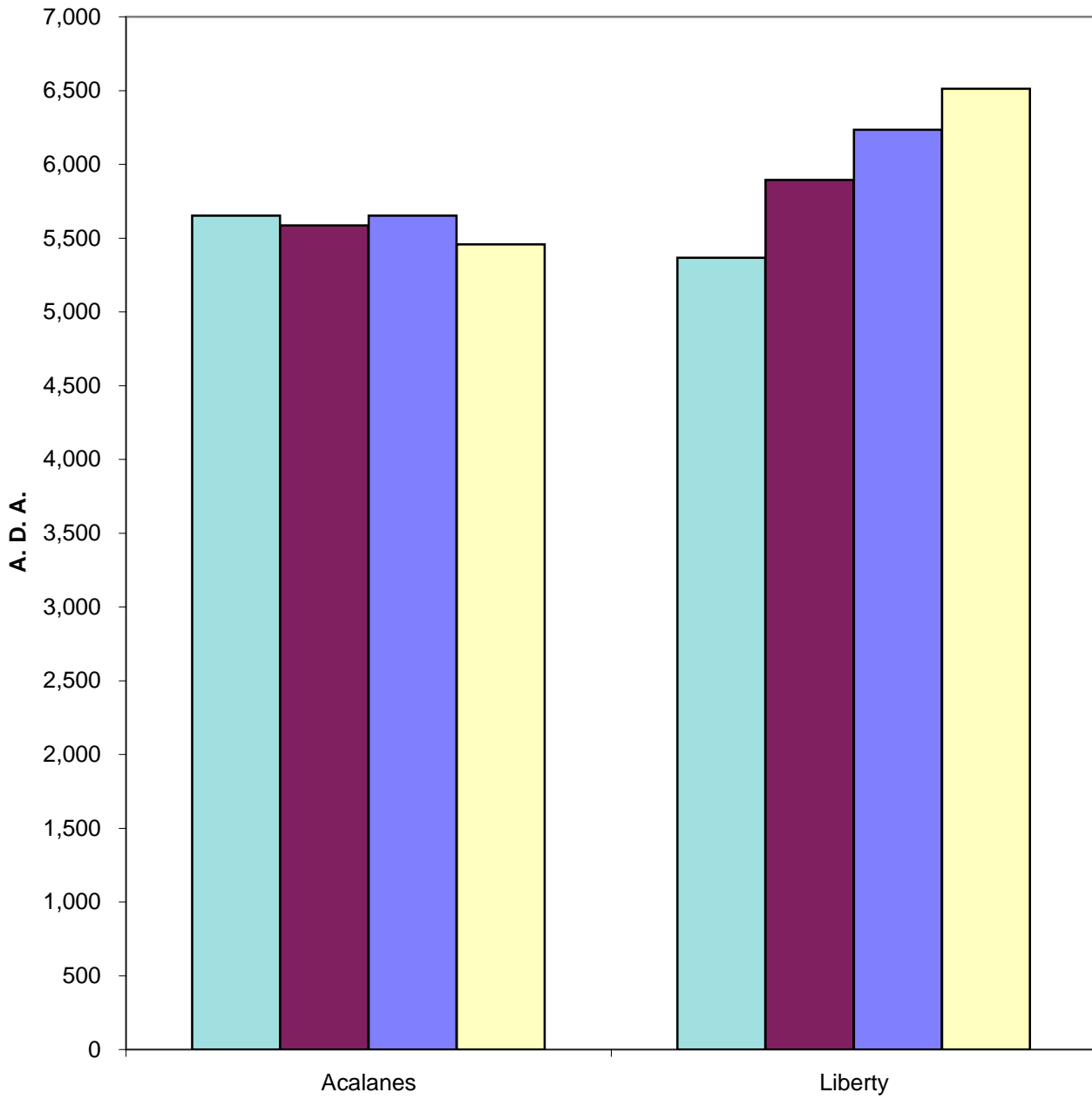
**P-2 Average Daily Attendance
Four Year Comparison**

ELEMENTARY DISTRICTS



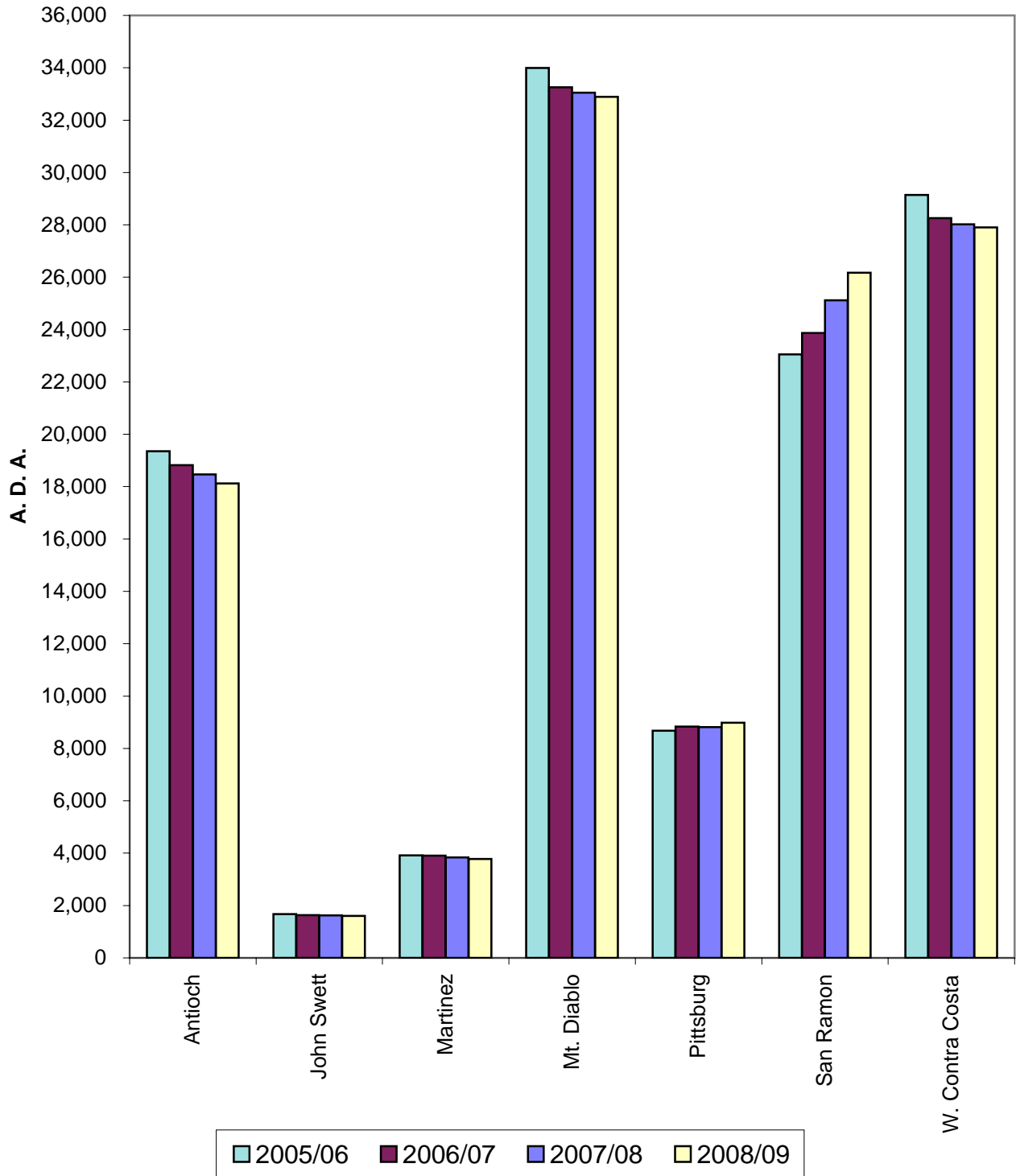
**P-2 Average Daily Attendance
Four Year Comparison**

HIGH SCHOOL DISTRICTS



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

UNIFIED DISTRICTS



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**Comparison of CBEDS Enrollment to
K-12 (P-2) Average Daily Attendance
2008-2009**

| | CBEDS | P-2 ADA | PERCENTAGE ADA to CBEDS |
|------------------------------|----------------|----------------|----------------------------|
| ELEMENTARY DISTRICTS | | | |
| Brentwood | 8,247 | 7,974.42 | 96.69% |
| Byron | 1,671 | 1,618.50 | 96.86% |
| Canyon | 68 | 65.31 | 96.04% |
| Knightsen | 500 | 480.18 | 96.04% |
| Lafayette | 3,205 | 3,115.12 | 97.20% |
| Moraga | 1,735 | 1,699.55 | 97.96% |
| Oakley | 4,610 | 4,420.41 | 95.89% |
| Orinda | 2,422 | 2,356.89 | 97.31% |
| Walnut Creek | 3,236 | 3,157.79 | 97.58% |
| TOTAL | 25,694 | 24,888 | 96.86% |
| HIGH SCHOOL DISTRICTS | | | |
| Acalanes | 5,714 | 5,456.81 | 95.50% |
| Liberty | 7,006 | 6,512.63 | 92.96% |
| TOTAL | 12,720 | 11,969 | 94.10% |
| UNIFIED DISTRICTS | | | |
| Antioch | 19,629 | 18,125.65 | 92.34% |
| John Swett | 1,708 | 1,600.12 | 93.68% |
| Martinez | 3,987 | 3,781.78 | 94.85% |
| Mt. Diablo | 34,768 | 32,886.98 | 94.59% |
| Pittsburg | 9,581 | 8,982.50 | 93.75% |
| San Ramon | 26,975 | 26,166.80 | 97.00% |
| W. Contra Costa | 30,201 | 27,902.19 | 92.39% |
| TOTAL | 126,849 | 119,446 | 94.16% |
| COUNTYWIDE TOTALS | | | |
| | 165,263 | 156,304 | 94.58% |

**Appropriations Limit
2008-2009**

**APPROPRIATIONS
LIMIT**

**APPROPRIATIONS
SUBJECT TO LIMIT**

ELEMENTARY DISTRICTS

| | | |
|--------------|----------------------|----------------------|
| Brentwood | \$21,280,448 | \$21,280,448 |
| Byron | 8,494,345 | 8,494,345 |
| Canyon | 649,489 | 414,395 |
| Knightsen | 2,216,398 | 2,216,398 |
| Lafayette | 17,577,447 | 17,577,447 |
| Moraga | 8,812,815 | 8,812,815 |
| Oakley | 23,630,644 | 23,630,644 |
| Orinda | 13,068,695 | 13,068,695 |
| Walnut Creek | 17,870,481 | 17,870,481 |
| TOTAL | \$113,600,763 | \$113,365,668 |

HIGH SCHOOL DISTRICTS

| | | |
|--------------|---------------------|---------------------|
| Acalanes | \$45,427,140 | \$43,601,800 |
| Liberty | 29,363,970 | 29,363,970 |
| TOTAL | \$74,791,110 | \$72,965,770 |

UNIFIED DISTRICTS

| | | |
|-----------------|----------------------|----------------------|
| Antioch | \$94,852,765 | \$94,852,765 |
| John Swett | 10,293,211 | 10,053,719 |
| Martinez | 19,482,104 | 19,482,104 |
| Mt. Diablo | 180,839,796 | 180,839,796 |
| Pittsburg | 45,604,081 | 45,604,081 |
| San Ramon | 136,564,435 | 136,564,435 |
| W. Contra Costa | 213,955,522 | 184,096,464 |
| TOTAL | \$701,591,913 | \$671,493,362 |

COUNTYWIDE TOTALS

\$889,983,786

\$857,824,801

**Revenue Limit Per ADA
2008-2009**

ADULT ED.
FUND

GENERAL FUND

| | 2008/09 BASE REV. LIMIT PER ADA | MEALS FOR NEEDY INCREASE | DEFICIT (1) DECREASE PER ADA | BEGIN TEACHER SALARY | EQUALIZA- TION FUNDING | OTHER (2) ADJUST- MENTS | AMOUNT(3) FUNDED | BASE STATE- WIDE AVGS. | ADULT BASE |
|-----------------------------|--|-----------------------------------|------------------------------------|----------------------------|------------------------------|-------------------------------|---------------------|---------------------------------|---------------|
| ELEMENTARY DISTRICTS | | | | | | | | | |
| Brentwood | \$5,845.13 | 72.02 | (\$465.70) | \$19.90 | \$0.00 | (\$25.17) | \$5,446.17 | \$5,882 | n/a |
| Byron | 5,961.59 | 0.00 | (469.94) | 29.43 | 0.00 | (42.47) | 5,478.62 | 5,882 | n/a |
| Canyon | 6,855.30 | 7.17 | (541.39) | 26.67 | 0.00 | (41.52) | 6,306.23 | 5,882 | n/a |
| Knightsen | 6,357.68 | 29.77 | (504.26) | 41.21 | 0.00 | (28.70) | 5,895.69 | 5,882 | n/a |
| Lafayette | 5,839.68 | 0.00 | (458.70) | 8.07 | 0.00 | (18.44) | 5,370.61 | 5,882 | n/a |
| Moraga | 5,824.60 | 0.00 | (458.48) | 20.41 | 0.00 | (26.19) | 5,360.34 | 5,882 | n/a |
| Oakley | 5,846.84 | 93.54 | (467.96) | 25.39 | 0.00 | (27.45) | 5,470.37 | 5,882 | n/a |
| Orinda | 5,825.56 | 0.00 | (458.79) | 23.35 | 0.00 | (38.72) | 5,351.39 | 5,882 | n/a |
| Walnut Creek | 5,843.61 | 16.31 | (461.21) | 19.92 | 0.00 | (35.70) | 5,382.92 | 5,882 | n/a |
| AVERAGE | \$6,022.22 | \$24.31 | (\$476.27) | \$23.82 | \$0.00 | (\$31.60) | \$5,562.48 | \$5,882 | --- |

| | | | | | | | | | |
|------------------------------|-------------------|---------------|-------------------|----------------|---------------|------------------|-------------------|----------------|------------|
| HIGH SCHOOL DISTRICTS | | | | | | | | | |
| Acalanes | \$7,048.56 | 0.00 | (\$554.47) | \$20.18 | \$0.00 | (\$29.86) | \$6,484.40 | \$7,069 | n/a |
| Liberty | 7,044.50 | 7.79 | (553.79) | 7.70 | 0.00 | (61.10) | 6,445.09 | 7,069 | n/a |
| AVERAGE | \$7,046.53 | \$3.89 | (\$554.13) | \$13.94 | \$0.00 | (\$45.48) | \$6,464.75 | \$7,069 | --- |

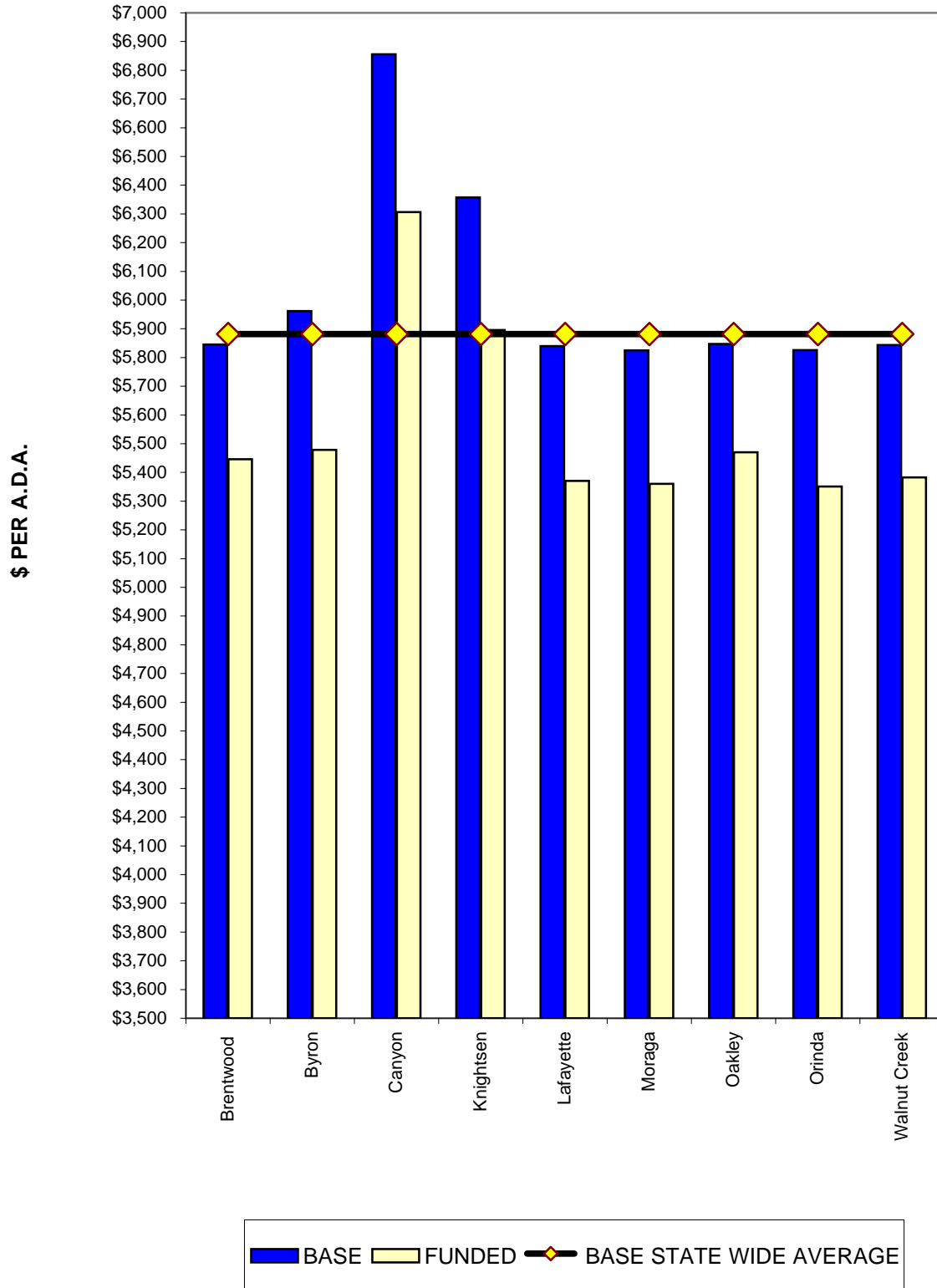
| | | | | | | | | | |
|--------------------------|-------------------|----------------|-------------------|----------------|---------------|------------------|-------------------|----------------|------------|
| UNIFIED DISTRICTS | | | | | | | | | |
| Antioch | \$6,113.38 | \$45.65 | (\$484.97) | \$23.68 | \$0.00 | (\$68.91) | \$5,628.83 | \$6,150 | n/a |
| John Swett | 6,131.49 | 188.54 | (498.35) | \$33.28 | 0.00 | (50.55) | 5,804.41 | 6,150 | n/a |
| Martinez | 6,148.96 | 3.23 | (484.17) | \$20.29 | 0.00 | (50.77) | 5,637.54 | 6,150 | n/a |
| Mt. Diablo | 6,109.02 | 32.59 | (483.34) | \$20.33 | 0.00 | (31.25) | 5,647.35 | 6,150 | n/a |
| Pittsburg | 6,117.09 | 138.35 | (492.25) | \$20.07 | 0.00 | (48.92) | 5,734.34 | 6,150 | n/a |
| San Ramon | 6,099.69 | 0.00 | (480.34) | \$24.00 | 0.00 | (22.36) | 5,620.99 | 6,150 | n/a |
| W. Contra Costa | 6,127.82 | 68.50 | (488.46) | \$30.85 | 0.00 | (17.03) | 5,721.68 | 6,150 | n/a |
| AVERAGE | \$6,121.06 | \$68.12 | (\$487.41) | \$24.64 | \$0.00 | (\$41.40) | \$5,685.02 | \$6,150 | --- |

(1) Deficit for 2008/09

(2) Apprentice Hours, Necessary Small School, Sp. E. SDC Transfer to County, Unemployment Insurance increase
Community Day School, PERS Reduction

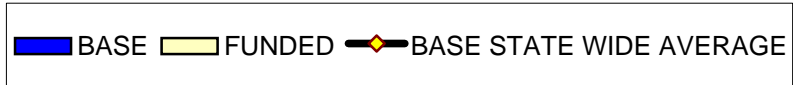
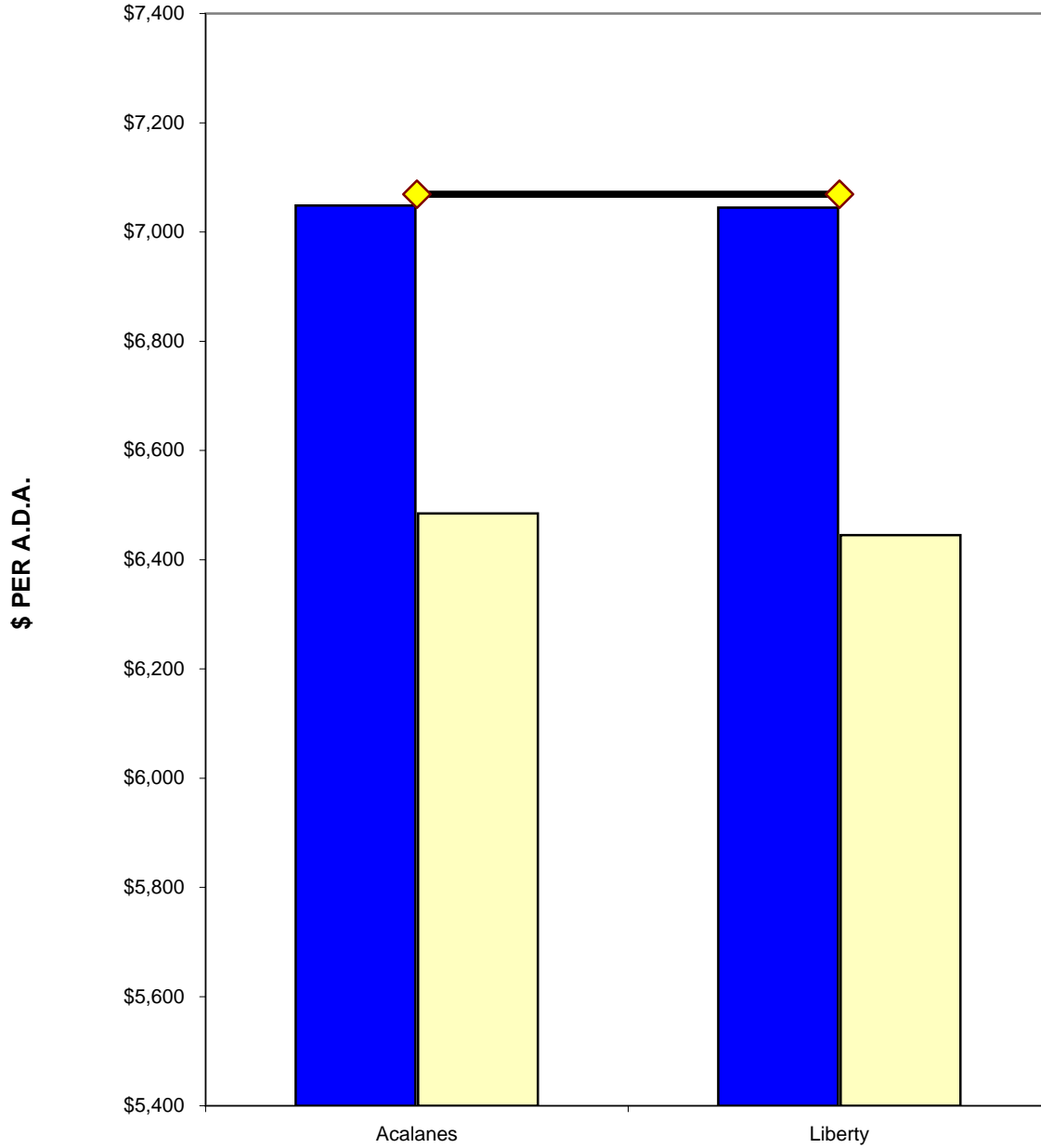
**Base Revenue Limit VS Funded Revenue Limit
With Statewide Average
2008-2009**

ELEMENTARY DISTRICTS



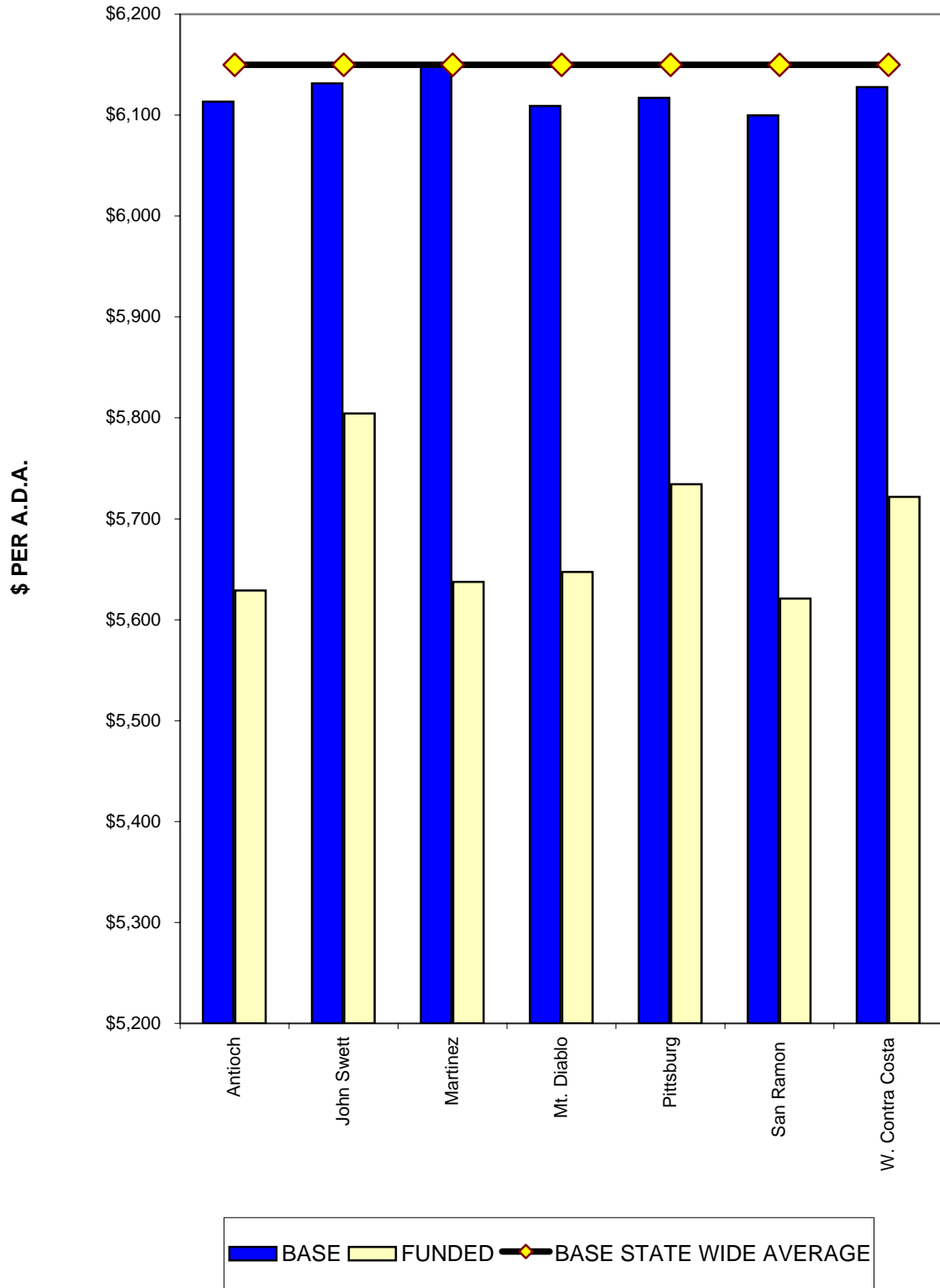
**Base Revenue Limit VS Funded Revenue Limit
With Statewide Average
2008-2009**

HIGH SCHOOL DISTRICTS



**Base Revenue Limit VS Funded Revenue Limit
With Statewide Average
2008-2009**

UNIFIED SCHOOL DISTRICTS



General Fund Revenue By Source
Percentage of Total Revenue
2008-2009

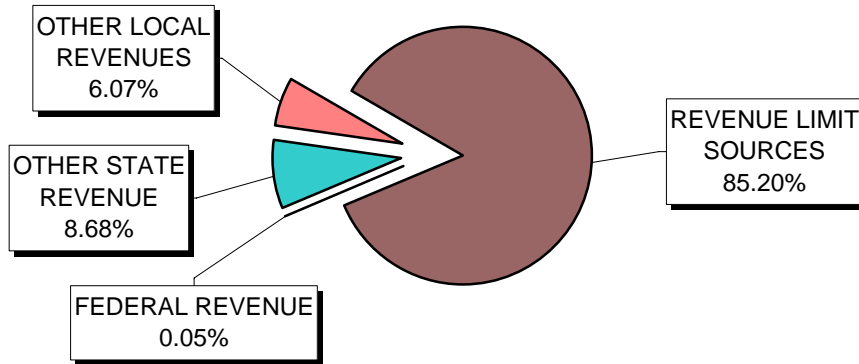
| | REVENUE LIMIT SOURCES (8010-8099) | FEDERAL REVENUE (8100-8299) | OTHER STATE REVENUE (8300-8599) | OTHER LOCAL REVENUE (8600-8799) | TOTAL REVENUE |
|-----------------------------|---|-----------------------------------|---------------------------------------|---------------------------------------|---------------------------------|
| ELEMENTARY DISTRICTS | | | | | |
| Brentwood | | | | | |
| Unrestricted | \$43,067,947 | \$74,341 | \$5,461,746 | \$447,575 | \$49,051,609 |
| Restricted | 759,864 | 4,477,632 | 2,746,461 | 4,308,722 | 12,292,679 |
| Total | \$43,827,810 71.45% | \$4,551,973 7.42% | \$8,208,207 13.38% | \$4,756,297 7.75% | \$61,344,288 100.00% |
| Byron | | | | | |
| Unrestricted | \$8,937,902 | \$0 | \$1,217,600 | \$166,850 | \$10,322,352 |
| Restricted | 59,170 | 857,218 | 561,888 | 803,576 | 2,281,852 |
| Total | \$8,997,072 71.38% | \$857,218 6.80% | \$1,779,488 14.12% | \$970,426 7.70% | \$12,604,204 100.00% |
| Canyon | | | | | |
| Unrestricted | \$416,756 | \$0 | \$71,458 | \$76,459 | \$564,673 |
| Restricted | 0 | 24,607 | 8,914 | 45,392 | 78,914 |
| Total | \$416,756 64.76% | \$24,607 3.82% | \$80,372 12.49% | \$121,851 18.93% | \$643,586 100.00% |
| Knightsen | | | | | |
| Unrestricted | \$2,945,869 | \$0 | \$388,594 | \$102,416 | \$3,436,879 |
| Restricted | 43,181 | 300,068 | 238,827 | 462,295 | 1,044,371 |
| Total | \$2,989,050 66.70% | \$300,068 6.70% | \$627,421 14.00% | \$564,710 12.60% | \$4,481,249 100.00% |
| Lafayette | | | | | |
| Unrestricted | \$16,678,318 | \$0 | \$2,699,095 | \$3,909,220 | \$23,286,633 |
| Restricted | 198,652 | 1,964,491 | 335,749 | 2,342,287 | 4,841,179 |
| Total | \$16,876,970 60.00% | \$1,964,491 6.98% | \$3,034,843 10.79% | \$6,251,508 22.23% | \$28,127,812 100.00% |
| Moraga | | | | | |
| Unrestricted | \$9,118,585 | \$0 | \$1,528,498 | \$3,990,773 | \$14,637,856 |
| Restricted | 0 | 783,636 | 133,657 | 716,319 | 1,633,612 |
| Total | \$9,118,585 56.03% | \$783,636 4.82% | \$1,662,155 10.22% | \$4,707,092 28.93% | \$16,271,468 100.00% |
| Oakley | | | | | |
| Unrestricted | \$23,675,259 | \$0 | \$3,243,319 | \$634,793 | \$27,553,372 |
| Restricted | 766,257 | 2,568,198 | 1,753,759 | 2,674,464 | 7,762,678 |
| Total | \$24,441,517 69.21% | \$2,568,198 7.27% | \$4,997,078 14.15% | \$3,309,257 9.37% | \$35,316,049 100.00% |
| Orinda | | | | | |
| Unrestricted | \$12,796,851 | \$0 | \$1,676,943 | \$8,173,481 | \$22,647,274 |
| Restricted | 60,665 | 1,080,888 | 447,569 | 961,129 | 2,550,251 |
| Total | \$12,857,516 51.03% | \$1,080,888 4.29% | \$2,124,511 8.43% | \$9,134,610 36.25% | \$25,197,526 100.00% |
| Walnut Creek | | | | | |
| Unrestricted | \$16,963,436 | \$0 | \$1,909,475 | \$1,199,009 | \$20,071,919 |
| Restricted | 245,675 | 1,671,796 | 616,218 | 2,396,004 | 4,929,693 |
| Total | \$17,209,111 68.83% | \$1,671,796 6.69% | \$2,525,694 10.10% | \$3,595,013 14.38% | \$25,001,613 100.00% |
| TOTAL | | | | | |
| Unrestricted | \$134,600,922 | \$74,341 | \$18,196,727 | \$18,700,576 | \$171,572,567 |
| Restricted | 2,133,464 | 13,728,534 | 6,843,042 | 14,710,188 | 37,415,229 |
| Total | \$136,734,387 65.43% | \$13,802,875 6.60% | \$25,039,769 11.98% | \$33,410,764 15.99% | \$208,987,796 100.00% |

**General Fund Revenue By Source
Percentage of Total Revenue
2008-2009**

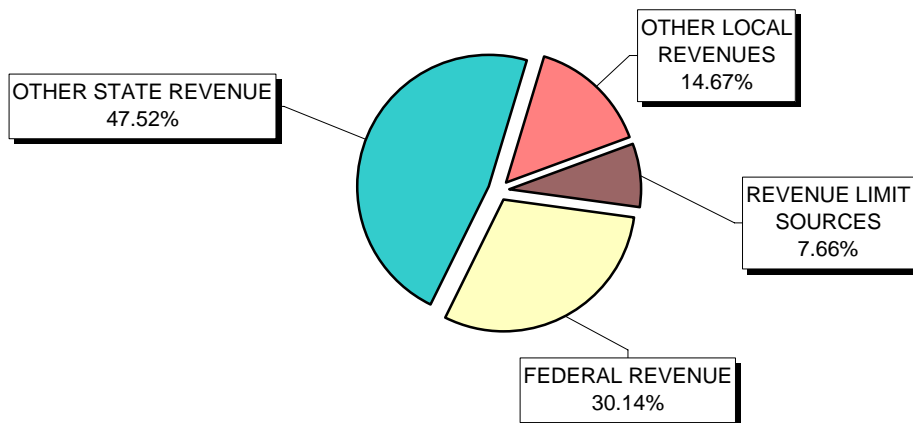
| | REVENUE LIMIT SOURCES (8010-8099) | FEDERAL REVENUE (8100-8299) | OTHER STATE REVENUE (8300-8599) | OTHER LOCAL REVENUE (8600-8799) | TOTAL REVENUE |
|------------------------------|---|-----------------------------------|---------------------------------------|---------------------------------------|------------------------|
| HIGH SCHOOL DISTRICTS | | | | | |
| Acalanes | | | | | |
| Unrestricted | \$36,313,005 | \$992 | \$1,434,891 | \$2,559,269 | \$40,308,158 |
| Restricted | 749,734 | 2,726,253 | 28,857,291 | 11,219,853 | \$43,553,131 |
| Total | \$37,062,739 | \$2,727,245 | \$30,292,183 | \$13,779,122 | \$83,861,289 |
| | 44.20% | 3.25% | 36.12% | 16.43% | 100.00% |
| Liberty | | | | | |
| Unrestricted | \$40,234,031 | \$0 | \$2,157,091 | \$745,299 | \$43,136,421 |
| Restricted | 2,452,796 | 4,155,425 | 2,345,784 | 4,020,419 | 12,974,423 |
| Total | \$42,686,827 | \$4,155,425 | \$4,502,874 | \$4,765,718 | \$56,110,844 |
| | 76.08% | 7.41% | 8.02% | 8.49% | 100.00% |
| TOTAL | | | | | |
| Unrestricted | \$76,547,036 | \$992 | \$3,591,982 | \$3,304,568 | \$83,444,578 |
| Restricted | 3,202,530 | 6,881,678 | 31,203,075 | 15,240,272 | 56,527,554 |
| Total | \$79,749,566 | \$6,882,670 | \$34,795,057 | \$18,544,840 | \$139,972,132 |
| | 56.97% | 4.92% | 24.86% | 13.25% | 100.00% |
| UNIFIED DISTRICTS | | | | | |
| Antioch | | | | | |
| Unrestricted | \$102,047,863 | \$0 | \$12,093,471 | \$1,141,220 | \$115,282,554 |
| Restricted | 4,292,406 | 14,700,857 | 9,527,205 | 6,557,093 | 35,077,561 |
| Total | \$106,340,269 | \$14,700,857 | \$21,620,676 | \$7,698,313 | \$150,360,115 |
| | 70.72% | 9.78% | 14.38% | 5.12% | 100.00% |
| John Swett | | | | | |
| Unrestricted | \$9,138,410 | \$1,101 | \$1,073,053 | \$216,454 | \$10,429,018 |
| Restricted | 448,329 | 1,661,844 | 1,010,515 | 915,972 | 4,036,660 |
| Total | \$9,586,739 | \$1,662,945 | \$2,083,568 | \$1,132,425 | \$14,465,678 |
| | 66.27% | 11.50% | 14.40% | 7.83% | 100.00% |
| Martinez | | | | | |
| Unrestricted | \$21,238,445 | \$21,301 | \$2,063,090 | \$555,779 | \$23,878,615 |
| Restricted | 745,000 | 3,087,763 | 1,711,596 | 1,921,722 | 7,466,081 |
| Total | \$21,983,445 | \$3,109,064 | \$3,774,687 | \$2,477,501 | \$31,344,697 |
| | 70.14% | 9.92% | 12.04% | 7.90% | 100.00% |
| Mt. Diablo | | | | | |
| Unrestricted | \$182,218,757 | \$402,858 | \$16,894,600 | \$4,524,339 | \$204,040,555 |
| Restricted | 7,189,798 | 28,266,945 | 54,986,527 | 5,602,383 | 96,045,653 |
| Total | \$189,408,555 | \$28,669,803 | \$71,881,127 | \$10,126,723 | \$300,086,208 |
| | 63.13% | 9.55% | 23.95% | 3.37% | 100.00% |
| Pittsburg | | | | | |
| Unrestricted | \$50,653,878 | \$7,203 | \$5,471,124 | \$276,687 | \$56,408,892 |
| Restricted | 1,778,108 | 7,105,904 | 9,091,210 | 3,298,403 | 21,273,625 |
| Total | \$52,431,986 | \$7,113,107 | \$14,562,334 | \$3,575,089 | \$77,682,517 |
| | 67.49% | 9.16% | 18.75% | 4.60% | 100.00% |
| San Ramon | | | | | |
| Unrestricted | \$145,797,372 | \$0 | \$13,662,020 | \$21,900,044 | \$181,359,436 |
| Restricted | 2,593,861 | 13,552,898 | 25,387,900 | 2,255,744 | 43,790,402 |
| Total | \$148,391,233 | \$13,552,898 | \$39,049,921 | \$24,155,787 | \$225,149,838 |
| | 65.91% | 6.02% | 17.34% | 10.73% | 100.00% |
| W. Contra Costa | | | | | |
| Unrestricted | \$153,138,827 | \$8,673 | \$16,123,357 | \$11,702,308 | \$180,973,166 |
| Restricted | 8,760,537 | 33,489,302 | 53,359,948 | 9,118,726 | 104,728,512 |
| Total | \$161,899,365 | \$33,497,975 | \$69,483,305 | \$20,821,034 | \$285,701,678 |
| | 56.67% | 11.72% | 24.32% | 7.29% | 100.00% |
| TOTAL | | | | | |
| Unrestricted | \$664,233,553 | \$441,136 | \$67,380,716 | \$40,316,831 | \$772,372,236 |
| Restricted | 25,808,038 | 101,865,513 | 155,074,902 | 29,670,042 | 312,418,494 |
| Total | \$690,041,591 | \$102,306,649 | \$222,455,617 | \$69,986,873 | \$1,084,790,730 |
| | 63.61% | 9.43% | 20.51% | 6.45% | 100.00% |
| COUNTYWIDE TOTAL | | | | | |
| Unrestricted | \$875,381,512 | \$516,469 | \$89,169,425 | \$62,321,975 | \$1,027,389,381 |
| Restricted | 31,144,032 | 122,475,725 | 193,121,019 | 59,620,502 | 406,361,277 |
| Total | \$906,525,544 | \$122,992,194 | \$282,290,443 | \$121,942,477 | \$1,433,750,658 |
| | 63.22% | 8.58% | 19.69% | 8.51% | 100.00% |

Countywide Revenues By Source 2008-2009

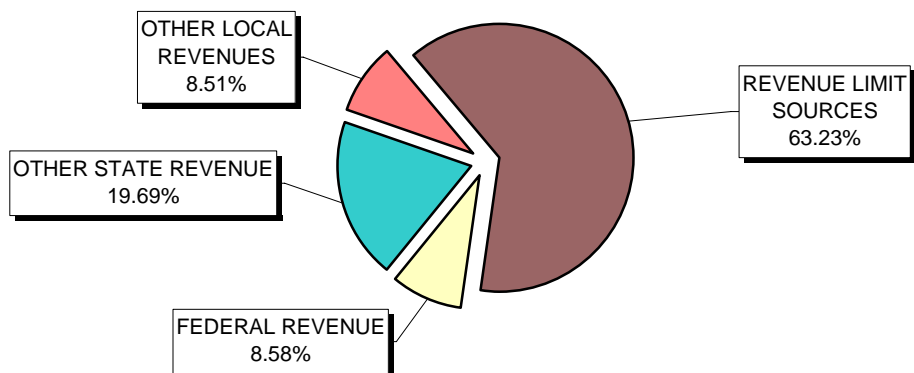
UNRESTRICTED



RESTRICTED



COUNTYWIDE TOTAL



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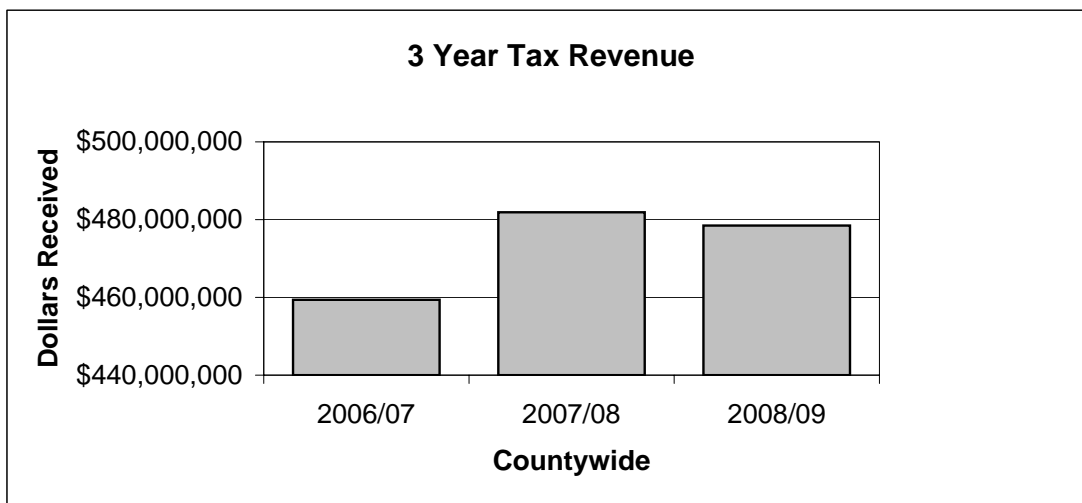
**Local Tax Revenue
Three Year Comparison**

| | 2006/07 | 2007/08 | 2008/09 |
|-----------------------------|---------------------|---------------------|---------------------|
| ELEMENTARY DISTRICTS | | | |
| Brentwood | \$13,829,506 | \$15,071,319 | \$13,862,709 |
| Byron | 4,166,532 | 4,515,830 | 4,205,508 |
| Canyon | 75,587 | 75,175 | 76,529 |
| Knightsen | 1,200,836 | 1,377,321 | 1,333,175 |
| Lafayette | 11,386,759 | 11,791,245 | 12,252,001 |
| Moraga | 5,885,849 | 6,069,218 | 6,224,819 |
| Oakley | 9,964,668 | 11,193,811 | 10,473,551 |
| Orinda | 7,366,823 | 7,591,658 | 7,847,379 |
| Walnut Creek | 14,363,571 | 14,937,306 | 15,431,810 |
| TOTAL | \$68,240,131 | \$72,622,883 | \$71,707,481 |

| | | | |
|------------------------------|---------------------|---------------------|---------------------|
| HIGH SCHOOL DISTRICTS | | | |
| Acalanes | \$29,160,060 | \$30,377,958 | \$31,535,895 |
| Liberty | 22,813,433 | 25,625,718 | 23,859,849 |
| TOTAL | \$51,973,493 | \$56,003,676 | \$55,395,744 |

| | | | |
|--------------------------|----------------------|----------------------|----------------------|
| UNIFIED DISTRICTS | | | |
| Antioch | \$36,219,099 | \$36,587,435 | \$32,899,654 |
| John Swett | 5,891,892 | 6,114,919 | 6,072,075 |
| Martinez | 16,655,695 | 18,079,324 | 17,638,187 |
| Mt. Diablo | 97,913,581 | 102,184,411 | 101,862,674 |
| Pittsburg | 8,873,095 | 8,051,385 | 7,830,476 |
| San Ramon | 107,049,535 | 113,475,764 | 117,396,514 |
| W. Contra Costa | 66,576,682 | 68,785,391 | 67,669,090 |
| TOTAL | \$339,179,579 | \$353,278,629 | \$351,368,670 |

| | | | |
|--------------------------|----------------------|----------------------|----------------------|
| COUNTYWIDE TOTALS | | | |
| | \$459,393,203 | \$481,905,188 | \$478,471,895 |



**Lottery Revenue
2008-2009**

| | 1ST QUARTER* \$30,516,549,756 PER ADA** | 2ND QUARTER \$29,497,663,959 PER ADA | 3RD QUARTER \$31,631,165,226 PER ADA | 4TH QUARTER UNRESTRICTED \$18,105,161,827 PER ADA | 4TH QUARTER RESTRICTED \$13,521,614,836 PER ADA | TOTAL \$123,272,155,604 PER ADA |
|------------------------------|--|---|---|--|--|---------------------------------------|
| ELEMENTARY DISTRICTS | | | | | | |
| Brentwood | \$291,052.68 | \$240,641.94 | \$258,047.04 | \$147,701.91 | \$110,309.33 | \$1,047,753 |
| Byron | 46,161.80 | 48,553.15 | 52,064.89 | 29,801.09 | 22,056.75 | \$198,638 |
| Canyon | 1,344.05 | 1,917.34 | 2,056.02 | 1,176.83 | 802.65 | \$7,297 |
| Knightsen | 19,504.49 | 15,515.77 | 16,637.99 | 9,523.31 | 7,112.36 | \$68,294 |
| Lafayette | 96,154.13 | 95,306.95 | 102,200.29 | 58,497.77 | 43,688.33 | \$395,847 |
| Moraga | 52,040.17 | 52,387.85 | 56,176.94 | 32,154.76 | 24,014.38 | \$216,774 |
| Oakley | 146,597.52 | 136,426.69 | 146,294.13 | 83,736.37 | 62,537.46 | \$575,592 |
| Orinda | 71,123.82 | 73,390.18 | 78,698.33 | 45,045.64 | 33,532.18 | \$301,790 |
| Walnut Creek | 94,258.89 | 94,333.52 | 101,156.46 | 57,900.30 | 43,242.12 | \$390,891 |
| TOTAL | \$818,238 | \$758,473 | \$813,332 | \$465,538 | \$347,296 | \$3,202,877 |
| HIGH SCHOOL DISTRICTS | | | | | | |
| Acalanes | \$199,012.68 | \$190,495.91 | \$204,274.06 | \$116,923.13 | \$87,322.58 | \$798,028 |
| Liberty | 255,559.35 | 202,914.43 | 217,590.78 | 124,545.40 | 93,015.18 | \$893,625 |
| TOTAL | \$454,572 | \$393,410 | \$421,865 | \$241,469 | \$180,338 | \$1,691,654 |
| UNIFIED DISTRICTS | | | | | | |
| Antioch | \$545,668.60 | \$577,121.79 | \$618,863.74 | \$354,227.49 | \$261,742.98 | \$2,357,625 |
| John Swett | 48,858.07 | 50,087.03 | 53,709.71 | 30,742.56 | 22,942.98 | \$206,340 |
| Martinez | 142,824.43 | 154,243.28 | 165,399.36 | 94,671.89 | 69,524.17 | \$626,663 |
| Mt. Diablo | 1,087,674.32 | 1,094,097.85 | 1,173,231.54 | 671,538.55 | 501,530.21 | \$4,528,072 |
| Pittsburg | 314,222.69 | 305,448.31 | 327,540.71 | 187,478.95 | 140,016.32 | \$1,274,707 |
| San Ramon | 953,442.34 | 776,761.98 | 832,943.47 | 476,763.22 | 356,064.68 | \$3,395,976 |
| W. Contra Costa | 899,251.19 | 908,380.56 | 974,081.73 | 557,548.45 | 416,398.12 | \$3,755,660 |
| TOTAL | \$3,991,942 | \$3,866,141 | \$4,145,770 | \$2,372,971 | \$1,768,219 | \$16,145,043 |
| COUNTYWIDE TOTALS | | | | | | |
| | \$5,264,751 | \$5,018,025 | \$5,380,967 | \$3,079,978 | \$2,295,853 | \$21,039,573 |

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

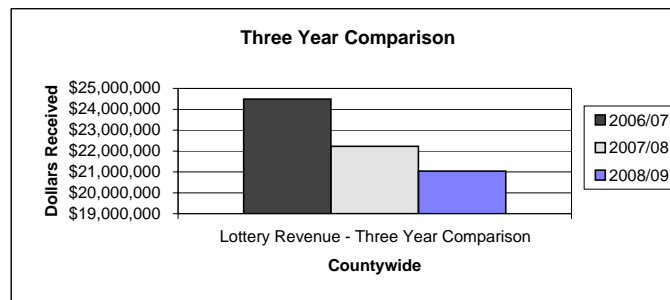
** All Lottery payments are based on the prior year's annual ADA until the actual annual ADA is available for the current year.

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

| | 2006/07 | | 2007/08 | | 2008/09 | |
|------------------------------|-----------------------|--------------------------------|-----------------------|--------------------------------|-----------------------|--------------------------------|
| | P/Y* ANNUAL ADA | TOTAL** \$144.63 per ADA | P/Y* ANNUAL ADA | TOTAL** \$131.19 per ADA | P/Y* ANNUAL ADA | TOTAL** \$123.27 per ADA |
| ELEMENTARY DISTRICTS | | | | | | |
| Brentwood | 7,185 | \$1,137,789 | 7,780 | \$1,111,932 | 8,158 | \$1,047,753 |
| Byron | 1,601 | 252,608 | 1,667 | 229,355 | 1,646 | 198,638 |
| Canyon | 67 | 10,062 | 70 | 9,664 | 65 | 7,297 |
| Knightsen | 518 | 82,857 | 496 | 62,218 | 526 | 68,294 |
| Lafayette | 3,315 | 478,219 | 3,227 | 412,772 | 3,231 | 395,847 |
| Moraga | 1,820 | 262,956 | 1,780 | 228,919 | 1,776 | 216,774 |
| Oakley | 4,429 | 634,264 | 4,551 | 617,733 | 4,625 | 575,592 |
| Orinda | 2,476 | 359,236 | 2,508 | 335,328 | 2,488 | 301,790 |
| Walnut Creek | 3,296 | 470,004 | 3,201 | 408,331 | 3,198 | 390,891 |
| TOTAL | 24,707 | \$3,687,995 | 25,280 | \$3,416,252 | 25,713 | \$3,202,877 |
| HIGH SCHOOL DISTRICTS | | | | | | |
| Acalanes | 6,461 | \$939,940 | 6,398 | \$834,508 | 6,458 | \$798,028 |
| Liberty | 5,910 | 935,777 | 6,483 | 937,730 | 6,879 | 893,625 |
| TOTAL | 12,371 | \$1,875,717 | 12,881 | \$1,772,238 | 13,337 | \$1,691,654 |
| UNIFIED DISTRICTS | | | | | | |
| Antioch | 20,486 | \$2,915,411 | 19,841 | \$2,522,862 | 19,565 | \$2,357,625 |
| John Swett | 1,741 | 244,399 | 1,711 | \$220,954 | 1,698 | \$206,340 |
| Martinez | 5,302 | 746,051 | 5,329 | \$706,573 | 5,229 | \$626,663 |
| Mt. Diablo | 37,936 | 5,491,452 | 37,218 | \$4,803,584 | 37,091 | \$4,528,072 |
| Pittsburg | 10,048 | 1,422,857 | 10,296 | \$1,392,386 | 10,355 | \$1,274,707 |
| San Ramon | 24,135 | 3,666,988 | 25,012 | \$3,424,895 | 26,333 | \$3,395,976 |
| W. Contra Costa | 31,607 | 4,433,687 | 30,888 | \$3,968,785 | 30,795 | \$3,755,660 |
| TOTAL | 131,255 | \$18,920,845 | 130,295 | \$17,040,041 | 131,066 | \$16,145,043 |
| COUNTYWIDE TOTALS | | | | | | |
| | 168,333 | \$24,484,557 | 168,456 | \$22,228,529 | 170,116 | \$21,039,573 |

* 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
2008-2009

| | SECOND PERIOD ADA | CERTIFICATED SALARIES (1000-1999) | CLASSIFIED SALARIES (2000-2999) | EMPLOYEE BENEFITS (3000-3999) | BOOKS AND SUPPLIES (4000-4999) |
|-----------------------------|-------------------------|---|---------------------------------------|-------------------------------------|--------------------------------------|
| ELEMENTARY DISTRICTS | | | | | |
| Brentwood | | | | | |
| Unrestricted | | \$27,758,910 | \$4,139,799 | \$6,783,485 | \$439,246 |
| Restricted | | 5,129,708 | 2,843,038 | 1,836,811 | 1,556,473 |
| Total | 7,974.42 | \$32,888,618 | \$6,982,837 | \$8,620,297 | \$1,995,719 |
| Cost per ADA | | \$4,124 | \$876 | \$1,081 | \$250 |
| Percentage per ADA | | 58.315% | 12.381% | 15.285% | 3.539% |
| Byron | | | | | |
| Unrestricted | | \$5,652,688 | \$911,718 | \$1,947,257 | \$129,959 |
| Restricted | | 652,899 | 426,382 | 300,960 | 248,289 |
| Total | 1,618.50 | \$6,305,587 | \$1,338,101 | \$2,248,217 | \$378,248 |
| Cost per ADA | | \$3,896 | \$827 | \$1,389 | \$234 |
| Percentage per ADA | | 51.189% | 10.863% | 18.251% | 3.071% |
| Canyon | | | | | |
| Unrestricted | | \$298,651 | \$84,157 | \$98,589 | \$18,167 |
| Restricted | | 0 | 38,532 | 5,290 | 11,629 |
| Total | 65.31 | \$298,651 | \$122,688 | \$103,880 | \$29,795 |
| Cost per ADA | | \$4,573 | \$1,879 | \$1,591 | \$456 |
| Percentage per ADA | | 47.802% | 19.638% | 16.627% | 4.769% |
| Knightesen | | | | | |
| Unrestricted | | \$1,679,618 | \$414,124 | \$480,365 | \$84,682 |
| Restricted | | 219,517 | 292,526 | 125,634 | 104,654 |
| Total | 480.18 | \$1,899,135 | \$706,650 | \$605,999 | \$189,336 |
| Cost per ADA | | \$3,955 | \$1,472 | \$1,262 | \$394 |
| Percentage per ADA | | 45.823% | 17.050% | 14.621% | 4.568% |
| Lafayette | | | | | |
| Unrestricted | | \$12,322,802 | \$2,643,102 | \$4,309,602 | \$292,997 |
| Restricted | | 1,929,432 | 1,595,770 | 857,939 | 676,862 |
| Total | 3,115.12 | \$14,252,234 | \$4,238,872 | \$5,167,542 | \$969,859 |
| Cost per ADA | | \$4,575 | \$1,361 | \$1,659 | \$311 |
| Percentage per ADA | | 53.166% | 15.813% | 19.277% | 3.618% |
| Moraga | | | | | |
| Unrestricted | | \$6,894,657 | \$2,079,387 | \$2,737,218 | \$422,013 |
| Restricted | | 564,268 | 759,553 | 430,264 | 90,201 |
| Total | 1,699.55 | \$7,458,924 | \$2,838,940 | \$3,167,481 | \$512,214 |
| Cost per ADA | | \$4,389 | \$1,670 | \$1,864 | \$301 |
| Percentage per ADA | | 47.734% | 18.167% | 20.270% | 3.278% |
| Oakley | | | | | |
| Unrestricted | | \$15,544,941 | \$2,914,828 | \$4,513,188 | \$480,687 |
| Restricted | | 3,536,947 | 1,534,530 | 1,208,867 | 898,546 |
| Total | 4,420.41 | \$19,081,889 | \$4,449,359 | \$5,722,055 | \$1,379,233 |
| Cost per ADA | | \$4,317 | \$1,007 | \$1,294 | \$312 |
| Percentage per ADA | | 55.843% | 13.021% | 16.746% | 4.036% |
| Orinda | | | | | |
| Unrestricted | | \$11,125,938 | \$3,189,181 | \$3,586,784 | \$681,730 |
| Restricted | | 1,234,555 | 943,876 | 637,351 | 365,157 |
| Total | 2,356.89 | \$12,360,493 | \$4,133,057 | \$4,224,136 | \$1,046,887 |
| Cost per ADA | | \$5,244 | \$1,754 | \$1,792 | \$444 |
| Percentage per ADA | | 49.447% | 16.534% | 16.898% | 4.188% |

General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2008-2009

| 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 | | | | |
| \$2,671,284 | \$152,776 | \$5,600 | (\$654,855) | \$41,296,245 |
| 2,993,265 | 46,064 | 137,003 | 559,243 | 15,101,605 |
| \$5,664,549 | \$198,839 | \$142,603 | (\$95,612) | \$56,397,850 |
| \$710 | \$25 | \$18 | (\$12) | \$7,072 |
| 10.044% | 0.353% | 0.253% | (0.170%) | 100.00% |
| Byron | | | | |
| \$765,397 | \$1,043 | \$0 | (\$20,774) | \$9,387,287 |
| 1,276,616 | 5,000 | 0 | 20,774 | 2,930,921 |
| \$2,042,013 | \$6,043 | \$0 | \$0 | \$12,318,208 |
| \$1,262 | \$4 | \$0 | \$0 | \$7,611 |
| 16.577% | 0.049% | 0.000% | 0.000% | 100.00% |
| Canyon | | | | |
| \$69,221 | \$0 | \$0 | \$0 | \$568,785 |
| 525 | 0 | 0 | 0 | 55,976 |
| \$69,747 | \$0 | \$0 | \$0 | \$624,761 |
| \$1,068 | \$0 | \$0 | \$0 | \$9,566 |
| 11.164% | 0.000% | 0.000% | 0.000% | 100.00% |
| Knightsen | | | | |
| \$449,440 | \$8,985 | \$0 | (\$51,606) | \$3,065,607 |
| 257,861 | 0 | 30,595 | 48,186 | 1,078,973 |
| \$707,301 | \$8,985 | \$30,595 | (\$3,420) | \$4,144,580 |
| \$1,473 | \$19 | \$64 | (\$7) | \$8,631 |
| 17.066% | 0.217% | 0.738% | (0.083%) | 100.00% |
| Lafayette | | | | |
| \$1,516,091 | \$92,929 | \$0 | (\$18,915) | \$21,158,608 |
| 438,795 | 0 | 130,562 | 18,915 | 5,648,276 |
| \$1,954,887 | \$92,929 | \$130,562 | \$0 | \$26,806,884 |
| \$628 | \$30 | \$42 | \$0 | \$8,605 |
| 7.292% | 0.347% | 0.487% | 0.000% | 100.00% |
| Moraga | | | | |
| \$1,183,845 | \$35,844 | \$0 | (\$63,567) | \$13,289,396 |
| 372,570 | 8,765 | 101,127 | 10,351 | 2,337,098 |
| \$1,556,415 | \$44,609 | \$101,127 | (\$53,217) | \$15,626,494 |
| \$916 | \$26 | \$60 | (\$31) | \$9,194 |
| 9.960% | 0.285% | 0.647% | (0.341%) | 100.00% |
| Oakley | | | | |
| \$1,985,461 | \$0 | (\$51,252) | (\$47,967) | \$25,339,887 |
| 1,564,811 | 39,045 | 0 | 47,967 | 8,830,713 |
| \$3,550,272 | \$39,045 | (\$51,252) | \$0 | \$34,170,600 |
| \$803 | \$9 | (\$12) | \$0 | \$7,730 |
| 10.390% | 0.114% | -0.150% | 0.000% | 100.00% |
| Orinda | | | | |
| \$2,013,641 | \$697,149 | \$0 | (\$32,805) | \$21,261,619 |
| 274,904 | 0 | 247,244 | 32,805 | 3,735,892 |
| \$2,288,545 | \$697,149 | \$247,244 | \$0 | \$24,997,511 |
| \$971 | \$296 | \$105 | \$0 | \$10,606 |
| 9.155% | 2.789% | 0.989% | 0.000% | 100.00% |

General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2008-2009

| | 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 | | \$10,288,630 | \$2,247,848 | \$2,779,239 | \$412,930 |
| Restricted | | 2,884,891 | 1,087,062 | 940,567 | 492,615 |
| Total | 3,157.79 | \$13,173,521 | \$3,334,910 | \$3,719,805 | \$905,545 |
| Cost per ADA | | \$4,172 | \$1,056 | \$1,178 | \$287 |
| Percentage per ADA | | 54.692% | 13.845% | 15.443% | 3.759% |
| TOTAL ELEMENTARY | | | | | |
| Unrestricted | | \$91,566,835 | \$18,624,143 | \$27,235,727 | \$2,962,411 |
| Restricted | | 16,152,217 | 9,521,270 | 6,343,685 | 4,444,426 |
| Total | 24,888.17 | \$107,719,051 | \$28,145,413 | \$33,579,412 | \$7,406,836 |
| Cost per ADA | | \$4,328 | \$1,131 | \$1,349 | \$298 |
| Percentage per ADA | | 54.083% | 14.131% | 16.859% | 3.719% |
| HIGH SCHOOL DISTRICTS | | | | | |
| Acalanes | | | | | |
| Unrestricted | | \$18,400,645 | \$5,913,984 | \$7,699,768 | \$456,779 |
| Restricted | | 8,816,229 | 2,353,100 | 3,293,002 | 1,002,611 |
| Total | 5,456.81 | \$27,216,874 | \$8,267,085 | \$10,992,770 | \$1,459,389 |
| Cost per ADA | | \$4,988 | \$1,515 | \$2,015 | \$267 |
| Percentage per ADA | | 50.593% | 15.368% | 20.435% | 2.713% |
| Liberty | | | | | |
| Unrestricted | | \$21,603,713 | \$5,498,467 | \$7,732,823 | \$353,624 |
| Restricted | | 5,031,767 | 2,012,130 | 2,187,160 | 1,665,462 |
| Total | 6,512.63 | \$26,635,479 | \$7,510,598 | \$9,919,983 | \$2,019,085 |
| Cost per ADA | | \$4,090 | \$1,153 | \$1,523 | \$310 |
| Percentage per ADA | | 50.054% | 14.114% | 18.642% | 3.794% |
| TOTAL HIGH SCHOOL | | | | | |
| Unrestricted | | \$40,004,358 | \$11,412,452 | \$15,432,591 | \$810,402 |
| Restricted | | 13,847,996 | 4,365,231 | 5,480,162 | 2,668,072 |
| Total | 11,969.44 | \$53,852,354 | \$15,777,682 | \$20,912,753 | \$3,478,475 |
| Cost per ADA | | \$4,499 | \$1,318 | \$1,747 | \$291 |
| Percentage per ADA | | 50.326% | 14.744% | 19.543% | 3.251% |
| UNIFIED DISTRICTS | | | | | |
| Antioch | | | | | |
| Unrestricted | | \$59,314,118 | \$12,095,293 | \$20,074,736 | \$1,013,386 |
| Restricted | | 14,439,575 | 8,636,470 | 6,269,926 | 3,829,939 |
| Total | 18,125.65 | \$73,753,693 | \$20,731,763 | \$26,344,662 | \$4,843,326 |
| Cost per ADA | | \$4,069 | \$1,144 | \$1,453 | \$267 |
| Percentage per ADA | | 52.028% | 14.625% | 18.584% | 3.417% |
| John Swett | | | | | |
| Unrestricted | | \$5,275,170 | \$1,203,769 | \$2,446,164 | \$163,212 |
| Restricted | | 1,622,418 | 837,952 | 915,897 | 309,736 |
| Total | 1,600.12 | \$6,897,588 | \$2,041,721 | \$3,362,061 | \$472,947 |
| Cost per ADA | | \$4,311 | \$1,276 | \$2,101 | \$296 |
| Percentage per ADA | | 44.031% | 13.033% | 21.462% | 3.019% |

General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2008-2009

| SERVICES AND OTHER OPERATING EXPENSES (5000-5999) | CAPITAL OUTLAY (6000-6599) | OTHER OUTGO (7100-7299) (7400-7499) | DIRECT/INDIRECT SUPPORT COSTS (7300-7399) | TOTAL EXPENDITURES |
|--|----------------------------------|--|---|-----------------------|
| ELEMENTARY DISTRICTS (Cont.) | | | | |
| | | | | Walnut Creek |
| \$1,340,636 | \$7,963 | \$0 | \$0 | \$17,077,246 |
| 1,289,243 | 28,171 | 287,328 | 0 | 7,009,877 |
| \$2,629,879 | \$36,134 | \$287,328 | \$0 | \$24,087,123 |
| \$833 | \$11 | \$91 | \$0 | \$7,628 |
| 10.918% | 0.150% | 1.193% | 0.000% | 100.00% |
| TOTAL ELEMENTARY | | | | |
| \$11,995,017 | \$996,688 | (\$45,652) | (\$890,488) | \$152,444,680 |
| 8,468,591 | 127,044 | 933,859 | 738,240 | 46,729,331 |
| \$20,463,608 | \$1,123,732 | \$888,207 | (\$152,249) | \$199,174,011 |
| \$822 | \$45 | \$36 | (\$6) | \$8,003 |
| 10.274% | 0.564% | 0.446% | (0.076%) | 100.00% |
| HIGH SCHOOL DISTRICTS | | | | |
| | | * excludes SELPA | | Acalanes |
| \$3,546,861 | \$7,428 | \$0 | (\$260,990) | \$35,764,475 |
| 2,195,703 | 116,336 | 242,383 * | 10,990 | 18,030,354 * |
| \$5,742,564 | \$123,764 | \$242,383 | (\$250,000) | \$53,794,829 |
| \$1,052 | \$5 | \$44 | (\$46) | \$9,858 |
| 10.675% | 0.230% | 0.451% | (0.465%) | 100.00% |
| | | | | Liberty |
| \$3,722,326 | \$16,598 | \$196,954 | (\$129,342) | \$38,995,162 |
| 2,983,732 | 240,651 | 8,284 | 89,342 | 14,218,527 |
| \$6,706,058 | \$257,249 | \$205,238 | (\$40,000) | \$53,213,690 |
| \$1,030 | \$40 | \$32 | (\$6) | \$8,171 |
| 12.602% | 0.483% | 0.386% | (0.075%) | 100.00% |
| TOTAL HIGH SCHOOL | | | | |
| \$7,269,187 | \$24,026 | \$196,954 | (\$390,332) | \$74,759,637 |
| 5,179,435 | 356,987 | 250,667 | 100,332 | 32,248,882 |
| \$12,448,622 | \$381,013 | \$447,621 | (\$290,000) | \$107,008,519 |
| \$1,040 | \$32 | \$37 | (\$24) | \$8,940 |
| 11.633% | 0.356% | 0.418% | (0.271%) | 100.00% |
| UNIFIED DISTRICTS | | | | |
| | | | | Antioch |
| \$6,622,247 | \$76,364 | \$1,369,771 | (\$808,292) | \$99,757,624 |
| 8,131,390 | 108,699 | 142,901 | 440,428 | 41,999,329 |
| \$14,753,638 | \$185,063 | \$1,512,672 | (\$367,863) | \$141,756,954 |
| \$814 | \$10 | \$83 | (\$20) | \$7,821 |
| 10.408% | 0.131% | 1.067% | (0.260%) | 100.00% |
| | | | | John Swett |
| \$847,582 | \$0 | \$49,056 | (\$138,979) | \$9,845,973 |
| 2,007,482 | 14,215 | 0 | 111,788 | 5,819,488 |
| \$2,855,063 | \$14,215 | \$49,056 | (\$27,191) | \$15,665,461 |
| \$1,784 | \$9 | \$31 | (\$17) | \$9,790 |
| 18.225% | 0.091% | 0.313% | (0.174%) | 100.00% |

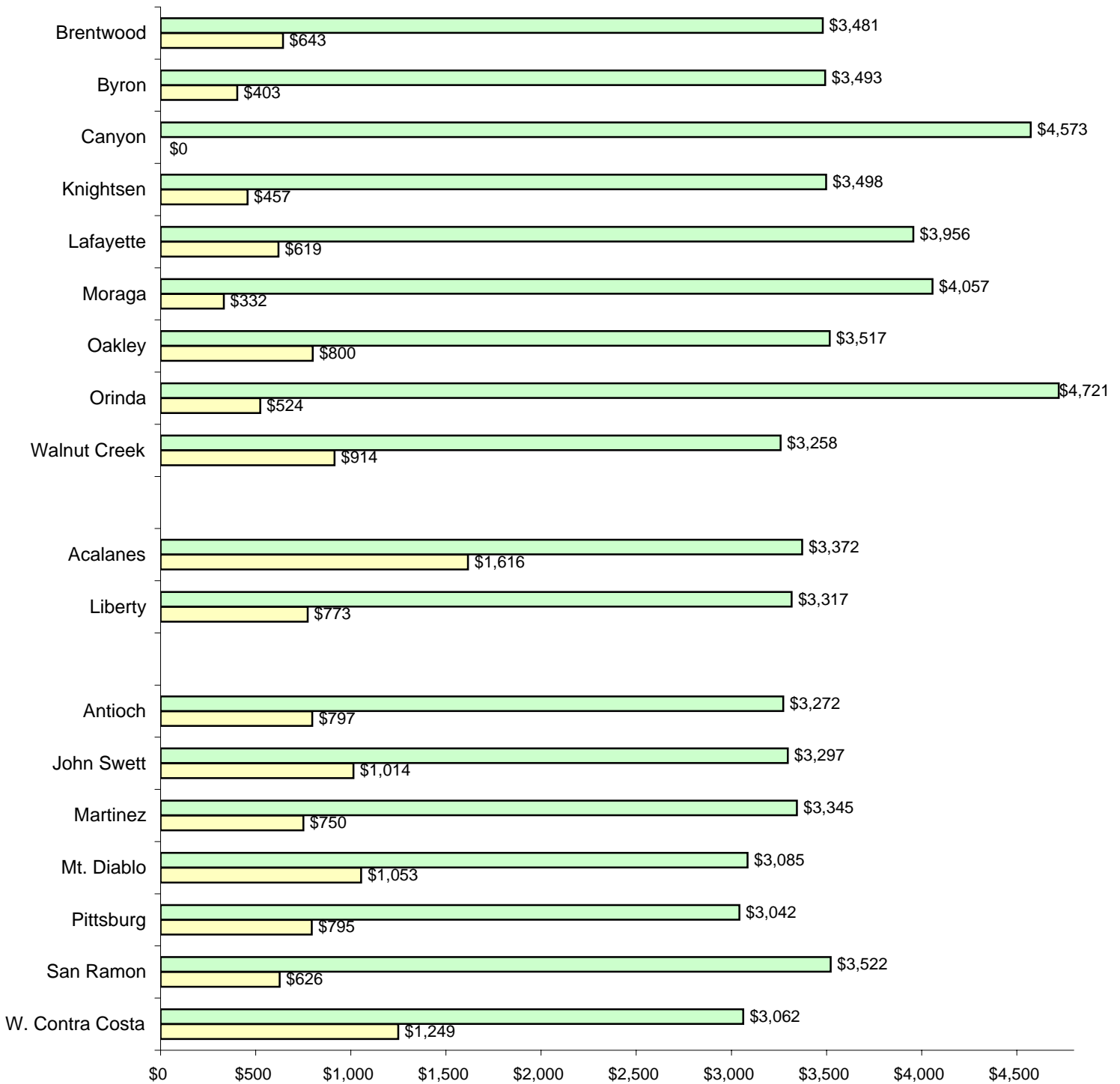
General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2008-2009

| | 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 | | \$12,649,651 | \$2,301,279 | \$5,006,889 | \$347,021 |
| Restricted | | 2,837,392 | 1,366,729 | 1,498,634 | 757,206 |
| Total | 3,781.78 | \$15,487,043 | \$3,668,008 | \$6,505,523 | \$1,104,227 |
| Cost per ADA | | \$4,095 | \$970 | \$1,720 | \$292 |
| Percentage per ADA | | 52.122% | 12.345% | 21.895% | 3.716% |
| Mt. Diablo | | | | | |
| Unrestricted | | \$101,446,867 | \$22,464,564 | \$31,459,761 | \$2,406,577 |
| Restricted | | 34,641,596 | 23,094,525 | 20,855,614 | 8,045,947 |
| Total | 32,886.98 | \$136,088,463 | \$45,559,089 | \$52,315,375 | \$10,452,524 |
| Cost per ADA | | \$4,138 | \$1,385 | \$1,591 | \$318 |
| Percentage per ADA | | 47.406% | 15.871% | 18.224% | 3.641% |
| Pittsburg | | | | | |
| Unrestricted | | \$27,323,881 | \$6,093,585 | \$11,604,851 | \$632,364 |
| Restricted | | 7,136,987 | 4,766,598 | 3,984,661 | 2,852,209 |
| Total | 8,982.50 | \$34,460,868 | \$10,860,182 | \$15,589,512 | \$3,484,573 |
| Cost per ADA | | \$3,836 | \$1,209 | \$1,736 | \$388 |
| Percentage per ADA | | 45.472% | 14.331% | 20.571% | 4.598% |
| San Ramon | | | | | |
| Unrestricted | | \$92,147,201 | \$21,766,799 | \$30,893,939 | \$4,306,084 |
| Restricted | | 16,380,975 | 11,485,626 | 10,839,361 | 4,219,371 |
| Total | 26,166.80 | \$108,528,176 | \$33,252,425 | \$41,733,300 | \$8,525,455 |
| Cost per ADA | | \$4,148 | \$1,271 | \$1,595 | \$326 |
| Percentage per ADA | | 50.366% | 15.432% | 19.368% | 3.957% |
| W. Contra Costa | | | | | |
| Unrestricted | | \$85,447,419 | \$20,783,024 | \$46,043,207 | \$1,943,901 |
| Restricted | | 34,843,318 | 20,635,161 | 23,031,999 | 6,899,594 |
| Total | 27,902.19 | \$120,290,736 | \$41,418,185 | \$69,075,206 | \$8,843,495 |
| Cost per ADA | | \$4,311 | \$1,484 | \$2,476 | \$317 |
| Percentage per ADA | | 42.976% | 14.797% | 24.678% | 3.159% |
| TOTAL UNIFIED | | | | | |
| Unrestricted | | \$383,604,307 | \$86,708,312 | \$147,529,547 | \$10,812,546 |
| Restricted | | 111,902,261 | 70,823,061 | 67,396,091 | 26,914,001 |
| Total | 119,446.02 | \$495,506,568 | \$157,531,373 | \$214,925,638 | \$37,726,547 |
| Cost per ADA | | \$4,148 | \$1,319 | \$1,799 | \$316 |
| Percentage per ADA | | 47.401% | 15.069% | 20.560% | 3.609% |
| COUNTYWIDE TOTAL | | | | | |
| Unrestricted | | \$515,175,500 | \$116,744,907 | \$190,197,865 | \$14,585,360 |
| Restricted | | 141,902,473 | 84,709,562 | 79,219,938 | 34,026,498 |
| Total | 156,303.63 | \$657,077,973 | \$201,454,468 | \$269,417,803 | \$48,611,858 |
| Cost per ADA | | \$4,204 | \$1,289 | \$1,724 | \$311 |
| Percentage per ADA | | 48.618% | 14.905% | 19.934% | 3.597% |

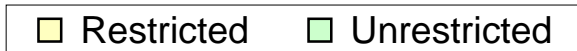
**General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2008-2009**

| 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 | | | | |
| \$1,404,097 | \$8,584 | \$0 | (\$330,138) | \$21,387,382 |
| 1,358,611 | 38,850 | 383,451 | 84,538 | 8,325,410 |
| \$2,762,707 | \$47,434 | \$383,451 | (\$245,600) | \$29,712,793 |
| \$731 | \$13 | \$101 | (\$65) | \$7,857 |
| 9.298% | 0.160% | 1.291% | (0.827%) | 100.00% |
| Mt. Diablo | | | | |
| \$12,936,837 | \$1,019,349 | \$926,780 | (\$3,889,556) | \$168,771,180 |
| 25,073,030 | 1,210,437 | 2,094,680 | 3,276,689 | 118,292,517 |
| \$38,009,866 | \$2,229,786 | \$3,021,460 | (\$612,867) | \$287,063,697 |
| \$1,156 | \$68 | \$92 | (\$19) | \$8,729 |
| 13.241% | 0.777% | 1.053% | (0.213%) | 100.00% |
| Pittsburg | | | | |
| \$5,118,673 | \$206,111 | \$15,695 | (\$817,566) | \$50,177,594 |
| 6,215,434 | 294,055 | 0 | 355,723 | 25,605,665 |
| \$11,334,107 | \$500,166 | \$15,695 | (\$461,844) | \$75,783,259 |
| \$1,262 | \$56 | \$2 | (\$51) | \$8,437 |
| 14.956% | 0.660% | 0.021% | (0.609%) | 100.00% |
| San Ramon | | | | |
| \$14,039,283 | \$332,507 | \$0 | (\$872,605) | \$162,613,208 |
| 7,214,468 | 84,692 | 1,765,833 | 871,463 | 52,861,789 |
| \$21,253,751 | \$417,199 | \$1,765,833 | (\$1,142) | \$215,474,997 |
| \$812 | \$16 | \$67 | (\$0) | \$8,235 |
| 9.864% | 0.194% | 0.820% | (0.001%) | 100.00% |
| W. Contra Costa | | | | |
| \$8,534,035 | \$72,439 | \$1,456,903 | (\$3,102,670) | \$161,178,257 |
| 30,749,572 | 385,080 | 0 | 2,186,242 | 118,730,967 |
| \$39,283,607 | \$457,520 | \$1,456,903 | (\$916,428) | \$279,909,224 |
| \$1,408 | \$16 | \$52 | (\$33) | \$10,032 |
| 14.034% | 0.163% | 0.520% | (0.327%) | 100.00% |
| TOTAL UNIFIED | | | | |
| \$49,502,753 | \$1,715,354 | \$3,818,205 | (\$9,959,806) | \$673,731,219 |
| 80,749,987 | 2,136,029 | 4,386,864 | 7,326,871 | 371,635,165 |
| \$130,252,740 | \$3,851,383 | \$8,205,069 | (\$2,632,935) | \$1,045,366,384 |
| \$1,090 | \$32 | \$69 | (\$22) | \$8,752 |
| 12.460% | 0.368% | 0.785% | (0.252%) | 100.00% |
| COUNTYWIDE TOTAL | | | | |
| \$68,766,957 | \$2,736,068 | \$3,969,507 | (\$11,240,627) | \$900,935,536 |
| 94,398,013 | 2,620,060 | 5,571,390 | 8,165,443 | 450,613,377 |
| \$163,164,970 | \$5,356,128 | \$9,540,897 | (\$3,075,184) | \$1,351,548,914 |
| \$1,044 | \$34 | \$61 | (\$20) | \$8,647 |
| 12.072% | 0.396% | 0.706% | (0.228%) | 100.00% |

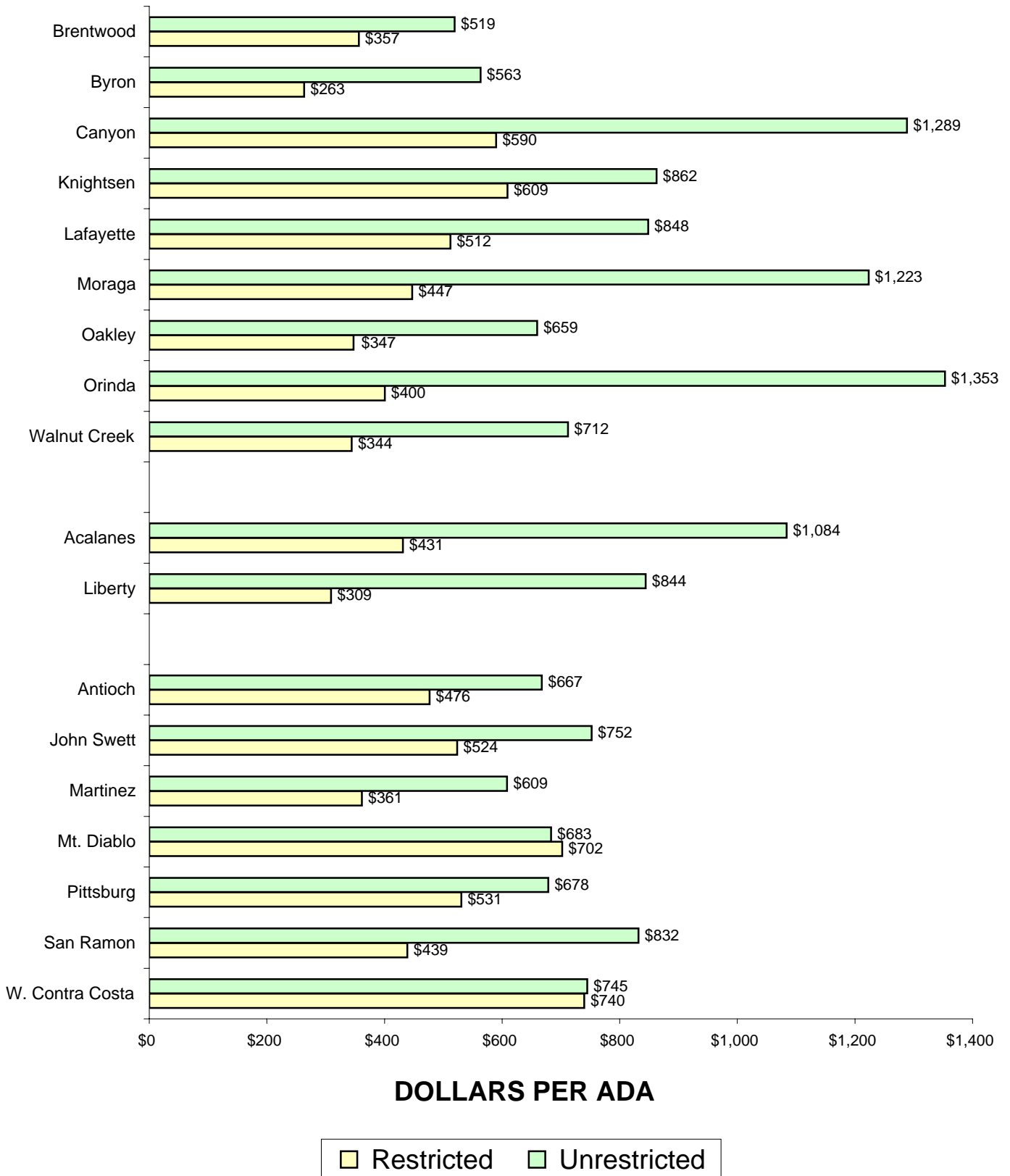
**Certificated Salaries Expended Per ADA 2008-2009
(1000 - 1999)**



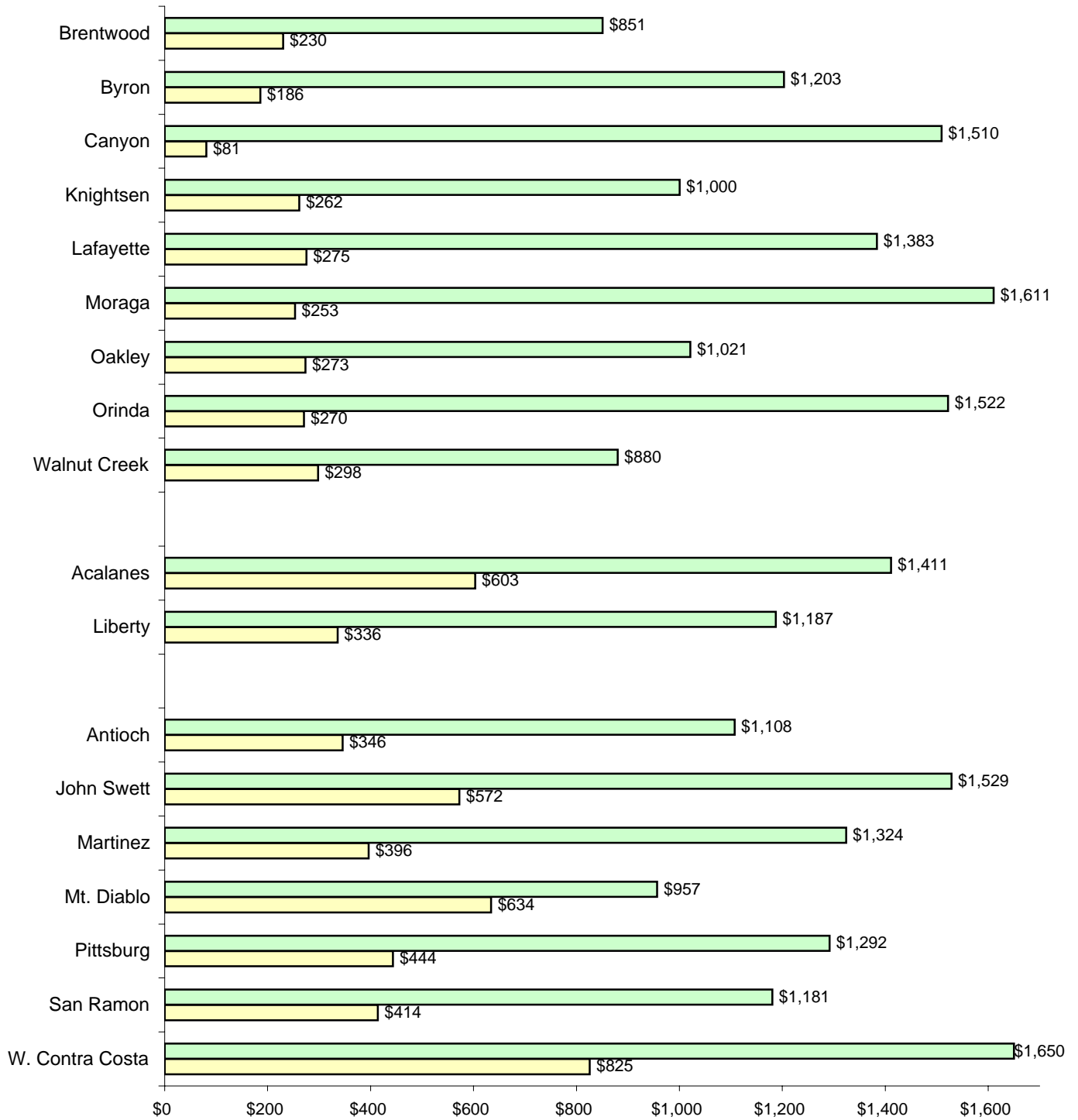
DOLLARS PER ADA



**Classified Salaries Expended Per ADA 2008-2009
(2000 - 2999)**



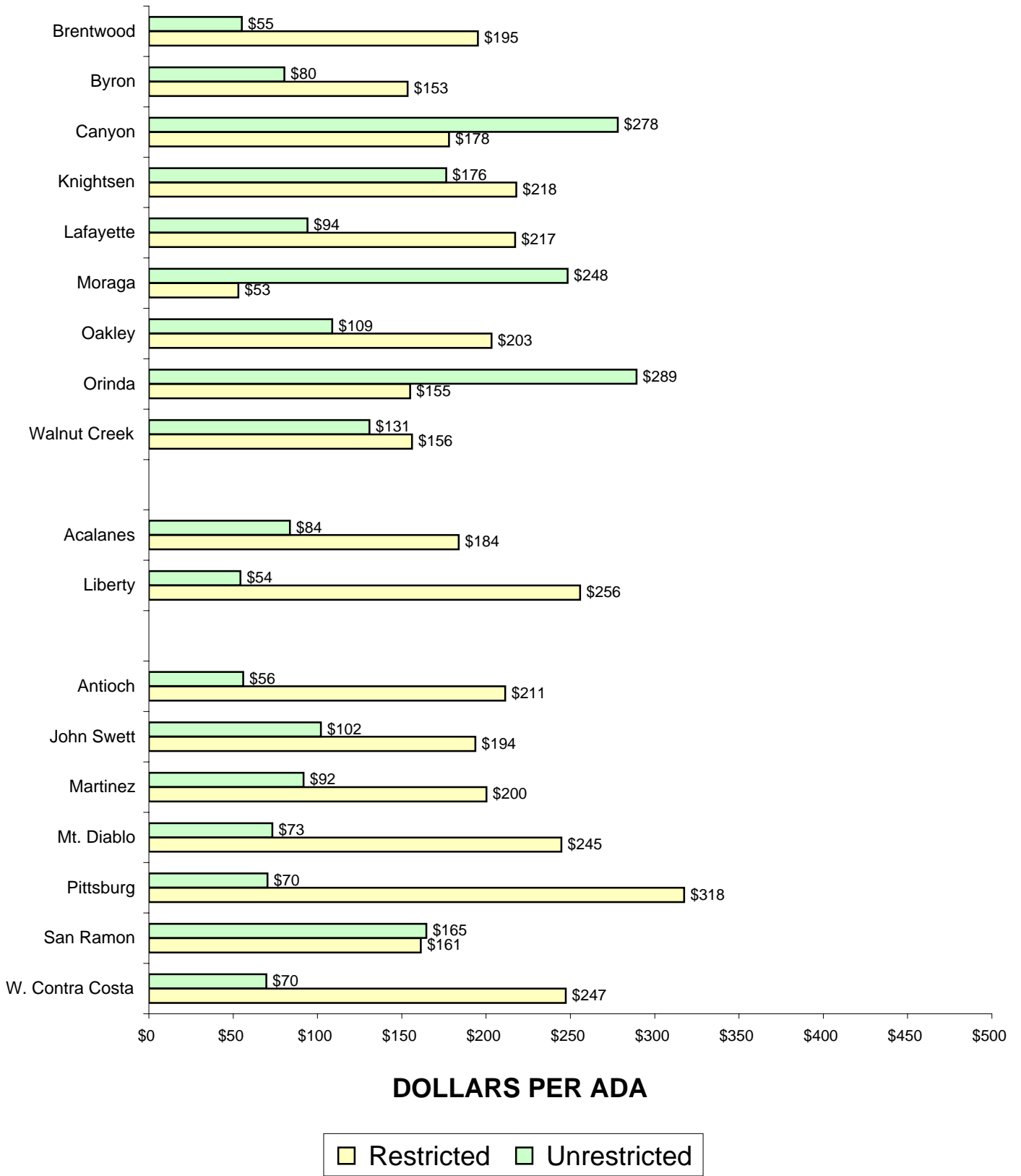
**Employee Benefits Expended Per ADA 2008-2009
(3000 - 3999)**



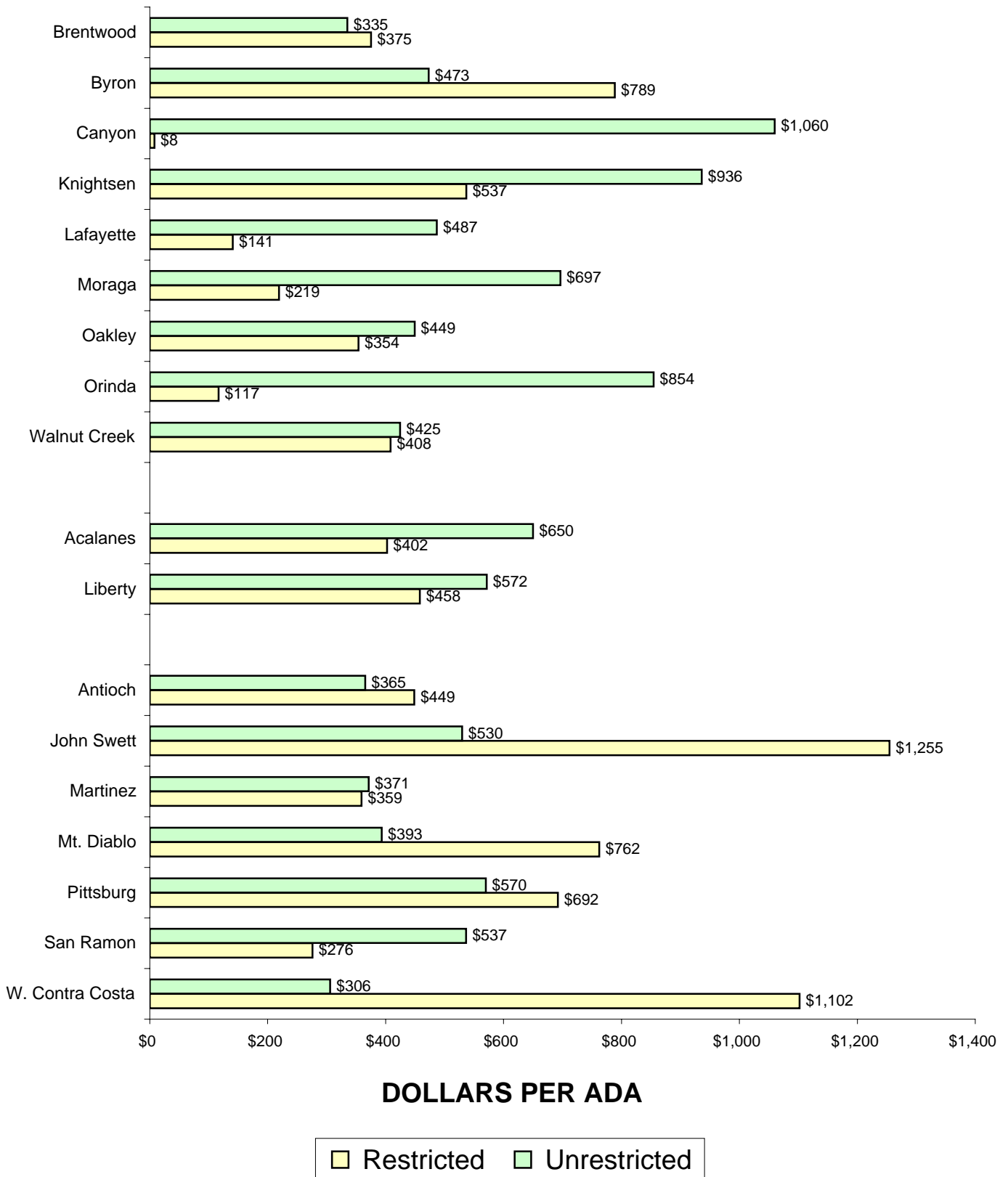
DOLLARS PER ADA

■ Restricted
■ Unrestricted

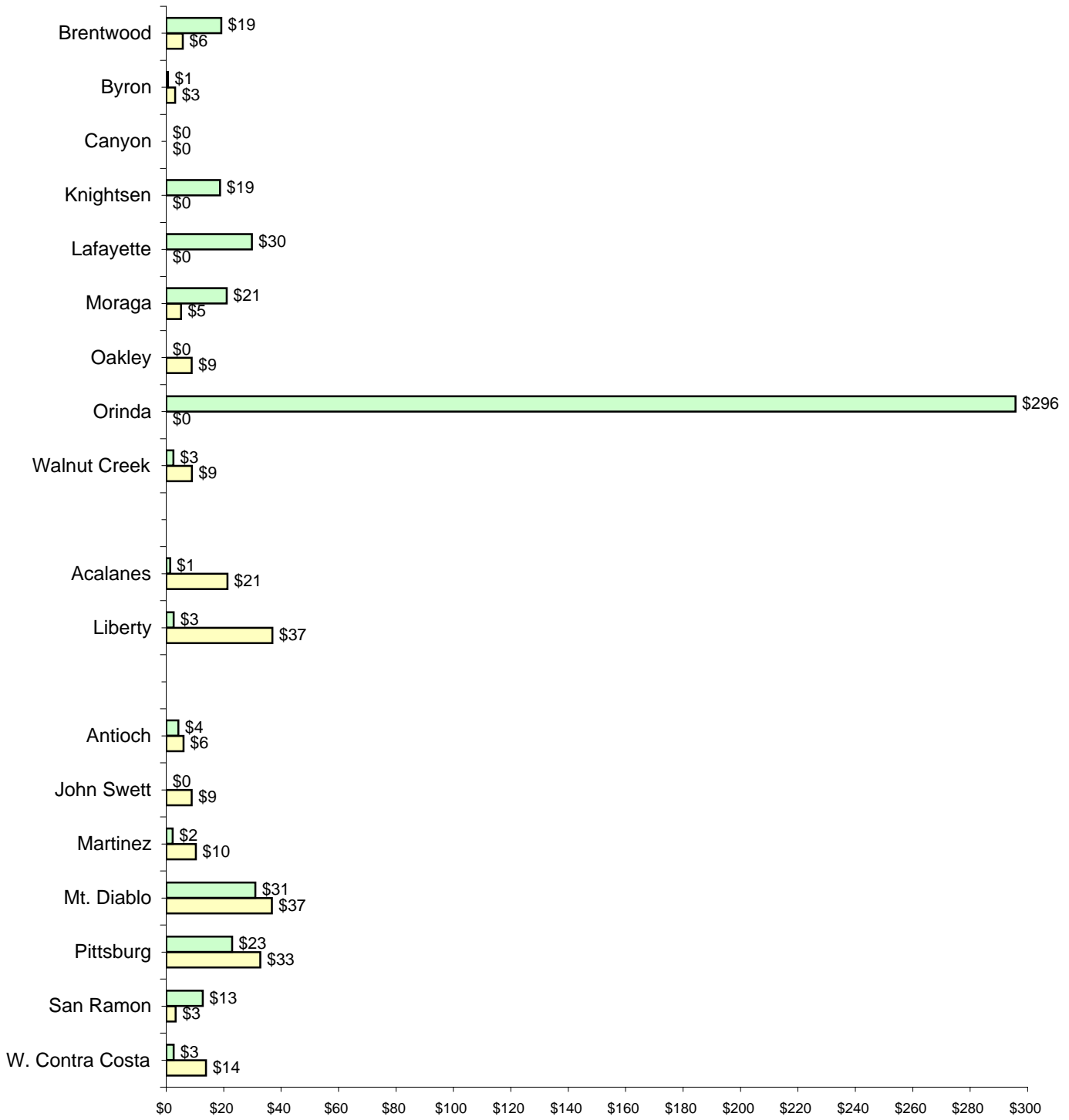
**Books and Supplies Expended Per ADA 2008-2009
(4000 - 4999)**



**Other Operating Expenditures Per ADA 2008-2009
(5000 - 5999)**



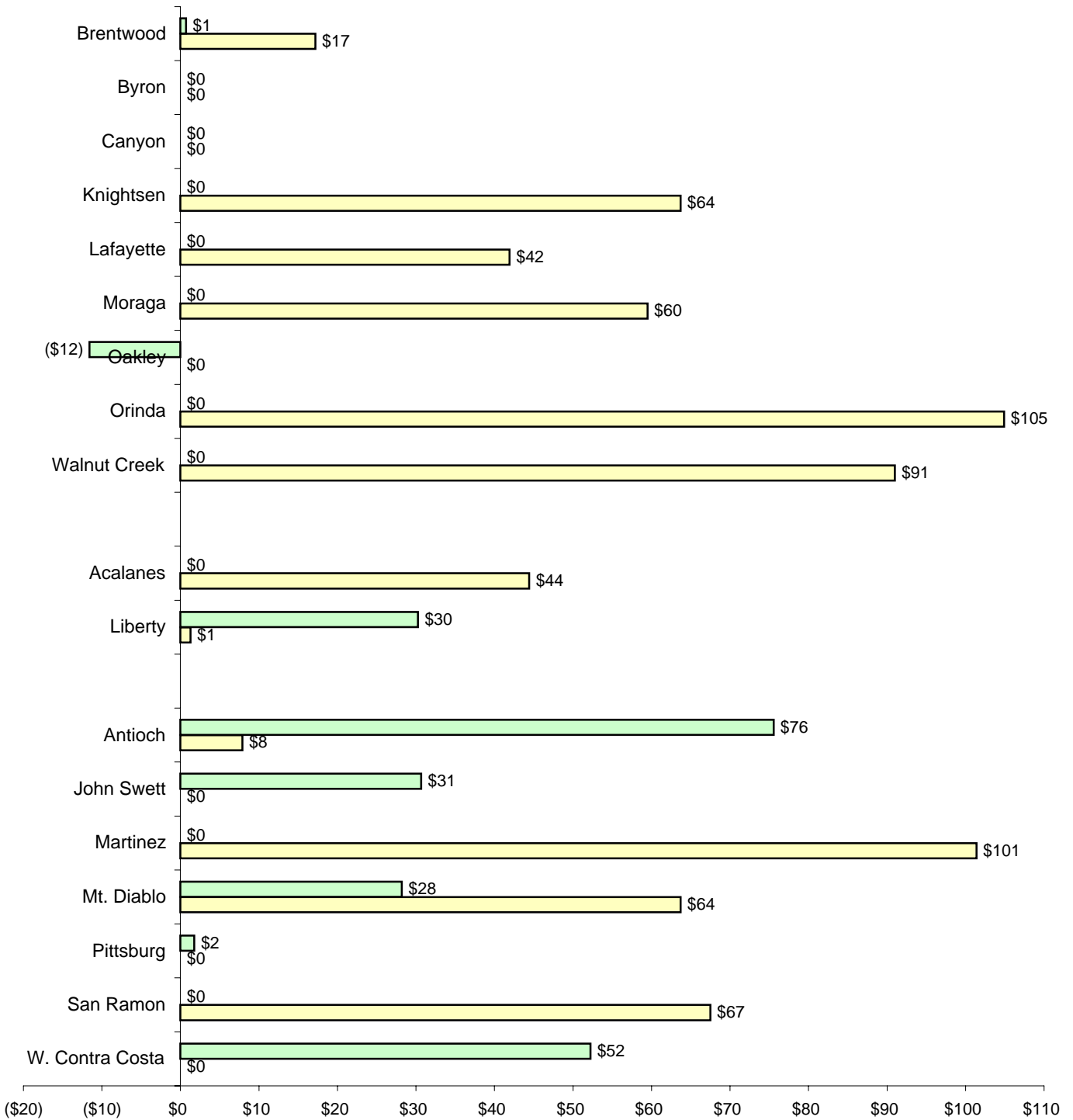
**Capital Outlay Expenditures Per ADA 2008-2009
(6000 - 6999)**



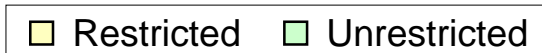
DOLLARS PER ADA

Restricted
 Unrestricted

**Other Outgo Per ADA 2008-2009
(7100 - 7299) (7400 - 7499)**

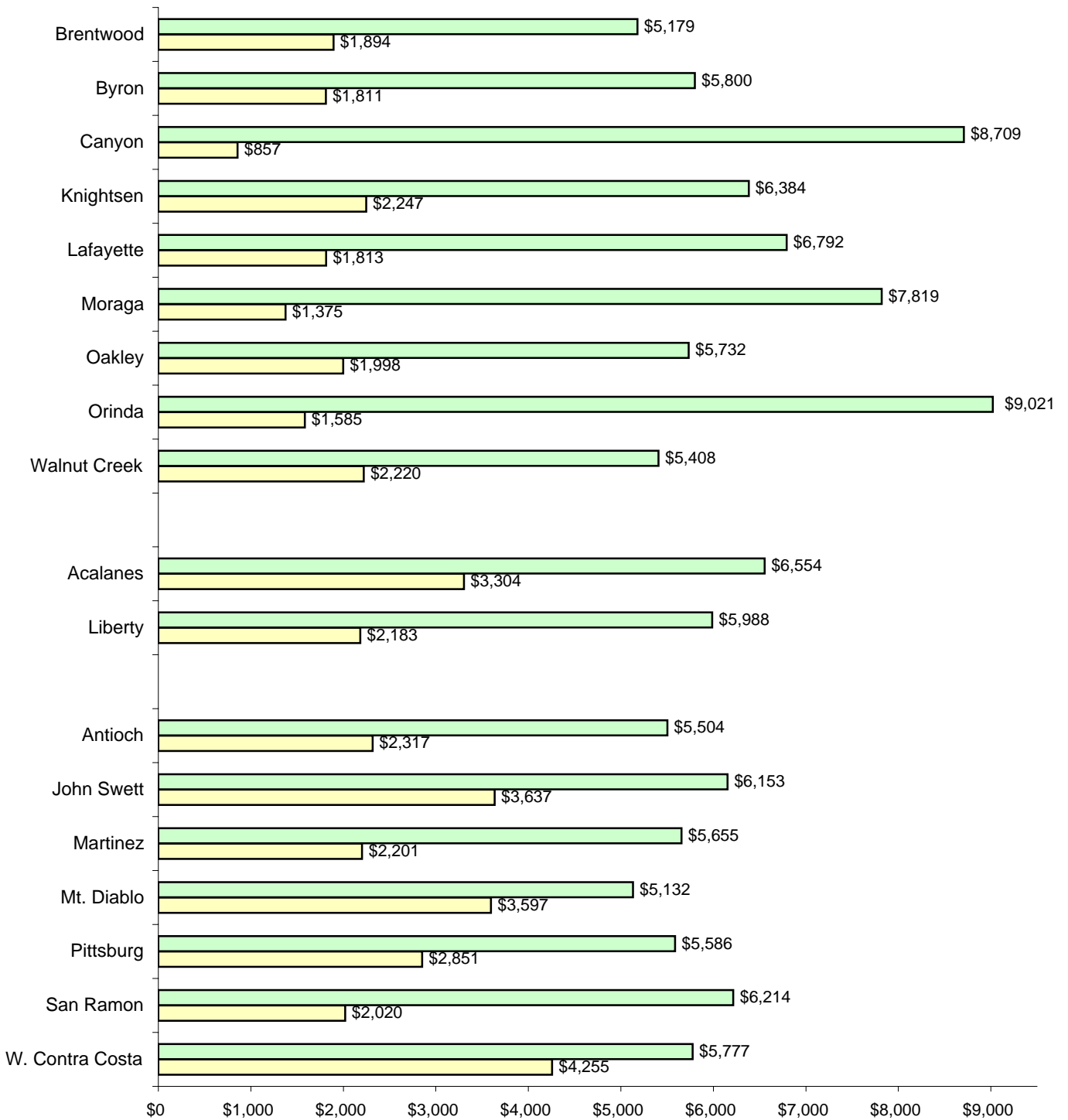


DOLLARS PER ADA



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

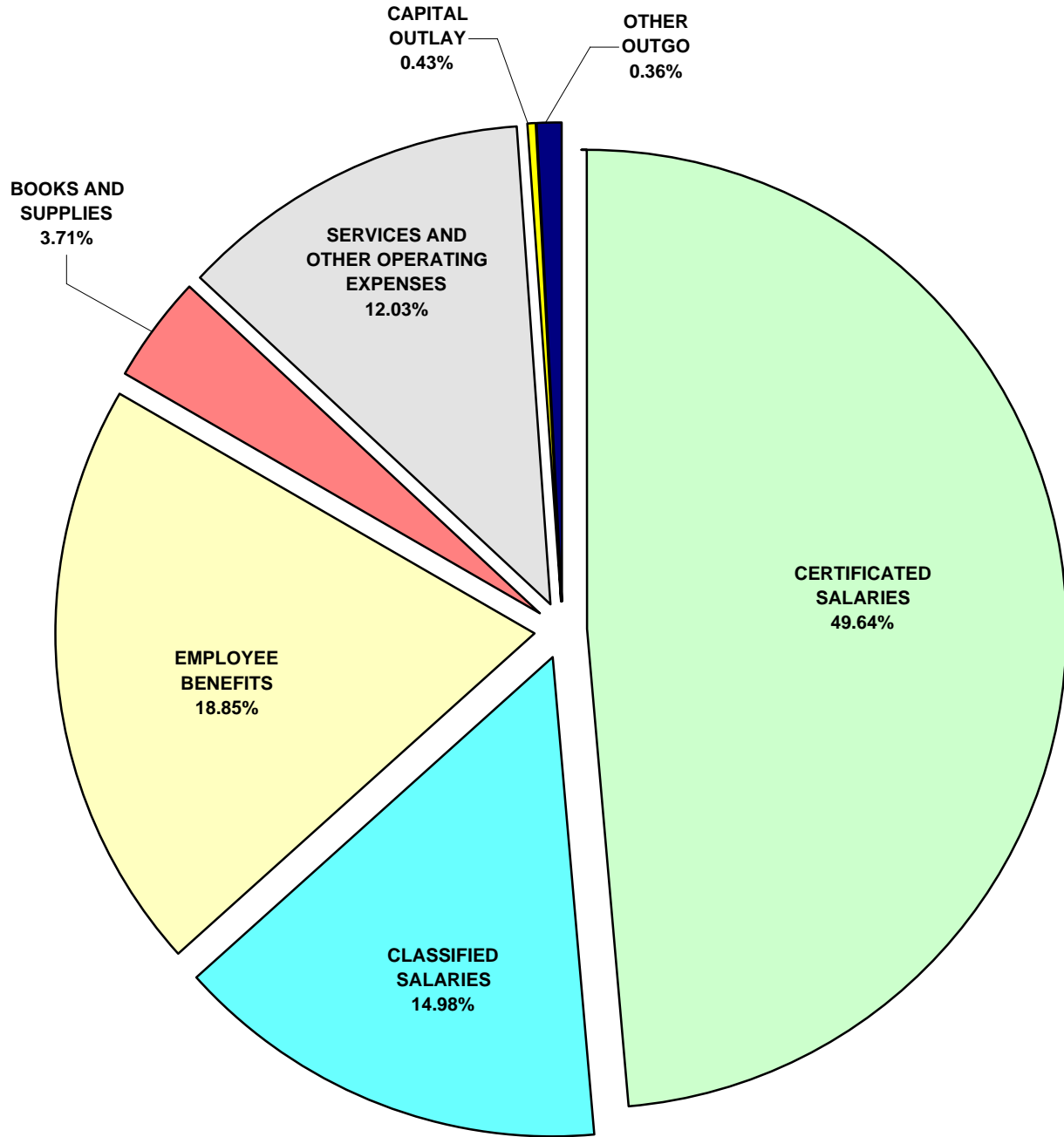
**Total Expenditures Per ADA 2008-2009
(1000 - 7499)**



DOLLARS PER ADA



**General Fund Expenditure Data
2008-2009**



**General Fund Expenditure By Program
Percentage of Total Expenditures
2008-2009**

| GENERAL EDUCATION | SPECIAL EDUCATION | ROC/ ROP | NON- AGENCY | COMMUNITY SERVICES | CHILD CARE SERVICES | OTHER OUTGO | SUPPORT TO OTHER FUNDS | TOTAL |
|------------------------------|---------------------|--------------|--------------------|--------------------|---------------------|--------------------|------------------------|----------------------|
| ELEMENTARY DISTRICTS | | | | | | | | |
| Brentwood | | | | | | | | |
| \$45,357,395 | \$10,107,809 | \$0 | \$560,732 | \$39,343 | \$0 | \$281,284 | \$163,035 | \$56,509,599 |
| 80.27% | 17.89% | 0.00% | 0.99% | 0.07% | 0.00% | 0.50% | 0.29% | 100.00% |
| Byron | | | | | | | | |
| \$10,422,341 | \$1,845,613 | \$0 | \$0 | \$0 | \$8,119 | \$6,043 | \$36,093 | \$12,318,208 |
| 84.61% | 14.98% | 0.00% | 0.00% | 0.00% | 0.07% | 0.05% | 0.29% | 100.00% |
| Canyon | | | | | | | | |
| \$575,885 | \$0 | \$0 | \$0 | \$0 | \$46,791 | \$10,909 | \$2,085 | \$635,670 |
| 90.60% | 0.00% | 0.00% | 0.00% | 0.00% | 7.36% | 1.72% | 0.33% | 100.00% |
| Knightsen | | | | | | | | |
| \$3,311,855 | \$772,943 | \$0 | \$0 | \$10,344 | \$0 | \$30,595 | \$18,841 | \$4,144,579 |
| 79.91% | 18.65% | 0.00% | 0.00% | 0.25% | 0.00% | 0.74% | 0.46% | 100.00% |
| Lafayette | | | | | | | | |
| \$23,178,881 | \$3,469,824 | \$0 | \$0 | \$0 | \$0 | \$314,281 | \$0 | \$26,962,986 |
| 85.97% | 12.87% | 0.00% | 0.00% | 0.00% | 0.00% | 1.17% | 0.00% | 100.00% |
| Moraga | | | | | | | | |
| \$13,284,335 | \$1,703,699 | \$0 | \$486,051 | \$21,417 | \$0 | \$264,569 | \$9,035 | \$15,769,106 |
| 84.24% | 10.80% | 0.00% | 3.08% | 0.14% | 0.00% | 1.68% | 0.06% | 100.00% |
| Oakley | | | | | | | | |
| \$27,886,837 | \$6,016,163 | \$0 | \$0 | \$101,354 | \$1,765 | \$18,456 | \$150,307 | \$34,174,883 |
| 81.60% | 17.60% | 0.00% | 0.00% | 0.30% | 0.01% | 0.05% | 0.44% | 100.00% |
| Orinda | | | | | | | | |
| \$20,460,192 | \$2,470,422 | \$0 | \$0 | \$0 | \$923,658 | \$1,225,662 | \$0 | \$25,079,935 |
| 81.58% | 9.85% | 0.00% | 0.00% | 0.00% | 3.68% | 4.89% | 0.00% | 100.00% |
| Walnut Creek | | | | | | | | |
| \$19,733,001 | \$3,984,984 | \$0 | \$0 | \$0 | \$0 | \$323,463 | \$45,675 | \$24,087,123 |
| 81.92% | 16.54% | 0.00% | 0.00% | 0.00% | 0.00% | 1.34% | 0.19% | 100.00% |
| TOTAL ELEMENTARY | | | | | | | | |
| \$143,750,531 | \$27,901,035 | \$0 | \$1,046,783 | \$172,459 | \$56,676 | \$1,249,599 | \$425,072 | \$174,602,155 |
| 82.33% | 15.98% | 0.00% | 0.60% | 0.10% | 0.03% | 0.72% | 0.24% | 100.00% |
| HIGH SCHOOL DISTRICTS | | | | | | | | |
| Acalanes | | | | | | | | |
| \$44,990,072 | \$6,270,811 | \$0 | \$1,277,593 | \$120,337 | \$0 | * \$583,665 | \$836,850 | * \$54,079,329 |
| 83.19% | 11.60% | 0.00% | 2.36% | 0.22% | 0.00% | 1.08% | 1.55% | 100.00% |
| Liberty | | | | | | | | |
| \$43,867,120 | \$7,731,792 | \$0 | \$763,822 | \$163,862 | \$0 | \$487,516 | \$264,872 | \$53,278,983 |
| 82.34% | 14.51% | 0.00% | 1.43% | 0.31% | 0.00% | 0.92% | 0.50% | 100.00% |
| TOTAL HIGH SCHOOL | | | | | | | | |
| \$88,857,191 | \$14,002,603 | \$0 | \$2,041,415 | \$284,199 | \$0 | \$1,071,181 | \$1,101,723 | \$107,358,312 |
| 82.77% | 13.04% | 0.00% | 1.90% | 0.27% | 0.00% | 1.00% | 1.03% | 100.00% |

**General Fund Expenditure By Program
Percentage of Total Expenditures
2008-2009**

| GENERAL EDUCATION | SPECIAL EDUCATION | ROC/ ROP | NON- AGENCY | COMMUNITY SERVICES | CHILD CARE SERVICES | OTHER OUTGO | SUPPORT TO OTHER FUNDS | TOTAL |
|--------------------------|----------------------|-----------------|--------------------|-----------------------|---------------------------|---------------------|------------------------------|------------------------|
| UNIFIED DISTRICTS | | | | | | | | |
| Antioch | | | | | | | | |
| \$114,844,978 | \$24,832,396 | \$0 | \$424,574 | \$73,391 | \$0 | \$2,012,672 | \$68,943 | \$142,256,954 |
| 80.73% | 17.46% | 0.00% | 0.30% | 0.05% | 0.00% | 1.42% | 0.05% | 100.00% |
| John Swett | | | | | | | | |
| \$11,727,318 | \$3,492,748 | \$0 | \$268,770 | \$0 | \$103,011 | \$57,077 | \$16,538 | \$15,665,461 |
| 74.86% | 22.30% | 0.00% | 1.72% | 0.00% | 0.66% | 0.36% | 0.11% | 100.00% |
| Martinez | | | | | | | | |
| \$23,544,835 | \$5,316,304 | \$74,921 | \$294,828 | \$0 | \$0 | \$641,805 | \$55,604 | \$29,928,297 |
| 78.67% | 17.76% | 0.25% | 0.99% | 0.00% | 0.00% | 2.14% | 0.19% | 100.00% |
| Mt. Diablo | | | | | | | | |
| \$199,273,400 | \$79,168,440 | \$0 | \$0 | \$522,751 | \$20,139 | \$7,445,420 | \$2,373,434 | \$288,803,584 |
| 69.00% | 27.41% | 0.00% | 0.00% | 0.18% | 0.01% | 2.58% | 0.82% | 100.00% |
| Pittsburg | | | | | | | | |
| \$63,866,715 | \$10,694,545 | \$0 | \$269,834 | \$57,647 | \$0 | \$756,077 | \$444,729 | \$76,089,548 |
| 83.94% | 14.06% | 0.00% | 0.36% | 0.08% | 0.00% | 0.99% | 0.58% | 100.00% |
| San Ramon | | | | | | | | |
| \$175,885,976 | \$34,261,261 | \$0 | \$2,031,846 | \$348,530 | \$0 | \$5,319,898 | \$221,589 | \$218,069,100 |
| 80.66% | 15.71% | 0.00% | 0.93% | 0.16% | 0.00% | 2.44% | 0.10% | 100.00% |
| W. Contra Costa | | | | | | | | |
| \$207,923,267 | \$68,942,775 | \$0 | \$1,115,169 | \$93,330 | \$0 | \$2,612,974 | \$16,546 | \$280,704,060 |
| 74.07% | 24.56% | 0.00% | 0.40% | 0.03% | 0.00% | 0.93% | 0.01% | 100.00% |
| TOTAL UNIFIED | | | | | | | | |
| \$785,339,171 | \$223,215,720 | \$74,921 | \$4,136,252 | \$1,095,649 | \$20,139 | \$18,788,846 | \$3,180,844 | \$1,035,851,542 |
| 75.82% | 21.55% | 0.01% | 0.40% | 0.11% | 0.00% | 1.81% | 0.31% | 100.00% |
| COUNTYWIDE TOTAL | | | | | | | | |
| \$1,017,946,893 | \$265,119,359 | \$74,921 | \$7,224,450 | \$1,552,308 | \$76,815 | \$21,109,626 | \$4,707,639 | \$1,317,812,009 |
| 77.25% | 20.12% | 0.01% | 0.55% | 0.12% | 0.01% | 1.60% | 0.36% | 100.00% |

**General Fund Balances
Other Financing Sources/Uses
2008-2009**

| | EXCESS OR (DEFICIENCY) REVENUE OVER EXPENDITURES | TOTAL OTHER FINANCING SOURCES/USES | NET INCREASE (DECREASE) IN FUND | NET BEGINNING BALANCE | ENDING BALANCE | % OF CHANGE BEGINNING TO ENDING |
|-----------------------------|---|---|--|-----------------------------|---------------------|--|
| ELEMENTARY DISTRICTS | | | | | | |
| Brentwood | | | | | | |
| Unrestricted | \$7,755,364 | (\$4,499,960) | \$3,255,403 | \$4,992,618 | \$8,248,022 | |
| Restricted | (2,808,926) | 4,388,212 | 1,579,286 | 2,874,474 | 4,453,760 | |
| Total | \$4,946,438 | (\$111,749) | \$4,834,689 | \$7,867,093 | \$12,701,782 | 61.45% |
| Byron | | | | | | |
| Unrestricted | \$935,065 | (\$902,640) | \$32,424 | \$1,734,045 | \$1,766,469 | |
| Restricted | (649,069) | 1,007,782 | 358,713 | 429,202 | 787,915 | |
| Total | \$285,996 | \$105,142 | \$391,138 | \$2,163,247 | \$2,554,384 | 18.08% |
| Canyon | | | | | | |
| Unrestricted | (\$4,113) | \$48,242 | \$44,129 | \$280,241 | \$324,370 | |
| Restricted | 22,938 | (59,151) | (36,213) | 80,944 | 44,731 | |
| Total | \$18,825 | (\$10,909) | \$7,916 | \$361,185 | \$369,101 | 2.19% |
| Knightsen | | | | | | |
| Unrestricted | \$371,272 | (\$151,672) | \$219,600 | \$692,362 | \$911,962 | |
| Restricted | (34,603) | 178,544 | 143,941 | 201,481 | 345,422 | |
| Total | \$336,669 | \$26,872 | \$363,541 | \$893,843 | \$1,257,384 | 40.67% |
| Lafayette | | | | | | |
| Unrestricted | \$2,128,026 | (\$872,483) | \$1,255,543 | \$1,835,487 | \$3,091,030 | |
| Restricted | (807,097) | 1,054,391 | 247,294 | 1,124,459 | 1,371,753 | |
| Total | \$1,320,929 | \$181,908 | \$1,502,837 | \$2,959,946 | \$4,462,783 | 50.77% |
| Moraga | | | | | | |
| Unrestricted | \$1,348,460 | (\$831,539) | \$516,922 | \$2,471,344 | \$2,988,266 | |
| Restricted | (703,486) | 688,927 | (14,559) | 770,573 | \$756,013 | |
| Total | \$644,974 | (\$142,612) | \$502,362 | \$3,241,917 | \$3,744,279 | 15.50% |
| Oakley | | | | | | |
| Unrestricted | \$2,213,484 | (\$1,381,991) | \$831,493 | \$3,869,250 | \$4,700,744 | |
| Restricted | (1,068,035) | 1,377,708 | 309,673 | 1,974,333 | \$2,284,006 | |
| Total | \$1,145,449 | (\$4,283) | \$1,141,166 | \$5,843,583 | \$6,984,749 | 19.53% |
| Orinda | | | | | | |
| Unrestricted | \$1,385,655 | (\$1,158,634) | \$227,022 | \$3,269,704 | \$3,496,725 | |
| Restricted | (1,185,640) | 1,408,146 | 222,506 | 553,981 | \$776,487 | |
| Total | \$200,015 | \$249,513 | \$449,528 | \$3,823,685 | \$4,273,213 | 11.76% |
| Walnut Creek | | | | | | |
| Unrestricted | \$2,994,673 | (\$2,269,472) | \$725,202 | \$3,677,558 | \$4,402,759 | |
| Restricted | (2,080,183) | 2,269,472 | 189,288 | 1,664,288 | \$1,853,576 | |
| Total | \$914,490 | \$0 | \$914,490 | \$5,341,846 | \$6,256,336 | 17.12% |
| TOTAL ELEMENTARY | | | | | | |

**General Fund Balances
Other Financing Sources/Uses
2008-2009**

| | 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 | \$4,543,683 | (\$2,771,218) | \$1,772,464 | \$3,480,513 | \$5,252,977 | |
| Restricted | (1,340,952) | 2,486,719 | 1,145,766 | 1,539,696 | \$2,685,462 | |
| Total | \$3,202,731 | (\$284,500) | \$2,918,231 | \$5,020,209 | \$7,938,439 | 58.13% |
| Liberty | | | | | | |
| Unrestricted | \$4,141,258 | (\$2,362,525) | \$1,778,733 | \$2,650,729 | \$4,429,462 | |
| Restricted | (1,244,104) | 2,617,554 | 1,373,450 | 1,401,494 | \$2,774,944 | |
| Total | \$2,897,154 | \$255,029 | \$3,152,183 | \$4,052,223 | \$7,204,406 | 77.79% |
| TOTAL HIGH SCHOOL | | | | | | |
| Unrestricted | \$8,684,941 | (\$5,133,743) | \$3,551,198 | \$6,131,241 | \$9,682,439 | |
| Restricted | (2,585,057) | 5,104,273 | 2,519,217 | 2,941,190 | 5,460,407 | |
| Total | \$6,099,884 | (\$29,470) | \$6,070,414 | \$9,072,431 | \$15,142,846 | 66.91% |
| UNIFIED DISTRICTS | | | | | | |
| Antioch | | | | | | |
| Unrestricted | \$15,524,930 | (\$8,057,717) | \$7,467,213 | \$17,941,663 | \$25,408,876 | |
| Restricted | (6,921,768) | 7,557,717 | 635,949 | 10,770,093 | \$11,406,042 | |
| Total | \$8,603,162 | (\$500,000) | \$8,103,162 | \$28,711,756 | \$36,814,918 | 28.22% |
| John Swett | | | | | | |
| Unrestricted | \$583,045 | (\$1,570,257) | (\$987,213) | \$3,105,628 | \$2,118,416 | |
| Restricted | (1,782,828) | 1,570,257 | (\$212,570) | 1,610,783 | \$1,398,212 | |
| Total | (\$1,199,783) | \$0 | (\$1,199,783) | \$4,716,411 | \$3,516,628 | -25.44% |
| Martinez | | | | | | |
| Unrestricted | \$2,491,233 | (\$2,324,885) | \$166,348 | \$3,209,507 | \$3,375,854 | |
| Restricted | (859,329) | 2,320,809 | 1,461,480 | 930,875 | \$2,392,355 | |
| Total | \$1,631,904 | (\$4,076) | \$1,627,828 | \$4,140,382 | \$5,768,210 | 39.32% |
| Mt. Diablo | | | | | | |
| Unrestricted | \$35,269,375 | (\$29,642,345) | \$5,627,030 | \$18,902,671 | \$24,529,701 | |
| Restricted | (22,246,864) | 30,107,075 | 7,860,212 | 14,827,213 | \$22,687,425 | |
| Total | \$13,022,511 | \$464,730 | \$13,487,241 | \$33,729,884 | \$47,217,126 | 39.99% |
| Pittsburg | | | | | | |
| Unrestricted | \$6,231,298 | (\$3,462,953) | \$2,768,345 | \$3,684,918 | \$6,453,263 | |
| Restricted | (4,332,041) | 4,165,224 | (166,817) | 5,552,971 | \$5,386,154 | |
| Total | \$1,899,258 | \$702,270 | \$2,601,528 | \$9,237,889 | \$11,839,417 | 28.16% |
| San Ramon | | | | | | |
| Unrestricted | \$18,746,228 | (\$12,494,080) | \$6,252,149 | \$19,441,531 | \$25,693,680 | |
| Restricted | (9,071,386) | 9,899,976 | 828,590 | 8,201,120 | \$9,029,710 | |
| Total | \$9,674,842 | (\$2,594,103) | \$7,080,738 | \$27,642,651 | \$34,723,389 | 25.62% |
| W. Contra Costa | | | | | | |
| Unrestricted | \$19,794,909 | (\$21,312,326) | (\$1,517,417) | \$21,567,078 | \$20,049,661 | |
| Restricted | (14,002,455) | 20,517,490 | 6,515,035 | 24,272,690 | \$30,787,725 | |
| Total | \$5,792,454 | (\$794,836) | \$4,997,618 | \$45,839,768 | \$50,837,386 | 10.90% |
| TOTAL UNIFIED | | | | | | |
| Unrestricted | \$98,641,017 | (\$78,864,564) | \$19,776,454 | \$87,852,996 | \$107,629,450 | |
| Restricted | (59,216,671) | 76,138,549 | 16,921,878 | 66,165,745 | 83,087,623 | |
| Total | \$39,424,346 | (\$2,726,015) | \$36,698,332 | \$154,018,742 | \$190,717,073 | 23.83% |
| COUNTYWIDE TOTAL | | | | | | |
| Unrestricted | \$126,453,845 | (\$96,018,456) | \$30,435,389 | \$116,806,847 | \$147,242,236 | |
| Restricted | (71,115,830) | 93,556,853 | 22,441,024 | 78,780,670 | 101,221,693 | |
| Total | \$55,338,015 | (\$2,461,603) | \$52,876,412 | \$195,587,517 | \$248,463,929 | 27.03% |

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**General Fund Ending Balance Components
2008-2009**

| | ENDING BALANCE | REVOLVING FUND | STORES | PREPAID EXPENSES |
|------------------------------|---------------------------------------|---------------------------------|---------------------------------|----------------------------|
| ELEMENTARY DISTRICTS | | | | |
| Brentwood | | | | |
| Unrestricted | \$8,248,022 | \$5,000 | \$22,881 | \$0 |
| Restricted | \$4,453,760 | 0 | 0 | 0 |
| Total | \$12,701,782 <i>100.00%</i> | \$5,000 <i>0.04%</i> | \$22,881 <i>0.18%</i> | \$0 <i>0.00%</i> |
| Byron | | | | |
| Unrestricted | \$1,766,469 | \$3,000 | \$0 | \$0 |
| Restricted | \$787,915 | 0 | 0 | 0 |
| Total | \$2,554,384 <i>100.00%</i> | \$3,000 <i>0.12%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| Canyon | | | | |
| Unrestricted | \$324,370 | \$600 | \$0 | \$0 |
| Restricted | \$44,731 | 0 | 0 | 0 |
| Total | \$369,101 <i>100.00%</i> | \$600 <i>0.16%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| Knightsen | | | | |
| Unrestricted | \$911,962 | \$2,000 | \$0 | \$0 |
| Restricted | \$345,422 | 0 | 0 | 0 |
| Total | \$1,257,384 <i>100.00%</i> | \$2,000 <i>0.16%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| Lafayette | | | | |
| Unrestricted | \$3,091,030 | \$10,000 | \$0 | \$0 |
| Restricted | \$1,371,753 | 0 | 0 | 0 |
| Total | \$4,462,783 <i>100.00%</i> | \$10,000 <i>0.22%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| Moraga | | | | |
| Unrestricted | \$2,988,266 | \$25,000 | \$0 | \$0 |
| Restricted | \$756,013 | 0 | 0 | 0 |
| Total | \$3,744,279 <i>100.00%</i> | \$25,000 <i>0.67%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| Oakley | | | | |
| Unrestricted | \$4,700,744 | \$2,500 | \$0 | \$0 |
| Restricted | \$2,284,006 | 0 | 0 | 0 |
| Total | \$6,984,749 <i>100.00%</i> | \$2,500 <i>0.04%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| Orinda | | | | |
| Unrestricted | \$3,496,725 | \$7,500 | \$0 | \$0 |
| Restricted | \$776,487 | 0 | 0 | 0 |
| Total | \$4,273,213 <i>100.00%</i> | \$7,500 <i>0.18%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| Walnut Creek | | | | |
| Unrestricted | \$4,402,759 | \$1,750 | \$6,564 | \$0 |
| Restricted | \$1,853,576 | 0 | 0 | 0 |
| Total | \$6,256,336 <i>100.00%</i> | \$1,750 <i>0.03%</i> | \$6,564 <i>0.10%</i> | \$0 <i>0.00%</i> |
| TOTAL ELEMENTARY | | | | |
| Unrestricted | \$29,930,347 | \$57,350 | \$29,445 | \$0 |
| Restricted | \$12,673,664 | 0 | 0 | 0 |
| Total | \$42,604,010 <i>100.00%</i> | \$57,350 <i>0.13%</i> | \$29,445 <i>0.07%</i> | \$0 <i>0.00%</i> |
| HIGH SCHOOL DISTRICTS | | | | |
| Acalanes | | | | |
| Unrestricted | \$5,252,977 | \$17,000 | \$0 | \$0 |
| Restricted | \$2,685,462 | 0 | 0 | 0 |
| Total | \$7,938,439 <i>100.00%</i> | \$17,000 <i>0.21%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |

**General Fund Ending Balance Components
2008-2009**

| OTHER | LEGALLY RESTRICTED BALANCES | DESIGNATED FOR ECONOMIC UNCERTAINTIES | OTHER DESIGNATED AMOUNTS | UNDESIGNATED AMOUNTS |
|------------------------------|-------------------------------|---------------------------------------|------------------------------|-------------------------------|
| ELEMENTARY DISTRICTS | | | | |
| Brentwood | | | | |
| \$0 | \$0 | \$1,725,000 | \$3,499,240 | \$2,995,901 |
| 0 | 4,453,760 | 0 | 0 | 0 |
| \$0 0.00% | \$4,453,760 35.06% | \$1,725,000 13.58% | \$3,499,240 27.55% | \$2,995,901 23.59% |
| Byron | | | | |
| \$0 | \$0 | \$473,199 | \$654,739 | \$635,531 |
| 0 | 787,914 | 0 | 0 | 1 |
| \$0 0.00% | \$787,914 30.85% | \$473,199 18.52% | \$654,739 25.63% | \$635,532 24.88% |
| Canyon | | | | |
| \$0 | \$0 | \$70,000 | \$0 | \$253,770 |
| 0 | 0 | 0 | 0 | 44,731 |
| \$0 0.00% | \$0 0.00% | \$70,000 18.97% | \$0 0.00% | \$298,501 80.87% |
| Knightsen | | | | |
| \$0 | \$0 | \$185,000 | \$663,331 | \$61,631 |
| 0 | 345,422 | 0 | 0 | 0 |
| \$0 0.00% | \$345,422 27.47% | \$185,000 14.71% | \$663,331 52.75% | \$61,631 4.90% |
| Lafayette | | | | |
| \$0 | \$0 | \$805,000 | \$0 | \$2,276,030 |
| 0 | 345,594 | 0 | 0 | 1,026,159 |
| \$0 0.00% | \$345,594 7.74% | \$805,000 18.04% | \$0 0.00% | \$3,302,189 73.99% |
| Moraga | | | | |
| \$0 | \$0 | \$473,073 | \$57,776 | \$2,432,417 |
| 0 | 89,361 | 0 | 0 | 666,652 |
| \$0 0.00% | \$89,361 2.39% | \$473,073 12.63% | \$57,776 1.54% | \$3,099,069 82.77% |
| Oakley | | | | |
| \$0 | \$0 | \$1,025,246 | \$1,284,592 | \$2,388,406 |
| 0 | 2,284,006 | 0 | 0 | 0 |
| \$0 0.00% | \$2,284,006 32.70% | \$1,025,246 14.68% | \$1,284,592 18.39% | \$2,388,406 34.19% |
| Orinda | | | | |
| \$75,000 | \$0 | \$772,818 | \$703,402 | \$1,938,005 |
| 0 | 606,916 | 0 | 0 | 169,571 |
| \$75,000 1.76% | \$606,916 14.20% | \$772,818 18.09% | \$703,402 16.46% | \$2,107,577 49.32% |
| Walnut Creek | | | | |
| \$0 | \$0 | \$722,614 | \$1,603,435 | \$2,068,395 |
| 0 | 1,853,576 | 0 | 0 | 0 |
| \$0 0.00% | \$1,853,576 29.63% | \$722,614 11.55% | \$1,603,435 25.63% | \$2,068,395 33.06% |
| TOTAL ELEMENTARY | | | | |
| \$75,000 | \$0 | 6,251,950 | \$8,466,515 | \$15,050,086 |
| 0 | 10,766,549 | 0 | 0 | 1,907,114 |
| \$75,000 0.18% | \$10,766,549 25.27% | \$6,251,950 14.67% | \$8,466,515 19.87% | \$16,957,201 39.80% |
| HIGH SCHOOL DISTRICTS | | | | |
| Acalanes | | | | |
| \$0 | | \$1,422,619 | \$1,809,977 | \$2,003,381 |
| 0 | 2,484,857 | 200,605 | | 0 |
| \$0 0.00% | \$2,484,857 31.30% | \$1,623,224 20.45% | \$1,809,977 22.80% | \$2,003,381 25.24% |

**General Fund Ending Balance Components
2008-2009**

| | ENDING BALANCE | REVOLVING FUND | STORES | PREPAID EXPENSES |
|--------------------------------------|--|----------------------------------|------------------------------------|----------------------------------|
| HIGH SCHOOL DISTRICTS (Cont.) | | | | |
| Liberty | | | | |
| Unrestricted | \$4,429,462 | \$10,000 | \$0 | \$0 |
| Restricted | \$2,774,944 | 0 | 0 | 0 |
| Total | \$7,204,406 <i>100.00%</i> | \$10,000 <i>0.14%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| TOTAL HIGH SCHOOL | | | | |
| Unrestricted | \$9,682,439 | \$27,000 | \$0 | \$0 |
| Restricted | \$5,460,407 | 0 | 0 | 0 |
| Total | \$15,142,846 <i>100.00%</i> | \$27,000 <i>0.18%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| UNIFIED DISTRICTS | | | | |
| Antioch | | | | |
| Unrestricted | \$25,408,876 | \$20,000 | \$34,592 | \$0 |
| Restricted | \$11,406,042 | 0 | 0 | 0 |
| Total | \$36,814,918 <i>100.00%</i> | \$20,000 <i>0.05%</i> | \$34,592 <i>0.09%</i> | \$0 <i>0.00%</i> |
| John Swett | | | | |
| Unrestricted | \$2,118,416 | \$4,000 | \$0 | \$0 |
| Restricted | \$1,398,212 | 0 | 0 | 0 |
| Total | \$3,516,628 <i>100.00%</i> | \$4,000 <i>0.11%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| Martinez | | | | |
| Unrestricted | \$3,375,854 | \$5,371 | \$0 | \$0 |
| Restricted | \$2,392,355 | 0 | 0 | 0 |
| Total | \$5,768,210 <i>100.00%</i> | \$5,371 <i>0.09%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| Mt. Diablo | | | | |
| Unrestricted | \$24,529,701 | \$300,000 | \$536,118 | \$29,382 |
| Restricted | \$22,687,425 | 0 | 0 | 0 |
| Total | \$47,217,126 <i>100.00%</i> | \$300,000 <i>0.64%</i> | \$536,118 <i>1.14%</i> | \$29,382 <i>0.06%</i> |
| Pittsburg | | | | |
| Unrestricted | \$6,453,263 | \$25,000 | \$0 | \$0 |
| Restricted | \$5,386,154 | 0 | 0 | 0 |
| Total | \$11,839,417 <i>100.00%</i> | \$25,000 <i>0.21%</i> | \$0 <i>0.00%</i> | \$0 <i>0.00%</i> |
| San Ramon | | | | |
| Unrestricted | \$25,693,680 | \$61,000 | \$228,722 | \$120,249 |
| Restricted | \$9,029,710 | 0 | 0 | 0 |
| Total | \$34,723,389 <i>100.00%</i> | \$61,000 <i>0.18%</i> | \$228,722 <i>0.66%</i> | \$120,249 <i>0.35%</i> |
| W. Contra Costa | | | | |
| Unrestricted | \$20,049,661 | \$70,000 | \$184,146 | \$3,576 |
| Restricted | \$30,787,725 | 0 | 0 | 0 |
| Total | \$50,837,386 <i>100.00%</i> | \$70,000 <i>0.14%</i> | \$184,146 <i>0.36%</i> | \$3,576 <i>0.01%</i> |
| TOTAL UNIFIED | | | | |
| Unrestricted | \$107,629,450 | \$485,371 | \$983,579 | \$153,207 |
| Restricted | \$83,087,623 | 0 | 0 | 0 |
| Total | \$190,717,073 <i>100.00%</i> | \$485,371 <i>0.25%</i> | \$983,579 <i>0.52%</i> | \$153,207 <i>0.08%</i> |
| COUNTYWIDE TOTAL | | | | |
| Unrestricted | \$147,242,236 | \$569,721 | \$1,013,024 | \$153,207 |
| Restricted | \$101,221,693 | 0 | 0 | 0 |
| Total | \$248,463,929 <i>100.00%</i> | \$569,721 <i>0.23%</i> | \$1,013,024 <i>0.41%</i> | \$153,207 <i>0.06%</i> |

**General Fund Ending Balance Components
2008-2009**

| OTHER | LEGALLY RESTRICTED BALANCES | DESIGNATED FOR ECONOMIC UNCERTAINTIES | OTHER DESIGNATED AMOUNTS | UNDESIGNATED AMOUNTS |
|--------------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------|
| HIGH SCHOOL DISTRICTS (Cont.) | | | | |
| Liberty | | | | |
| \$0 | \$0 | \$1,660,000 | \$0 | \$2,759,462 |
| 0 | 0 | 0 | 0 | 2,774,944 |
| \$0 0.00% | \$0 0.00% | \$1,660,000 23.04% | \$0 0.00% | \$5,534,406 76.82% |
| TOTAL HIGH SCHOOL | | | | |
| \$0 | \$0 | \$3,082,619 | \$1,809,977 | \$4,762,843 |
| 0 | 2,484,857 | 200,605 | 0 | 2,774,945 |
| \$0 0.00% | \$2,484,857 16.41% | \$3,283,224 21.68% | \$1,809,977 11.95% | \$7,537,787 49.78% |
| UNIFIED SCHOOL DISTRICTS | | | | |
| Antioch | | | | |
| \$647,936 | \$0 | \$5,690,278 | \$13,954,689 | \$5,061,381 |
| 0 | 11,406,042 | 0 | 0 | 0 |
| \$647,936 1.76% | \$11,406,042 30.98% | \$5,690,278 15.46% | \$13,954,689 37.90% | \$5,061,381 13.75% |
| John Swett | | | | |
| \$0 | \$0 | \$0 | \$18,747 | \$2,095,669 |
| 0 | 1,018,700 | 0 | 0 | 379,512 |
| \$0 0.00% | \$1,018,700 28.97% | \$0 0.00% | \$18,747 0.53% | \$2,475,181 70.39% |
| Martinez | | | | |
| \$0 | \$0 | \$0 | \$0 | \$3,370,484 |
| 0 | 0 | 0 | 0 | 2,392,355 |
| \$0 0.00% | \$0 0.00% | \$0 0.00% | \$0 0.00% | \$5,762,839 99.91% |
| Mt. Diablo | | | | |
| \$0 | \$0 | \$5,472,456 | \$7,904,279 | \$10,287,466 |
| 0 | 22,687,425 | 0 | 0 | 0 |
| \$0 0.00% | \$22,687,425 48.05% | \$5,472,456 11.59% | \$7,904,279 16.74% | \$10,287,466 21.79% |
| Pittsburg | | | | |
| \$0 | \$0 | \$2,250,000 | \$500,000 | \$3,678,263 |
| 0 | 2,013,969 | 0 | 2,487,260 | 884,925 |
| \$0 0.00% | \$2,013,969 17.01% | \$2,250,000 19.00% | \$2,987,260 25.23% | \$4,563,188 38.54% |
| San Ramon | | | | |
| \$0 | \$0 | \$6,943,171 | \$18,090,537 | \$250,000 |
| 0 | 9,029,710 | 0 | 0 | 0 |
| \$0 0.00% | \$9,029,710 26.00% | \$6,943,171 20.00% | \$18,090,537 52.10% | \$250,000 0.72% |
| W. Contra Costa | | | | |
| \$0 | \$0 | \$8,421,122 | \$509,604 | \$10,861,213 |
| 0 | 30,787,725 | 0 | 0 | 0 |
| \$0 0.00% | \$30,787,725 60.56% | \$8,421,122 16.56% | \$509,604 1.00% | \$10,861,213 21.36% |
| TOTAL UNIFIED | | | | |
| \$647,936 | \$0 | \$28,777,027 | \$40,977,856 | \$35,604,475 |
| 0 | 76,943,571 | 0 | 2,487,260 | 3,656,792 |
| \$647,936 0.34% | \$76,943,571 40.34% | \$28,777,027 15.09% | \$43,465,116 22.79% | \$39,261,268 20.59% |
| COUNTYWIDE TOTAL | | | | |
| \$722,936 | \$0 | \$38,111,596 | \$51,254,348 | \$55,417,405 |
| 0 | 90,194,977 | 200,605 | 2,487,260 | 8,338,851 |
| \$722,936 0.29% | \$90,194,977 36.30% | \$38,312,201 15.42% | \$53,741,608 21.63% | \$63,756,256 25.66% |

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2008-2009**

| | REVENUE | EXPENDITURES | EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES |
|-------------------------------|---------------------|---------------------|---|
| ELEMENTARY DISTRICTS | | | |
| Brentwood | | | |
| Cafeteria | \$2,104,922 | \$2,265,980 | (\$161,059) |
| Deferred Maintenance | 9,643 | 429,689 | (420,046) |
| Special Reserve-Non-Capital | 8,329 | 0 | 8,329 |
| Special Reserve-OPEB | 0 | 0 | 0 |
| Building Fund | 248,001 | 10,784,425 | (10,536,424) |
| Capital Facilities | 779,633 | 761,799 | 17,834 |
| County School Facilities | 15,929,868 | 7,366,516 | 8,563,352 |
| Special Reserve-Capital Proj. | 22,230 | 99 | 22,131 |
| Bond Interest & Redemption | 4,889,793 | 4,676,724 | 213,069 |
| Total | \$23,992,419 | \$26,285,233 | (\$2,292,814) |
| Byron | | | |
| Cafeteria | \$454,345 | \$392,062 | \$62,284 |
| Deferred Maintenance | 3,471 | 91,836 | (88,365) |
| Building Fund | 184,128 | 2,162,404 | (1,978,276) |
| Capital Facilities | 48,711 | 58,832 | (10,121) |
| County School Facilities | 667 | 59,920 | (59,253) |
| Special Reserve-Capital | 5,024 | 18 | 5,006 |
| Bond Interest & Redemption | 711,291 | 609,995 | 101,295 |
| Total | \$1,407,637 | \$3,375,067 | (\$1,967,430) |
| Canyon | | | |
| Cafeteria | \$18,315 | \$27,807 | (\$9,493) |
| Deferred Maintenance | 807 | 3,272 | (2,465) |
| Total | \$19,121 | \$31,079 | (\$11,958) |
| Knightsen | | | |
| Cafeteria | \$81,457 | \$115,087 | (\$33,630) |
| Deferred Maintenance | 1,420 | 446,790 | (445,370) |
| Capital Facilities | 31,907 | 1,553 | 30,354 |
| County School Facilities | 17,356 | 2,991,847 | (2,974,491) |
| Special Reserve-Capital Proj. | 3 | 0 | 3 |
| Total | \$132,144 | \$3,555,277 | (\$3,423,133) |
| Lafayette | | | |
| Deferred Maintenance | \$145,818 | \$229,028 | (\$83,210) |
| Special Reserve-Other | 70,162 | 0 | 70,162 |
| Special Reserve-OPEB | 532 | 0 | 532 |
| Capital Facilities | 12,742 | 76,158 | (63,416) |
| Special Reserve-Capital Proj. | 216,641 | 1,175,800 | (959,159) |
| Bond Interest & Redemption | 2,200,753 | 2,191,035 | 9,718 |
| Self-Insurance | 1,800 | 0 | 1,800 |
| Total | \$2,648,447 | \$3,672,021 | (\$1,023,573) |
| Moraga | | | |
| Child Development | \$869,961 | \$793,367 | \$76,594 |
| Cafeteria | 25,233 | 22,340 | 2,894 |
| Deferred Maintenance | 198 | 137,064 | (136,866) |
| Special Reserve-Other | 34,125 | 0 | 34,125 |
| Building Fund | 5,377 | 351,616 | (346,239) |
| Capital Facilities | 30,938 | 15,437 | 15,501 |
| Special Reserve-Capital Proj. | 548 | 0 | 548 |
| Bond Interest & Redemption | 1,018,841 | 1,022,169 | (3,328) |
| Total | \$1,985,223 | \$2,341,993 | (\$356,770) |

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2008-2009**

| OTHER FINANCING SOURCES/ (USES) | NET INCREASE (DECREASE) IN FUND BALANCE | NET BEGINNING BALANCE | ENDING BALANCE |
|--|--|-----------------------------|---------------------|
| ELEMENTARY DISTRICTS | | | |
| Brentwood | | | |
| \$0 | (161,059) | \$729,943 | \$568,884 |
| 42,845 | (377,201) | 1,117,286 | 740,085 |
| 0 | 8,329 | 648,013 | 656,342 |
| 68,904 | 68,904 | 0 | 68,904 |
| 164,795 | (10,371,630) | 15,022,190 | 4,650,561 |
| 827,564 | 845,398 | 685,461 | 1,530,860 |
| (992,359) | 7,570,993 | 9,316,752 | 16,887,745 |
| 0 | 22,131 | 1,318,688 | 1,340,819 |
| 0 | 213,069 | 3,602,441 | 3,815,509 |
| \$111,749 | (\$2,181,065) | \$32,440,774 | \$30,259,709 |
| Byron | | | |
| \$0 | \$62,284 | \$29,344 | \$91,627 |
| (105,142) | (193,507) | 351,517 | 158,010 |
| 0 | (1,978,276) | 12,615,542 | 10,637,266 |
| 0 | (10,121) | 2,675,281 | 2,665,160 |
| 0 | (59,253) | 59,253 | 0 |
| 0 | 5,006 | 228,647 | 233,654 |
| 0 | 101,295 | 346,672 | 447,967 |
| (\$105,142) | (\$2,072,572) | \$16,306,256 | \$14,233,684 |
| Canyon | | | |
| \$8,195 | (\$1,298) | \$4,298 | \$3,000 |
| 2,714 | 249 | 74,742 | 74,990 |
| \$10,909 | (\$1,049) | \$79,039 | \$77,990 |
| Knightsen | | | |
| \$0 | (\$33,630) | \$45,167 | \$11,537 |
| (26,462) | (471,831) | 471,831 | (0) |
| 0 | 30,354 | 94,716 | 125,070 |
| 0 | (2,974,491) | 3,573,875 | 599,384 |
| (410) | (407) | 407 | 0 |
| (\$26,872) | (\$3,450,005) | \$4,185,996 | \$735,991 |
| Lafayette | | | |
| (\$206,754) | (\$289,964) | \$1,778,940 | \$1,488,976 |
| (187,010) | (116,848) | 3,280,356 | 3,163,508 |
| 61,102 | 61,634 | 14,526 | 76,160 |
| 0 | (63,416) | 600,570 | 537,154 |
| (33,966) | (993,125) | 5,362,954 | 4,369,829 |
| 0 | 9,718 | 1,763,508 | 1,773,226 |
| 0 | 1,800 | 83,147 | 84,947 |
| (\$366,628) | (\$1,390,201) | \$12,884,000 | \$11,493,799 |
| Moraga | | | |
| \$0 | \$76,594 | \$21,070 | \$97,664 |
| 0 | 2,894 | 857 | 3,750 |
| 71,000 | (65,866) | 69,888 | 4,022 |
| 71,612 | 105,737 | 3,131,963 | 3,237,700 |
| 0 | (346,239) | 597,022 | 250,783 |
| 0 | 15,501 | 9,953 | 25,455 |
| 0 | 548 | 50,307 | 50,855 |
| 0 | (3,328) | 33,808 | 30,480 |
| \$142,612 | (\$214,158) | \$3,914,867 | \$3,700,709 |

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2008-2009**

| | REVENUE | EXPENDITURES | EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES |
|-------------------------------------|---------------------|---------------------|---|
| ELEMENTARY DISTRICTS (Cont.) | | | |
| Oakley | | | |
| Child Development | \$327,015 | \$328,711 | (\$1,696) |
| Cafeteria | 1,381,176 | 1,370,825 | 10,351 |
| Deferred Maintenance | 2,421 | 361,894 | (359,473) |
| Capital Facilities | 1,699,961 | 72,573 | 1,627,389 |
| County School Facilities | 77,313 | 2,419,998 | (2,342,685) |
| Bond Interest & Redemption | 1,585,156 | 1,540,331 | 44,825 |
| Self-Insurance | 3,318,814 | 2,508,448 | 810,367 |
| Total | \$8,391,857 | \$8,602,779 | (\$210,923) |
| Orinda | | | |
| Deferred Maintenance | \$3,824 | \$132,059 | (\$128,236) |
| Special Reserve-Non-Capital | 19,376 | 0 | 19,376 |
| Capital Facilities | 454,350 | 516,845 | (62,495) |
| Special Reserve-Capital Proj. | 201,322 | 149,368 | 51,955 |
| Bond Interest & Redemption | 1,283,360 | 1,278,346 | 5,014 |
| Self-Insurance | 208 | 0 | 208 |
| Total | \$1,962,440 | \$2,076,618 | (\$114,178) |
| Walnut Creek | | | |
| Cafeteria | \$868,655 | \$836,563 | \$32,092 |
| Deferred Maintenance | 11,374 | 96,905 | (85,531) |
| Special Reserve-Other | 20,616 | 0 | 20,616 |
| Building Fund | 95,839 | 1,181,996 | (1,086,157) |
| Capital Facilities | 218,261 | 90,822 | 127,438 |
| Special Reserve-Capital Proj | 453,753 | 168,815 | 284,938 |
| Bond Interest & Redemption | 2,876,228 | 2,295,253 | 580,975 |
| Total | \$4,544,726 | \$4,670,354 | (\$125,628) |
| TOTAL ELEMENTARY | \$45,084,014 | \$54,610,421 | (\$9,526,407) |
| HIGH SCHOOL DISTRICTS | | | |
| Acalanes | | | |
| Adult Education | \$1,494,333 | \$1,723,203 | (\$228,870) |
| Cafeteria | 855,916 | 1,013,930 | (158,014) |
| Deferred Maintenance | 229,136 | 107,632 | 121,504 |
| Building | 581,581 | 1,665,513 | (1,083,932) |
| Capital Facilities Fund | 136,322 | 126,752 | 9,570 |
| County School Facilities | 750 | 54,895 | (54,144) |
| Special Reserve-Capital Proj. | 484,079 | 40,861 | 443,218 |
| Bond Interest & Redemption | 7,389,075 | 7,027,414 | 361,661 |
| Foundation Private-Purpose Trust | 17,846 | 19,700 | (1,854) |
| Total | \$11,189,038 | \$11,779,899 | (\$590,861) |
| Liberty | | | |
| Adult Education | \$1,262,035 | \$1,211,980 | \$50,054 |
| Cafeteria | 1,179,969 | 1,245,263 | (65,294) |
| Deferred Maintenance | 2,093 | 213,620 | (211,526) |
| Pupil Transportation Equip. | 0 | 0 | 0 |
| Special Reserve-Non Capital | 7,615 | 0 | 7,615 |
| Capital Facilities | 911,200 | 921,884 | (10,684) |
| County School Facilities | 2,419,274 | 1,973,929 | 445,344 |
| Bond Interest & Redemption | 4,468,685 | 5,290,929 | (822,244) |
| Transportation Consortium | 2,500,111 | 2,694,458 | (194,347) |
| Foundation-Private Purpose Trust | 8,126 | 20,721 | (12,595) |
| Total | \$12,759,108 | \$13,572,783 | (\$813,675) |
| TOTAL HIGH SCHOOL | \$23,948,146 | \$25,352,683 | (\$1,404,536) |

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2008-2009**

| OTHER FINANCING SOURCES/ (USES) | NET INCREASE (DECREASE) IN FUND BALANCE | NET BEGINNING BALANCE | ENDING BALANCE |
|--|--|-----------------------------|---------------------|
| ELEMENTARY DISTRICTS (Cont.) | | | |
| | | | Oakley |
| \$1,696 | \$0 | \$0 | \$0 |
| 0 | 10,351 | 419,922 | 430,272 |
| 2,587 | (356,886) | 465,360 | 108,474 |
| (30,665) | 1,596,723 | 3,697,976 | 5,294,700 |
| 30,665 | (2,312,020) | 7,556,361 | 5,244,341 |
| 0 | 44,825 | 1,092,265 | 1,137,090 |
| 0 | 810,367 | 1,001,899 | 1,812,266 |
| \$4,283 | (\$206,640) | \$14,233,783 | \$14,027,143 |
| | | | Orinda |
| \$82,424 | (\$45,812) | \$429,266 | \$383,454 |
| (331,937) | (312,561) | 1,749,281 | 1,436,720 |
| 0 | (62,495) | 3,695,571 | 3,633,076 |
| 0 | 51,955 | 149,189 | 201,144 |
| 0 | 5,014 | 30,913 | 35,927 |
| 0 | 208 | 19,124 | 19,332 |
| (\$249,513) | (\$363,691) | \$6,073,344 | \$5,709,653 |
| | | | Walnut Creek |
| \$0 | \$32,092 | \$438,082 | \$470,173 |
| 0 | (85,531) | 717,158 | 631,627 |
| 0 | 20,616 | 990,662 | 1,011,278 |
| 0 | (1,086,157) | 4,660,385 | 3,574,228 |
| 0 | 127,438 | 736,820 | 864,258 |
| 0 | 284,938 | 766,318 | 1,051,257 |
| 0 | 580,975 | 1,722,431 | 2,303,407 |
| \$0 | (\$125,628) | \$10,031,855 | \$9,906,227 |
| (\$478,602) | (\$10,005,009) | \$100,149,916 | \$90,144,906 |
| HIGH SCHOOL DISTRICTS | | | |
| | | | Acalanes |
| \$0 | (\$228,870) | \$699,166 | \$470,296 |
| 157,367 | (647) | 5,147 | 4,500 |
| 0 | 121,504 | 1,813,870 | 1,935,374 |
| 15,132,482 | 14,048,551 | 1,559,291 | 15,607,841 |
| 0 | 9,570 | 244,502 | 254,072 |
| 0 | (54,144) | 70,351 | 16,206 |
| 0 | 443,218 | 10,570,395 | 11,013,614 |
| 0 | 361,661 | 5,961,441 | 6,323,102 |
| 0 | (1,854) | 1,091,778 | 1,089,924 |
| \$15,289,850 | \$14,698,988 | \$22,015,940 | \$36,714,928 |
| | | | Liberty |
| \$0 | \$50,054 | \$199,203 | \$249,257 |
| 65,294 | (0) | 100,000 | 100,000 |
| (139,998) | (351,524) | 353,991 | 2,466 |
| 0 | 0 | 0 | 0 |
| (1,000,000) | (992,385) | 1,000,000 | 7,615 |
| 0 | (10,684) | 168,981 | 158,297 |
| 819,675 | 1,265,019 | 0 | 1,265,019 |
| 0 | (822,244) | 4,497,456 | 3,675,212 |
| 0 | (194,347) | 1,855,373 | 1,661,026 |
| 0 | (12,595) | 163,175 | 150,580 |
| (\$255,029) | (\$1,068,704) | \$8,338,179 | \$7,269,474 |
| \$15,034,820 | \$13,630,284 | \$30,354,118 | \$43,984,402 |

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2008-2009

| | REVENUE | EXPENDITURES | EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES |
|---------------------------------|---------------------|---------------------|---|
| UNIFIED DISTRICTS | | | |
| Antioch | | | |
| Charter School Fund | (\$98,656) | \$342 | (\$98,999) |
| Adult Education | 758,477 | 716,871 | 41,605 |
| Cafeteria | 7,505,293 | 7,817,845 | (312,552) |
| Deferred Maintenance | 1,415,914 | 1,518,742 | (102,828) |
| Building Fund | 114,544 | 2,888,350 | (2,773,806) |
| Capital Facilities | 495,394 | 43,785 | 451,609 |
| County School Facilities | 854,601 | 7,806,486 | (6,951,885) |
| Special Reserve Fund - Capital | 30,258 | 699,277 | (669,019) |
| Capital Project-Blend Component | 601,540 | 406,205 | 195,334 |
| Bond Interest & Redemption | 3,128 | 0 | 3,128 |
| Debt Service Fund | 191,140 | 4,950,785 | (4,759,645) |
| Reitree Benefit | 55 | 0 | 55 |
| Foundation | 2,136 | 1,088 | 1,048 |
| Total | \$11,873,823 | \$26,849,777 | (\$14,975,954) |
| John Swett | | | |
| Cafeteria | \$570,394 | \$575,401 | (\$5,007) |
| Deferred Maintenance | 7,361 | 112,492 | (105,131) |
| Capital Facilities | 13,782 | 43,456 | (29,674) |
| County School Facilities | 202,843 | 65,995 | 136,848 |
| Special Reserve-Capitol Proj. | 2,171,235 | 4,341,889 | (2,170,654) |
| Bond Interest & Redemption | 664,543 | 630,372 | 34,172 |
| Total | \$3,630,158 | \$5,769,603 | (\$2,139,446) |
| Martinez | | | |
| Adult Education | \$4,078,092 | \$4,050,198 | \$27,894 |
| Cafeteria | 929,730 | 1,056,647 | (126,917) |
| Deferred Maintenance | 8,955 | 458,500 | (449,545) |
| Special Reserve-Postemployment | 6,708 | 0 | 6,708 |
| Building Fund | 173 | 4 | 169 |
| Capital Facilities | 229,280 | 412,627 | (183,347) |
| County School Facilities | 1 | 0 | 1 |
| Special Reserve-Capitol Proj. | 259,788 | 534,311 | (274,523) |
| Bond Interest & Redemption | 3,890,323 | 3,854,883 | 35,440 |
| Foundation | 14,242 | 43,100 | (28,858) |
| Total | \$9,417,292 | \$10,410,271 | (\$992,979) |
| Mt. Diablo | | | |
| Charter School Fund | \$1,641,732 | \$1,367,507 | \$274,226 |
| Adult Education | 8,238,389 | 8,370,594 | (132,206) |
| Cafeteria | 11,509,338 | 11,931,757 | (422,420) |
| Deferred Maintenance | 1,277,877 | 1,786,290 | (508,413) |
| Building | 73,370 | 3,657,876 | (3,584,506) |
| Capital Facilities | 924,355 | 598,130 | 326,225 |
| County School Facilities | 12,530,814 | 16,707,748 | (4,176,934) |
| Capital Project-Blend Component | 65,367 | 2,421,731 | (2,356,364) |
| Bond Interest & Redemption | 15,653,171 | 9,598,071 | 6,055,100 |
| Debt Service -Blend Component | 7,075,923 | 6,063,883 | 1,012,041 |
| Foundation Fund | 1,758 | 70 | 1,688 |
| Total | \$58,992,094 | \$62,503,656 | (\$3,511,562) |
| Pittsburg | | | |
| Adult Education | \$3,519,659 | \$3,426,084 | \$93,575 |
| Child Development | 1,578,388 | 1,588,830 | (10,442) |
| Cafeteria | 3,763,275 | 3,641,890 | 121,385 |
| Deferred Maintenance | 14,314 | 1,253,882 | (1,239,568) |
| Building | 223,721 | 26,521,271 | (26,297,550) |
| Capital Facilities | 3,334,498 | 1,735,726 | 1,598,772 |
| County School Facilities | 4,283,306 | 9,654,711 | (5,371,405) |
| Special Reserve for Cap Proj. | 3,233 | 0 | 3,233 |
| Bond Interest & Redemption | 5,967,796 | 7,325,335 | (1,357,539) |
| Retiree Benefit Fund | 0 | 0 | 0 |
| Foundation | 5,074 | 14,549 | (9,475) |
| Total | \$22,693,265 | \$55,162,278 | (\$32,469,014) |

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2008-2009**

| OTHER FINANCING SOURCES/ (USES) | NET INCREASE (DECREASE) IN FUND BALANCE | NET BEGINNING BALANCE | ENDING BALANCE |
|--|--|-----------------------------|---------------------|
| UNIFIED DISTRICTS | | | |
| | | | Antioch |
| (\$345,226) | (\$444,224) | \$444,224 | \$0 |
| 0 | 41,605 | 292,451 | 334,057 |
| 0 | (312,552) | 1,091,757 | 779,205 |
| 0 | (102,828) | 1,994,472 | 1,891,644 |
| 20,156,508 | 17,382,703 | 2,807,674 | 20,190,377 |
| 0 | 451,609 | 997,990 | 1,449,598 |
| 0 | (6,951,885) | 8,118,063 | 1,166,178 |
| 500,000 | (169,019) | 3,039,952 | 2,870,933 |
| (141,508) | 53,826 | 1,098,996 | 1,152,822 |
| 625,883 | 629,010 | 0 | 629,010 |
| 0 | (4,759,645) | 5,832,992 | 1,073,348 |
| 0 | 55 | 5,047 | 5,101 |
| 0 | 1,048 | 35,156 | 36,204 |
| \$20,795,657 | \$5,819,702 | \$25,758,774 | \$31,578,476 |
| | | | John Swett |
| \$0 | (\$5,007) | \$147,219 | \$142,212 |
| 0 | (105,131) | 719,370 | 614,240 |
| 0 | (29,674) | 255,198 | 225,524 |
| 0 | 136,848 | 0 | 136,848 |
| 0 | (2,170,654) | 8,071,897 | 5,901,243 |
| 0 | 34,172 | 395,778 | 429,950 |
| \$0 | (\$2,139,446) | \$9,589,463 | \$7,450,017 |
| | | | Martinez |
| (\$7,666) | \$20,228 | \$723,984 | \$744,212 |
| 215,504 | 88,586 | (73,865) | 14,721 |
| 0 | (449,545) | 928,608 | 479,063 |
| 0 | 6,708 | 615,478 | 622,186 |
| 0 | 169 | 14,764 | 14,933 |
| 0 | (183,347) | 401,553 | 218,206 |
| 0 | 1 | 157 | 158 |
| (203,762) | (478,285) | 7,671,157 | 7,192,872 |
| 0 | 35,440 | 5,368,846 | 5,404,286 |
| 0 | (28,858) | 132,257 | 103,399 |
| \$4,076 | (\$988,903) | \$15,782,939 | \$14,794,036 |
| | | | Mt. Diablo |
| \$0 | \$274,226 | \$386,044 | \$660,269 |
| 162,176 | 29,970 | 1,700,183 | 1,730,153 |
| 575,080 | 152,660 | 1,978,732 | 2,131,392 |
| (1,621,416) | (2,129,829) | 4,299,216 | 2,169,387 |
| 419,431 | (3,165,075) | 8,652,735 | 5,487,660 |
| 0 | 326,225 | 2,427,241 | 2,753,466 |
| 0 | (4,176,934) | 23,797,589 | 19,620,655 |
| 810,000 | (1,546,364) | 3,726,522 | 2,180,158 |
| 0 | 6,055,100 | 3,003,689 | 9,058,789 |
| (810,000) | 202,041 | 27,467,146 | 27,669,187 |
| 0 | 1,688 | 56,596 | 58,284 |
| (\$464,730) | (\$3,976,292) | \$77,495,692 | \$73,519,400 |
| | | | Pittsburg |
| (\$8,559) | \$85,016 | \$2,448,795 | \$2,533,810 |
| 0 | (10,442) | 4,044 | (6,398) |
| 0 | 121,385 | 587,116 | 708,501 |
| 426,289 | (813,279) | 2,197,054 | 1,383,775 |
| 35,000,000 | 8,702,450 | 18,473,375 | 27,175,825 |
| (1,420,000) | 178,772 | 6,727,579 | 6,906,351 |
| 0 | (5,371,405) | 19,301,793 | 13,930,388 |
| 110,000 | 113,233 | 223,882 | 337,114 |
| 0 | (1,357,539) | 5,789,786 | 4,432,247 |
| 300,000 | 300,000 | 0 | 300,000 |
| 0 | (9,475) | 123,182 | 113,707 |
| \$34,407,730 | \$1,938,716 | \$55,876,605 | \$57,815,321 |

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2008-2009**

| | REVENUE | EXPENDITURES | EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES |
|----------------------------------|------------------------|------------------------|---|
| UNIFIED DISTRICTS (Cont.) | | | |
| San Ramon | | | |
| Adult Education | \$29,527 | \$24,450 | \$5,077 |
| Cafeteria | 4,719,649 | 5,129,719 | (410,070) |
| Deferred Maintenance | 6,320 | 1,051,398 | (1,045,078) |
| Special Reserve-other | 42,543 | 0 | 42,543 |
| Building | 5,674,247 | 24,684,715 | (19,010,468) |
| Capital Facilities | 718,358 | 1,028,069 | (309,711) |
| County School Facilities Fund | 43,591,711 | 27,024,195 | 16,567,516 |
| Bond Interest & Redemption | 19,344,915 | 19,734,965 | (390,050) |
| Self-Insurance | 3,262,806 | 3,297,000 | (34,194) |
| Retiree Benefit Fund | 4,774,948 | 2,168,713 | 2,606,236 |
| Total | \$82,165,025 | \$84,143,225 | (\$1,978,200) |
| W. Contra Costa | | | |
| Adult Education | \$4,048,602 | \$4,540,751 | (\$492,149) |
| Child Development | 3,014,022 | 3,057,356 | (43,334) |
| Cafeteria | 11,359,469 | 11,155,058 | 204,411 |
| Deferred Maintenance | 1,083,317 | 863,856 | 219,461 |
| Special Reserve-Other | 2,658 | 0 | 2,658 |
| Building | 1,864,009 | 46,129,743 | (44,265,734) |
| Capital Facilities | 812,727 | 853,033 | (40,307) |
| County School Facilities Fund | 19,700,237 | 37,991,884 | (18,291,647) |
| Special Reserve - Capital Outlay | 4,412,582 | 1,343,897 | 3,068,685 |
| Bond Interest & Redemption | 34,214,393 | 34,255,149 | (40,756) |
| Debt Svcs/Blended Component | 4,079 | 787,360 | (783,280) |
| Debt Service Fund | 148,954 | 1,393,215 | (1,244,262) |
| Self Insurance Fund | 6,268,112 | 3,453,568 | 2,814,544 |
| Retiree Benefit Fund | 17,621,309 | 15,292,487 | 2,328,821 |
| Total | \$104,554,466 | \$161,117,357 | (\$56,562,890) |
| TOTAL UNIFIED | \$293,326,122 | \$405,956,167 | (\$112,630,045) |
| TOTAL COUNTYWIDE | | | |
| | \$362,358,282 | \$485,919,271 | (\$123,560,989) |
| COUNTYWIDE GRAND TOTAL | | | |
| GENERAL FUND | \$1,433,750,658 | \$1,351,548,914 | \$82,201,744 |
| OTHER FUNDS | 362,358,282 | 485,919,271 | (123,560,989) |
| TOTAL ALL FUNDS | \$1,796,108,940 | \$1,837,468,185 | (\$41,359,245) |

**Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2008-2009**

| OTHER FINANCING SOURCES/ (USES) | NET INCREASE (DECREASE) IN FUND BALANCE | NET BEGINNING BALANCE | ENDING BALANCE |
|--|--|-----------------------------|----------------------|
| UNIFIED DISTRICTS (Cont.) | | | |
| | | | San Ramon |
| \$0 | \$5,077 | \$47,419 | \$52,496 |
| 409,101 | (970) | 30,786 | 29,817 |
| 2,035,003 | 989,925 | 1,302,444 | 2,292,368 |
| 0 | 42,543 | 3,906,697 | 3,949,240 |
| 10,692,731 | (8,317,737) | 65,265,396 | 56,947,659 |
| (125,455) | (435,166) | 6,336,826 | 5,901,660 |
| (10,567,276) | 6,000,240 | 0 | 6,000,240 |
| 0 | (390,050) | 14,515,695 | 14,125,645 |
| 150,000 | 115,806 | 873,606 | 989,412 |
| 0 | 2,606,236 | 10,057,201 | 12,663,437 |
| \$2,594,103 | \$615,904 | \$102,336,071 | \$102,951,974 |
| | | | W. Contra Costa |
| \$0 | (\$492,149) | \$3,737,177 | \$3,245,028 |
| 14,024 | (29,310) | 219,072 | 189,762 |
| 0 | 204,411 | 1,061,984 | 1,266,394 |
| 0 | 219,461 | 4,524,588 | 4,744,049 |
| 0 | 2,658 | 291,802 | 294,459 |
| 108,231,481 | 63,965,747 | 66,850,137 | 130,815,884 |
| 0 | (40,307) | 4,909,599 | 4,869,292 |
| 13,268,519 | (5,023,128) | 5,064,185 | 41,057 |
| 0 | 3,068,685 | 3,632,591 | 6,701,276 |
| 4,000,080 | 3,959,324 | 20,383,661 | 24,342,985 |
| 780,812 | (2,468) | 1,289,460 | 1,286,991 |
| 0 | (1,244,262) | 10,186,201 | 8,941,940 |
| 0 | 2,814,544 | 1,429,025 | 4,243,569 |
| 0 | 2,328,821 | 9,564,288 | 11,893,109 |
| \$126,294,916 | \$69,732,026 | \$133,143,770 | \$202,875,795 |
| \$183,631,751 | \$71,001,706 | \$419,983,314 | \$490,985,020 |
| TOTAL COUNTYWIDE | | | |
| \$198,187,969 | \$74,626,981 | \$550,487,347 | \$625,114,328 |
| COUNTYWIDE GRAND TOTAL | | | |
| (\$2,461,603) | \$79,740,141 | \$195,587,517 | \$275,327,658 |
| 198,187,969 | 74,626,981 | 550,487,347 | 625,114,328 |
| \$195,726,366 | \$154,367,122 | \$746,074,864 | \$900,441,986 |

**Bonded Indebtedness and Interest
2008-2009**

| | BONDS OUTSTANDING JULY 1, 2008 | BONDS NEW ISSUES 2008-09 | BONDS PRINCIPAL 2008-09 | BONDS OUTSTANDING JUNE 30, 2009 | BOND TAX RATE % 2008-09 | BONDS POOLED INTEREST 2008-09 |
|------------------------------|---|---|--|--|--|--|
| ELEMENTARY DISTRICTS | | | | | | |
| Brentwood | \$60,488,683 | \$0 | \$2,038,501 | \$58,450,182 | 0.0196 | \$20,281 |
| Byron | 14,257,193 | 0 | 0 | 14,257,193 | 0.0248 | 4,254 |
| Lafayette | 23,570,000 | 0 | 1,120,000 | 22,450,000 | 0.0330 | 10,119 |
| Moraga | 10,905,000 | 0 | 0 | 10,905,000 | 0.0309 | 2,295 |
| Oakley | 24,840,000 | 0 | 475,000 | 24,365,000 | 0.0230 | 6,112 |
| Orinda | 14,305,000 | 0 | 755,000 | 13,550,000 | 0.0247 | 1,320 |
| Walnut Creek | 40,940,000 | 0 | 940,000 | 40,000,000 | 0.0131 | 14,669 |
| TOTAL | \$189,305,876 | \$0 | \$5,328,501 | \$183,977,375 | | \$59,050 |
| HIGH SCHOOL DISTRICTS | | | | | | |
| Acalanes | \$142,217,723 | \$0 | \$3,788,636 | \$138,429,086 | 0.0096 | \$35,808 |
| Liberty | 60,512,658 | 0 | 3,150,000 | 57,362,658 | 0.0096 | 21,131 |
| TOTAL | \$202,730,380 | \$0 | \$6,938,636 | \$195,791,744 | | \$56,939 |
| UNIFIED DISTRICTS | | | | | | |
| Antioch | 0 | 20,000,000 | 0 | 20,000,000 | 0 | 3,128 |
| John Swett | 9,585,000 | 0 | 160,000 | 9,425,000 | 0.0247 | 2,548 |
| Martinez | 26,240,000 | 0 | 2,795,000 | 23,445,000 | 0.0299 | 28,407 |
| Mt. Diablo | 217,935,000 | 0 | 1,820,000 | 216,115,000 | 0.0455 | 45,820 |
| Pittsburg | 78,260,000 | 0 | 3,860,000 | 74,400,000 | 0.0186 | 70,800 |
| San Ramon | 327,038,500 | 0 | 4,840,452 | 322,198,049 | 0.0260 | 88,938 |
| West Contra Costa | 527,016,427 | 120,000,000 | 10,796,197 | 636,220,230 | 0.0308 | 153,327 |
| TOTAL | \$1,186,074,928 | # \$140,000,000 | \$24,271,648 | # \$1,301,803,279 | | \$392,968 |
| COUNTYWIDE TOTALS | | | | | | |
| | \$1,578,111,184 | \$140,000,000 | \$36,538,785 | \$1,681,572,398 | | \$508,957 |

**Long-Term Debt
Balance As of June 2009**

| | GENERAL OBLIGATION BOND | OTHER POST- EMPLOYMENT BENEFITS | COMPENSATED ABSENCES | COPS PAYABLE | CAPITAL LEASE AGREEMENTS | OTHER GENERAL LONG-TERM DEBT | TOTAL |
|------------------------------|-------------------------------|--|-------------------------|---------------------|--------------------------------|---------------------------------------|------------------------|
| ELEMENTARY DISTRICTS | | | | | | | |
| Brentwood | \$58,450,182 | \$0 | \$0 | \$3,540,000 | \$0 | \$922,198 | \$62,912,380 |
| Byron | 14,257,193 | 0 | 21,901 | 0 | 421,805 | 0 | 14,700,899 |
| Canyon | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Knightsen | 0 | 0 | 3,888 | 0 | 3,049,275 | 0 | 3,053,163 |
| Lafayette | 22,450,000 | 794,326 | 102,045 | 0 | 781,936 | 0 | 24,128,307 |
| Moraga | 10,300,000 | 0 | 39,433 | 0 | 380,980 | 0 | 10,720,413 |
| Oakley | 24,470,000 | 0 | 80,564 | 0 | 129,000 | 0 | 24,679,564 |
| Orinda | 13,550,000 | 0 | 281,989 | 0 | 502,053 | 1,455,665 | 15,789,707 |
| Walnut Creek | 31,585,000 | 50,000 | 147,777 | 0 | 0 | 0 | 31,782,777 |
| TOTAL | \$175,062,375 | \$844,326 | \$677,597 | \$3,540,000 | \$5,265,050 | \$2,377,863 | \$187,767,210 |
| HIGH SCHOOL DISTRICTS | | | | | | | |
| Acalanes | \$129,350,000 | \$0 | \$329,290 | \$0 | \$0 | \$17,993,489 | \$147,672,779 |
| Liberty | 57,362,658 | 0 | 176,601 | 1,920,000 | 4,279,201 | 0 | 63,738,460 |
| TOTAL | \$186,712,658 | \$0 | \$505,891 | \$1,920,000 | \$4,279,201 | \$17,993,489 | \$211,411,238 |
| UNIFIED DISTRICTS | | | | | | | |
| Antioch | \$20,000,000 | \$6,964,349 | \$801,259 | \$21,579,992 | \$492,299 | \$0 | \$49,837,899 |
| John Swett | 9,425,000 | 0 | 18,722 | 0 | 208,327 | 0 | 9,652,049 |
| Martinez | 25,540,000 | 0 | 204,917 | 0 | 0 | 0 | 25,744,917 |
| Mt. Diablo | 276,919,853 | 8,410,271 | 3,558,522 | 5,700,881 | 9,139,182 | 5,636,147 | 309,364,857 |
| Pittsburg | 113,260,000 | 1,665,131 | 186,056 | 10,800,000 | 0 | 0 | 125,911,187 |
| San Ramon | 325,323,923 | 2,258,821 | 1,989,484 | 0 | 1,101,702 | 9,745,370 | 340,419,300 |
| W. Contra Costa | 636,220,230 | 50,747,951 | 3,435,033 | 9,780,000 | 0 | 19,325,799 ** | 719,509,013 |
| TOTAL | \$1,406,689,006 | \$70,046,523 | \$10,193,994 | \$47,860,873 | \$10,941,510 | \$34,707,316 | \$1,580,439,223 |
| COUNTYWIDE TOTALS | | | | | | | |
| | \$1,768,464,038 | \$70,890,849 | \$11,377,481 | \$53,320,873 | \$20,485,761 | \$55,078,669 | \$1,979,617,671 |

**Emergency apportionment loans, computer equipment loans,
and voluntary integration program audit exceptions

**Analysis of Teachers' Salary Requirements and
Average Enrollment per Teacher
2008-2009**

| | 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 | \$51,790,642 | \$37,098,717 | 71.63% | 19.6 | 25.4 |
| Byron | 11,040,608 | 7,168,955 | 64.93% | 19.4 | 26.7 |
| Canyon | 610,681 | 345,946 | 56.65% | n/a | n/a |
| Knightsen | 3,784,969 | 2,193,177 | 57.94% | 17.3 | 29.0 |
| Lafayette | 25,345,451 | 17,056,286 | 67.30% | 20.0 | 24.7 |
| Moraga | 14,509,179 | 8,892,956 | 61.29% | 18.8 | 19.5 |
| Oakley | 31,634,673 | 20,383,543 | 64.43% | 18.9 | 26.6 |
| Orinda | 22,164,945 | 13,389,340 | 60.41% | 19.0 | 23.4 |
| Walnut Creek | 22,036,920 | 14,745,387 | 66.91% | 19.3 | 23.6 |
| TOTAL | \$182,918,067 | \$121,274,307 | 66.30% | 19.0 | 24.9 |
| HIGH SCHOOL DISTRICTS⁽²⁾ | | | | | |
| Acalanes | \$49,570,112 | \$27,659,414 | 55.80% | n/a | n/a |
| Liberty | 47,787,782 | 29,005,110 | 60.70% | n/a | n/a |
| TOTAL | \$97,357,894 | \$56,664,524 | 58.20% | | |
| UNIFIED DISTRICTS⁽³⁾ | | | | | |
| Antioch | \$124,596,384 | \$85,622,287 | 68.72% | 19.6 | 26.8 |
| John Swett | 13,770,128 | 8,207,019 | 59.60% | 19.8 | 25.7 |
| Martinez | 27,059,422 | 17,833,117 | 65.90% | 18.3 | n/a |
| Mt. Diablo | 247,360,733 | 152,585,636 | 61.69% | 19.0 | 24.7 |
| Pittsburg | 65,813,070 | 40,133,163 | 60.98% | 20.1 | 26.7 |
| San Ramon | 194,749,367 | 123,564,047 | 63.45% | 19.6 | 27.6 |
| W. Contra Costa | 229,527,188 | 139,899,022 | 60.95% | 19.1 | n/a |
| TOTAL | \$902,876,292 | \$567,844,292 | 62.89% | 19.4 | 21.9 |

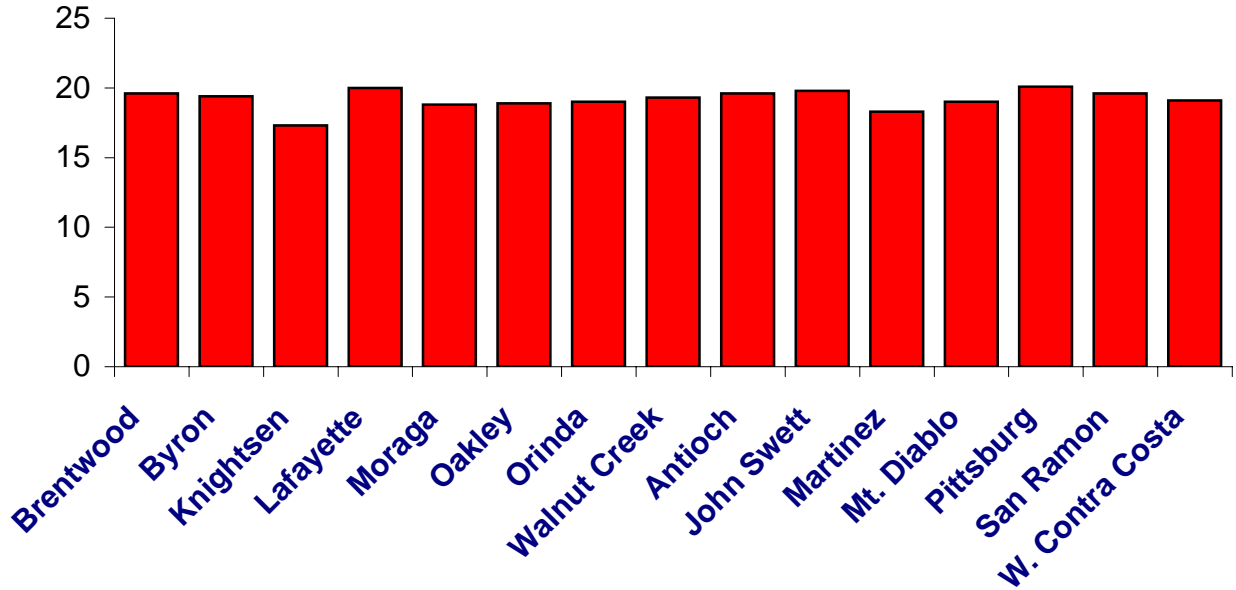
(1) Elementary Districts are required to expend 60% of Current Expense for Teachers' Salaries and Benefits

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

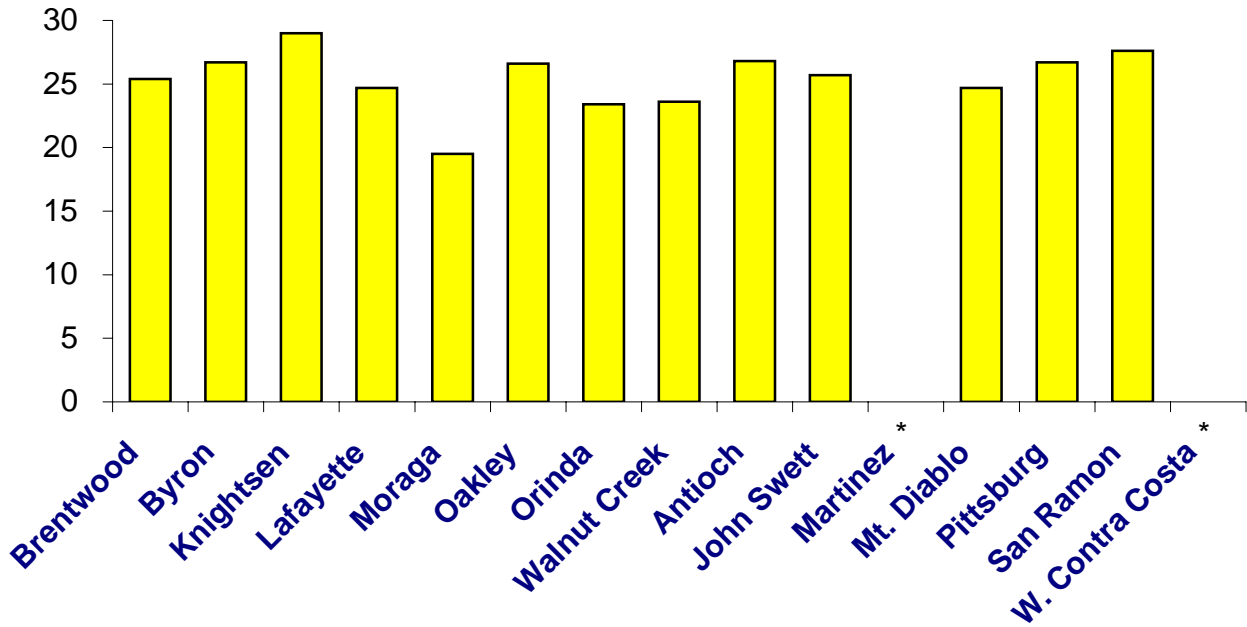
(3) Unified Districts are required to expend 55% of Current Expense for Teachers' Salaries and Benefits

**Average Enrollments Elementary and Unified Districts
2008-2009**

Average Per Class in Grades 1-3



Average Per Teacher in Grades 4-8



* Data not available

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 (adm
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*

| | 2004/05 | 2005/06 | 2006/07 | 2007/08 | 2008/09 |
|------------------------------|---------|---------|---------|---------|---------|
| ELEMENTARY DISTRICTS | | | | | |
| Brentwood | 2.13% | 4.11% | 5.46% | 4.19% | 5.46% |
| Byron | 9.55% | 6.66% | 4.19% | 6.91% | 4.19% |
| Canyon | 3.52% | 0.34% | 4.03% | 0.34% | 4.03% |
| Knightsen | 6.43% | 9.45% | 9.45% | 9.51% | 9.45% |
| Lafayette | 3.60% | 3.37% | 5.71% | 3.38% | 5.71% |
| Moraga | 3.90% | 6.44% | 7.19% | 6.47% | 7.19% |
| Oakley | 3.49% | 3.27% | 5.12% | 3.36% | 5.12% |
| Orinda | 4.48% | 5.87% | 6.54% | 5.89% | 6.54% |
| Walnut Creek | 3.34% | 4.21% | 5.00% | 4.22% | 5.00% |
| HIGH SCHOOL DISTRICTS | | | | | |
| Acalanes | 6.55% | 6.97% | 5.80% | 7.03% | 5.80% |
| Liberty | 4.55% | 4.00% | 6.12% | 4.11% | 6.12% |
| UNIFIED DISTRICTS | | | | | |
| Antioch | 3.68% | 4.32% | 6.81% | 4.44% | 6.81% |
| John Swett | 4.98% | 3.42% | 6.28% | 3.64% | 6.28% |
| Martinez | 3.29% | 2.79% | 5.93% | 2.81% | 5.98% |
| Mt. Diablo | 5.94% | 4.08% | 3.60% | 4.22% | 3.60% |
| Pittsburg | 4.04% | 3.87% | 5.22% | 3.97% | 5.22% |
| San Ramon | 5.07% | 5.73% | 6.28% | 5.76% | 6.28% |
| W. Contra Costa | 7.03% | 6.93% | 7.94% | 7.28% | 7.94% |

COUNTY OFFICE
OF
EDUCATION

2008-2009

CONTRA COSTA COUNTY OFFICE OF EDUCATION
Average Daily Attendance Comparison
2008-2009

| | 07/08 ADA | 08/09 ADA | ADA INCREASE (DECREASE) |
|-----------------------------------|----------------------|----------------------|--|
| K-8 | | | |
| Juvenile Court Schools | 16 | 17 | 1 |
| Community Schools | 37 | 28 | (9) |
| Community Day School | 0 | 0 | 0 |
| Special Education - Master Plan | 272 | 268 | (3) |
| Special Education - Extended Year | 17 | 23 | 5 |
| TOTAL | 342 | 337 | (6) |
| 9-12/ADULTS | | | |
| Juvenile Court Schools | 325 | 341 | 16 |
| Community Schools | 159 | 138 | (21) |
| Community Day School | 0 | 0 | 0 |
| County Jail Program | 602 | 659 | 57 |
| Regional Occupational Programs | 3,408 | 3,486 | 78 |
| Special Education - Master Plan | 212 | 198 | (14) |
| Special Education - Extended Year | 15 | 16 | 1 |
| TOTAL | 4,721 | 4,838 | 117 |
| GRAND TOTAL | | | |
| | 5,063 | 5,175 | 112 |

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**CONTRA COSTA COUNTY OFFICE OF EDUCATION
2008-2009**

County Schools Service Fund

| | PERCENT OF TOTAL | UNRESTRICTED | RESTRICTED | TOTAL |
|---|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | |
| Revenue Limit Source | 42.22% | \$7,988,676 | \$23,285,216 | \$31,273,893 |
| Federal Revenue | 6.99% | 0 | 5,178,709 | 5,178,709 |
| Other State Revenue | 36.01% | 1,079,089 | 25,592,288 | 26,671,377 |
| Other Local Revenue | 14.78% | 1,550,654 | 9,395,347 | 10,946,002 |
| TOTAL | 100.00% | \$10,618,420 | \$63,451,560 | \$74,069,980 |
| EXPENDITURES | | | | |
| Certificated Salaries | 29.14% | \$1,373,093 | \$19,590,890 | \$20,963,983 |
| Classified Salaries | 21.14% | 5,649,593 | 9,563,389 | 15,212,982 |
| Employee Benefits | 18.26% | 2,756,209 | 10,383,141 | 13,139,351 |
| Books and Supplies | 3.17% | 325,539 | 1,953,168 | 2,278,707 |
| Services and Other Operating Expenses | 25.07% | 2,907,191 | 15,128,666 | 18,035,856 |
| Capital Outlay | 0.89% | 64,336 | 576,383 | 640,719 |
| Other Outgo | 2.44% | 607,307 | 1,150,730 | 1,758,037 |
| Direct Support/Indirect Costs | -0.11% | (3,938,328) | 3,857,469 | (80,859) |
| TOTAL | 100.00% | \$9,744,939 | \$62,203,836 | \$71,948,775 |
| SERVICE FUND TOTALS | | | | |
| Total Revenues | | \$10,618,420 | \$63,451,560 | \$74,069,980 |
| Total Expenses | | 9,744,939 | 62,203,836 | 71,948,775 |
| Excess (Deficiency) of Revenue Over Expenditures | | \$873,481 | \$1,247,724 | \$2,121,205 |
| Other Sources/(uses) | | (249,271) | (342,866) | (592,137) |
| Net Increase (Decrease) in Fund Balance | | \$624,210 | \$904,858 | \$1,529,068 |
| Net Beginning Fund Balance After Audit Adjustments | | 3,901,824 | 4,915,269 | 8,817,093 |
| ENDING FUND BALANCE | | \$4,526,034 | \$5,820,126 | \$10,346,161 |

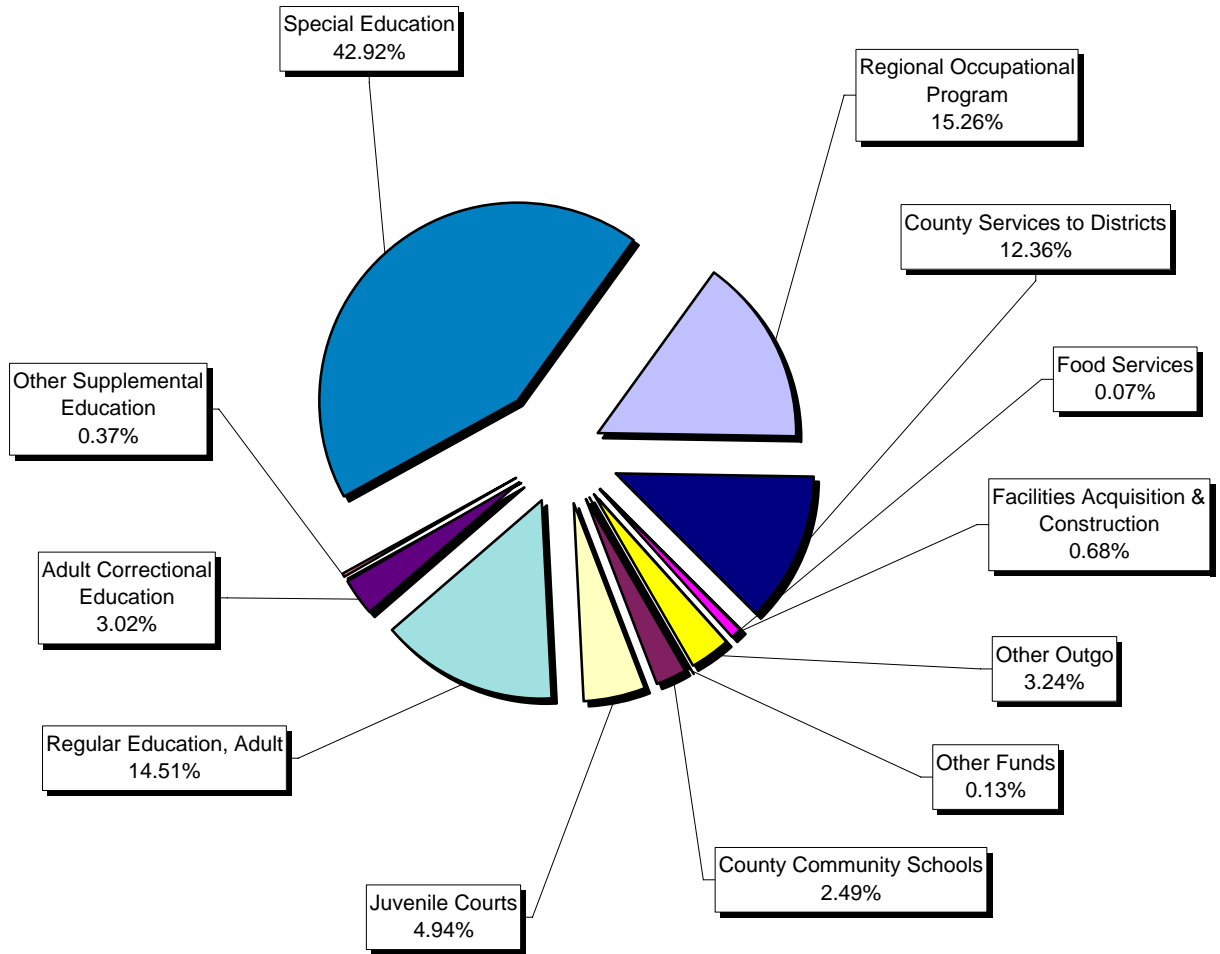
Other Funds

| | DEFERRED MAINTENANCE | CO. SCHOOL FACILITIES |
|---|-------------------------|------------------------------------|
| TOTALS | | |
| Total Revenues | \$301,909 | \$107,401 |
| Total Expenses | 433,797 | 701,486 |
| Excess (Deficiency) of Revenue Over Expenditures | (\$131,888) | (\$594,085) |
| Other Sources/(uses) | 392,137 | 0 |
| Net Increase (Decrease) in Fund Balance | \$260,249 | (\$594,085) |
| Net Beginning Fund Balance After Audit Adjustments | 2,243,026 | 2,445,899 |
| ENDING FUND BALANCE | \$2,503,275 | \$1,851,815 |
| | CHILD DEVELOPMENT | SP RESERVE FOR RETIRES BENEFITS |
| TOTALS | | |
| Total Revenues | \$1,046,394 | \$6,672 |
| Total Expenses | 1,046,394 | 0 |
| Excess (Deficiency) of Revenue Over Expenditures | \$0 | \$6,672 |
| Other Sources/(uses) | 0 | 200,000 |
| Net Increase (Decrease) in Fund Balance | \$0 | \$206,672 |
| Net Beginning Fund Balance After Audit Adjustments | 0 | 459,351 |
| ENDING FUND BALANCE | \$0 | \$666,023 |

CONTRA COSTA COUNTY OFFICE OF EDUCATION
General Fund Expenditures by Program and
Percentage of Total Expenditures
2008-2009

| EXPENDITURES | TOTAL | PERCENT OF TOTAL |
|---------------------------------------|---------------------|-----------------------------|
| County Community Schools | \$1,811,388 | 2.49% |
| Juvenile Courts | 3,591,119 | 4.94% |
| Regular Education, Adult | 10,535,730 | 14.51% |
| Adult Correctional Education | 2,195,757 | 3.02% |
| Other Supplemental Education | 272,187 | 0.37% |
| Special Education | 31,169,330 | 42.92% |
| Regional Occupational Program | 11,080,298 | 15.26% |
| County Services to Districts | 8,976,697 | 12.36% |
| Food Services | 50,982 | 0.07% |
| Facilities Acquisition & Construction | 496,498 | 0.68% |
| Other Outgo | 2,350,174 | 3.24% |
| Other Funds | 91,611 | 0.13% |
| TOTAL EXPENDITURES | \$72,621,771 | 100.00% |

**CONTRA COSTA COUNTY OFFICE OF EDUCATION
General Fund Expenditures by Program and
Percentage of Total Expenditures
2008-2009**



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COMMUNITY
COLLEGE
DISTRICT

2008-2009

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
Full Time Student Equivalent 28,566.35
2008-2009

GENERAL FUND

| REVENUE | FEDERAL REVENUES | STATE REVENUES | LOCAL REVENUES | TOTAL REVENUES |
|----------------------|-------------------------|-----------------------|-----------------------|-----------------------|
| Unrestricted | \$28,465 | \$74,648,927 | \$97,236,445 | \$171,913,837 |
| Restricted | 3,373,527 | 17,228,575 | 3,053,984 | 23,656,086 |
| TOTAL | \$3,401,992 | \$91,877,502 | \$100,290,429 | \$195,569,923 |
| % OF REVENUES | 1.74% | 46.98% | 51.28% | 100.00% |

| EXPENDITURES | ACADEMIC SALARIES | CLASSIFIED SALARIES | EMPLOYEE BENEFITS | BOOKS AND SUPPLIES | SERVICES, OTHER OPERATING EXPENSES | CAPITAL OUTLAY | TOTAL EXPENDITURES |
|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------|---|-----------------------|---------------------------|
| Unrestricted | \$75,282,816 | \$34,352,520 | \$35,749,497 | \$3,309,069 | \$16,674,331 | \$2,412,700 | \$167,780,933 |
| Restricted | 4,253,990 | 6,732,977 | 2,463,015 | 2,284,226 | 4,814,482 | 1,173,405 | 21,722,095 |
| TOTAL | \$79,536,806 | \$41,085,497 | \$38,212,512 | \$5,593,295 | \$21,488,813 | \$3,586,105 | \$189,503,028 |
| Cost per FTE Student | \$2,784.28 | \$1,438.25 | \$1,337.68 | \$195.80 | \$752.24 | \$125.54 | \$6,633.79 |
| % OF EXPENDITURES | 41.97% | 21.68% | 20.16% | 2.95% | 11.34% | 1.89% | 100.00% |

| FUND BALANCE | EXCESS (DEFICIENCY) OF REVENUE OVER EXPEND. | OTHER FINANCING SOURCES/ | OTHER OUTGO | NET INCREASE (DECREASE) IN FUND BALANCE | NET BEGINNING BALANCE | PRIOR YEAR ADJUST. | ENDING FUND BALANCE |
|---------------------|--|---------------------------------|--------------------|--|------------------------------|---------------------------|----------------------------|
| Unrestricted | \$4,132,904 | \$455,976 | \$2,578,105 | \$2,010,775 | \$27,436,521 | (\$15,247) | \$29,432,049 |
| Restricted | 1,933,991 | 145,311 | 2,079,302 | 0 | (624,949) | 624,949 | 0 |
| TOTAL | \$6,066,895 | \$601,287 | \$4,657,407 | \$2,010,775 | \$26,811,572 | \$609,702 | \$29,432,049 |

NOTES