Contra Costa County Office of Education

2009-10
Annual Financial Report

CONTRA COSTA COUNTY
OFFICE of EDUCATION

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	Ellen M. Elster
Area III	Daniel A. Gomes
Area IV	Richard P. Asadoorian
Area V	Cynthia T. Ruehlig

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

Jenny Goodspeed Liz La Belle Christine Rea

CONTRA COSTA COUNTY
OFFICE of EDUCATION

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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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.

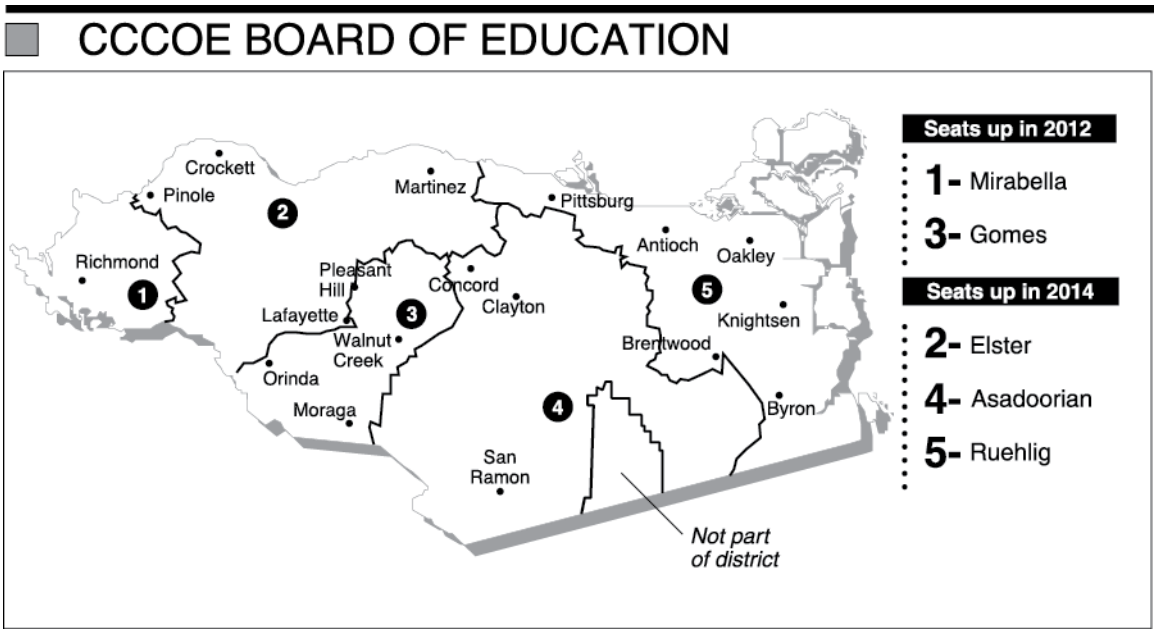
Restricted Funds. Money whose use is restricted by legal requirement or by the donor.

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.

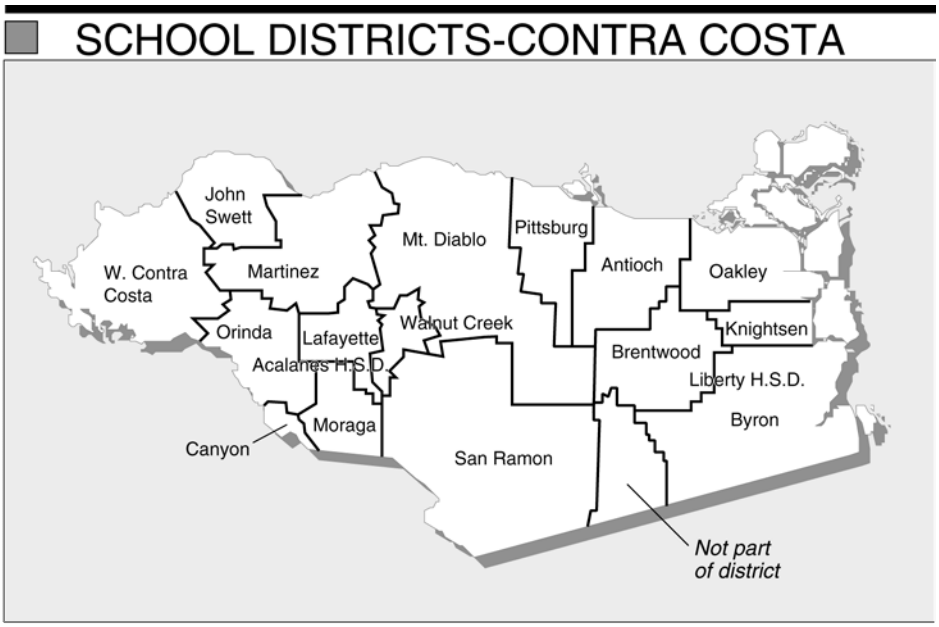
Stores. Goods that are on hand in storerooms and that are subject to requisition.

Contra Costa County School Districts
Annual Financial Report
2009-10

Map of Contra Costa County Board Areas



Map of Contra Costa County School Districts



SCHOOL DISTRICTS

Acalanes Union High School District **925-280-3900**
John Stockton, Superintendent
Chris Learned, Assistant 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
Wendy Richard, Director, Fiscal Services
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**
Ken Jacopetti, 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
400 Parker Avenue
Rodeo, CA 94572
www.jsusd.org

SCHOOL DISTRICTS

Knightsen School District **925-625-0073**
Theresa Estrada, 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**
Jerome T. 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**
Bruce K. Burns, 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, Ph.D., 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, Assistant Superintendent, Business Services
91 Mercedes Lane
Oakley, CA 94561-4617
www.ouesd.k12.ca.us

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**
Linda K. Rondeau, Superintendent
Enrique Palacios, Assistant 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, Assistant 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

	NUMBER OF DISTRICTS	AVERAGE DAILY ATTENDANCE	CURRENT EXPENSE OF EDUCATION	
			TOTAL EXPENDITURES	$ PER ADA
DISTRICTS				
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											
2009-10	856	885	892	880	927	936	968	1002	927	0	**8,273**
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**
Byron											
2009-10	171	200	170	207	186	208	191	174	182	0	**1,689**
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**
Canyon											
2009-10	6	8	8	10	7	7	7	9	7	0	**69**
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**
Knightsen											
2009-10	44	54	53	48	62	45	66	60	64	0	**496**
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**
Lafayette											
2009-10	331	368	330	326	406	321	379	356	388	0	**3,205**
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**
Moraga											
2009-10	160	199	169	190	183	190	202	209	221	0	**1,723**
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**
Oakley											
2009-10	534	464	483	516	493	508	533	553	578		**4,662**
2008-09	499	482	504	470	477	478	547	570	583	1	**4,611**
2007-08	480	482	479	473	473	532	553	557	607	0	**4,636**
2006-07	495	465	446	462	493	496	528	569	544	0	**4,498**
Orinda											
2009-10	216	236	277	268	277	288	234	251	298	0	**2,345**
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**
Walnut Creek											
2009-10	374	388	369	342	355	365	371	366	379	0	**3,309**
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**
TOTAL ELEMENTARY											
2009-10	**2,692**	**2,802**	**2,751**	**2,787**	**2,896**	**2,868**	**2,951**	**2,980**	**3,044**	**0**	**25,771**
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**

SOURCE: CBEDS OCTOBER 2009 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
							ELEMENTARY DISTRICTS
							Brentwood
n/a	n/a	n/a	n/a	n/a	**n/a**	0	**8,273**
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**
							Byron
n/a	n/a	n/a	n/a	n/a	**n/a**	0	**1,689**
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**
							Canyon
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	**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**
							Knightsen
n/a	n/a	n/a	n/a	n/a	**n/a**	0	**496**
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**
							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	**3,205**
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**
							Moraga
n/a	n/a	n/a	n/a	n/a	**n/a**	0	**1,723**
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**
							Oakley
n/a	n/a	n/a	n/a	n/a	**n/a**	0	**4,662**
n/a	n/a	n/a	n/a	n/a	**n/a**	0	**4,611**
n/a	n/a	n/a	n/a	n/a	**n/a**	0	**4,636**
n/a	n/a	n/a	n/a	n/a	**n/a**	0	**4,498**
							Orinda
n/a	n/a	n/a	n/a	n/a	**n/a**	0	**2,345**
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**
							Walnut Creek
n/a	n/a	n/a	n/a	n/a	**n/a**	0	**3,309**
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**
							TOTAL ELEMENTARY
n/a	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**0**	**25,771**
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**

Enrollment by Grade Levels
Four Year Comparison

	K	1	2	3	4	5	6	7	8	OTHER ELEM.	TOTAL ELEM.
HIGH SCHOOL DISTRICTS											
Acalanes											
2009-10	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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
Liberty											
2009-10	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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
TOTAL HIGH SCHOOL											
2009-10	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**
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**
UNIFIED SCHOOL DISTRICTS											
Antioch											
2009-10	1,427	1,442	1,393	1,417	1,425	1,351	1,442	1,470	1,498	0	**12,865**
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**
John Swett											
2009-10	131	125	117	119	123	127	122	105	138	0	**1,107**
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**
Martinez											
2009-10	295	294	272	279	267	258	299	306	317	0	**2,587**
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**
Mt. Diablo											
2009-10	2,589	2,710	2,636	2,619	2,702	2,602	2,473	2,583	2,632	0	**23,546**
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**
Pittsburg											
2009-10	737	829	894	766	768	786	768	738	692	0	**6,978**
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**
San Ramon											
2009-10	2,100	2,188	2,155	2,146	2,192	2,152	2,126	2,190	2,122	0	**19,371**
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**
W. Contra Costa											
2009-10	2,545	2,521	2,546	2,550	2,381	2,236	2,215	2,170	2,075	0	**21,239**
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**
TOTAL UNIFIED											
2009-10	**9,824**	**10,109**	**10,013**	**9,896**	**9,858**	**9,512**	**9,445**	**9,562**	**9,474**	**0**	**87,693**
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**
COUNTYWIDE TOTALS											
2009-10	**12,516**	**12,911**	**12,764**	**12,683**	**12,754**	**12,380**	**12,396**	**12,542**	**12,518**	**0**	**113,464**
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**	**12,538**	**12,521**	**12,574**	**12,570**	**0**	**111,885**

SOURCE: CBEDS OCTOBER 2009 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
1438	1359	1436	1404	17	**5,654**	0	**5,654**
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**
							Liberty
1,862	1,838	1,801	1,789	0	**7,290**	0	**7,290**
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**
							TOTAL HIGH SCHOOL
3,300	**3,197**	**3,237**	**3,193**	**17**	**12,944**	**0**	**12,944**
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**
							UNIFIED SCHOOL DISTRICTS
							Antioch
1,479	1,537	1,587	1,539	0	**6,142**	129	**19,136**
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**
							John Swett
139	146	130	148	0	**563**	0	**1,670**
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**
							Martinez
366	387	323	370	12	**1,458**	0	**4,045**
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**
							Mt. Diablo
3,117	2,879	2,357	2,417	0	**10,770**	0	**34,316**
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**
							Pittsburg
821	532	632	654	0	**2,639**	0	**9,617**
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**
							San Ramon
2,215	2,184	2,076	2,051	40	**8,566**	0	**27,937**
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**
							W. Contra Costa
2,126	2,272	2,300	2,149	1	**8,848**	120	**30,207**
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**
							TOTAL UNIFIED
10,263	**9,937**	**9,405**	**9,328**	**53**	**38,986**	**249**	**126,928**
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**
							COUNTYWIDE TOTALS
13,563	**13,134**	**12,642**	**12,521**	**70**	**51,930**	**249**	**165,643**
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**

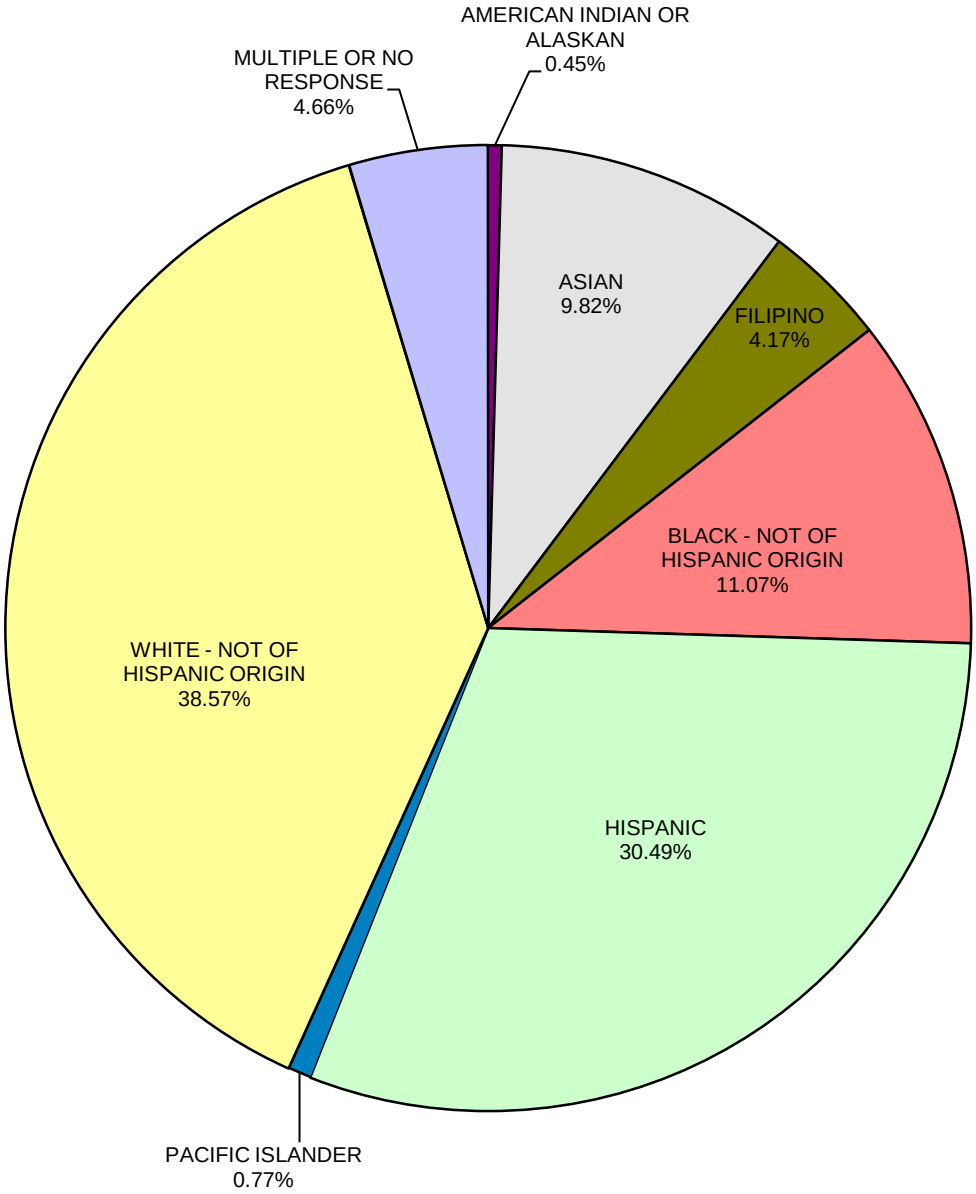
SOURCE: CBEDS OCTOBER 2009 Excludes Charter Schools

Enrollment by Ethnicity by District
October 2009

	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	49	333	63	423	2,198	713	4,173	321	**8,273**
Byron	31	50	26	55	283	115	1,124	6	**1,690**
Canyon	0	0	0	0	2	1	52	14	**69**
Knightsen	3	7	1	2	162	5	301	15	**496**
Lafayette	1	304	4	38	197	32	2,468	161	**3,205**
Moraga	2	266	2	19	128	21	1,090	195	**1,723**
Oakley	11	89	24	132	2,080	358	1,745	223	**4,662**
Orinda	0	3	0	0	15	0	16	2,311	**2,345**
Walnut Creek	15	353	11	106	428	102	2,138	156	**3,309**
TOTAL	**112**	**1,405**	**131**	**775**	**5,493**	**1,347**	**13,107**	**3,402**	**25,772**
HIGH SCHOOL DISTRICTS									
Acalanes	10	640	16	79	459	64	3,985	401	**5,654**
Liberty	64	224	49	324	2,176	701	3,719	33	**7,290**
TOTAL	**74**	**864**	**65**	**403**	**2,635**	**765**	**7,704**	**434**	**12,944**
UNIFIED DISTRICTS									
Antioch	158	1,003	243	992	6,771	4,393	4,614	833	**19,007**
John Swett	9	159	13	140	484	350	376	139	**1,670**
Martinez	45	136	26	81	974	123	2,391	269	**4,045**
Mt. Diablo	202	2,610	332	1,488	11,743	1,698	15,751	492	**34,316**
Pittsburg	32	304	194	560	5,431	2,187	663	246	**9,617**
San Ramon	48	6,550	54	804	2,394	615	15,700	1,772	**27,937**
W. Contra Costa	67	3,210	210	1,662	14,508	6,824	3,493	113	**30,087**
TOTAL	**561**	**13,972**	**1,072**	**5,727**	**42,305**	**16,190**	**42,988**	**3,864**	**126,679**
COUNTYWIDE TOTALS									
	747	**16,241**	**1,268**	**6,905**	**50,433**	**18,302**	**63,799**	**7,700**	**165,395**

SOURCE: CBEDS
OCTOBER 2009
Excludes Charter and Adults

Enrollment by Ethnicity - Countywide
2009-10



Average Daily Attendance
2009-10

	GENERAL EDUCATION		SPECIAL EDUCATION		Total
	K-8	9-12	K-8	9-12	K-12 ADA
ELEMENTARY DISTRICTS					
Brentwood	7,832.19	n/a	136.19	n/a	7,968.38
Byron	1,615.39	n/a	10.04	n/a	1,625.43
Canyon	66.09	n/a	0.00	n/a	66.09
Knightsen	460.20	n/a	16.88	n/a	477.08
Lafayette	3,066.58	n/a	34.91	n/a	3,101.49
Moraga	1,677.37	n/a	0.00	n/a	1,677.37
Oakley	4,331.18	n/a	114.04	n/a	4,445.22
Orinda	2,369.88	n/a	5.34	n/a	2,375.22
Walnut Creek	3,140.16	n/a	46.06	n/a	3,186.22
TOTAL	**24,559.04**	**n/a**	**363.46**	**n/a**	**24,922.50**
HIGH SCHOOL DISTRICTS					
Acalanes	n/a	5,340.08	n/a	73.06	5,413.14
Liberty	n/a	6,592.72	n/a	175.31	6,768.03
TOTAL	**n/a**	**11,932.80**	**n/a**	**248.37**	**12,181.17**
UNIFIED DISTRICTS					
Antioch	11,626.19	5,556.34	345.34	250.87	17,778.74
John Swett	1,022.16	482.79	17.71	25.48	1,548.14
Martinez	2,395.50	1,298.32	73.17	37.08	3,804.07
Mt. Diablo	21,657.60	9,573.08	657.24	405.51	32,293.43
Pittsburg	6,469.68	2,283.02	145.71	136.42	9,034.83
San Ramon	18,621.12	8,080.17	241.90	128.90	27,072.09
W. Contra Costa	18,939.16	7,218.47	763.05	472.35	27,393.03
TOTAL	**80,731.41**	**34,492.19**	**2,244.12**	**1,456.61**	**118,924.33**
COUNTYWIDE TOTALS					
	105,290.45	**46,424.99**	**2,607.58**	**1,704.98**	**156,028.00**

*SOURCE: P-2 Attendance Report A-1~A-8, A-9, A-12, B-1~B-5 (**ADA no longer collected as a result of flexibility provisions of SBX3 4)*

Average Daily Attendance
2009-10

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	**7,968.38**
n/a	n/a	n/a	n/a	**1,625.43**
n/a	n/a	n/a	n/a	**66.09**
n/a	n/a	n/a	n/a	**477.08**
n/a	n/a	n/a	n/a	**3,101.49**
n/a	n/a	n/a	n/a	**1,677.37**
n/a	n/a	n/a	n/a	**4,445.22**
n/a	n/a	n/a	n/a	**2,375.22**
n/a	n/a	n/a	n/a	**3,186.22**
n/a	**n/a**	**n/a**	**n/a**	**24,922.50**
				HIGH SCHOOL DISTRICTS
0.00	0.00	0.00	-	**5,413.14**
0.00	0.00	0.00	-	**6,768.03**
0.00	**0.00**	**0.00**	**-**	**12,181.17**
				UNIFIED DISTRICTS
0.00	0.00	0.00	4.62	**17,783.36**
0.00	0.00	0.00	-	**1,548.14**
0.00	0.00	0.00	-	**3,804.07**
0.00	0.00	0.00	3.79	**32,297.22**
0.00	0.00	0.00	-	**9,034.83**
0.00	0.00	0.00	-	**27,072.09**
0.00	0.00	0.00	58.69	**27,451.72**
0.00	**0.00**	**0.00**	**67.10**	**118,991.43**
				COUNTYWIDE TOTALS
0.00	**0.00**	**0.00**	**67.10**	**156,095.10**

*SOURCE: P-2 Attendance Report A-1~A-8, A-9, A-12, B-1~B-5 (**ADA no longer collected as a result of flexibility provisions of SBX3 4)*

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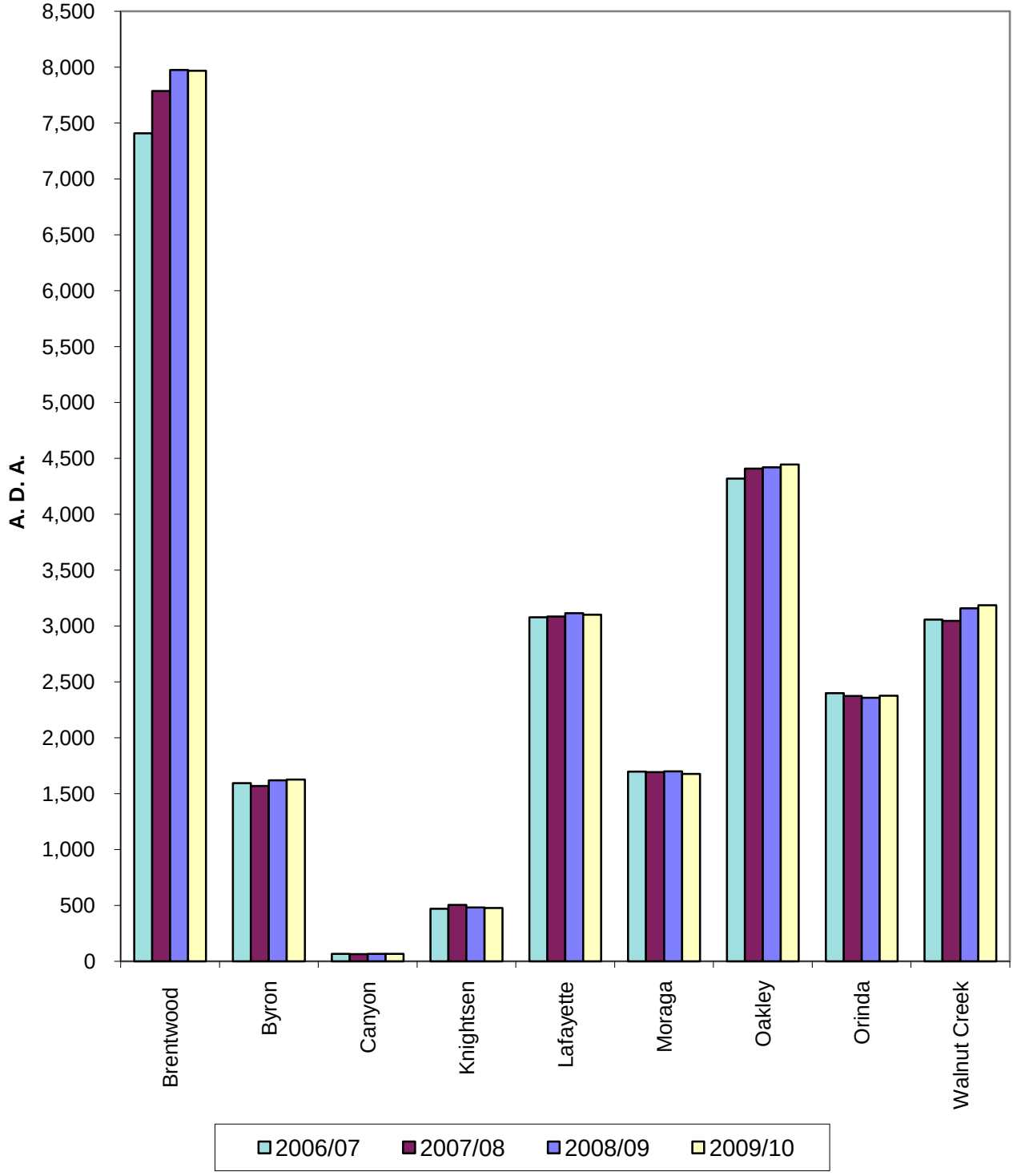
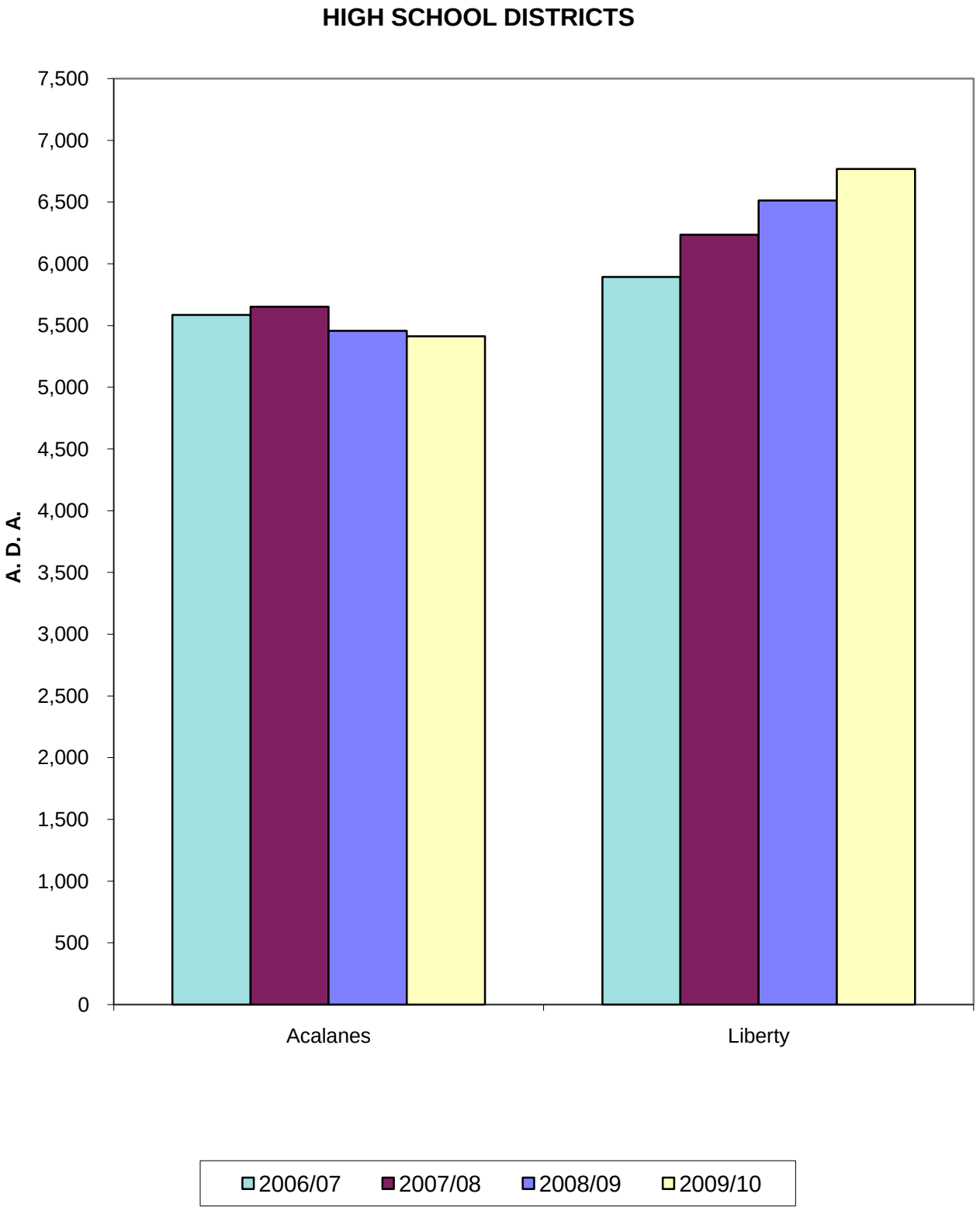
P-2 Average Daily Attendance
Four Year Comparison

ELEMENTARY DISTRICTS

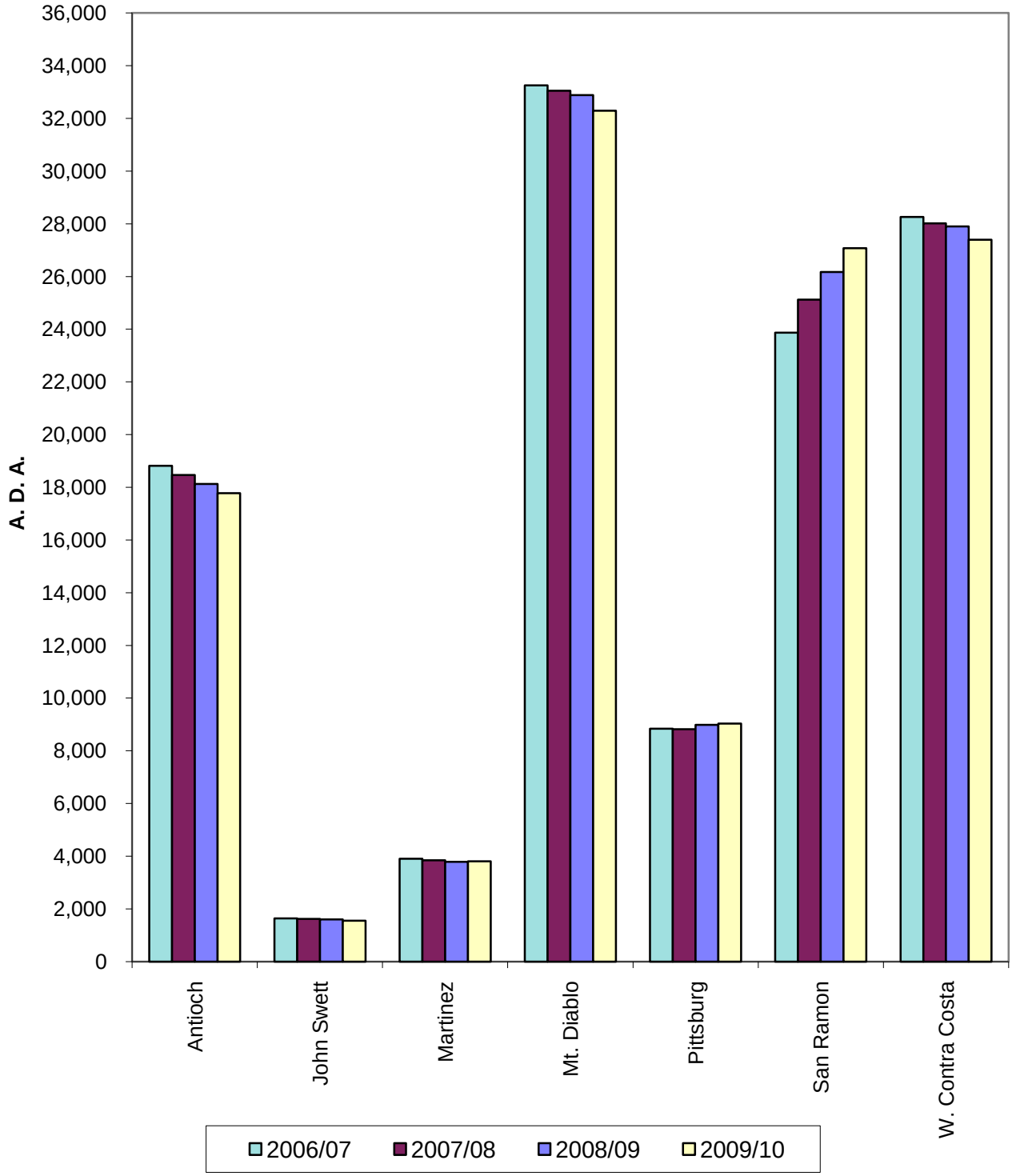


P-2 Average Daily Attendance
Four Year Comparison



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 2009-10

	CBEDS	P-2 ADA	PERCENTAGE ADA to CBEDS
ELEMENTARY DISTRICTS			
Brentwood	8,273	7,968.38	96.32%
Byron	1,689	1,625.43	96.24%
Canyon	69	66.09	95.78%
Knightsen	496	477.08	96.19%
Lafayette	3,205	3,101.49	96.77%
Moraga	1,723	1,677.37	97.35%
Oakley	4,662	4,445.22	95.35%
Orinda	2,345	2,375.22	101.29%
Walnut Creek	3,309	3,186.22	96.29%
TOTAL	**25,771**	**24,923**	**96.71%**
HIGH SCHOOL DISTRICTS			
Acalanes	5,654	5,413.14	95.74%
Liberty	7,290	6,768.03	92.84%
TOTAL	**12,944**	**12,181**	**94.11%**
UNIFIED DISTRICTS			
Antioch	19,136	17,778.74	92.91%
John Swett	1,670	1,548.14	92.70%
Martinez	4,045	3,804.07	94.04%
Mt. Diablo	34,316	32,293.43	94.11%
Pittsburg	9,617	9,034.83	93.95%
San Ramon	27,937	27,072.09	96.90%
W. Contra Costa	30,207	27,393.03	90.68%
TOTAL	**126,928**	**118,924**	**93.69%**
COUNTYWIDE TOTALS			
	165,643	**156,028**	**94.20%**

SOURCE: 2009/10
Attendance Report (excludes Adult and Charter School ADA)
and October 2009 CBEDS enrollment

Appropriations Limit
2009-10

	APPROPRIATIONS LIMIT	APPROPRIATIONS SUBJECT TO LIMIT
ELEMENTARY DISTRICTS		
Brentwood	$21,365,280	$21,365,280
Byron	8,463,249	8,463,249
Canyon	661,350	366,255
Knightsen	2,215,198	2,215,198
Lafayette	17,597,995	17,597,995
Moraga	8,756,611	8,756,611
Oakley	23,339,654	22,692,741
Orinda	13,359,797	13,359,797
Walnut Creek	18,114,340	17,144,892
TOTAL	**$113,873,474**	**$111,962,018**
HIGH SCHOOL DISTRICTS		
Acalanes	$45,213,941	$38,578,195
Liberty	30,234,449	30,234,449
TOTAL	**$75,448,390**	**$68,812,644**
UNIFIED DISTRICTS		
Antioch	$91,470,272	$91,470,272
John Swett	9,728,357	8,564,166
Martinez	19,326,532	19,326,532
Mt. Diablo	174,187,825	170,048,627
Pittsburg	46,157,559	46,157,559
San Ramon	143,217,188	143,217,188
W. Contra Costa	208,156,210	162,491,294
TOTAL	**$692,243,943**	**$641,275,636**
COUNTYWIDE TOTALS		
	$881,565,806	**$822,050,298**

SOURCE: 2009/10
Form CA GANN

Revenue Limit Per ADA
2009-10

	GENERAL FUND								ADULT ED. 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	$6,095.13	72.04	($1,137.84)	$19.90	$0.00	($271.17)	$4,778.06	$6,132	n/a
Byron	6,211.59	0.00	(1,145.86)	29.41	0.00	(270.14)	4,825.00	$6,132	n/a
Canyon	7,105.30	7.08	(1,310.99)	26.36	0.00	(286.61)	5,541.14	$6,132	n/a
Knightsen	6,607.68	31.21	(1,228.09)	43.22	0.00	(284.42)	5,169.60	$6,132	n/a
Lafayette	6,089.68	0.00	(1,119.30)	8.08	0.00	(263.71)	4,714.75	$6,132	n/a
Moraga	6,074.60	0.00	(1,118.88)	20.35	0.00	(284.02)	4,692.06	$6,132	n/a
Oakley	6,096.84	93.06	(1,143.69)	25.26	0.00	(278.62)	4,792.85	$6,132	n/a
Orinda	6,075.56	0.00	(1,119.63)	23.32	0.00	(281.91)	4,697.34	$6,132	n/a
Walnut Creek	6,093.61	16.19	(1,127.01)	19.77	0.00	(231.95)	4,770.61	$6,132	n/a
AVERAGE	$6,272.22	$24.40	($1,161.25)	$23.96	$0.00	($272.51)	$4,886.82	$6,132	---
HIGH SCHOOL DISTRICTS									
Acalanes	$7,348.56	0.00	($1,352.72)	$20.88	$0.00	($285.84)	$5,730.88	$7,369	n/a
Liberty	7,344.50	7.53	(1,351.10)	7.44	0.00	(289.12)	5,719.24	7,369	n/a
AVERAGE	$7,346.53	$3.76	($1,351.91)	$14.16	$0.00	($287.48)	$5,725.06	$7,369	---
UNIFIED DISTRICTS									
Antioch	$6,375.38	$46.51	($1,184.04)	$24.13	$0.00	($316.47)	$4,945.50	$6,411	n/a
John Swett	6,392.49	191.23	(1,215.84)	$33.75	0.00	(289.84)	5,111.79	$6,411	n/a
Martinez	6,409.96	3.26	(1,181.08)	$20.52	0.00	(298.33)	4,954.34	$6,411	n/a
Mt. Diablo	6,371.02	32.73	(1,180.26)	$20.42	0.00	(279.05)	4,964.86	$6,411	n/a
Pittsburg	6,379.09	137.57	(1,201.79)	$19.96	0.00	(291.82)	5,043.01	$6,411	n/a
San Ramon	6,361.69	0.00	(1,172.39)	$23.20	0.00	(261.47)	4,951.02	$6,411	n/a
W. Contra Costa	6,389.82	69.08	(1,192.05)	$31.11	0.00	(258.13)	5,039.82	$6,411	n/a
AVERAGE	$6,382.78	$68.63	($1,189.64)	$24.73	$0.00	($285.02)	$5,001.48	$6,411	---

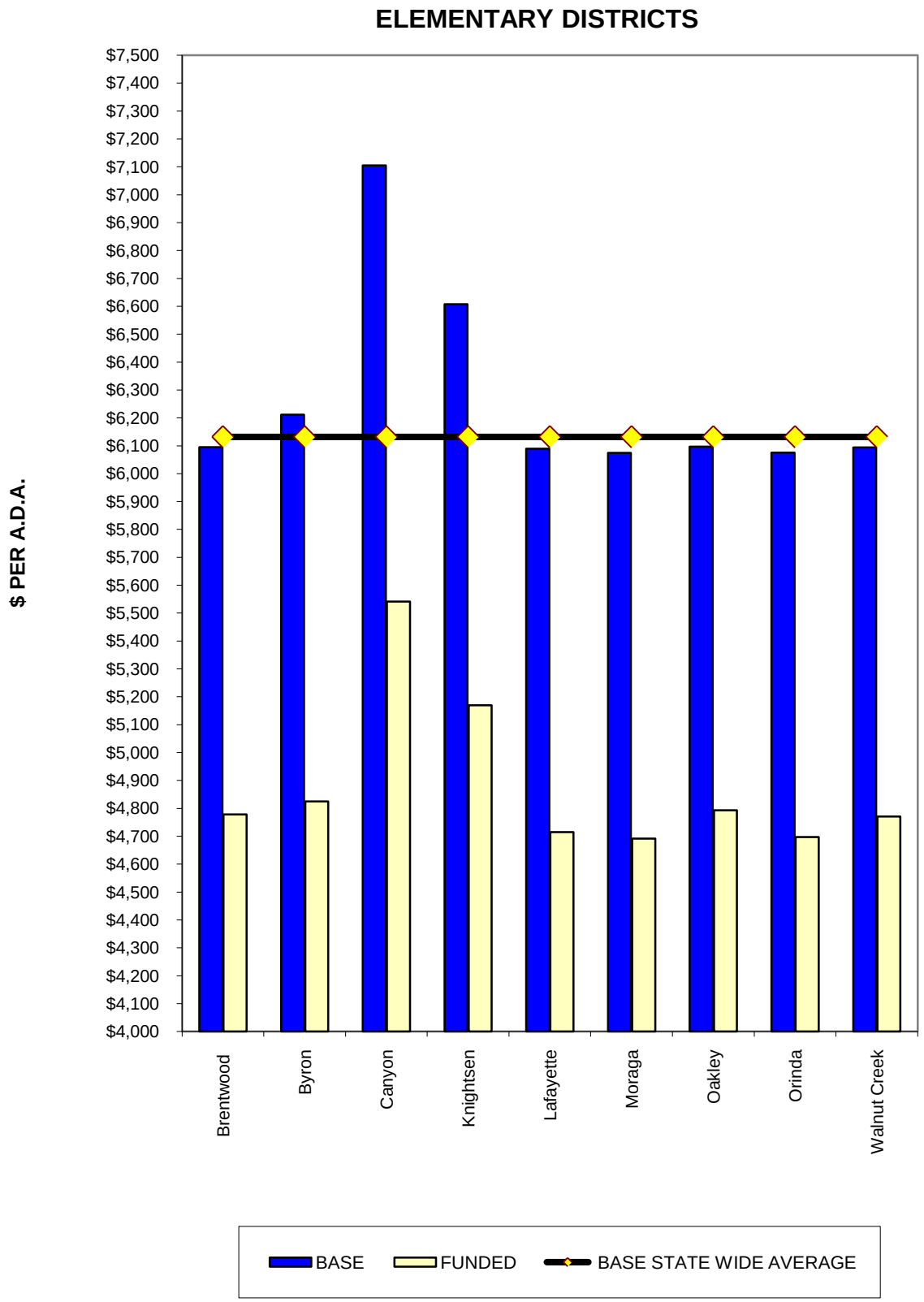
(1) Deficit for 2009/10

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

(3) Funded is the amount per ADA after other additions/deductions and the deficit.

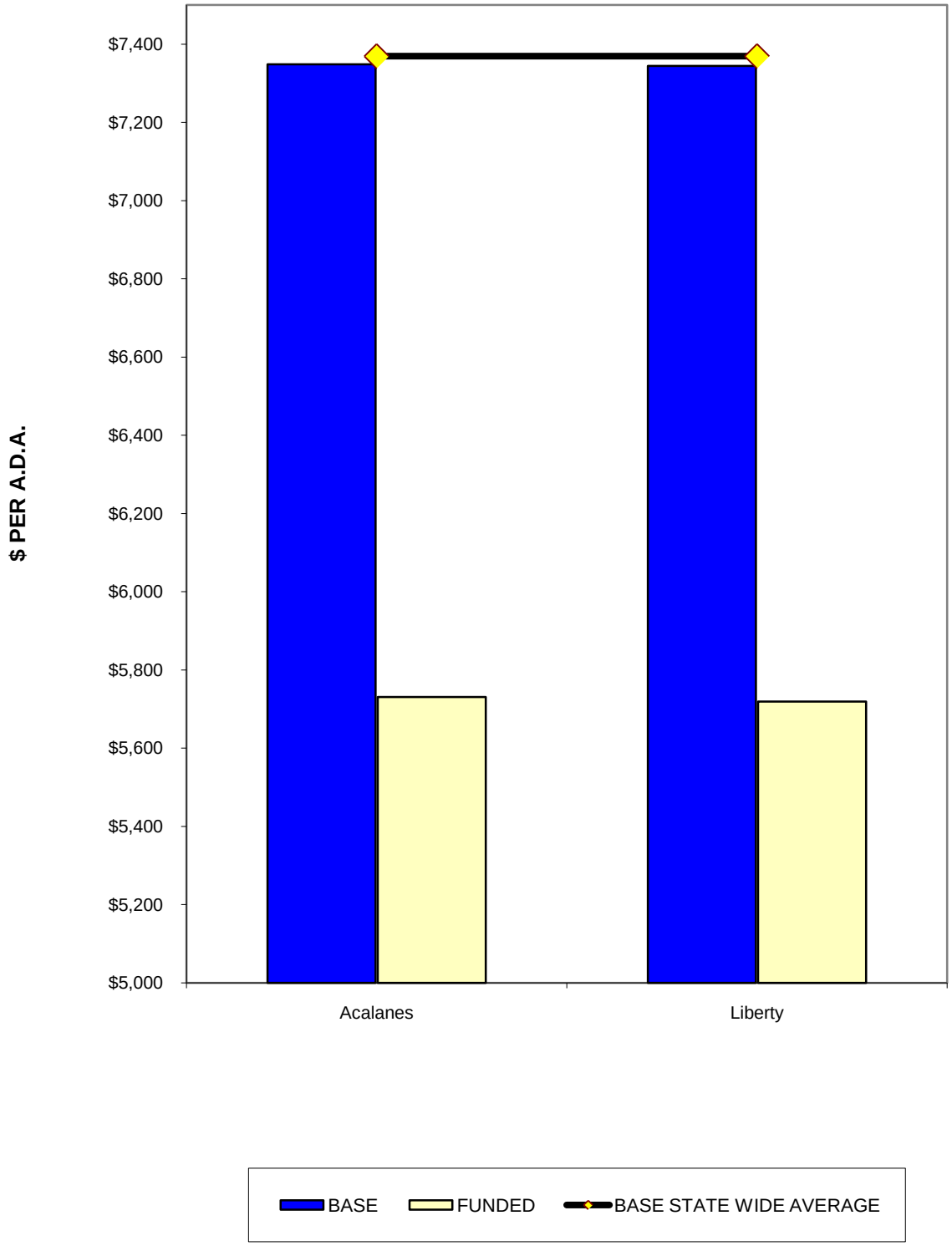
SOURCE: 2009/10
Unaudited Actuals
Form RL

Base Revenue Limit VS Funded Revenue Limit
With Statewide Average

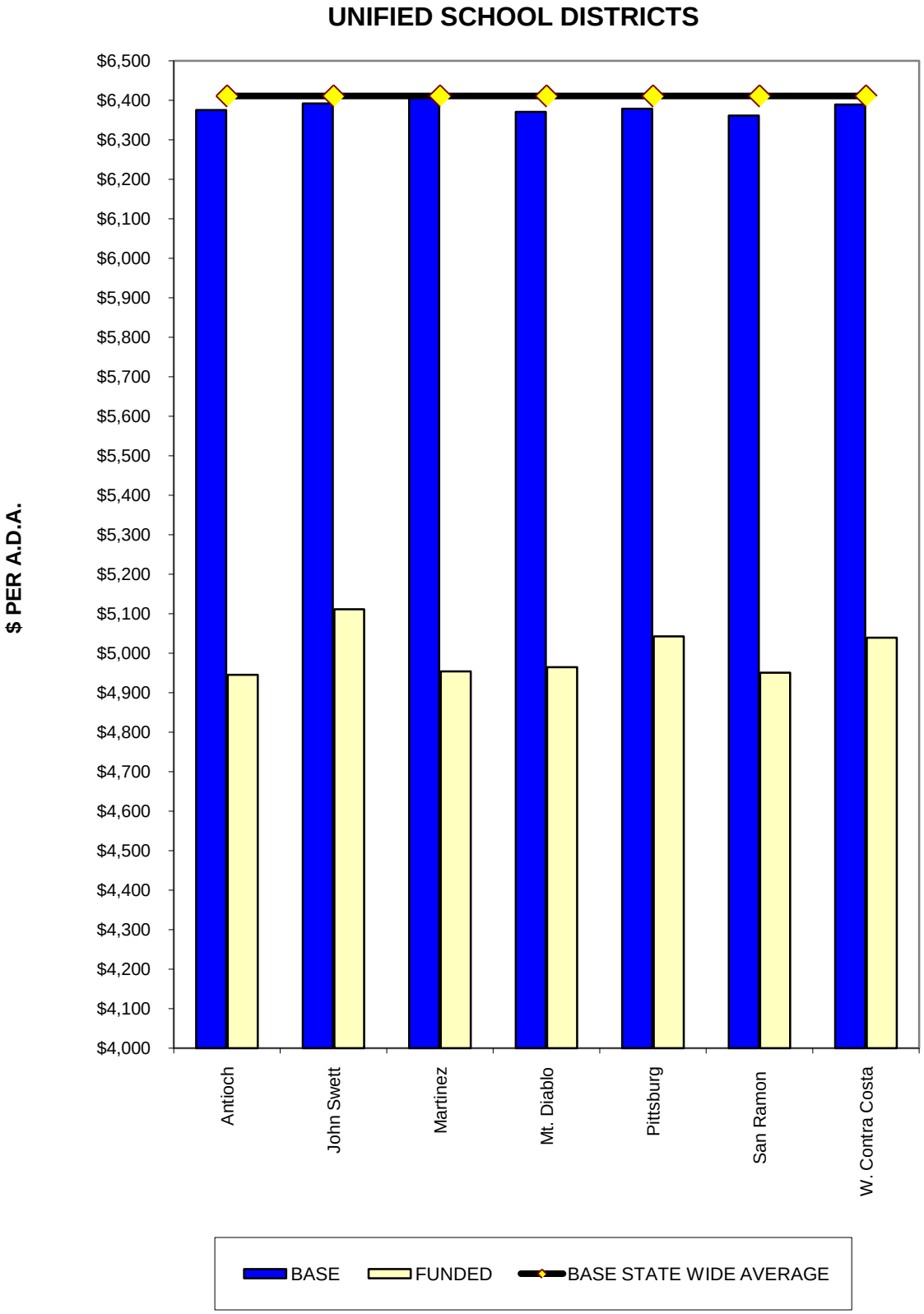


Base Revenue Limit VS Funded Revenue Limit
With Statewide Average

HIGH SCHOOL DISTRICTS



Base Revenue Limit VS Funded Revenue Limit
With Statewide Average



General Fund Revenue By Source
Percentage of Total Revenue
2009-10

	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	$37,911,119	$459,895	$6,601,419	$482,391	**$45,454,824**
Restricted	631,350	3,600,030	1,175,931	3,891,844	**9,299,155**
Total	**$38,542,469**	**$4,059,925**	**$7,777,350**	**$4,374,235**	**$54,753,979**
	70.40%	*7.41%*	*14.20%*	*7.99%*	***100.00%***
Byron					
Unrestricted	$7,842,732	$0	$1,416,103	$85,665	**$9,344,500**
Restricted	90,576	634,957	242,859	1,463,249	**2,431,640**
Total	**$7,933,308**	**$634,957**	**$1,658,961**	**$1,548,914**	**$11,776,140**
	67.37%	*5.39%*	*14.09%*	*13.15%*	***100.00%***
Canyon					
Unrestricted	$366,975	$0	$72,720	$66,422	**$506,117**
Restricted	0	40,646	18,036	38,924	**97,606**
Total	**$366,975**	**$40,646**	**$90,755**	**$105,346**	**$603,723**
	60.79%	*6.73%*	*15.03%*	*17.45%*	***100.00%***
Knightsen					
Unrestricted	$2,472,639	$0	$355,576	$169,712	**$2,997,927**
Restricted	0	256,483	130,868	613,638	**1,000,989**
Total	**$2,472,639**	**$256,483**	**$486,444**	**$783,350**	**$3,998,915**
	61.84%	*6.41%*	*12.16%*	*19.59%*	***100.00%***
Lafayette					
Unrestricted	$14,598,983	$0	$2,701,880	$4,008,451	**$21,309,315**
Restricted	180,077	1,458,011	310,333	2,317,063	**4,265,484**
Total	**$14,779,060**	**$1,458,011**	**$3,012,213**	**$6,325,514**	**$25,574,799**
	57.79%	*5.70%*	*11.78%*	*24.73%*	***100.00%***
Moraga					
Unrestricted	$8,032,806	$0	$1,437,585	$3,774,787	**$13,245,178**
Restricted	0	783,051	115,152	657,928	**1,556,132**
Total	**$8,032,806**	**$783,051**	**$1,552,738**	**$4,432,715**	**$14,801,310**
	54.27%	*5.29%*	*10.49%*	*29.95%*	***100.00%***
Oakley					
Unrestricted	$21,001,056	$0	$3,491,871	$676,069	**$25,168,997**
Restricted	601,314	3,133,602	601,867	2,654,210	**6,990,993**
Total	**$21,602,370**	**$3,133,602**	**$4,093,738**	**$3,330,279**	**$32,159,990**
	67.17%	*9.74%*	*12.73%*	*10.36%*	***100.00%***
Orinda					
Unrestricted	$11,253,353	$0	$2,087,770	$8,226,511	**$21,567,633**
Restricted	44,273	595,601	72,241	917,771	**1,629,885**
Total	**$11,297,625**	**$595,601**	**$2,160,010**	**$9,144,283**	**$23,197,519**
	48.70%	*2.57%*	*9.31%*	*39.42%*	***100.00%***
Walnut Creek					
Unrestricted	$15,100,862	$0	$2,079,503	$1,301,783	**$18,482,148**
Restricted	230,896	1,596,022	266,558	2,876,598	**4,970,074**
Total	**$15,331,758**	**$1,596,022**	**$2,346,061**	**$4,178,380**	**$23,452,222**
	65.37%	*6.81%*	*10.00%*	*17.82%*	***100.00%***
TOTAL					
Unrestricted	$118,580,526	$459,895	$20,244,426	$18,791,792	**$158,076,639**
Restricted	1,778,486	12,098,403	2,933,844	15,431,225	**32,241,957**
Total	**$120,359,011**	**$12,558,298**	**$23,178,271**	**$34,223,016**	**$190,318,596**
	63.24%	*6.60%*	*12.18%*	*17.98%*	***100.00%***

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01

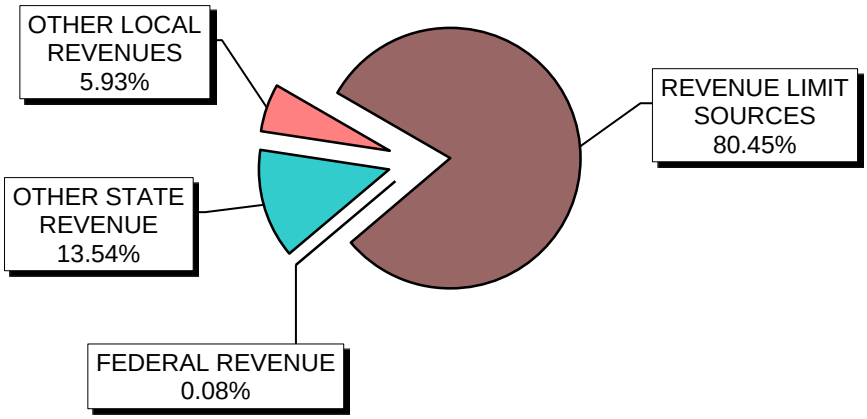
General Fund Revenue By Source
Percentage of Total Revenue
2009-10

	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	$31,068,962	$1,424	$3,722,701	$1,841,367	**$36,634,454**
Restricted	438,000	1,946,747	365,443	11,999,988	**$14,750,179**
Total	**$31,506,962**	**$1,948,171**	**$4,088,144**	**$13,841,356**	**$51,384,633**
	61.31%	*3.79%*	*7.96%*	*26.94%*	***100.00%***
Liberty					
Unrestricted	$36,170,624	$2,226	$3,438,597	$862,706	**$40,474,153**
Restricted	2,716,507	3,411,507	743,525	3,698,978	**10,570,517**
Total	**$38,887,131**	**$3,413,733**	**$4,182,123**	**$4,561,684**	**$51,044,670**
	76.18%	*6.69%*	*8.19%*	*8.94%*	***100.00%***
TOTAL					
Unrestricted	$67,239,586	$3,650	$7,161,299	$2,704,073	**$77,108,608**
Restricted	3,154,507	5,358,254	1,108,968	15,698,966	**25,320,696**
Total	**$70,394,093**	**$5,361,904**	**$8,270,267**	**$18,403,040**	**$102,429,304**
	68.73%	*5.23%*	*8.07%*	*17.97%*	***100.00%***
UNIFIED DISTRICTS					
Antioch					
Unrestricted	$88,182,252	$0	$14,458,074	$868,487	**$103,508,813**
Restricted	3,565,472	11,847,439	4,994,664	6,929,655	**27,337,230**
Total	**$91,747,724**	**$11,847,439**	**$19,452,738**	**$7,798,142**	**$130,846,044**
	70.12%	*9.05%*	*14.87%*	*5.96%*	***100.00%***
John Swett					
Unrestricted	$8,012,210	$11,777	$1,309,458	$214,143	**$9,547,588**
Restricted	266,544	2,010,973	573,322	830,843	**3,681,682**
Total	**$8,278,754**	**$2,022,749**	**$1,882,780**	**$1,044,987**	**$13,229,270**
	62.58%	*15.29%*	*14.23%*	*7.90%*	***100.00%***
Martinez					
Unrestricted	$18,144,942	$185,272	$6,017,648	$1,545,900	**$25,893,762**
Restricted	670,000	2,427,922	292,238	2,205,529	**5,595,689**
Total	**$18,814,942**	**$2,613,194**	**$6,309,887**	**$3,751,429**	**$31,489,452**
	59.75%	*8.30%*	*20.04%*	*11.91%*	***100.00%***
Mt. Diablo					
Unrestricted	$158,397,730	$82,901	$27,990,450	$3,935,717	**$190,406,798**
Restricted	6,720,651	27,849,149	34,999,484	8,344,178	**77,913,463**
Total	**$165,118,381**	**$27,932,051**	**$62,989,934**	**$12,279,895**	**$268,320,261**
	61.53%	*10.41%*	*23.48%*	*4.58%*	***100.00%***
Pittsburg					
Unrestricted	$44,300,331	$3,796	$8,953,335	$1,415,301	**$54,672,763**
Restricted	1,662,676	7,955,174	6,959,262	3,773,371	**20,350,482**
Total	**$45,963,006**	**$7,958,970**	**$15,912,597**	**$5,188,672**	**$75,023,246**
	61.26%	*10.61%*	*21.21%*	*6.92%*	***100.00%***
San Ramon					
Unrestricted	$132,824,641	$0	$19,151,589	$25,457,930	**$177,434,159**
Restricted	2,458,737	11,722,521	18,597,513	1,790,705	**34,569,476**
Total	**$135,283,377**	**$11,722,521**	**$37,749,102**	**$27,248,635**	**$212,003,635**
	63.81%	*5.53%*	*17.81%*	*12.85%*	***100.00%***
W. Contra Costa					
Unrestricted	$135,289,571	$0	$24,476,245	$1,884,533	**$161,650,349**
Restricted	7,030,506	31,062,400	37,009,390	18,315,447	**93,417,743**
Total	**$142,320,077**	**$31,062,400**	**$61,485,635**	**$20,199,980**	**$255,068,092**
	55.79%	*12.18%*	*24.11%*	*7.92%*	***100.00%***
TOTAL					
Unrestricted	$585,151,676	$283,746	$102,356,800	$35,322,011	**$723,114,233**
Restricted	22,374,586	94,875,578	103,425,873	42,189,729	**262,865,765**
Total	**$607,526,262**	**$95,159,324**	**$205,782,673**	**$77,511,740**	**$985,979,998**
	61.62%	*9.65%*	*20.87%*	*7.86%*	***100.00%***
COUNTYWIDE TOTAL					
Unrestricted	$770,971,787	$747,291	$129,762,525	$56,817,876	**$958,299,480**
Restricted	27,307,578	112,332,235	107,468,685	73,319,919	**320,428,418**
Total	**$798,279,366**	**$113,079,527**	**$237,231,210**	**$130,137,796**	**$1,278,727,898**
	62.43%	*8.84%*	*18.55%*	*10.18%*	***100.00%***

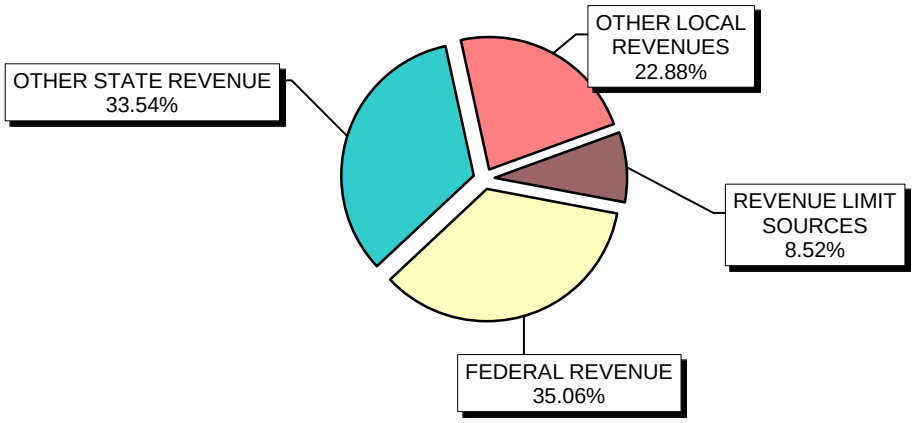
SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01

Countywide Revenues By Source

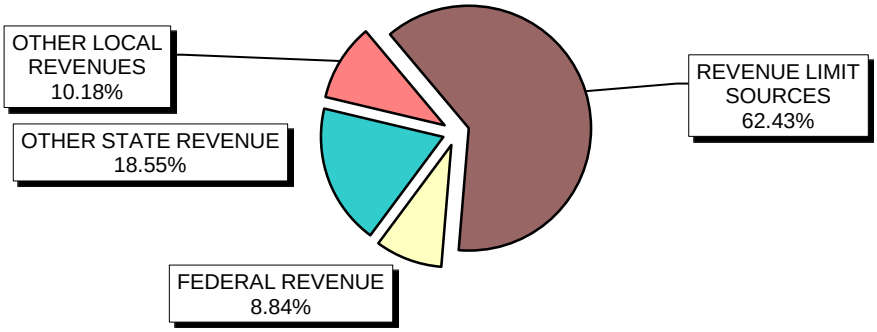
UNRESTRICTED



RESTRICTED



COUNTYWIDE TOTAL



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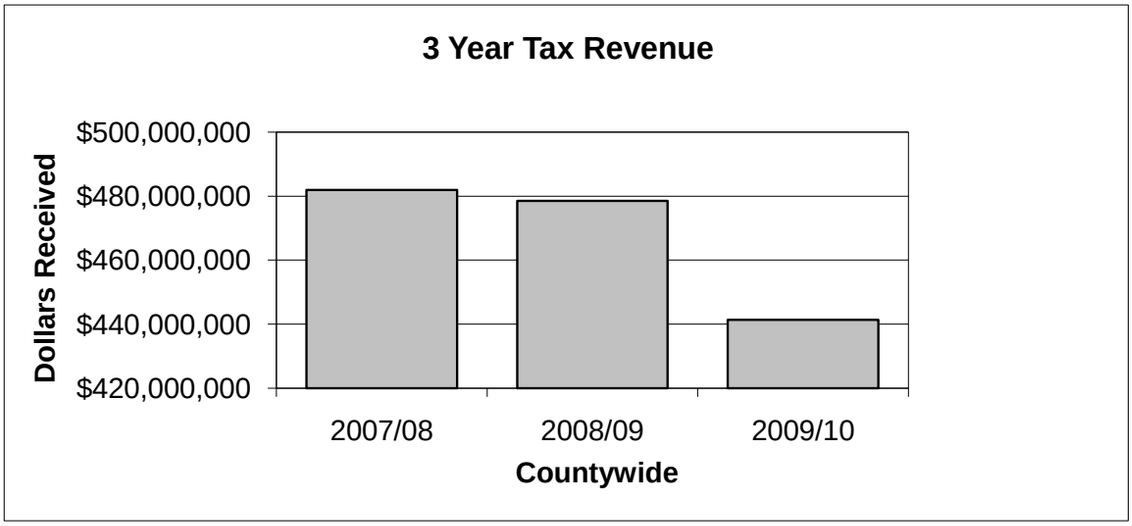
Local Tax Revenue
Three Year Comparison

	2007/08	2008/09	2009/10
ELEMENTARY DISTRICTS			
Brentwood	$15,071,319	$13,862,709	$11,388,493
Byron	4,515,830	4,205,508	3,378,155
Canyon	75,175	76,529	76,452
Knightsen	1,377,321	1,333,175	1,122,882
Lafayette	11,791,245	12,252,001	12,331,462
Moraga	6,069,218	6,224,819	6,222,181
Oakley	11,193,811	10,473,551	8,420,225
Orinda	7,591,658	7,847,379	8,002,216
Walnut Creek	14,937,306	15,431,810	15,368,589
TOTAL	**$72,622,883**	**$71,707,481**	**$66,310,655**
HIGH SCHOOL DISTRICTS			
Acalanes	$30,377,958	$31,535,895	$31,700,945
Liberty	25,625,718	23,859,849	19,417,782
TOTAL	**$56,003,676**	**$55,395,744**	**$51,118,727**
UNIFIED DISTRICTS			
Antioch	$36,587,435	$32,899,654	$25,391,956
John Swett	6,114,919	6,072,075	6,129,881
Martinez	18,079,324	17,638,187	16,995,173
Mt. Diablo	102,184,411	101,862,674	93,953,355
Pittsburg	8,051,385	7,830,476	6,957,737
San Ramon	113,475,764	117,396,514	113,825,334
W. Contra Costa	68,785,391	67,669,090	60,680,004
TOTAL	**$353,278,629**	**$351,368,670**	**$323,933,440**
COUNTYWIDE TOTALS			
	$481,905,188	**$478,471,895**	**$441,362,822**



SOURCE: 2009-10
County Auditor's Tax Report

Lottery Revenue
2009-10

	1ST QUARTER* $33.743992146 PER ADA**	2ND QUARTER $31.766516427 PER ADA	3RD QUARTER $30.295559583 PER ADA	4TH QUARTER UNRESTRICTED $15.562929282 PER ADA	4TH QUARTER RESTRICTED $16.684031282 PER ADA	TOTAL $128.053028720 PER ADA
ELEMENTARY DISTRICTS						
Brentwood	$300,440.58	$264,170.35	$254,000.23	$129,421.31	$138,744.40	**$1,086,777**
Byron	63,150.85	53,812.47	51,740.78	26,363.60	28,262.74	**$223,330**
Canyon	2,981.45	2,223.65	2,138.03	1,089.40	1,167.88	**$9,600**
Knightsen	13,601.14	15,851.49	15,169.89	7,765.90	8,325.33	**$60,714**
Lafayette	113,716.02	103,558.84	99,571.99	50,735.14	54,389.94	**$421,972**
Moraga	60,317.02	56,480.86	54,306.44	27,670.88	29,664.20	**$228,439**
Oakley	157,514.06	147,174.27	141,508.30	72,103.05	77,297.11	**$595,597**
Orinda	81,073.41	78,431.52	75,412.04	38,424.87	41,192.87	**$314,535**
Walnut Creek	125,639.20	105,147.16	101,099.17	51,513.29	55,224.14	**$438,623**
TOTAL	**$918,434**	**$826,851**	**$794,947**	**$405,087**	**$434,269**	**$3,379,587**
HIGH SCHOOL DISTRICTS						
Acalanes	$186,140.65	$198,667.79	$191,019.40	$97,330.55	$104,341.93	**$777,500**
Liberty	277,807.25	227,702.38	218,936.22	111,555.07	119,591.13	**$955,592**
TOTAL	**$463,948**	**$426,370**	**$409,956**	**$208,886**	**$223,933**	**$1,733,092**
UNIFIED DISTRICTS						
Antioch	$604,885.75	$610,425.37	$586,925.02	$299,057.24	$320,600.34	**$2,421,894**
John Swett	53,126.30	53,081.84	51,038.28	26,005.65	27,879.01	**$211,131**
Martinez	170,380.35	164,836.45	158,490.51	80,756.04	86,573.43	**$661,037**
Mt. Diablo	1,211,663.28	1,169,865.50	1,124,827.63	573,135.99	614,422.82	**$4,693,915**
Pittsburg	376,395.01	334,310.81	321,440.40	163,784.26	175,582.74	**$1,371,513**
San Ramon	1,051,311.09	869,195.42	835,732.85	425,832.87	456,508.46	**$3,638,581**
W. Contra Costa	1,001,808.72	970,625.90	933,258.43	475,525.30	509,780.57	**$3,890,999**
TOTAL	**$4,469,571**	**$4,172,341**	**$4,011,713**	**$2,044,097**	**$2,191,347**	**$16,889,070**
COUNTYWIDE TOTALS						
	$5,851,952	**$5,425,562**	**$5,216,616**	**$2,658,070**	**$2,849,549**	**$22,001,749**

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

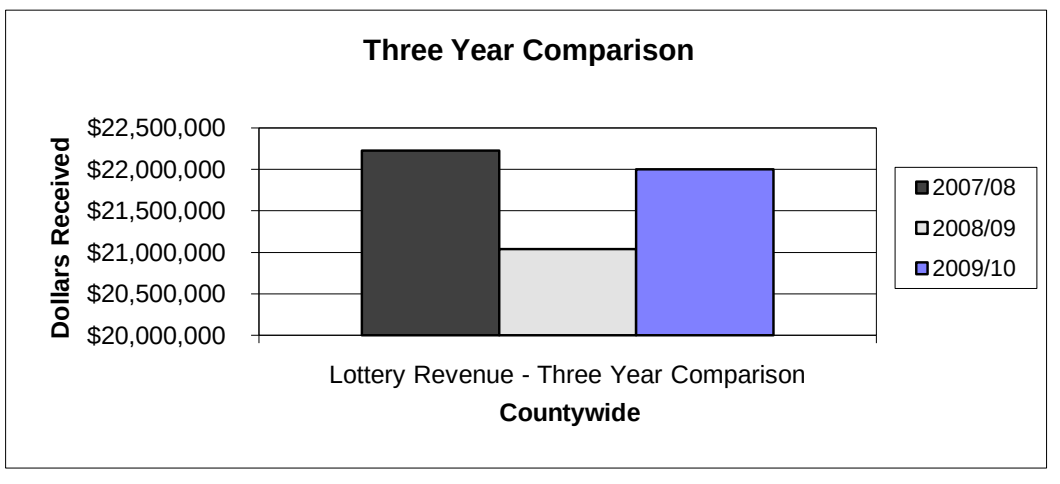
** All Lottery payments are based on the prior year's annual ADA until the actual annual ADA is available for the current year.

SOURCE: CDE

Lottery Revenue - Three Year Comparison
Per ADA

	2007/08		2008/09		2009/10	
	P/Y* ANNUAL ADA	TOTAL** $144.63 per ADA	P/Y* ANNUAL ADA	TOTAL** $131.19 per ADA	P/Y* ANNUAL ADA	TOTAL** $128.05 per ADA
ELEMENTARY DISTRICTS						
Brentwood	7,780	$1,111,932	8,158	$1,047,753	8,316	$1,086,777
Byron	1,667	229,355	1,646	198,638	1,694	223,330
Canyon	70	9,664	65	7,297	70	9,600
Knightsen	496	62,218	526	68,294	499	60,714
Lafayette	3,227	412,772	3,231	395,847	3,260	421,972
Moraga	1,780	228,919	1,776	216,774	1,778	228,439
Oakley	4,551	617,733	4,625	575,592	4,633	595,597
Orinda	2,508	335,328	2,488	301,790	2,469	314,535
Walnut Creek	3,201	408,331	3,198	390,891	3,310	438,623
TOTAL	**25,280**	**$3,416,252**	**25,713**	**$3,202,876**	**26,029**	**$3,379,587**
HIGH SCHOOL DISTRICTS						
Acalanes	6,398	$834,508	6,458	$798,028	6,254	$777,500
Liberty	6,483	937,730	6,879	893,625	7,168	955,592
TOTAL	**12,881**	**$1,772,238**	**13,337**	**$1,691,653**	**13,422**	**$1,733,092**
UNIFIED DISTRICTS						
Antioch	19,841	$2,522,862	19,565	$2,357,625	19,216	$2,421,894
John Swett	1,711	220,954.00	1,698	206,340	1,671	211,131
Martinez	5,329	706,573.40	5,229	626,663	5,189	661,037
Mt. Diablo	37,218	4,803,584.30	37,091	4,528,072	36,827	4,693,915
Pittsburg	10,296	1,392,386.30	10,355	1,274,707	10,524	1,371,513
San Ramon	25,012	3,424,895.40	26,333	3,395,976	27,362	3,638,581
W. Contra Costa	30,888	3,968,785.30	30,795	3,755,660	30,555	3,890,999
TOTAL	**130,295**	**$17,040,041**	**131,066**	**$16,145,043**	**131,344**	**$16,889,070**
COUNTYWIDE TOTALS						
	168,456	**$22,228,531**	**170,116**	**$21,039,570**	**170,795**	**$22,001,749**

* 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
2009-10

	SECOND PERIOD ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS AND SUPPLIES (4000-4999)
ELEMENTARY DISTRICTS					
Brentwood					
Unrestricted		$26,170,860	$4,032,603	$6,411,654	$1,355,167
Restricted		6,744,007	2,963,362	2,273,667	669,974
Total	7,968.38	**$32,914,867**	**$6,995,965**	**$8,685,321**	**$2,025,141**
Cost per ADA		$4,131	$878	$1,090	$254
Percentage per ADA		*58.533%*	*12.441%*	*15.445%*	*3.601%*
Byron					
Unrestricted		$4,992,777	$838,885	$1,674,328	$257,580
Restricted		1,128,718	755,665	568,310	324,966
Total	1,625.43	**$6,121,495**	**$1,594,550**	**$2,242,638**	**$582,546**
Cost per ADA		$3,766	$981	$1,380	$358
Percentage per ADA		*49.165%*	*12.807%*	*18.012%*	*4.679%*
Canyon					
Unrestricted		$269,735	$73,733	$95,830	$14,921
Restricted		24,816	47,515	9,942	6,678
Total	66.09	**$294,550**	**$121,247**	**$105,772**	**$21,599**
Cost per ADA		$4,457	$1,835	$1,600	$327
Percentage per ADA		*47.721%*	*19.644%*	*17.137%*	*3.499%*
Knightsen					
Unrestricted		$1,379,404	$351,051	$397,382	$81,460
Restricted		474,152	147,678	152,673	123,251
Total	477.08	**$1,853,556**	**$498,729**	**$550,055**	**$204,711**
Cost per ADA		$3,885	$1,045	$1,153	$429
Percentage per ADA		*47.674%*	*12.828%*	*14.148%*	*5.265%*
Lafayette					
Unrestricted		$11,347,386	$2,385,234	$4,361,702	$309,181
Restricted		2,959,030	1,936,488	890,274	255,716
Total	3,101.49	**$14,306,417**	**$4,321,722**	**$5,251,977**	**$564,897**
Cost per ADA		$4,613	$1,393	$1,693	$182
Percentage per ADA		*53.685%*	*16.217%*	*19.708%*	*2.120%*
Moraga					
Unrestricted		$6,379,471	$1,800,607	$2,559,314	$389,494
Restricted		845,518	1,037,528	547,167	76,962
Total	1,677.37	**$7,224,989**	**$2,838,135**	**$3,106,481**	**$466,456**
Cost per ADA		$4,307	$1,692	$1,852	$278
Percentage per ADA		*47.124%*	*18.511%*	*20.261%*	*3.042%*
Oakley					
Unrestricted		$13,499,896	$2,764,979	$3,957,535	$805,690
Restricted		3,990,573	1,500,370	1,277,466	226,081
Total	4,445.22	**$17,490,468**	**$4,265,349**	**$5,235,001**	**$1,031,771**
Cost per ADA		$3,935	$960	$1,178	$232
Percentage per ADA		*55.552%*	*13.547%*	*16.627%*	*3.277%*
Orinda					
Unrestricted		$10,401,436	$3,167,235	$3,480,095	$938,339
Restricted		1,298,741	905,851	641,281	266,228
Total	2,375.22	**$11,700,178**	**$4,073,086**	**$4,121,375**	**$1,204,566**
Cost per ADA		$4,926	$1,715	$1,735	$507
Percentage per ADA		*49.662%*	*17.289%*	*17.494%*	*5.113%*

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01,
EXCLUDING OTHER FINANCING SOURCES USES/TRANSFERS OUT
2009-10 P2 ADA

General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2009-10

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
$2,794,248	$98,723	$12,414	($629,868)	**$40,245,801**
2,379,508	319,514	97,454	540,497	**15,987,983**
$5,173,756	**$418,237**	**$109,868**	**($89,371)**	**$56,233,785**
$649	$52	$14	($11)	**$7,057**
9.200%	*0.744%*	*0.195%*	*(0.159%)*	***100.00%***
				Byron
$878,317	$0	$0	($75,233)	**$8,566,654**
1,048,339	0	0	58,233	**3,884,231**
$1,926,656	**$0**	**$0**	**($17,000)**	**$12,450,886**
$1,185	$0	$0	($10)	**$7,660**
15.474%	*0.000%*	*0.000%*	*(0.137%)*	***100.00%***
				Canyon
$68,206	$0	$0	$0	**$522,424**
5,853	0	0	0	**94,803**
$74,059	**$0**	**$0**	**$0**	**$617,228**
$1,121	$0	$0	$0	**$9,339**
11.999%	*0.000%*	*0.000%*	*0.000%*	***100.00%***
				Knightsen
$435,184	$1,694	$0	($68,224)	**$2,577,950**
335,192	0	8,800	68,224	**1,309,971**
$770,376	**$1,694**	**$8,800**	**$0**	**$3,887,921**
$1,615	$4	$18	$0	**$8,149**
19.815%	*0.044%*	*0.226%*	*0.000%*	***100.00%***
				Lafayette
$1,434,560	$74,923	$0	($5,545)	**$19,907,442**
599,477	0	94,883	5,545	**6,741,413**
$2,034,037	**$74,923**	**$94,883**	**$0**	**$26,648,856**
$656	$24	$31	$0	**$8,592**
7.633%	*0.281%*	*0.356%*	*0.000%*	***100.00%***
				Moraga
$1,059,507	$13,636	$133,042	($58,563)	**$12,276,508**
482,807	0	57,897	7,850	**3,055,729**
$1,542,314	**$13,636**	**$190,939**	**($50,713)**	**$15,332,237**
$919	$8	$114	($30)	**$9,141**
10.059%	*0.089%*	*1.245%*	*(0.331%)*	***100.00%***
				Oakley
$1,775,175	$54,983	$0	($41,123)	**$22,817,134**
1,480,669	162,070	0	30,660	**8,667,889**
$3,255,845	**$217,053**	**$0**	**($10,463)**	**$31,485,024**
$732	$49	$0	($2)	**$7,083**
10.341%	*0.689%*	*0.000%*	*(0.033%)*	***100.00%***
				Orinda
$1,802,432	$0	$0	($19,866)	**$19,769,671**
271,613	0	385,816	19,866	**3,789,396**
$2,074,045	**$0**	**$385,816**	**$0**	**$23,559,066**
$873	$0	$162	$0	**$9,919**
8.804%	*0.000%*	*1.638%*	*0.000%*	***100.00%***

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01,
EXCLUDING OTHER FINANCING SOURCES USES/TRANSFERS OUT
2009-10 P2 ADA

General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2009-10

	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		$9,395,521	$2,325,309	$2,753,518	$686,673
Restricted		3,375,488	1,015,380	1,051,161	491,611
Total	3,186.22	**$12,771,009**	**$3,340,690**	**$3,804,679**	**$1,178,284**
Cost per ADA		$4,008	$1,048	$1,194	$370
Percentage per ADA		*53.488%*	*13.992%*	*15.935%*	*4.935%*
TOTAL ELEMENTARY					
Unrestricted		$83,836,485	$17,739,637	$25,691,358	$4,838,505
Restricted		20,841,044	10,309,835	7,411,941	2,441,467
Total	**24,922.50**	**$104,677,530**	**$28,049,472**	**$33,103,299**	**$7,279,971**
Cost per ADA		$4,200	$1,125	$1,328	$292
Percentage per ADA		*53.931%*	*14.452%*	*17.056%*	*3.751%*
HIGH SCHOOL DISTRICTS					
Acalanes					
Unrestricted		$16,487,220	$5,082,217	$6,780,848	$625,223
Restricted		9,892,101	2,686,617	3,953,957	731,020
Total	5,413.14	**$26,379,321**	**$7,768,834**	**$10,734,805**	**$1,356,243**
Cost per ADA		$4,873	$1,435	$1,983	$251
Percentage per ADA		*50.243%*	*14.796%*	*20.445%*	*2.583%*
Liberty					
Unrestricted		$20,492,011	$5,007,006	$7,327,928	$345,949
Restricted		5,889,799	2,451,581	2,638,271	1,044,818
Total	6,768.03	**$26,381,811**	**$7,458,587**	**$9,966,199**	**$1,390,767**
Cost per ADA		$3,898	$1,102	$1,473	$205
Percentage per ADA		*50.483%*	*14.272%*	*19.071%*	*2.661%*
TOTAL HIGH SCHOOL					
Unrestricted		$36,979,231	$10,089,223	$14,108,776	$971,172
Restricted		15,781,900	5,138,197	6,592,228	1,775,839
Total	**12,181.17**	**$52,761,131**	**$15,227,421**	**$20,701,004**	**$2,747,010**
Cost per ADA		$4,331	$1,250	$1,699	$226
Percentage per ADA		*50.361%*	*14.535%*	*19.760%*	*2.622%*
UNIFIED DISTRICTS					
Antioch					
Unrestricted		$57,664,359	$11,926,965	$19,603,150	$601,725
Restricted		16,190,898	8,893,318	6,781,818	2,581,272
Total	17,778.74	**$73,855,256**	**$20,820,283**	**$26,384,967**	**$3,182,997**
Cost per ADA		$4,154	$1,171	$1,484	$179
Percentage per ADA		*53.058%*	*14.958%*	*18.956%*	*2.287%*
John Swett					
Unrestricted		$4,695,153	$1,218,631	$2,285,199	$117,962
Restricted		1,657,742	815,081	919,338	347,872
Total	1,548.14	**$6,352,895**	**$2,033,712**	**$3,204,537**	**$465,834**
Cost per ADA		$4,104	$1,314	$2,070	$301
Percentage per ADA		*42.758%*	*13.688%*	*21.568%*	*3.135%*

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01,
EXCLUDING OTHER FINANCING SOURCES USES/TRANSFERS OUT
2009-10 P2 ADA

General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2009-10

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
$1,284,703	$24,035	$0	$0	**$16,469,760**
1,271,940	0	200,806	0	**7,406,387**
$2,556,644	**$24,035**	**$200,806**	**$0**	**$23,876,147**
$802	$8	$63	$0	**$7,494**
10.708%	*0.101%*	*0.841%*	*0.000%*	***100.00%***
				TOTAL ELEMENTARY
$11,532,332	$267,994	$145,456	($898,423)	**$143,153,345**
7,875,399	481,585	845,657	730,876	**50,937,803**
$19,407,732	**$749,579**	**$991,113**	**($167,547)**	**$194,091,148**
$779	$30	$40	($7)	**$7,788**
9.999%	*0.386%*	*0.511%*	*(0.086%)*	***100.00%***
				HIGH SCHOOL DISTRICTS
		* excludes SELPA		Acalanes
$4,171,982	$0	$2,010	($257,011)	**$32,892,489**
2,086,570	59,207	195,659 *	7,011	**19,612,142** *
$6,258,552	**$59,207**	**$197,669**	**($250,000)**	**$52,504,630**
$1,156	$5	$37	($46)	**$9,699**
11.920%	*0.113%*	*0.376%*	*(0.476%)*	***100.00%***
				Liberty
$3,350,927	$0	$421,402	($108,849)	**$36,836,375**
3,310,871	15,000	4,085	68,849	**15,423,274**
$6,661,798	**$15,000**	**$425,487**	**($40,000)**	**$52,259,649**
$984	$2	$63	($6)	**$7,722**
12.747%	*0.029%*	*0.814%*	*(0.077%)*	***100.00%***
				TOTAL HIGH SCHOOL
$7,522,909	$0	$423,412	($365,859)	**$69,728,863**
5,397,441	74,207	199,744	75,859	**35,035,416**
$12,920,349	**$74,207**	**$623,156**	**($290,000)**	**$104,764,279**
$1,061	$6	$51	($24)	**$8,601**
12.333%	*0.071%*	*0.595%*	*(0.277%)*	***100.00%***
				UNIFIED DISTRICTS
				Antioch
$6,462,390	$77,076	$1,354,312	($913,874)	**$96,776,102**
7,069,340	188,918	122,019	590,013	**42,417,595**
$13,531,730	**$265,994**	**$1,476,331**	**($323,861)**	**$139,193,697**
$761	$15	$83	($18)	**$7,829**
9.722%	*0.191%*	*1.061%*	*(0.233%)*	***100.00%***
				John Swett
$850,187	$30,306	$0	($89,435)	**$9,108,004**
1,920,298	0	0	89,435	**5,749,765**
$2,770,485	**$30,306**	**$0**	**$0**	**$14,857,768**
$1,790	$20	$0	$0	**$9,597**
18.647%	*0.204%*	*0.000%*	*0.000%*	***100.00%***

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01,
EXCLUDING OTHER FINANCING SOURCES USES/TRANSFERS OUT
2009-10 P2 ADA

General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2009-10

	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		$11,335,734	$2,398,730	$4,742,859	$630,859
Restricted		3,795,705	1,189,309	1,750,203	602,297
Total	3,804.07	**$15,131,439**	**$3,588,039**	**$6,493,063**	**$1,233,156**
Cost per ADA		$3,978	$943	$1,707	$324
Percentage per ADA		*51.304%*	*12.165%*	*22.015%*	*4.181%*
Mt. Diablo					
Unrestricted		$82,428,637	$21,168,333	$28,834,972	$5,571,330
Restricted		45,428,176	23,034,149	24,168,080	6,539,033
Total	32,293.43	**$127,856,813**	**$44,202,482**	**$53,003,053**	**$12,110,363**
Cost per ADA		$3,959	$1,369	$1,641	$375
Percentage per ADA		*46.427%*	*16.051%*	*19.246%*	*4.397%*
Pittsburg					
Unrestricted		$24,074,961	$5,983,371	$10,688,126	$1,317,991
Restricted		9,652,669	4,654,401	4,834,630	1,276,969
Total	9,034.83	**$33,727,630**	**$10,637,772**	**$15,522,756**	**$2,594,960**
Cost per ADA		$3,733	$1,177	$1,718	$287
Percentage per ADA		*45.695%*	*14.412%*	*21.031%*	*3.516%*
San Ramon					
Unrestricted		$90,149,232	$21,884,706	$33,156,942	$6,707,151
Restricted		19,484,531	11,394,520	9,515,496	3,161,945
Total	27,072.09	**$109,633,764**	**$33,279,226**	**$42,672,438**	**$9,869,096**
Cost per ADA		$4,050	$1,229	$1,576	$365
Percentage per ADA		*50.267%*	*15.259%*	*19.565%*	*4.525%*
W. Contra Costa					
Unrestricted		$69,902,786	$18,111,833	$36,621,078	$1,315,370
Restricted		40,791,519	19,712,048	23,578,708	8,597,039
Total	27,393.03	**$110,694,305**	**$37,823,881**	**$60,199,786**	**$9,912,409**
Cost per ADA		$4,041	$1,381	$2,198	$362
Percentage per ADA		*41.783%*	*14.277%*	*22.723%*	*3.742%*
TOTAL UNIFIED					
Unrestricted		$340,250,861	$82,692,568	$135,932,327	$16,262,389
Restricted		137,001,241	69,692,827	71,548,273	23,106,426
Total	**118,924.33**	**$477,252,102**	**$152,385,395**	**$207,480,600**	**$39,368,814**
Cost per ADA		$4,013	$1,281	$1,745	$331
Percentage per ADA		*46.984%*	*15.002%*	*20.426%*	*3.876%*
COUNTYWIDE TOTAL					
Unrestricted		$461,066,577	$110,521,428	$175,732,461	$22,072,065
Restricted		173,624,185	85,140,860	85,552,441	27,323,731
Total	**156,028.00**	**$634,690,763**	**$195,662,288**	**$261,284,903**	**$49,395,796**
Cost per ADA		$4,068	$1,254	$1,675	$317
Percentage per ADA		*48.279%*	*14.883%*	*19.875%*	*3.757%*

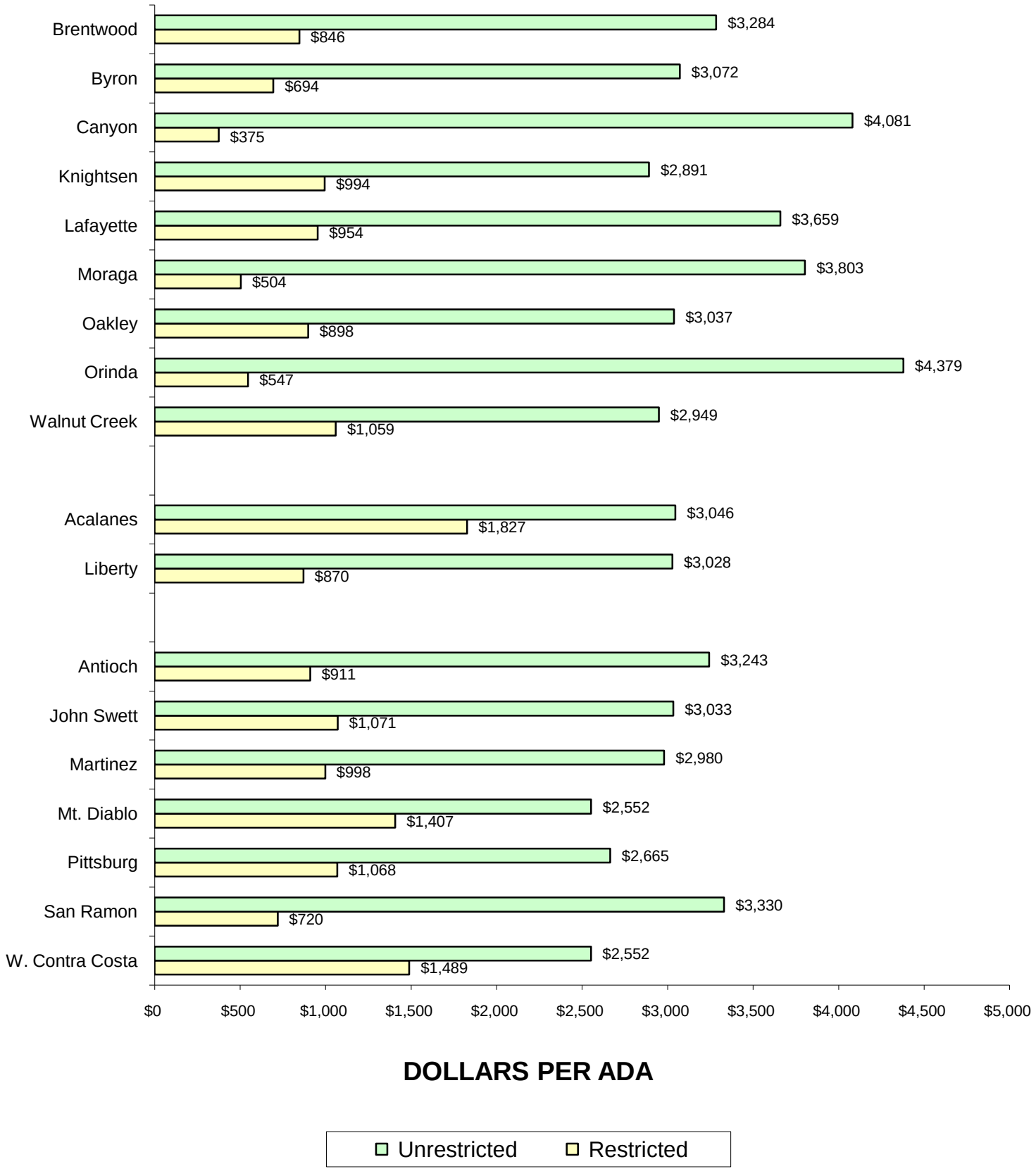
SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01,
EXCLUDING OTHER FINANCING SOURCES USES/TRANSFERS OUT
2009-10 P2 ADA

General Fund Expenditure by Object
Cost Per Unit of ADA & Percentage of Total Expenditures
2009-10

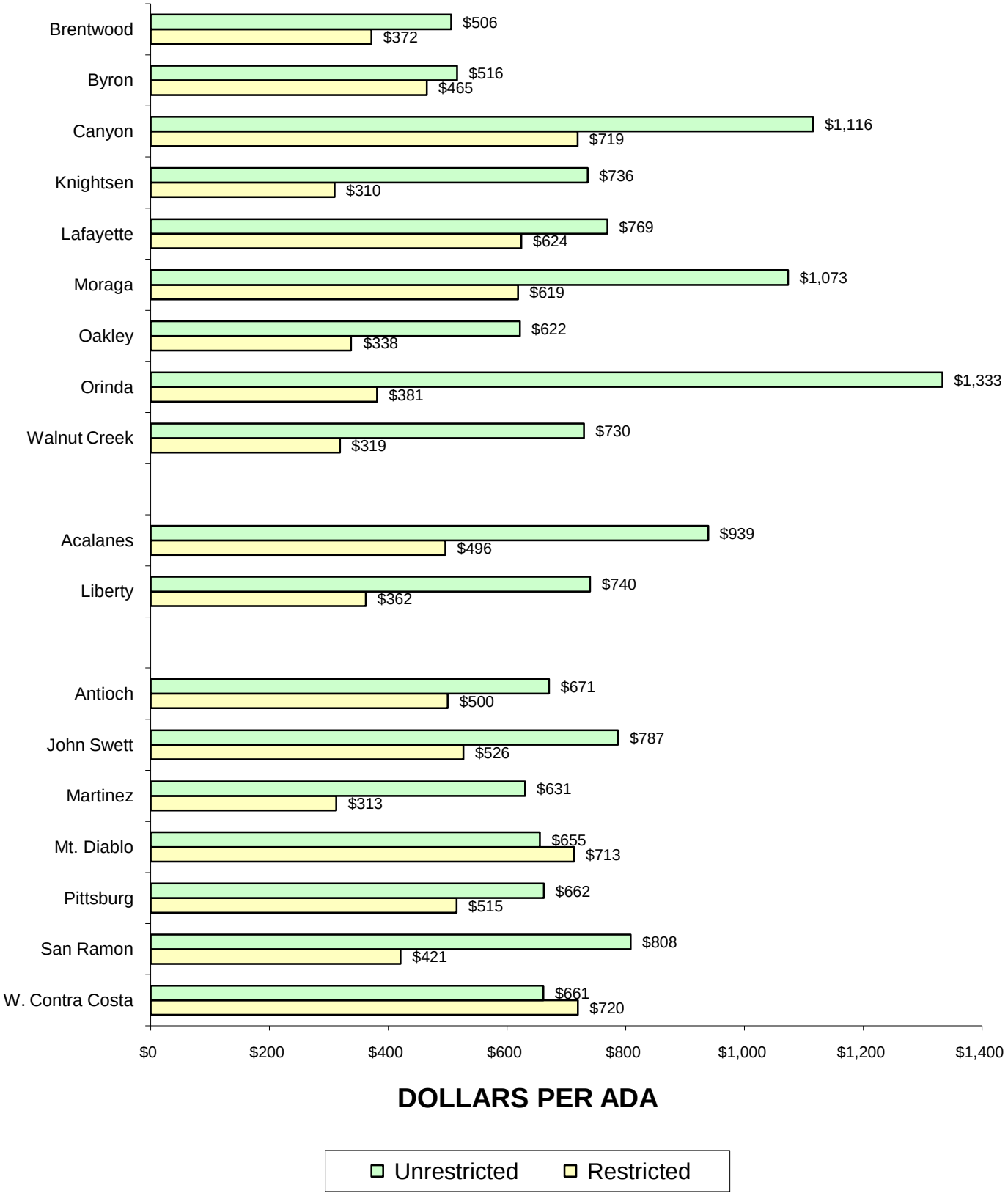
SERVICES AND OTHER OPERATING EXPENSES (5000-5999)	CAPITAL OUTLAY (6000-6599)	OTHER OUTGO (7100-7299) (7400-7499)	DIRECT/INDIRECT SUPPORT COSTS (7300-7399)	TOTAL EXPENDITURES
				UNIFIED DISTRICTS (Cont.)
				Martinez
$1,659,992	$49,451	$9,406	($194,958)	**$20,632,073**
1,092,692	0	277,671	153,965	**8,861,843**
$2,752,684	**$49,451**	**$287,077**	**($40,992)**	**$29,493,916**
$724	$13	$75	($11)	**$7,753**
9.333%	*0.168%*	*0.973%*	*(0.139%)*	***100.00%***
				Mt. Diablo
$12,270,005	$333,535	$926,780	($5,255,011)	**$146,278,581**
23,276,942	600,560	1,530,128	4,539,303	**129,116,372**
$35,546,947	**$934,095**	**$2,456,908**	**($715,708)**	**$275,394,953**
$1,101	$29	$76	($22)	**$8,528**
12.908%	*0.339%*	*0.892%*	*(0.260%)*	***100.00%***
				Pittsburg
$5,388,148	$31,574	$17,294	($962,399)	**$46,539,067**
6,037,918	261,032	0	553,952	**27,271,571**
$11,426,066	**$292,606**	**$17,294**	**($408,447)**	**$73,810,638**
$1,265	$32	$2	($45)	**$8,170**
15.480%	*0.396%*	*0.023%*	*(0.553%)*	***100.00%***
				San Ramon
$14,964,746	$86,142	$250,523	($713,408)	**$166,486,035**
5,794,360	134,645	1,418,661	712,425	**51,616,583**
$20,759,107	**$220,787**	**$1,669,184**	**($984)**	**$218,102,617**
$767	$8	$62	($0)	**$8,056**
9.518%	*0.101%*	*0.765%*	*0.000%*	***100.00%***
				W. Contra Costa
$7,574,546	$117,371	$2,648,601	($2,172,148)	**$134,119,438**
35,556,407	1,131,182	0	1,440,261	**130,807,164**
$43,130,953	**$1,248,554**	**$2,648,601**	**($731,887)**	**$264,926,602**
$1,575	$46	$97	($27)	**$9,671**
16.280%	*0.471%*	*1.000%*	*(0.276%)*	***100.00%***
				TOTAL UNIFIED
$49,170,015	$725,456	$5,206,916	($10,301,233)	**$619,939,300**
80,747,957	2,316,337	3,348,479	8,079,353	**395,840,891**
$129,917,972	**$3,041,793**	**$8,555,395**	**($2,221,880)**	**$1,015,780,191**
$1,092	$26	$72	($19)	**$8,541**
12.790%	*0.299%*	*0.842%*	*(0.219%)*	***100.00%***
				COUNTYWIDE TOTAL
$68,225,257	$993,451	$5,775,784	($11,565,515)	**$832,821,508**
94,020,796	2,872,129	4,393,879	8,886,088	**481,814,110**
$162,246,053	**$3,865,579**	**$10,169,663**	**($2,679,427)**	**$1,314,635,618**
$1,040	$25	$65	($17)	**$8,426**
12.342%	*0.294%*	*0.774%*	*(0.204%)*	***100.00%***

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01,
EXCLUDING OTHER FINANCING SOURCES USES/TRANSFERS OUT
2009-10 P2 ADA

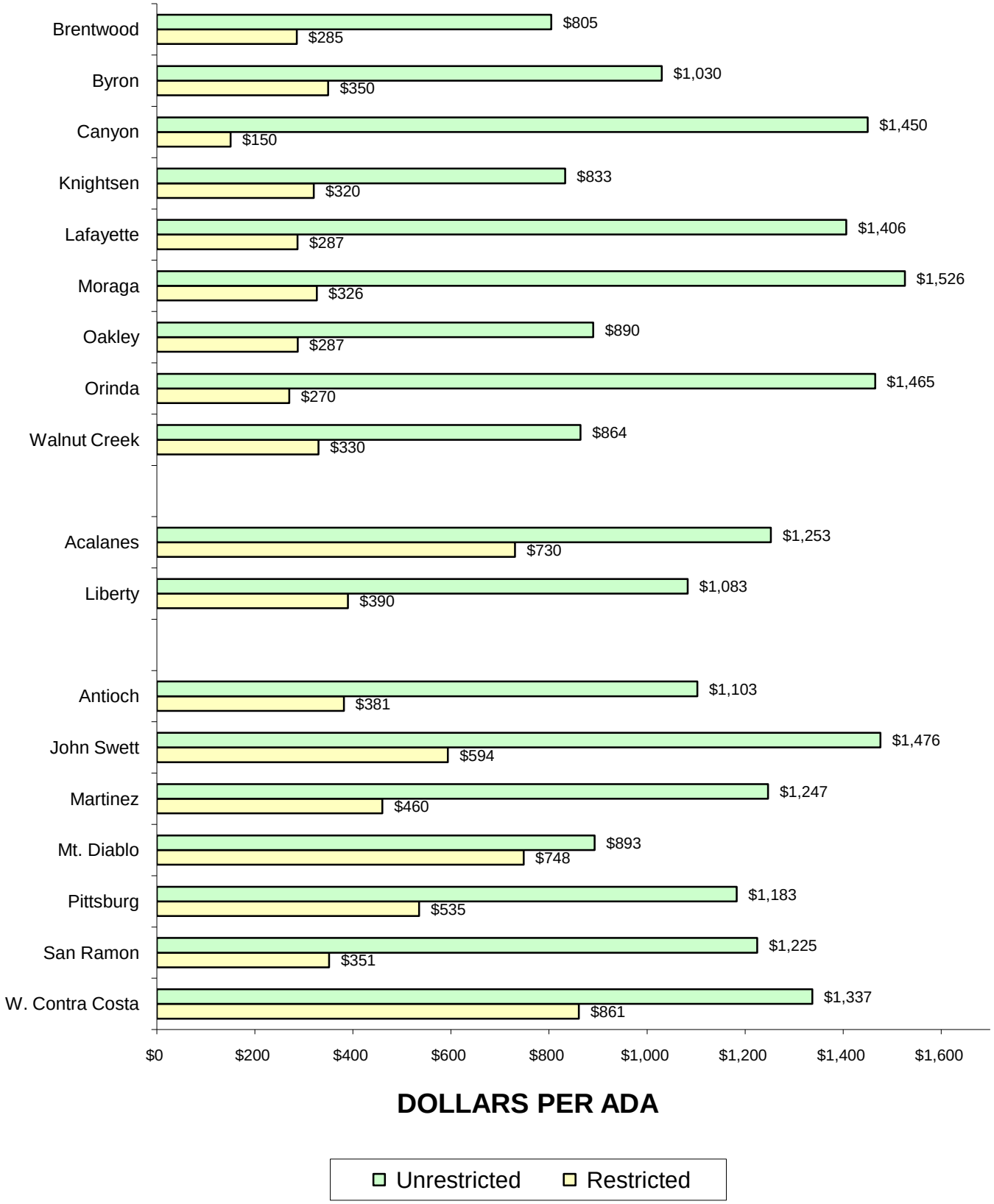
Certificated Salaries Expended Per ADA 2009-10
(1000 - 1999)



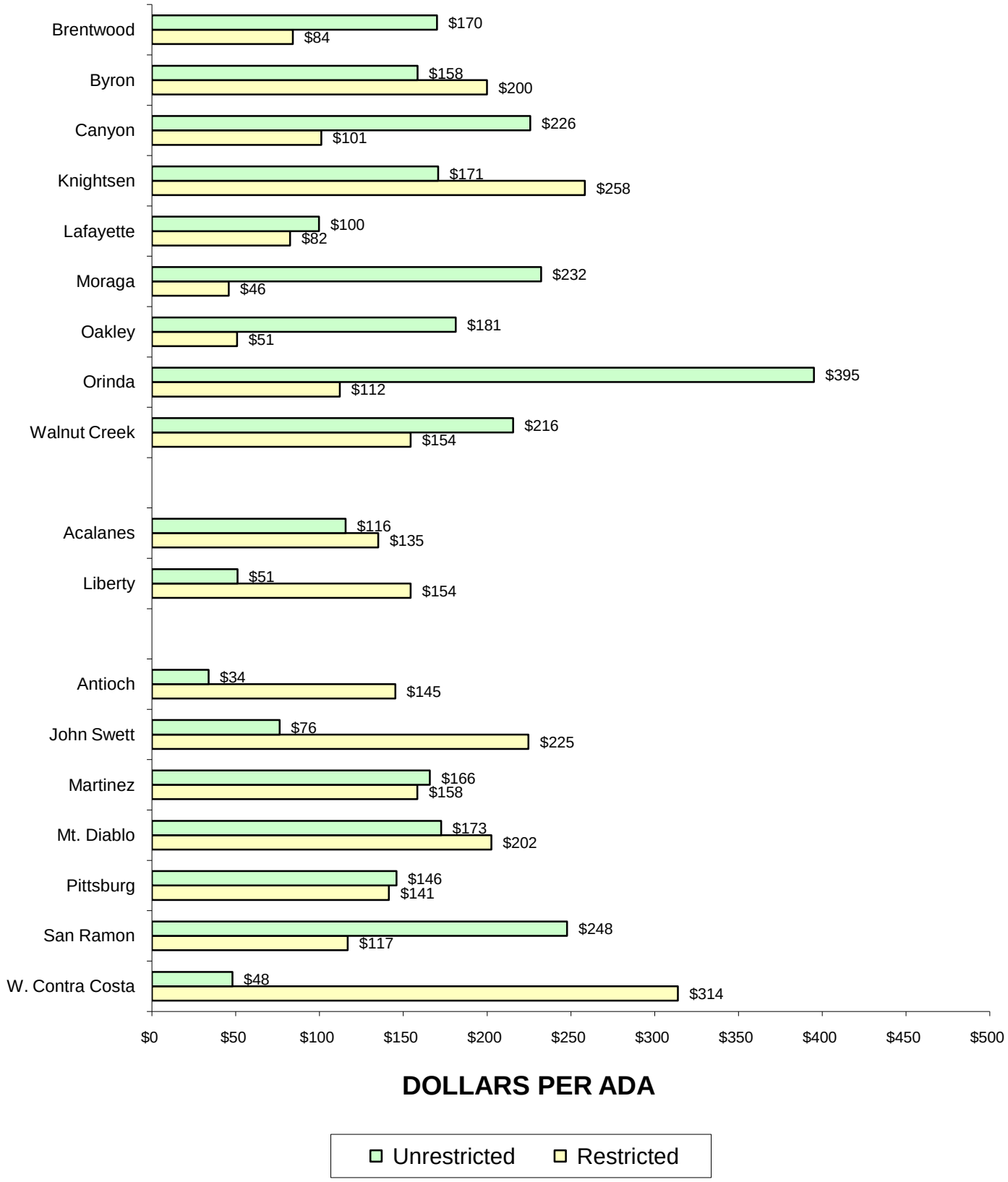
Classified Salaries Expended Per ADA 2009-10
(2000 - 2999)



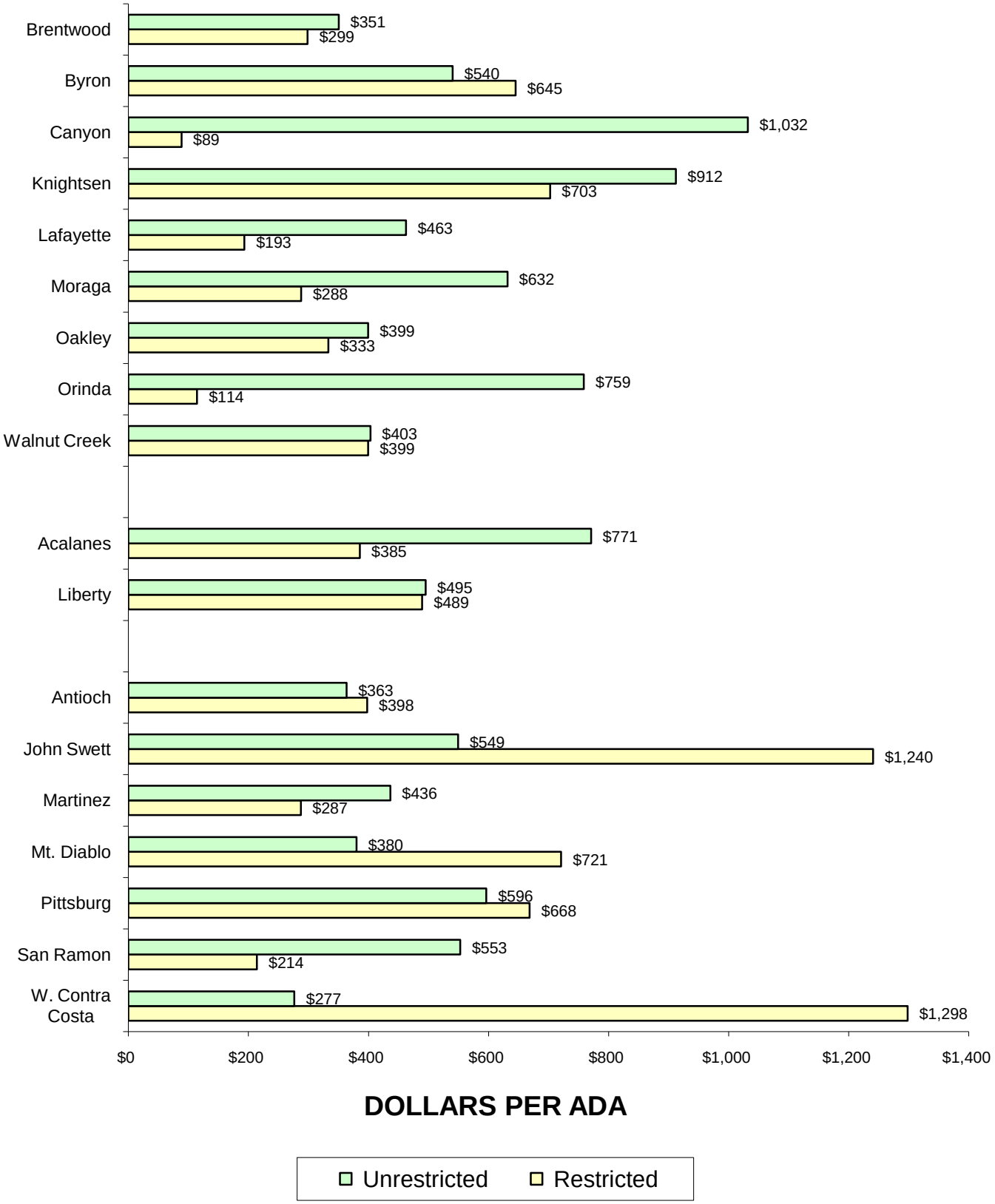
Employee Benefits Expended Per ADA 2009-10
(3000 - 3999)



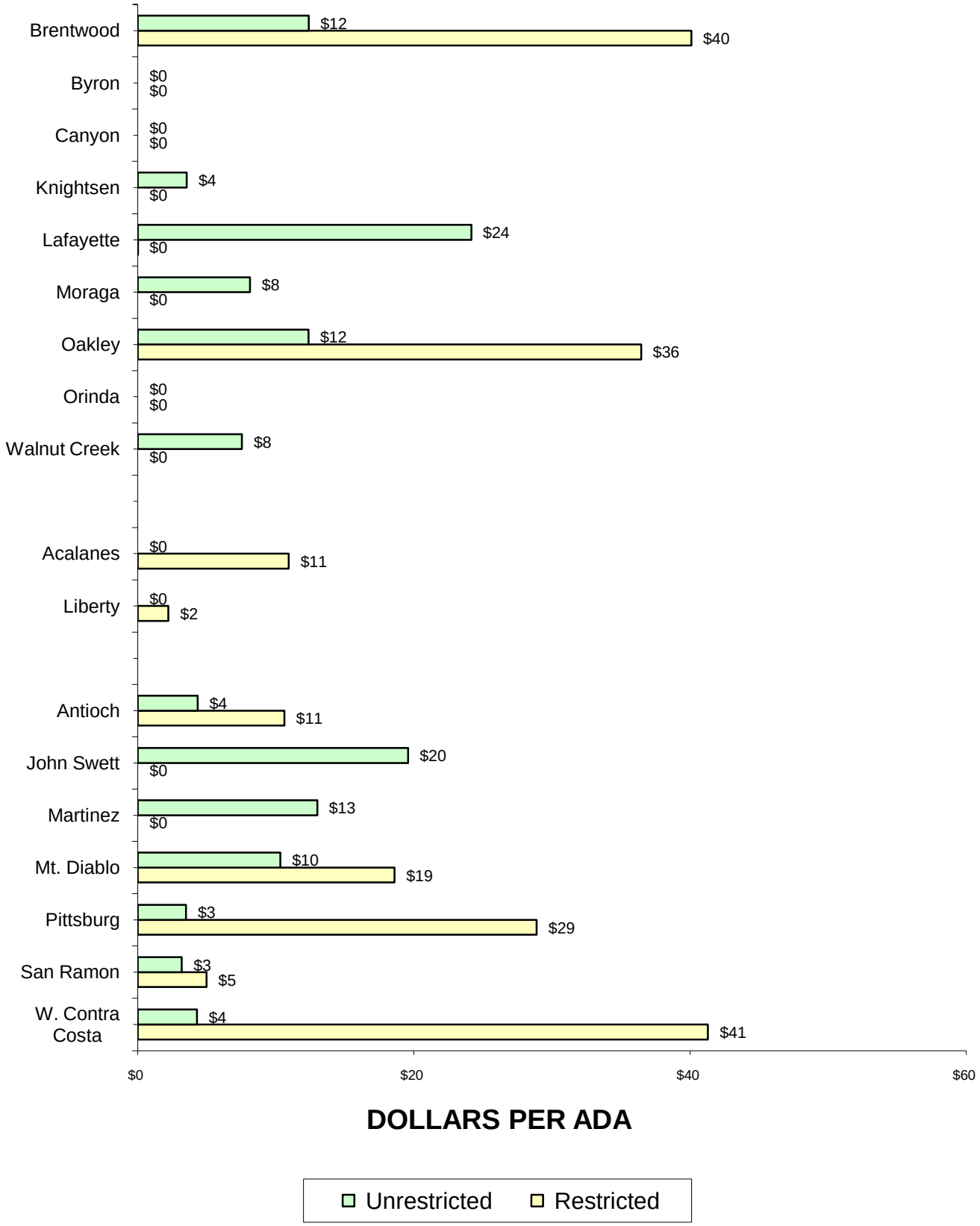
Books and Supplies Expended Per ADA 2009-10
(4000 - 4999)



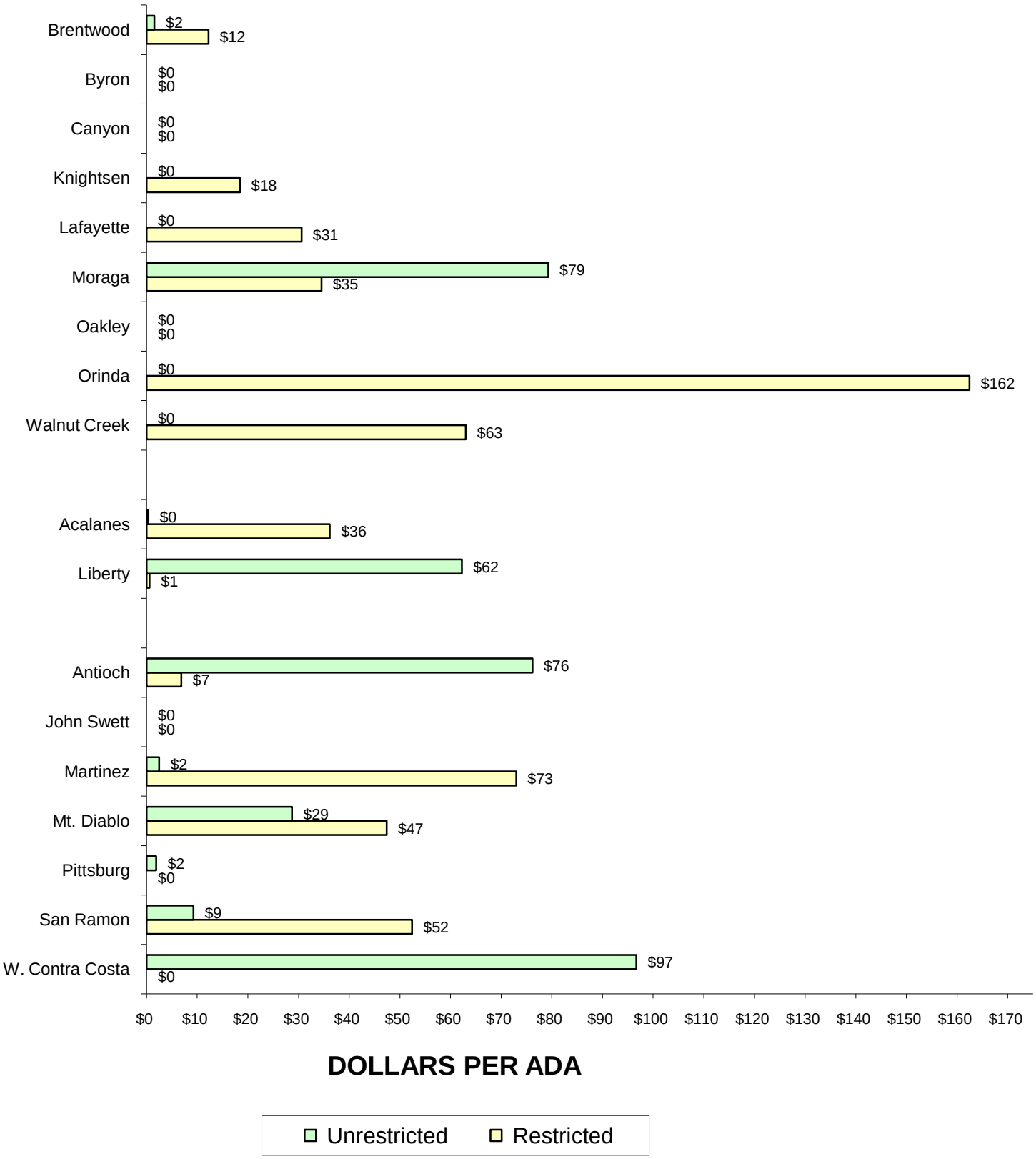
Other Operating Expenditures Per ADA 2009-10
(5000 - 5999)



Capital Outlay Expenditures Per ADA 2009-10
(6000 - 6999)

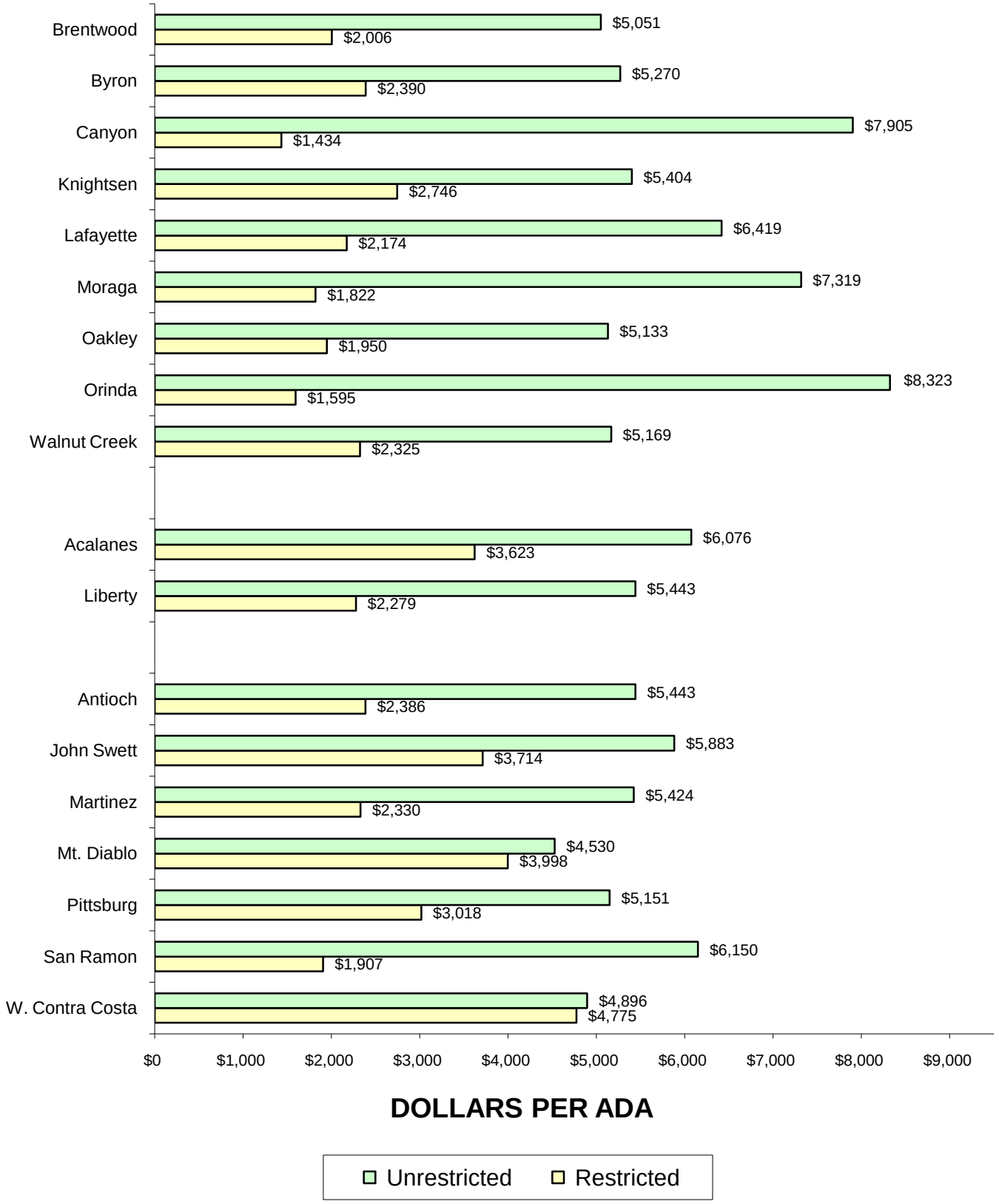


Other Outgo Per ADA 2009-10
(7100 - 7299) (7400 - 7499)

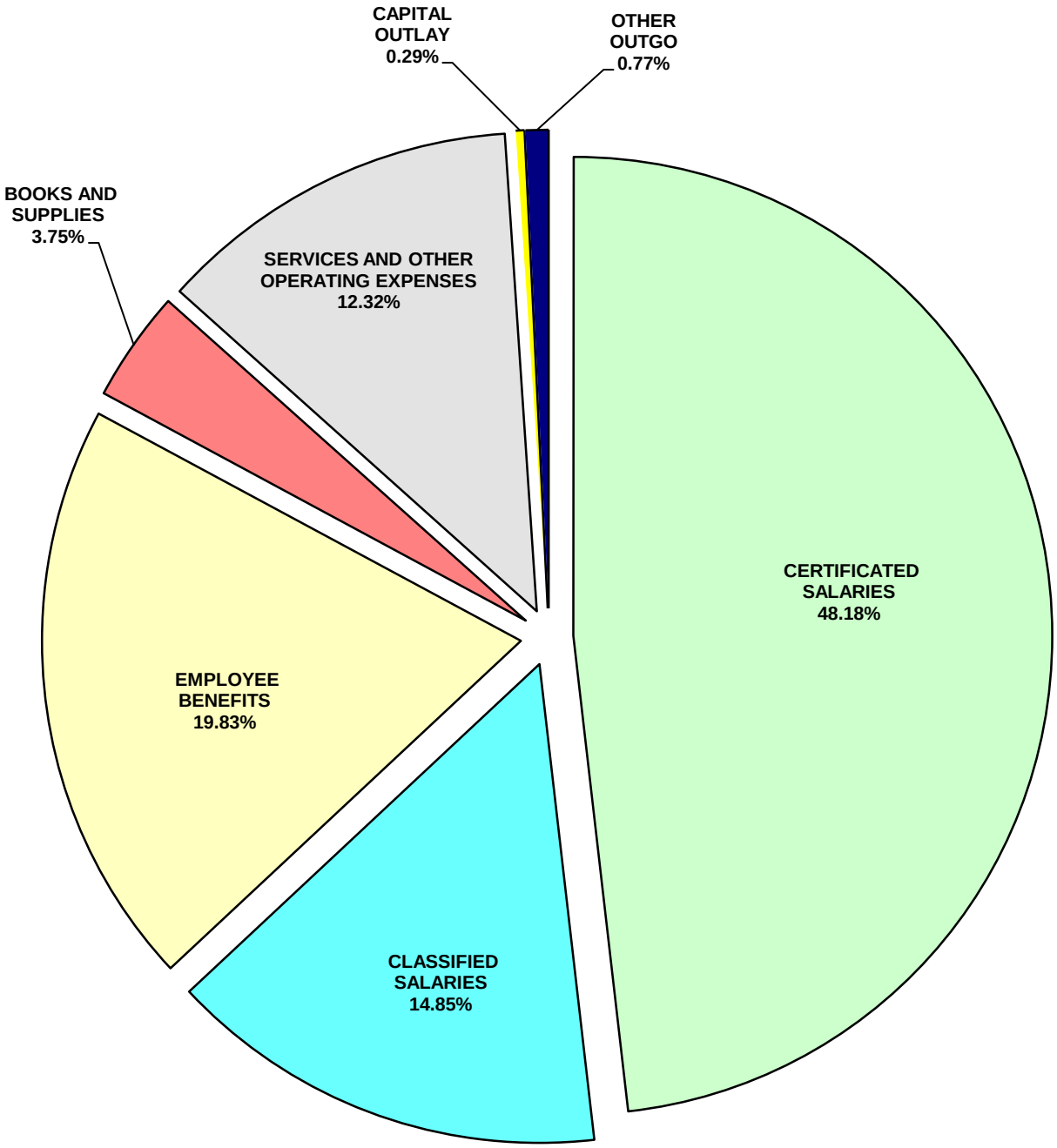


* These figures include transfers to Charter Schools but exclude transfers to SELPA

Total Expenditures Per ADA 2009-10
(1000 - 7499)



General Fund Expenditure Data
2009-10



General Fund Expenditure By Program
Percentage of Total Expenditures
2009-10

	GENERAL EDUCATION	SPECIAL EDUCATION	ROC/ ROP	NON-AGENCY	COMMUNITY SERVICES	CHILD CARE SERVICES	OTHER OUTGO	SUPPORT TO OTHER FUNDS	TOTAL
ELEMENTARY DISTRICTS									
Brentwood									
	$44,797,877	$10,394,514	$0	$417,884	$38,637	$0	$411,945	$172,928	$56,233,785
	79.66%	*18.48%*	*0.00%*	*0.74%*	*0.07%*	*0.00%*	*0.73%*	*0.31%*	*100.00%*
Byron									
	$9,981,330	$1,922,514	$0	$0	$914	$528,923	$890	$16,315	$12,450,886
	80.17%	*15.44%*	*0.00%*	*0.00%*	*0.01%*	*4.25%*	*0.01%*	*0.13%*	*100.00%*
Canyon									
	$572,166	$0	$0	$0	$0	$43,545	$0	$1,517	$617,228
	92.70%	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*7.06%*	*0.00%*	*0.25%*	*100.00%*
Knightsen									
	$3,094,770	$658,335	$0	$0	$0	$0	$113,967	$20,848	$3,887,921
	79.60%	*16.93%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*2.93%*	*0.54%*	*100.00%*
Lafayette									
	$22,376,976	$4,141,853	$0	$0	$194	$0	$1,259,326	$0	$27,778,349
	80.56%	*14.91%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*4.53%*	*0.00%*	*100.00%*
Moraga									
	$12,686,710	$2,010,334	$0	$397,235	$25,832	$0	$225,781	$15,020	$15,360,912
	82.59%	*13.09%*	*0.00%*	*2.59%*	*0.17%*	*0.00%*	*1.47%*	*0.10%*	*100.00%*
Oakley									
	$24,480,983	$6,515,327	$0	$0	$87,299	$956	$263,349	$137,109	$31,485,024
	77.75%	*20.69%*	*0.00%*	*0.00%*	*0.28%*	*0.00%*	*0.84%*	*0.44%*	*100.00%*
Orinda									
	$19,553,052	$2,515,049	$0	$0	$0	$924,418	$826,546	$0	$23,819,066
	82.09%	*10.56%*	*0.00%*	*0.00%*	*0.00%*	*3.88%*	*3.47%*	*0.00%*	*100.00%*
Walnut Creek									
	$19,642,685	$3,937,045	$0	$0	$0	$0	$248,384	$48,033	$23,876,147
	82.27%	*16.49%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*1.04%*	*0.20%*	*100.00%*
TOTAL ELEMENTARY									
	$137,633,499	**$29,579,923**	**$0**	**$815,119**	**$152,875**	**$573,424**	**$2,523,641**	**$411,770**	**$171,690,251**
	80.16%	***17.23%***	***0.00%***	***0.48%***	***0.09%***	***0.33%***	***1.47%***	***0.24%***	***100.00%***
HIGH SCHOOL DISTRICTS									
Acalanes							* excludes SELPA		
	$43,950,944	$6,310,227	$0	$1,028,224	$135,871	$0	*$1,524,003	$860,269	* $53,809,539
	81.68%	*11.73%*	*0.00%*	*1.91%*	*0.25%*	*0.00%*	*2.83%*	*1.60%*	*100.00%*
Liberty									
	$42,025,371	$8,832,787	$0	$895,553	$529	$0	$1,545,589	$79,921	$53,379,750
	78.73%	*16.55%*	*0.00%*	*1.68%*	*0.00%*	*0.00%*	*2.90%*	*0.15%*	*100.00%*
TOTAL HIGH SCHOOL									
	$85,976,315	**$15,143,015**	**$0**	**$1,923,777**	**$136,400**	**$0**	**$3,069,592**	**$940,190**	**$107,189,289**
	80.21%	***14.13%***	***0.00%***	***1.80%***	***0.13%***	***0.00%***	***2.86%***	***0.88%***	***100.00%***

General Fund Expenditure By Program
Percentage of Total Expenditures
2009-10

GENERAL EDUCATION	SPECIAL EDUCATION	ROC/ ROP	NON-AGENCY	COMMUNITY SERVICES	CHILD CARE SERVICES	OTHER OUTGO	SUPPORT TO OTHER FUNDS	TOTAL
UNIFIED DISTRICTS								
Antioch								
$112,338,259	$24,756,653	$0	$427,278	$82,510	$0	$1,515,733	$73,264	$139,193,697
80.71%	*17.79%*	*0.00%*	*0.31%*	*0.06%*	*0.00%*	*1.09%*	*0.05%*	*100.00%*
John Swett								
$11,308,747	$3,157,255	$0	$216,820	$0	$99,376	$233,149	$45,265	$15,060,611
75.09%	*20.96%*	*0.00%*	*1.44%*	*0.00%*	*0.66%*	*1.55%*	*0.30%*	*100.00%*
Martinez								
$23,201,898	$5,358,289	$80,529	$279,875	$213	$0	$2,828,035	$241,742	$31,990,580
72.53%	*16.75%*	*0.25%*	*0.88%*	*0.00%*	*0.00%*	*8.84%*	*0.76%*	*100.00%*
Mt. Diablo								
$185,618,081	$83,005,828	$0	$1,107,922	$534,265	$29,601	$10,319,164	$1,956,895	$282,571,755
65.69%	*29.38%*	*0.00%*	*0.39%*	*0.19%*	*0.01%*	*3.65%*	*0.69%*	*100.00%*
Pittsburg								
$60,493,357	$12,250,860	$0	$271,567	$52,460	$0	$2,841,227	$485,633	$76,395,104
79.19%	*16.04%*	*0.00%*	*0.36%*	*0.07%*	*0.00%*	*3.72%*	*0.64%*	*100.00%*
San Ramon								
$176,267,458	$36,949,621	$0	$1,884,706	$339,421	$0	$4,759,591	$227,902	$220,428,700
79.97%	*16.76%*	*0.00%*	*0.86%*	*0.15%*	*0.00%*	*2.16%*	*0.10%*	*100.00%*
W. Contra Costa								
$193,003,553	$66,913,416	$0	$920,151	$94,697	$0	$4,568,048	$353,666	$265,853,530
72.60%	*25.17%*	*0.00%*	*0.35%*	*0.04%*	*0.00%*	*1.72%*	*0.13%*	*100.00%*
TOTAL UNIFIED								
$750,922,606	**$229,234,666**	**$80,529**	**$4,891,499**	**$1,103,567**	**$29,601**	**$26,831,798**	**$3,339,101**	**$1,016,433,367**
73.88%	***22.55%***	***0.01%***	***0.48%***	***0.11%***	***0.00%***	***2.64%***	***0.33%***	***100.00%***
COUNTYWIDE TOTAL								
$974,532,420	**$273,957,604**	**$80,529**	**$7,630,395**	**$1,392,841**	**$603,025**	**$32,425,031**	**$4,691,062**	**$1,295,312,907**
75.24%	***21.15%***	***0.01%***	***0.59%***	***0.11%***	***0.05%***	***2.50%***	***0.36%***	***100.00%***

General Fund Balances
Other Financing Sources/Uses
2009-10

	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	$5,209,023	($3,084,440)	$2,124,583	$8,248,022	$10,372,604	
Restricted	(6,688,828)	3,741,679	(2,947,149)	4,453,760	1,506,611	
Total	**($1,479,806)**	**$657,239**	**($822,566)**	**$12,701,782**	**$11,879,215**	**-6.48%**
Byron						
Unrestricted	$777,846	($851,221)	($73,375)	$1,766,469	$1,693,094	
Restricted	(1,452,591)	851,221	(601,370)	787,915	186,545	
Total	**($674,745)**	**$0**	**($674,745)**	**$2,554,384**	**$1,879,639**	**-26.42%**
Canyon						
Unrestricted	($16,307)	$0	($16,307)	$324,370	$388,660	
Restricted	2,802	0	2,802	44,731	56,754	
Total	**($13,505)**	**$0**	**($13,505)**	**$369,101**	**$445,414**	**20.68%**
Knightsen						
Unrestricted	$419,977	($94,803)	$325,174	$911,962	$1,237,135	
Restricted	(308,982)	94,803	(214,179)	345,422	131,243	
Total	**$110,995**	**$0**	**$110,995**	**$1,257,384**	**$1,368,378**	**8.83%**
Lafayette						
Unrestricted	$1,401,873	($1,193,685)	$208,188	$3,091,030	$3,299,218	
Restricted	(2,475,930)	1,566,740	(909,190)	1,371,753	462,563	
Total	**($1,074,057)**	**$373,055**	**($701,002)**	**$4,462,783**	**$3,761,781**	**-15.71%**
Moraga						
Unrestricted	$968,671	($836,770)	$131,901	$2,988,266	$3,296,992	
Restricted	(1,499,597)	950,236	(549,361)	756,013	$29,827	
Total	**($530,926)**	**$113,466**	**($417,460)**	**$3,744,279**	**$3,326,819**	**-11.15%**
Oakley						
Unrestricted	$2,351,862	($1,590,892)	$760,970	$4,700,744	$5,461,714	
Restricted	(1,676,896)	1,590,891	(86,005)	2,284,006	$2,198,000	
Total	**$674,966**	**($1)**	**$674,965**	**$6,984,749**	**$7,659,714**	**9.66%**
Orinda						
Unrestricted	$1,797,963	($1,810,212)	($12,249)	$3,496,725	$3,484,476	
Restricted	(2,159,510)	1,879,581	(279,928)	776,487	$496,559	
Total	**($361,547)**	**$69,369**	**($292,178)**	**$4,273,213**	**$3,981,035**	**-6.84%**
Walnut Creek						
Unrestricted	$2,012,389	($821,255)	$1,191,134	$4,821,975	$6,013,109	
Restricted	(2,436,313)	1,446,255	(990,059)	1,853,576	$863,518	
Total	**($423,925)**	**$625,000**	**$201,075**	**$6,675,552**	**$6,876,627**	**3.01%**
TOTAL ELEMENTARY						
Unrestricted	$14,923,295	($10,283,277)	$4,640,018	$30,349,563	$35,247,003	
Restricted	(18,695,845)	12,121,406	(6,574,439)	12,673,664	5,931,620	
Total	**($3,772,551)**	**$1,838,129**	**($1,934,421)**	**$43,023,226**	**$41,178,623**	**-4.29%**

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01
Net Beginning Balance reflects Prior Year Audit Adjustments

General Fund Balances
Other Financing Sources/Uses
2009-10

	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	$3,741,966	($4,075,249)	($333,283)	$5,252,977	$4,919,694	
Restricted	(4,861,963)	2,920,341	(1,941,622)	2,685,462	$743,840	
Total	**($1,119,997)**	**($1,154,908)**	**($2,274,905)**	**$7,938,439**	**$5,663,534**	**-28.66%**
Liberty						
Unrestricted	$3,637,779	($5,090,007)	($1,452,229)	$4,429,462	$2,977,233	
Restricted	(4,852,757)	3,977,538	(875,219)	2,774,944	$1,899,726	
Total	**($1,214,978)**	**($1,112,470)**	**($2,327,448)**	**$7,204,406**	**$4,876,958**	**-32.31%**
TOTAL HIGH SCHOOL						
Unrestricted	$7,379,744	($9,165,256)	($1,785,512)	$9,682,439	$7,896,927	
Restricted	(9,714,720)	6,897,879	(2,816,841)	5,460,407	2,643,566	
Total	**($2,334,975)**	**($2,267,378)**	**($4,602,353)**	**$15,142,846**	**$10,540,492**	**-30.39%**
UNIFIED DISTRICTS						
Antioch						
Unrestricted	$6,732,711	($11,287,239)	($4,554,527)	$25,408,876	$20,854,348	
Restricted	(15,080,365)	11,726,059	(3,354,306)	11,406,042	$8,051,737	
Total	**($8,347,654)**	**$438,821**	**($7,908,833)**	**$36,814,918**	**$28,906,085**	**-21.48%**
John Swett						
Unrestricted	$439,585	($1,703,710)	($1,264,125)	$2,682,094	$1,417,968	
Restricted	(2,068,083)	1,500,867	($567,216)	1,398,212	$830,996	
Total	**($1,628,498)**	**($202,843)**	**($1,831,341)**	**$4,080,306**	**$2,248,965**	**-44.88%**
Martinez						
Unrestricted	$5,261,689	($3,798,683)	$1,463,006	$3,375,854	$4,838,860	
Restricted	(3,266,153)	1,902,019	(1,364,134)	2,392,355	$1,028,221	
Total	**$1,995,536**	**($1,896,664)**	**$98,872**	**$5,768,210**	**$5,867,081**	**1.71%**
Mt. Diablo						
Unrestricted	$44,128,216	($43,866,849)	$261,367	$24,529,701	$24,791,068	
Restricted	(51,202,909)	38,859,434	(12,343,474)	22,687,425	$10,343,950	
Total	**($7,074,693)**	**($5,007,415)**	**($12,082,107)**	**$47,217,126**	**$35,135,018**	**-25.59%**
Pittsburg						
Unrestricted	$8,133,696	($5,750,650)	$2,383,046	$6,568,649	$8,951,695	
Restricted	(6,921,088)	5,166,184	(1,754,904)	5,431,311	$3,676,406	
Total	**$1,212,608**	**($584,466)**	**$628,142**	**$11,999,960**	**$12,628,101**	**5.23%**
San Ramon						
Unrestricted	$10,948,124	($8,717,059)	$2,231,066	$25,853,710	$28,084,776	
Restricted	(17,047,107)	11,218,054	(5,829,053)	9,029,710	$3,200,657	
Total	**($6,098,983)**	**$2,500,996**	**($3,597,987)**	**$34,883,420**	**$31,285,433**	**-10.31%**
W. Contra Costa						
Unrestricted	$27,530,911	($31,631,547)	($4,100,636)	$19,540,057	$15,439,421	
Restricted	(37,389,421)	31,704,619	(5,684,803)	31,297,329	$25,612,527	
Total	**($9,858,510)**	**$73,072**	**($9,785,439)**	**$50,837,386**	**$41,051,947**	**-19.25%**
TOTAL UNIFIED						
Unrestricted	$103,174,933	($106,755,736)	($3,580,804)	$107,958,941	$104,378,137	
Restricted	(132,975,127)	102,077,236	(30,897,890)	83,642,385	52,744,494	
Total	**($29,800,194)**	**($4,678,500)**	**($34,478,694)**	**$191,601,325**	**$157,122,631**	**-18.00%**
COUNTYWIDE TOTAL						
Unrestricted	$125,477,972	($126,204,270)	($726,298)	$147,990,942	$147,522,067	
Restricted	(161,385,692)	121,096,521	(40,289,170)	101,776,455	61,319,680	
Total	**($35,907,720)**	**($5,107,748)**	**($41,015,468)**	**$249,767,397**	**$208,841,747**	**-16.39%**

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01
Net Beginning Balance reflects Prior Year Audit Adjustments

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General Fund Ending Balance Components
2009-10

	ENDING BALANCE	REVOLVING FUND	STORES	PREPAID EXPENSES
ELEMENTARY DISTRICTS				
Brentwood				
Unrestricted	$10,372,604	$5,000	$20,605	$0
Restricted	$1,506,611	0	0	0
Total	$11,879,215	$5,000	$20,605	$0
	100.00%	*0.04%*	*0.17%*	*0.00%*
Byron				
Unrestricted	$1,693,094	$3,000	$0	$0
Restricted	$186,545	0	0	0
Total	$1,879,639	$3,000	$0	$0
	100.00%	*0.16%*	*0.00%*	*0.00%*
Canyon				
Unrestricted	$388,660	$600	$0	$0
Restricted	$56,754	0	0	0
Total	$445,414	$600	$0	$0
	100.00%	*0.13%*	*0.00%*	*0.00%*
Knightsen				
Unrestricted	$1,237,135	$2,000	$0	$0
Restricted	$131,243	0	0	0
Total	$1,368,378	$2,000	$0	$0
	100.00%	*0.15%*	*0.00%*	*0.00%*
Lafayette				
Unrestricted	$3,299,218	$10,000	$0	$0
Restricted	$462,563	0	0	0
Total	$3,761,781	$10,000	$0	$0
	100.00%	*0.27%*	*0.00%*	*0.00%*
Moraga				
Unrestricted	$3,296,992	$25,000	$0	$0
Restricted	$29,827	0	0	0
Total	$3,326,819	$25,000	$0	$0
	100.00%	*0.75%*	*0.00%*	*0.00%*
Oakley				
Unrestricted	$5,461,714	$2,500	$0	$0
Restricted	$2,198,000	0	0	0
Total	$7,659,714	$2,500	$0	$0
	100.00%	*0.03%*	*0.00%*	*0.00%*
Orinda				
Unrestricted	$3,484,476	$7,500	$0	$19,306
Restricted	$496,559	0	0	0
Total	$3,981,035	$7,500	$0	$19,306
	100.00%	*0.19%*	*0.00%*	*0.48%*
Walnut Creek				
Unrestricted	$6,013,109	$1,750	$5,515	$0
Restricted	$863,518	0	0	0
Total	$6,876,627	$1,750	$5,515	$0
	100.00%	*0.03%*	*0.08%*	*0.00%*
TOTAL ELEMENTARY				
Unrestricted	$35,247,003	$57,350	$26,120	$19,306
Restricted	$5,931,620	0	0	0
Total	**$41,178,623**	**$57,350**	**$26,120**	**$19,306**
	100.00%	***0.14%***	***0.06%***	***0.05%***
HIGH SCHOOL DISTRICTS				
Acalanes				
Unrestricted	$4,919,694	$17,000	$0	$0
Restricted	$743,840	0	0	0
Total	$5,663,534	$17,000	$0	$0
	100.00%	*0.30%*	*0.00%*	*0.00%*

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01

General Fund Ending Balance Components
2009-10

OTHER	LEGALLY RESTRICTED BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS
				ELEMENTARY DISTRICTS
				Brentwood
$0	$0	$1,691,232	$5,476,927	$3,178,841
0	1,506,611	0	0	0
$0	$1,506,611	$1,691,232	$5,476,927	$3,178,841
0.00%	*12.68%*	*14.24%*	*46.11%*	*26.76%*
				Byron
$0	$0	$373,527	$208,818	$1,107,749
0	186,545	0	0	0
$0	$186,545	$373,527	$208,818	$1,107,749
0.00%	*9.92%*	*19.87%*	*11.11%*	*58.93%*
				Canyon
$0	$0	$70,000	$0	$318,060
0	0	0	0	56,754
$0	$0	$70,000	$0	$374,814
0.00%	*0.00%*	*15.72%*	*0.00%*	*84.15%*
				Knightsen
$0	$0	$181,700	$681,824	$371,611
0	131,243	0	0	0
$0	$131,243	$181,700	$681,824	$371,611
0.00%	*9.59%*	*13.28%*	*49.83%*	*27.16%*
				Lafayette
$0	$0	$810,000	$365,534	$2,113,684
0	435,830	0	0	26,733
$0	$435,830	$810,000	$365,534	$2,140,417
0.00%	*11.59%*	*21.53%*	*9.72%*	*56.90%*
				Moraga
$0	$193,730	$485,111	$332,949	$2,260,202
0	29,827	0	0	0
$0	$223,557	$485,111	$332,949	$2,260,202
0.00%	*6.72%*	*14.58%*	*10.01%*	*67.94%*
				Oakley
$0	$0	$944,551	$1,467,795	$3,046,868
0	2,198,000	0	0	0
$0	$2,198,000	$944,551	$1,467,795	$3,046,868
0.00%	*28.70%*	*12.33%*	*19.16%*	*39.78%*
				Orinda
$75,000	$0	$740,379	$698,361	$1,943,930
0	496,559	0	0	0
$75,000	$496,559	$740,379	$698,361	$1,943,930
1.88%	*12.47%*	*18.60%*	*17.54%*	*48.83%*
				Walnut Creek
$0	$0	$714,351	$0	$5,291,493
0	371,830	0	0	491,688
$0	$371,830	$714,351	$0	$5,783,181
0.00%	*5.41%*	*10.39%*	*0.00%*	*84.10%*
				TOTAL ELEMENTARY
$75,000	$193,730	6,010,851	$9,232,208	$19,632,438
0	5,356,446	0	0	575,175
$75,000	**$5,550,176**	**$6,010,851**	**$9,232,208**	**$20,207,613**
0.18%	***13.48%***	***14.60%***	***22.42%***	***49.07%***
				HIGH SCHOOL DISTRICTS
				Acalanes
$0	$0	$1,575,139	$2,293,684	$1,033,871
0	743,840	0	0	0
$0	$743,840	$1,575,139	$2,293,684	$1,033,872
0.00%	*13.13%*	*27.81%*	*40.50%*	*18.25%*

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01

General Fund Ending Balance Components
2009-10

	ENDING BALANCE	REVOLVING FUND	STORES	PREPAID EXPENSES
HIGH SCHOOL DISTRICTS (Cont.)				
Liberty				
Unrestricted	$2,977,233	$10,000	$0	$0
Restricted	$1,899,726	0	0	0
Total	$4,876,958	$10,000	$0	$0
	100.00%	*0.21%*	*0.00%*	*0.00%*
TOTAL HIGH SCHOOL				
Unrestricted	$7,896,927	$27,000	$0	$0
Restricted	$2,643,566	0	0	0
Total	**$10,540,492**	**$27,000**	**$0**	**$0**
	100.00%	***0.26%***	***0.00%***	***0.00%***
UNIFIED DISTRICTS				
Antioch				
Unrestricted	$20,854,348	$20,000	$73,484	$0
Restricted	$8,051,737	0	0	0
Total	$28,906,085	$20,000	$73,484	$0
	100.00%	*0.07%*	*0.25%*	*0.00%*
John Swett				
Unrestricted	$1,417,968	$4,000	$0	$0
Restricted	$830,996	0	0	0
Total	$2,248,965	$4,000	$0	$0
	100.00%	*0.18%*	*0.00%*	*0.00%*
Martinez				
Unrestricted	$4,838,860	$5,371	$0	$0
Restricted	$1,028,221	0	0	0
Total	$5,867,081	$5,371	$0	$0
	100.00%	*0.09%*	*0.00%*	*0.00%*
Mt. Diablo				
Unrestricted	$24,791,068	$300,000	$447,156	$0
Restricted	$10,343,950	0	0	0
Total	$35,135,018	$300,000	$447,156	$0
	100.00%	*0.85%*	*1.27%*	*0.00%*
Pittsburg				
Unrestricted	$8,951,695	$25,000	$0	$0
Restricted	$3,676,406	0	0	0
Total	$12,628,101	$25,000	$0	$0
	100.00%	*0.20%*	*0.00%*	*0.00%*
San Ramon				
Unrestricted	$28,084,776	$62,000	$207,360	$469,058
Restricted	$3,200,657	0	0	0
Total	$31,285,433	$62,000	$207,360	$469,058
	100.00%	*0.20%*	*0.66%*	*1.50%*
W. Contra Costa				
Unrestricted	$15,439,421	$70,000	$260,432	$0
Restricted	$25,612,527	0	0	0
Total	$41,051,947	$70,000	$260,432	$0
	100.00%	*0.17%*	*0.63%*	*0.00%*
TOTAL UNIFIED				
Unrestricted	$104,378,137	$486,371	$988,432	$469,058
Restricted	$52,744,494	0	0	0
Total	**$157,122,631**	**$486,371**	**$988,432**	**$469,058**
	100.00%	***0.31%***	***0.63%***	***0.30%***
COUNTYWIDE TOTAL				
Unrestricted	$147,522,067	$570,721	$1,014,551	$488,364
Restricted	$61,319,680	0	0	0
Total	**$208,841,747**	**$570,721**	**$1,014,551**	**$488,364**
	100.00%	***0.27%***	***0.49%***	***0.23%***

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01

General Fund Ending Balance Components
2009-10

OTHER	LEGALLY RESTRICTED BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS
				HIGH SCHOOL DISTRICTS (Cont.)
				Liberty
$0	$0	$1,800,000	$455,000	$712,233
0	412,729	0	0	1,486,997
$0	$412,729	$1,800,000	$455,000	$2,199,229
0.00%	*8.46%*	*36.91%*	*9.33%*	*45.09%*
				TOTAL HIGH SCHOOL
$0	$0	$3,375,139	$2,748,684	$1,746,104
0	1,156,569	0	0	1,486,997
$0	**$1,156,569**	**$3,375,139**	**$2,748,684**	**$3,233,101**
0.00%	***10.97%***	***32.02%***	***26.08%***	***30.67%***
				UNIFIED SCHOOL DISTRICTS
				Antioch
$647,936	$0	$4,175,810	$1,164,734	$14,772,385
0	8,051,737	0	0	0
$647,936	$8,051,737	$4,175,810	$1,164,734	$14,772,385
2.24%	*27.85%*	*14.45%*	*4.03%*	*51.10%*
				John Swett
$0	$0	$0	$0	$1,413,968
0	662,214	0	0	168,782
$0	$662,214	$0	$0	$1,582,751
0.00%	*29.45%*	*0.00%*	*0.00%*	*70.38%*
				Martinez
$0	$0	$937,258	$0	$3,896,232
0	0	0	0	1,028,221
$0	$0	$937,258	$0	$4,924,453
0.00%	*0.00%*	*15.97%*	*0.00%*	*83.93%*
				Mt. Diablo
$0	$0	$5,438,064	$7,292,453	$11,313,395
0	10,343,950	0	0	0
$0	$10,343,950	$5,438,064	$7,292,453	$11,313,395
0.00%	*29.44%*	*15.48%*	*20.76%*	*32.20%*
				Pittsburg
$0	$0	$2,214,657	$888,449	$5,823,589
0	3,676,406	0	0	0
$0	$3,676,406	$2,214,657	$888,449	$5,823,590
0.00%	*29.11%*	*17.54%*	*7.04%*	*46.12%*
				San Ramon
$0	$0	$6,851,607	$5,473,530	$15,021,221
0	3,200,657	0	0	0
$0	$3,200,657	$6,851,607	$5,473,530	$15,021,221
0.00%	*10.23%*	*21.90%*	*17.50%*	*48.01%*
				W. Contra Costa
$0	$0	$7,975,606	$0	$7,133,383
0	25,612,527	0	0	0
$0	$25,612,527	$7,975,606	$0	$7,133,383
0.00%	*62.39%*	*19.43%*	*0.00%*	*17.38%*
				TOTAL UNIFIED
$647,936	$0	$27,593,002	$14,819,166	$59,374,173
0	51,547,491	0	0	1,197,004
$647,936	**$51,547,491**	**$27,593,002**	**$14,819,166**	**$60,571,177**
0.41%	***32.81%***	***17.56%***	***9.43%***	***38.55%***
				COUNTYWIDE TOTAL
$722,936	$193,730	$36,978,992	$26,800,057	$80,752,715
0	58,060,505	0	0	3,259,175
$722,936	**$58,254,235**	**$36,978,992**	**$26,800,057**	**$84,011,891**
0.35%	***27.89%***	***17.71%***	***12.83%***	***40.23%***

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM 01

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2009-10

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
ELEMENTARY DISTRICTS			
Brentwood			
Cafeteria	$2,196,887	$2,073,953	$122,935
Deferred Maintenance	2,426	85,271	(82,846)
Special Reserve-Non-Capital	3,369	0	3,369
Special Reserve-OPEB	206	0	206
Building Fund	25,261	930,717	(905,456)
Capital Facilities	1,054,541	425,591	628,951
County School Facilities	3,861,086	4,892,052	(1,030,966)
Special Reserve-Capital Proj.	6,787	978,350	(971,563)
Bond Interest & Redemption	4,584,397	4,969,898	(385,501)
Total	**$11,734,961**	**$14,355,831**	**($2,620,870)**
Byron			
Cafeteria	$469,986	$399,843	$70,143
Deferred Maintenance	564	49,333	(48,769)
Building Fund	35,150	4,155,393	(4,120,243)
Capital Facilities	47,816	48,810	(994)
County School Facilities	3	3	0
Special Reserve-Capital	1,207	8	1,199
Bond Interest & Redemption	753,379	742,619	10,760
Total	**$1,308,105**	**$5,396,008**	**($4,087,904)**
Canyon			
Cafeteria	$24,221	$24,397	($176)
Deferred Maintenance	86	0	86
Total	**$24,307**	**$24,397**	**($90)**
Knightsen			
Cafeteria	$118,935	$119,447	($512)
Deferred Maintenance	0	0	0
Capital Facilities	44,202	5,892	38,310
County School Facilities	15,343	400,350	(385,007)
Special Reserve-Capital Proj.	0	0	0
Total	**$178,480**	**$525,690**	**($347,210)**
Lafayette			
Deferred Maintenance	$9,367	$13,189	($3,822)
Special Reserve-Other	20,041	0	20,041
Special Reserve-OPEB	470	0	470
Capital Facilities	3,563	176,862	(173,299)
Special Reserve-Capital Proj.	127,603	313,198	(185,595)
Bond Interest & Redemption	2,191,806	2,189,193	2,613
Self-Insurance	548	0	548
Total	**$2,353,398**	**$2,692,442**	**($339,044)**
Moraga			
Child Development	$773,847	$794,303	($20,455)
Cafeteria	22,657	22,903	(246)
Deferred Maintenance	(4)	4,022	(4,026)
Special Reserve-Other	11,179	0	11,179
Building Fund	761	52,800	(52,039)
Capital Facilities	19,481	0	19,481
Special Reserve-Capital Proj.	176	0	176
Bond Interest & Redemption	1,009,233	1,020,551	(11,318)
Total	**$1,837,330**	**$1,894,579**	**($57,250)**

SOURCE: 2009-10 UNAUDITED ACTUALS

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
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OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
			ELEMENTARY DISTRICTS
			Brentwood
$0	122,935	$568,884	$691,819
(657,239)	(740,085)	740,085	0
0	3,369	656,342	659,712
0	206	68,904	69,110
0	(905,456)	4,650,561	3,745,105
0	628,951	1,530,860	2,159,810
0	(1,030,966)	16,887,745	15,856,778
975,000	3,437	1,340,819	1,344,256
0	(385,501)	3,815,509	3,430,009
$317,761	**($2,303,109)**	**$30,259,709**	**$27,956,600**
			Byron
$0	$70,143	$91,627	$161,770
0	(48,769)	158,010	109,241
0	(4,120,243)	10,637,266	6,517,023
0	(994)	2,665,160	2,664,166
0	0	0	0
0	1,199	233,654	234,852
0	10,760	447,967	458,728
$0	**($4,087,904)**	**$14,233,684**	**$10,145,781**
			Canyon
$0	($176)	$3,000	$2,824
0	86	0	86
$0	**($90)**	**$3,000**	**$2,910**
			Knightsen
$0	($512)	$11,537	$11,024
0	0	0	0
0	38,310	125,070	163,380
0	(385,007)	599,384	214,377
0	0	0	0
$0	**($347,210)**	**$735,991**	**$388,781**
			Lafayette
($250,000)	($253,822)	$1,488,976	$1,235,154
(167,055)	(147,014)	3,163,508	3,016,494
100,000	100,470	76,160	176,630
0	(173,299)	537,154	363,854
(56,000)	(241,595)	4,369,829	4,128,234
0	2,613	1,773,226	1,775,839
0	548	84,947	85,495
($373,055)	**($712,099)**	**$11,493,799**	**$10,781,700**
			Moraga
$0	($20,455)	$97,664	$77,209
0	(246)	3,750	3,504
(4)	(4,029)	4,022	(7)
(113,463)	(102,284)	3,237,700	3,135,416
0	(52,039)	250,783	198,744
0	19,481	25,455	44,936
0	176	50,855	51,031
0	(11,318)	30,480	19,162
($113,466)	**($170,716)**	**$3,700,709**	**$3,529,993**

SOURCE: 2009-10 UNAUDITED ACTUALS

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2009-10

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
ELEMENTARY DISTRICTS (Cont.)			
Oakley			
Child Development	$326,649	$326,650	($1)
Cafeteria	1,494,678	1,377,047	117,631
Deferred Maintenance	229	108,703	(108,474)
Capital Facilities	1,117,117	75,759	1,041,358
County School Facilities	16,302	1,592,502	(1,576,200)
Bond Interest & Redemption	1,737,140	1,643,531	93,608
Self-Insurance	2,628,990	3,012,067	(383,077)
Total	**$7,321,104**	**$8,136,259**	**($815,155)**
Orinda			
Deferred Maintenance	$1,026	$131,747	($130,721)
Special Reserve-Non-Capital	5,070	0	5,070
Capital Facilities	130,927	386,763	(255,835)
Special Reserve-Capital Proj.	2,141,085	270,798	1,870,287
Bond Interest & Redemption	1,296,799	1,308,669	(11,870)
Self-Insurance	60	2,000	(1,940)
Total	**$3,574,967**	**$2,099,976**	**$1,474,992**
Walnut Creek			
Cafeteria	$885,215	$783,701	$101,514
Deferred Maintenance	0	0	0
Special Reserve-Other	6,240	0	6,240
Building Fund	11,121	3,203,543	(3,192,422)
Capital Facilities	46,592	236,335	(189,743)
Special Reserve-Capital Proj	472,317	10,593	461,724
Bond Interest & Redemption	1,857,144	2,359,699	(502,556)
Total	**$3,278,628**	**$6,593,871**	**($3,315,243)**
TOTAL ELEMENTARY	**$31,611,280**	**$41,719,053**	**($10,107,774)**
HIGH SCHOOL DISTRICTS			
Acalanes			
Adult Education	$419,051	$1,526,324	($1,107,273)
Cafeteria	975,082	950,125	24,957
Deferred Maintenance	5,836	565,318	(559,482)
Building	868,983	21,745,922	(20,876,939)
Capital Facilities Fund	175,387	27,790	147,598
County School Facilities	16	16,222	(16,206)
Special Reserve-Capital Proj.	358,411	51,243	307,168
Bond Interest & Redemption	7,724,047	7,360,114	363,933
Foundation Private-Purpose Trus	166,119	40,602	125,517
Total	**$10,692,933**	**$32,283,659**	**($21,590,726)**
Liberty			
Adult Education	$434,016	$956,986	($522,969)
Cafeteria	1,172,694	1,156,154	16,540
Deferred Maintenance	217	158,874	(158,656)
Pupil Transportation Equip.	0	0	0
Special Reserve-Non Capital	17	0	17
Capital Facilities	976,701	676,724	299,977
County School Facilities	1,375,418	1,406,310	(30,892)
Bond Interest & Redemption	4,543,716	4,615,981	(72,266)
Transportation Consortium	2,560,602	2,560,439	162
Foundation-Private Purpose Trus	7,233	16,313	(9,079)
Total	**$11,070,615**	**$11,547,781**	**($477,166)**
TOTAL HIGH SCHOOL	**$21,763,548**	**$43,831,440**	**($22,067,892)**

SOURCE: 2009-10 UNAUDITED ACTUALS

Other Funds Revenue and Expenditure Data
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OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
			ELEMENTARY DISTRICTS (Cont.)
			Oakley
$1	$0	$0	$0
0	117,631	430,272	547,903
0	(108,474)	108,474	0
0	1,041,358	5,294,700	6,336,058
0	(1,576,200)	5,244,341	3,668,142
0	93,608	1,137,090	1,230,698
0	(383,077)	1,812,266	1,429,188
$1	**($815,154)**	**$14,027,143**	**$13,211,989**
			Orinda
$0	($130,721)	$383,454	$252,733
(69,369)	(64,299)	1,436,720	1,372,421
0	(255,835)	3,633,076	3,377,241
0	1,870,287	201,144	2,071,431
0	(11,870)	35,927	24,058
0	(1,940)	19,332	17,392
($69,369)	**$1,405,622**	**$5,709,653**	**$7,115,275**
			Walnut Creek
$0	$101,514	$470,173	$571,687
(625,000)	(625,000)	631,627	6,627
1,200,000	1,206,240	1,011,278	2,217,518
3,999,628	807,206	3,574,228	4,381,434
0	(189,743)	864,258	674,515
(1,200,000)	(738,276)	1,051,257	312,981
0	(502,556)	2,303,407	1,800,851
$3,374,628	**$59,385**	**$9,906,227**	**$9,965,612**
$3,136,499	**($6,971,275)**	**$90,069,916**	**$83,098,641**
			HIGH SCHOOL DISTRICTS
			Acalanes
$1,083,870	($23,403)	$470,296	$446,892
0	24,957	4,500	29,457
0	(559,482)	1,935,374	1,375,892
30,514,379	9,637,440	15,607,841	25,245,281
0	147,598	254,072	401,670
0	(16,206)	16,206	0
0	307,168	11,013,614	11,320,782
0	363,933	6,323,102	6,687,035
0	125,517	1,089,924	1,215,441
$31,598,248	**$10,007,522**	**$36,714,928**	**$46,722,450**
			Liberty
$720,102	$197,132	$249,257	$446,390
0	16,540	100,000	116,540
400,000	241,344	2,466	243,810
0	0	0	0
(7,632)	(7,615)	7,615	0
0	299,977	158,297	458,274
0	(30,892)	1,265,019	1,234,128
0	(72,266)	3,675,212	3,602,947
0	162	1,661,026	1,661,189
0	(9,079)	150,580	141,501
$1,112,470	**$635,304**	**$7,269,474**	**$7,904,778**
$32,710,718	**$10,642,826**	**$43,984,402**	**$54,627,228**

SOURCE: 2009-10 UNAUDITED ACTUALS

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2009-10

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
UNIFIED DISTRICTS			
Antioch			
Charter School Fund	$0	$0	$0
Adult Education	738,747	665,587	73,160
Cafeteria	7,634,032	7,559,050	74,982
Deferred Maintenance	712,394	936,219	(223,825)
Building Fund	55,486	5,175,372	(5,119,885)
Capital Facilities	654,839	56,995	597,844
County School Facilities	2,586	744,560	(741,973)
Special Reserve Fund - Capital	8,458	481,222	(472,763)
Capital Project-Blend Component	497,115	502,836	(5,721)
Bond Interest & Redemption	1,381,706	1,198,726	182,979
Debt Service Fund	0	0	0
Reitree Benefit	18	0	18
Foundation	23,433	1,394	22,038
Total	**$11,708,814**	**$17,321,961**	**($5,613,147)**
John Swett			
Cafeteria	$547,858	$574,083	($26,225)
Deferred Maintenance	1,727	52,288	(50,562)
Building Fund	21,269	4,003,763	(3,982,494)
Capital Facilities	14,316	140,312	(125,996)
County School Facilities	0	115,370	(115,370)
Special Reserve-Capitol Proj.	3,814,064	5,138,963	(1,324,899)
Bond Interest & Redemption	1,552,685	727,522	825,163
Total	**$5,951,919**	**$10,752,300**	**($4,800,381)**
Martinez			
Adult Education	$1,345,907	$3,480,908	($2,135,001)
Cafeteria	979,930	979,388	542
Deferred Maintenance	1,007	300,047	(299,040)
Sepcial Reseve-Postemployment	2,148	0	2,148
Building Fund	53	4	49
Capital Facilities	139,375	88,462	50,913
County School Facilities	1	0	1
Special Reserve-Capitol Proj.	234,807	478,706	(243,899)
Bond Interest & Redemption	4,280,166	3,970,353	309,813
Foundation	12,890	12,950	(60)
Total	**$6,996,284**	**$9,310,818**	**($2,314,534)**
Mt. Diablo			
Charter School Fund	$1,630,099	$1,807,295	($177,196)
Adult Education	2,713,024	7,638,617	(4,925,593)
Cafeteria	12,226,480	12,380,504	(154,024)
Deferred Maintenance	9,058	404,010	(394,952)
Building	18,934	207,841	(188,907)
Capital Facilities	660,969	316,043	344,926
County School Facilities	140,736	7,257,397	(7,116,661)
Capital Project-Blend Component	15,288	624,744	(609,456)
Bond Interest & Redemption	15,604,362	15,779,043	(174,681)
Debt Service -Blend Component	6,722,160	6,057,661	664,499
Foundation Fund	1,480	3,068	(1,588)
Total	**$39,742,588**	**$52,476,222**	**($12,733,634)**

SOURCE: 2009-10 UNAUDITED ACTUALS

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2009-10

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
			UNIFIED DISTRICTS
			Antioch
$0	$0	$0	$0
(406,589)	(333,429)	334,057	628
0	74,982	779,205	854,187
0	(223,825)	1,891,644	1,667,819
41,775	(5,078,111)	20,190,377	15,112,266
(32,232)	565,612	1,449,598	2,015,211
0	(741,973)	1,166,178	424,205
0	(472,763)	2,870,933	2,398,170
(41,775)	(47,496)	1,152,822	1,105,326
31,248	214,228	629,010	843,238
0	0	1,073,348	1,073,348
0	18	5,101	5,119
0	22,038	36,204	58,242
($407,572)	**($6,020,719)**	**$31,578,476**	**$25,557,757**
			John Swett
$0	($26,225)	$142,212	$115,987
0	(50,562)	50,562	(0)
6,019,119	2,036,625	0	2,036,625
0	(125,996)	225,524	99,529
202,843	87,473	136,848	224,321
0	(1,324,899)	5,901,243	4,576,344
0	825,163	429,950	1,255,113
$6,221,962	**$1,421,581**	**$6,886,339**	**$8,307,920**
			Martinez
$1,863,833	($271,168)	$744,212	$473,045
31,355	31,897	(2,846)	29,051
0	(299,040)	479,063	180,023
0	2,148	622,186	624,334
0	49	14,933	14,982
0	50,913	218,365	269,277
0	1	(1)	0
0	(243,899)	7,192,872	6,948,973
0	309,813	5,404,286	5,714,098
1,476	1,417	103,399	104,815
$1,896,664	**($417,870)**	**$14,776,469**	**$14,358,599**
			Mt. Diablo
$0	($177,196)	$660,269	$483,073
4,645,650	(279,944)	1,730,153	1,450,209
0	(154,024)	2,131,392	1,977,368
361,765	(33,187)	2,169,387	2,136,201
0	(188,907)	5,487,660	5,298,753
0	344,926	2,753,466	3,098,392
0	(7,116,661)	19,620,655	12,503,994
809,942	200,485	2,180,158	2,380,643
0	(174,681)	9,058,789	8,884,108
(809,942)	(145,442)	27,669,187	27,523,744
0	(1,588)	58,284	56,696
$5,007,415	**($7,726,219)**	**$73,519,400**	**$65,793,181**

SOURCE: 2009-10 UNAUDITED ACTUALS

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2009-10

	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES
UNIFIED DISTRICTS (Cont.)			
Pittsburg			
Adult Education	$391,210	$3,171,872	($2,780,661)
Child Development	1,504,774	1,616,482	(111,708)
Cafeteria	3,954,416	3,702,408	252,008
Deferred Maintenance	4,208	335,797	(331,589)
Building	6,329,432	23,302,544	(16,973,111)
Capital Facilities	3,004,380	2,130,481	873,898
County School Facilities	20,148,637	16,847,320	3,301,317
Special Reserve for Cap Proj.	1,164	0	1,164
Bond Interest & Redemption	7,599,887	7,147,020	452,867
Retiree Benefit Fund	851	300,000	(299,149)
Foundation	17,199	21,866	(4,667)
Total	**$42,956,158**	**$58,575,790**	**($15,619,632)**
San Ramon			
Adult Education	$142	$23,344	($23,202)
Cafeteria	5,273,296	5,170,071	103,225
Deferred Maintenance	7,647	346,533	(338,886)
Special Reserve-other	5,738	0	5,738
Building	1,340,994	30,734,578	(29,393,584)
Capital Facilities	601,682	1,079,079	(477,398)
County School Facilities Fund	24,783,778	22,375,235	2,408,543
Bond Interest & Redemption	21,117,705	19,768,215	1,349,490
Self-Insurance	4,103,078	3,875,876	227,202
Retiree Benefit Fund	4,182,823	2,285,103	1,897,720
Total	**$61,416,882**	**$85,658,034**	**($24,241,152)**
W. Contra Costa			
Adult Education	$4,556,725	$3,126,660	$1,430,064
Child Development	3,009,110	2,966,766	42,344
Cafeteria	11,884,129	11,260,377	623,752
Deferred Maintenance	1,108,805	747,610	361,195
Special Reserve-Other	8,539	0	8,539
Building	900,737	74,879,440	(73,978,703)
Capital Facilities	652,236	796,080	(143,843)
County School Facilities Fund	575,998	1,141,096	(565,098)
Special Reserve - Capital Outlay	4,700,018	5,316,782	(616,763)
Bond Interest & Redemption	44,109,586	39,298,292	4,811,295
Debt Svcs/Blended Component	21	926,949	(926,928)
Debt Service Fund	36,705	0	36,705
Self Insurance Fund	2,542,306	5,027,030	(2,484,725)
Retiree Benefit Fund	16,270,588	16,364,565	(93,977)
Total	**$90,355,503**	**$161,851,647**	**($71,496,144)**
TOTAL UNIFIED	**$259,128,148**	**$395,946,771**	**($136,818,623)**
TOTAL COUNTYWIDE			
	$312,502,976	**$481,497,265**	**($168,994,288)**
COUNTYWIDE GRAND TOTAL			
GENERAL FUND	$1,278,727,898	$1,314,635,618	($35,907,720)
OTHER FUNDS	312,502,976	481,497,265	(168,994,288)
TOTAL ALL FUNDS	**$1,591,230,874**	**$1,796,132,883**	**($204,902,009)**

SOURCE: 2009-10 UNAUDITED ACTUALS

Other Funds Revenue and Expenditure Data
Total Income and Expenditures Summary
2009-10

OTHER FINANCING SOURCES/ (USES)	NET INCREASE (DECREASE) IN FUND BALANCE	NET BEGINNING BALANCE	ENDING BALANCE
			UNIFIED DISTRICTS (Cont.)
			Pittsburg
$1,931,643	($849,018)	$2,533,810	$1,684,792
291,861	180,152	(6,398)	173,754
0	252,008	708,501	960,509
0	(331,589)	1,383,775	1,052,187
7,929,013	(9,044,098)	27,175,825	18,131,727
(2,000,000)	(1,126,102)	6,906,351	5,780,250
(16,890,349)	(13,589,032)	13,930,388	341,356
9,022,298	9,023,462	337,114	9,360,577
0	452,867	4,432,247	4,885,114
300,000	851	300,000	300,851
0	(4,667)	113,707	109,040
$584,466	**($15,035,165)**	**$57,815,321**	**$42,780,156**
			San Ramon
$0	($23,202)	$50,264	$27,062
50,000	153,225	30,104	183,328
2,059,321	1,720,435	2,292,368	4,012,804
(3,736,410)	(3,730,672)	3,949,240	218,568
8,506,406	(20,887,178)	57,001,792	36,114,614
(93,500)	(570,898)	5,847,527	5,276,629
(8,408,783)	(6,000,240)	6,000,240	0
0	1,349,490	14,125,645	15,475,135
0	227,202	989,412	1,216,615
0	1,897,720	12,663,437	14,561,157
($1,622,966)	**($25,864,118)**	**$102,950,029**	**$77,085,911**
			W. Contra Costa
($3,000,000)	($1,569,936)	$3,245,028	$1,675,092
0	42,344	189,762	232,105
0	623,752	1,266,394	1,890,146
(4,000,000)	(3,638,805)	4,744,049	1,105,244
6,000,000	6,008,539	294,459	6,302,998
135,548,609	61,569,906	130,815,884	192,385,790
0	(143,843)	4,869,292	4,725,449
570,548	5,450	41,057	46,508
0	(616,763)	6,701,276	6,084,513
4,866,203	9,677,497	24,342,985	34,020,482
926,928	0	1,286,991	1,286,991
0	36,705	8,941,940	8,978,644
0	(2,484,725)	4,243,569	1,758,844
0	(93,977)	11,893,109	11,799,133
$140,912,288	**$69,416,144**	**$202,875,795**	**$272,291,939**
$152,592,256	**$15,773,634**	**$490,401,830**	**$506,175,463**
			TOTAL COUNTYWIDE
$188,439,473	**$19,445,185**	**$624,456,148**	**$643,901,332**
			COUNTYWIDE GRAND TOTAL
($5,107,748)	($41,015,469)	$249,767,397	$208,751,928
188,439,473	19,445,185	624,456,148	643,901,332
$183,331,725	**($21,570,284)**	**$874,223,544**	**$852,653,260**

SOURCE: 2009-10 UNAUDITED ACTUALS

Bonded Indebtedness and Interest
2009-10

	BONDS OUTSTANDING JULY 1, 2009	BONDS NEW ISSUES 2009-10	BONDS PRINCIPAL 2009-10	BONDS OUTSTANDING JUNE 30, 2010	BOND TAX RATE % 2009-10	BONDS POOLED INTEREST 2009-10
ELEMENTARY DISTRICTS						
Brentwood	$56,032,535	$0	$2,417,648	$53,614,887	0.0226	$34,382
Byron	14,122,193	0	135,000	13,987,193	0.0327	1,466
Lafayette	21,285,000	0	1,165,000	20,120,000	0.0326	3,291
Moraga	10,300,000	0	0	10,300,000	0.0302	957
Oakley	23,765,000	0	600,000	23,165,000	0.0327	2,041
Orinda	12,735,000	0	815,000	11,920,000	0.0236	11
Walnut Creek	34,544,628	0	1,040,000	33,504,628	0.0085	12,129
TOTAL	**$172,784,355**	**$0**	**$6,172,648**	**$166,611,708**		**$54,278**
HIGH SCHOOL DISTRICTS						
Acalanes	$134,363,654	$0	$4,065,433	$130,298,221	0.0099	$12,133
Liberty	54,787,658	0	2,575,000	52,212,658	0.0124	6,310
TOTAL	**$189,151,312**	**$0**	**$6,640,433**	**$182,510,879**		**$18,443**
UNIFIED DISTRICTS						
Antioch	20,000,000	0	0	20,000,000	0.0306	1,414
John Swett	15,241,175	0	185,000	15,056,175	0.0301	2,130
Martinez	20,415,000	0	3,030,000	17,385,000	0.0309	8,904
Mt. Diablo	207,525,000	0	5,440,000	202,085,000	0.0492	15,197
Pittsburg	106,740,000	0	2,660,000	104,080,000	0.0321	8,340
San Ramon	325,323,922	0	0	325,323,922	0.0293	28,749
West Contra Costa	758,222,822	0	68,267,117	689,955,706	0.0449	4,920,412
TOTAL	**$1,453,467,919**	**$0**	**$79,582,117**	**$1,373,885,803**		**$4,985,147**
COUNTYWIDE TOTALS						
	$1,815,403,586	**$0**	**$92,395,197**	**$1,723,008,390**		**$5,057,868**

SOURCE: 2009-10 COUNTY AUDITOR'S BOND SCHEDULE
2009-10 UNAUDITED ACTUALS SACS FORMS 51 51A

Long-Term Debt
Balance As of June 2010

	GENERAL OBLIGATION BOND	OTHER POST-EMPLOYMENT BENEFITS	COMPENSATED ABSENCES	COPS PAYABLE	CAPITAL LEASE AGREEMENTS	OTHER GENERAL LONG-TERM DEBT	TOTAL
ELEMENTARY DISTRICTS							
Brentwood	$56,984,527	$0	$0	$2,270,000	$0	$0	**$59,254,527**
Byron	14,526,182	0	31,026	0	371,340	0	**14,928,548**
Canyon	0	0	0	0	0	0	**0**
Knightsen	0	0	4,320	0	2,932,522	0	**2,936,842**
Lafayette	21,285,000	608,174	94,851	0	697,043	0	**22,685,068**
Moraga	9,680,000	0	42,760	0	259,533	0	**9,982,294**
Oakley	23,765,000	454,283	78,157	0	101,000	0	**24,398,440**
Orinda	13,150,000	0	262,762	0	331,616	1,624,182	**15,368,560**
Walnut Creek	34,544,628	110,727	154,404	0	0	0	**34,809,759**
TOTAL	**$173,935,337**	**$1,173,184**	**$668,280**	**$2,270,000**	**$4,693,054**	**$1,624,182**	**$184,364,038**
HIGH SCHOOL DISTRICTS							
Acalanes	$131,753,093	$0	$331,711	$0	$0	$17,418,990	**$149,503,794**
Liberty	54,787,658	0	17,562	1,715,000	3,829,201	0	**60,349,421**
TOTAL	**$186,540,751**	**$0**	**$349,273**	**$1,715,000**	**$3,829,201**	**$17,418,990**	**$209,853,215**
UNIFIED DISTRICTS							
Antioch	$20,000,000	$480,059	$997,677	$21,910,000	$315,052	$0	**$43,702,788**
John Swett	15,241,175	0	32,973	0	169,616	0	**15,443,763**
Martinez	22,255,000	0	176,120	0	0	0	**22,431,120**
Mt. Diablo	271,063,780	12,689,288	3,359,989	5,469,000	8,628,693	5,539,042	**306,749,792**
Pittsburg	106,740,000	2,020,301	611,699	44,115,000	0	0	**153,487,000**
San Ramon	323,629,318	4,063,157	1,795,512	0	1,184,405	9,243,073	**339,915,465**
W. Contra Costa	758,222,822	78,915,248	2,939,279	9,345,000	0	16,656,203	**866,078,552**
TOTAL	**$1,517,152,096**	**$98,168,053**	**$9,913,249**	**$80,839,000**	**$10,297,766**	**$31,438,318**	**$1,747,808,481**
COUNTYWIDE TOTALS							
	$1,877,628,184	**$99,341,237**	**$10,930,802**	**$84,824,000**	**$18,820,021**	**$50,481,490**	**$2,142,025,733**

SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM DEBT

Analysis of Teachers' Salary Requirements and Average Enrollment per Teacher 2009-10

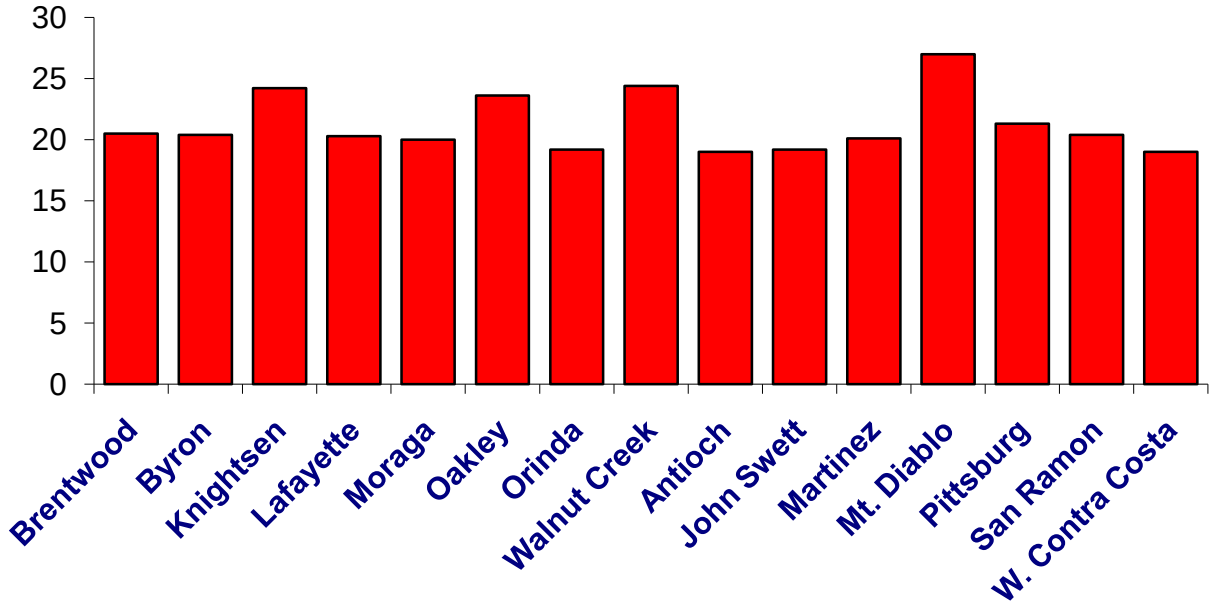
	From Form CEA of the SACS Series			Report of Attendance (P-2)	
	CURRENT EXPENSE APPLICABLE TO TEACHERS' SALARIES LIMITATIONS	TOTAL SALARIES & BENEFITS (E.C. 41372)	PERCENT	AVERAGE ENROLLMENT PER CLASS GRADES 1-3	AVERAGE ENROLLMENT PER TEACHER GRADES 4-8
ELEMENTARY DISTRICTS[1]					
Brentwood	$53,088,715	$37,556,209	70.74%	20.5	27.7
Byron	11,399,868	6,992,500	61.34%	20.4	26.9
Canyon	606,729	344,434	56.77%	n/a	n/a
Knightsen	3,214,054	1,979,610	61.59%	24.2	28.6
Lafayette	25,690,534	17,363,470	67.59%	20.3	24.5
Moraga	14,344,442	8,694,316	60.61%	20.0	22.9
Oakley	29,634,207	19,146,751	64.61%	23.6	27.7
Orinda	21,422,702	12,985,726	60.62%	19.2	23.5
Walnut Creek	22,836,963	14,540,122	63.67%	24.4	23.3
TOTAL	**$182,238,215**	**$119,603,137**	**65.63%**	**21.6**	**25.6**
HIGH SCHOOL DISTRICTS[2]					
Acalanes	$48,770,512	$26,759,091	54.87%	n/a	n/a
Liberty	47,647,292	28,705,826	60.25%	n/a	n/a
TOTAL	**$96,417,804**	**$55,464,917**	**57.53%**		
UNIFIED DISTRICTS[3]					
Antioch	$124,805,585	$85,976,527	68.89%	19.0	27.5
John Swett	12,508,608	7,806,725	62.41%	19.2	23.5
Martinez	27,967,843	17,808,811	63.68%	20.1	24.1
Mt. Diablo	239,572,167	145,437,776	60.71%	27.0	25.6
Pittsburg	65,952,033	39,366,378	59.69%	21.3	25.3
San Ramon	202,158,839	126,914,484	62.78%	20.4	27.8
W. Contra Costa	221,343,675	123,088,272	55.61%	19.0	27.8
TOTAL	**$894,308,750**	**$546,398,973**	**61.10%**	**20.9**	**25.9**

(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

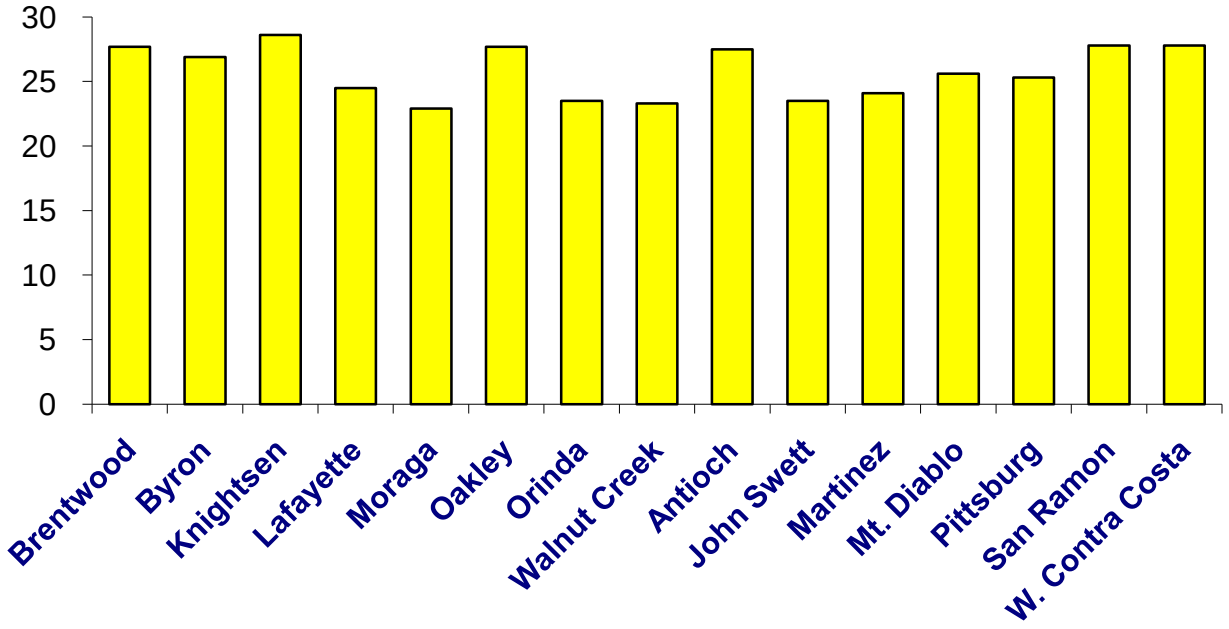
SOURCE: 2009-10 UNAUDITED ACTUALS SACS FORM CEA
2009-10 P-2 Class Size Penalties

Average Enrollments Elementary and Unified Districts

Average Per Class in Grades 1-3



Average Per Teacher in Grades 4-8



Approved Indirect Cost Rates
Five Year Comparison

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

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

Denominators:
- *Instructional Programs*
- *Special Projects*
- *Auxiliary Programs*
- *Services to School Districts*
- *Board/Superintendent*
- *Adult Education Fund*
- *Cafeteria Fund*
- *Child Development Fund*

	2005/06	2006/07	2007/08	2008/09	2009/10
ELEMENTARY DISTRICTS					
Brentwood	4.11%	2.13%	4.19%	5.46%	4.50%
Byron	6.66%	9.55%	6.91%	4.19%	4.69%
Canyon	0.34%	3.52%	0.34%	4.03%	3.94%
Knightsen	9.45%	6.43%	9.51%	9.45%	8.52%
Lafayette	3.37%	3.60%	3.38%	5.71%	4.15%
Moraga	6.44%	3.90%	6.47%	7.19%	6.82%
Oakley	3.27%	3.49%	3.36%	5.12%	6.25%
Orinda	5.87%	4.48%	5.89%	6.54%	6.35%
Walnut Creek	4.21%	3.34%	4.22%	5.00%	3.69%
HIGH SCHOOL DISTRICTS					
Acalanes	6.97%	6.55%	7.03%	5.80%	6.09%
Liberty	4.00%	4.55%	4.11%	6.12%	4.01%
UNIFIED DISTRICTS					
Antioch	4.32%	3.68%	4.44%	6.81%	5.39%
John Swett	3.42%	4.98%	3.64%	6.28%	5.36%
Martinez	2.79%	3.29%	2.81%	5.98%	5.20%
Mt. Diablo	4.08%	5.94%	4.22%	3.60%	5.06%
Pittsburg	3.87%	4.04%	3.97%	5.22%	3.97%
San Ramon	5.73%	5.07%	5.76%	6.28%	4.40%
W. Contra Costa	6.93%	7.03%	7.28%	7.94%	5.94%

SOURCE: CDE Approved Rates
(Can be found on CDE website)

COUNTY OFFICE OF EDUCATION

2009-10

CONTRA COSTA COUNTY OFFICE OF EDUCATION
Average Daily Attendance Comparison
2009-10

	08/09 ADA	09/10 ADA	ADA INCREASE (DECREASE)
K-8			
Juvenile Court Schools	17	16	(2)
Community Schools	28	28	(0)
Community Day School	0	0	0
Special Education - Master Plan	268	252	(16)
Special Education - Extended Year	23	22	(1)
TOTAL	**337**	**318**	**(19)**
9-12/ADULTS			
Juvenile Court Schools	341	343	3
Community Schools	138	125	(13)
Community Day School	0	0	0
County Jail Program	659	620	(38)
Regional Occupational Programs	3,486	0**	(3,486)
Special Education - Master Plan	198	199	1
Special Education - Extended Year	16	13	(3)
TOTAL	**4,838**	**1,302**	**(3,536)**
GRAND TOTAL			
	5,175	**1,619**	**(3,555)**

SOURCE: 2009-10 Attend. Report Annual
Sp. Ed. Master Plan use P-2
***ADA no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009)*

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CONTRA COSTA COUNTY OFFICE OF EDUCATION
2009-10

County Schools Service Fund

	PERCENT OF TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
REVENUES				
Revenue Limit Source	38.89%	$7,165,895	$20,597,209	$27,763,103
Federal Revenue	10.75%	0	7,672,622	7,672,622
Other State Revenue	36.21%	12,015,640	13,836,432	25,852,072
Other Local Revenue	14.15%	1,596,216	8,508,529	10,104,745
TOTAL	**100.00%**	**$20,777,750**	**$50,614,791**	**$71,392,542**
EXPENDITURES				
Certificated Salaries	28.88%	$2,550,748	$18,307,381	$20,858,129
Classified Salaries	21.26%	6,660,879	8,692,957	15,353,836
Employee Benefits	20.94%	4,697,049	10,425,772	15,122,820
Books and Supplies	3.34%	1,197,227	1,216,479	2,413,706
Services and Other Operating Expenses	23.17%	7,568,523	9,163,357	16,731,880
Capital Outlay	0.68%	45,035	449,254	494,289
Other Outgo	1.84%	181,100	1,150,730	1,331,830
Direct Support/Indirect Costs	-0.11%	(3,285,471)	3,207,508	(77,962)
TOTAL	**100.00%**	**$19,615,092**	**$52,613,437**	**$72,228,529**
SERVICE FUND TOTALS				
Total Revenues		$20,777,750	$50,614,791	$71,392,542
Total Expenses		19,615,092	52,613,437	72,228,529
Excess (Deficiency) of Revenue Over Expenditures		**$1,162,658**	**($1,998,646)**	**($835,987)**
Other Sources/(uses)		(1,424,741)	1,983,622	558,881
Net Increase (Decrease) in Fund Balance		**($262,083)**	**($15,024)**	**($277,106)**
Net Beginning Fund Balance After Audit Adjustments		4,526,034	5,820,126	10,346,161
ENDING FUND BALANCE		**$4,263,952**	**$5,805,103**	**$10,069,054**

Other Funds

	DEFERRED MAINTENANCE	CO. SCHOOL FACILITIES
TOTALS		
Total Revenues	$6,111	($443,044)
Total Expenses	244,058	309,360
Excess (Deficiency) of Revenue Over Expenditures	**($237,946)**	**($752,404)**
Other Sources/(uses)	(558,881)	0
Net Increase (Decrease) in Fund Balance	**($796,827)**	**($752,404)**
Net Beginning Fund Balance After Audit Adjustments	2,503,275	1,851,815
ENDING FUND BALANCE	**$1,706,448**	**$1,099,411**

	CHILD DEVELOPMENT	SP RESERVE FOR RETIREES BENEFITS
TOTALS		
Total Revenues	$1,024,869	$2,300
Total Expenses	1,024,869	0
Excess (Deficiency) of Revenue Over Expenditures	**$0**	**$2,300**
Other Sources/(uses)	0	0
Net Increase (Decrease) in Fund Balance	**$0**	**$2,300**
Net Beginning Fund Balance After Audit Adjustments	0	666,023
ENDING FUND BALANCE	**$0**	**$668,323**

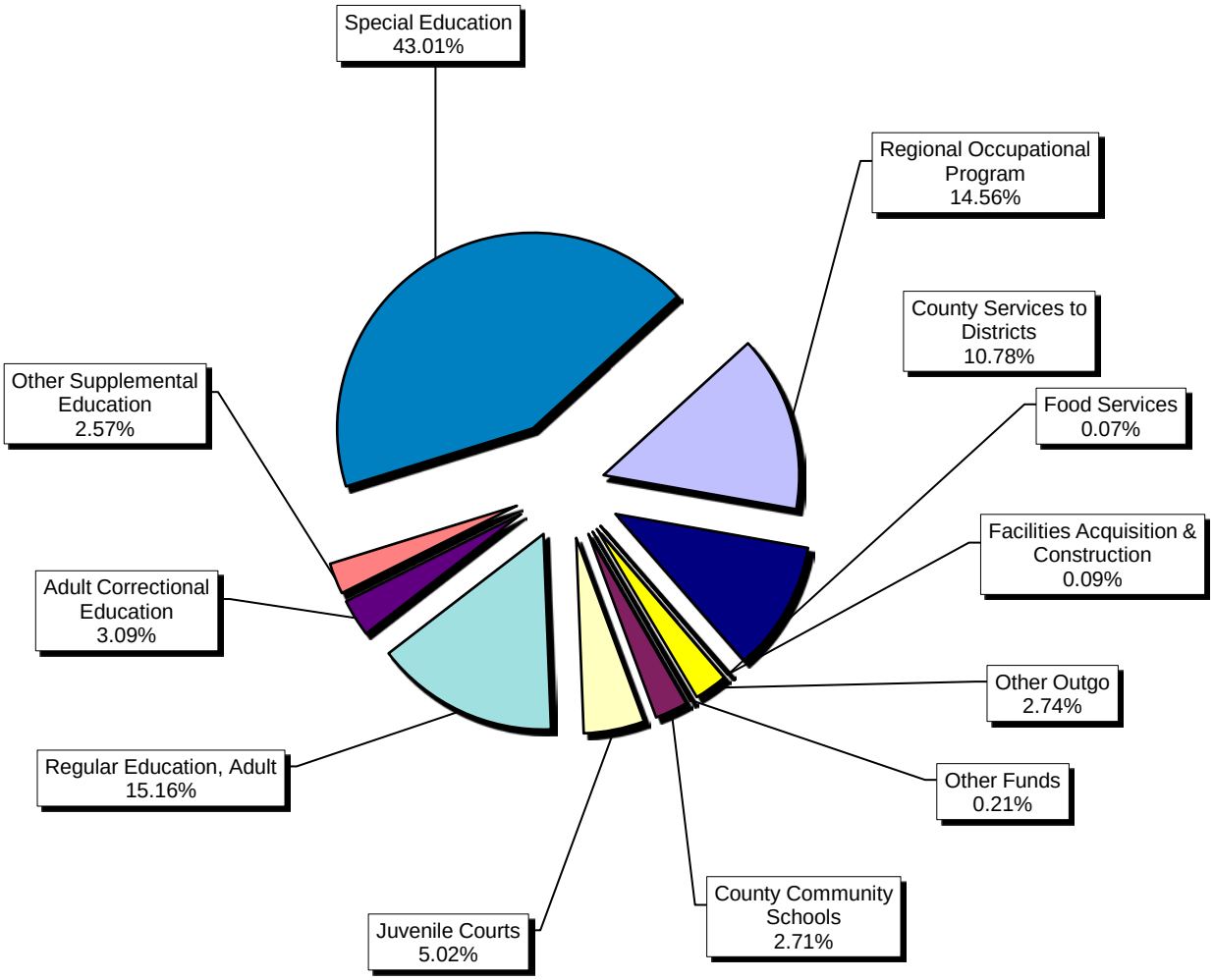
SOURCE: UNAUDITED ACTUALS

CONTRA COSTA COUNTY OFFICE OF EDUCATION
General Fund Expenditures by Program and Percentage of Total Expenditures
2009-10

	TOTAL	PERCENT OF TOTAL
EXPENDITURES		
County Community Schools	$1,966,992	2.71%
Juvenile Courts	3,645,693	5.02%
Regular Education, Adult	11,012,782	15.16%
Adult Correctional Education	2,245,488	3.09%
Other Supplemental Education	1,866,935	2.57%
Special Education	31,254,377	43.01%
Regional Occupational Program	10,581,246	14.56%
County Services to Districts	7,830,316	10.78%
Food Services	50,968	0.07%
Facilities Acquisition & Construction	68,135	0.09%
Other Outgo	1,988,984	2.74%
Other Funds	151,151	0.21%
TOTAL EXPENDITURES	**$72,663,066**	**100.00%**

SOURCE: 2009-10 Form PCR PROGRAM COST REPORT

CONTRA COSTA COUNTY OFFICE OF EDUCATION
General Fund Expenditures by Program and Percentage of Total Expenditures
2009-10



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COMMUNITY COLLEGE DISTRICT

2009-10

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
Full Time Student Equivalent of 32,246.00
2009-10

GENERAL FUND

REVENUE	FEDERAL REVENUES	STATE REVENUES	LOCAL REVENUES	TOTAL REVENUES
Unrestricted	$943,658	$76,100,227	$93,551,826	$170,595,711
Restricted	5,042,559	14,685,065	3,521,051	23,248,675
TOTAL	$5,986,217	$90,785,292	$97,072,877	$193,844,386
% OF REVENUES	**3.09%**	**46.83%**	**50.08%**	**100.00%**

EXPENDITURES	ACADEMIC SALARIES	CLASSIFIED SALARIES	EMPLOYEE BENEFITS	BOOKS AND SUPPLIES	SERVICES, OTHER OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL EXPEND-ITURES
Unrestricted	$75,909,755	$35,378,878	$40,932,070	$2,692,062	$13,591,548	$1,184,148	$169,688,461
Restricted	2,731,009	7,013,712	2,343,964	1,803,100	7,576,129	1,398,351	22,866,265
TOTAL	$78,640,764	$42,392,590	$43,276,034	$4,495,162	$21,167,677	$2,582,499	$192,554,726
Cost per FTE Student	$2,438.78	$1,314.66	$1,342.06	$139.40	$656.44	$80.09	$5,971.43
% OF EXPENDITURES	**40.84%**	**22.02%**	**22.47%**	**2.33%**	**10.99%**	**1.34%**	**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	$907,250	($1,782,358)	$0	($875,108)	$29,431,993	$0	$28,556,885
Restricted	382,410	(50,458)	0	331,952	0	0	331,952
TOTAL	$1,289,660	($1,832,816)	$0	($543,156)	$29,431,993	$0	**$28,888,837**

**FULL-TIME EQUILVALENT STUDENTS - resident and non-resident*
SOURCE: 2009-10 COMMUNITY COLLEGE
ANNUAL FINANCIAL REPORT

NOTES