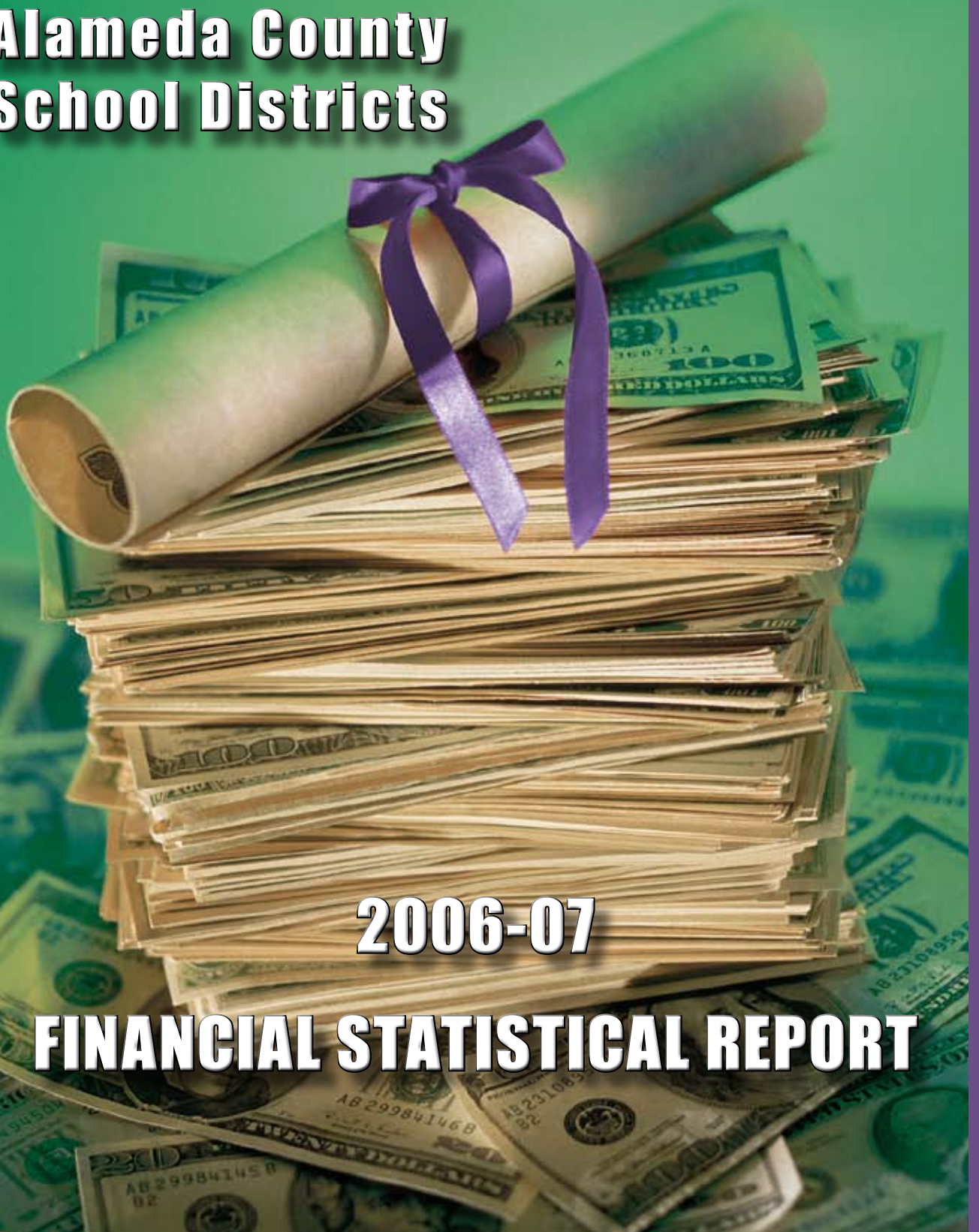




ALAMEDA COUNTY OFFICE OF EDUCATION  
SHEILA JORDAN, SUPERINTENDENT  
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# Alameda County School Districts



**2006-07**

**FINANCIAL STATISTICAL REPORT**





**2006-07**

# **Financial Statistical Report**

# **Alameda County School Districts**

**ALAMEDA COUNTY OFFICE OF EDUCATION  
BUSINESS SERVICES DIVISION**

313 West Winton Avenue • Hayward, CA 94544-1136

[www.acoe.org](http://www.acoe.org)

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The Alameda County School Districts Financial Statistical Report is produced by the Alameda County Office of Education, District Business & Advisory Services Department.





# Table of Contents

Introduction to School Districts .....	1
County Map .....	2
Business Services .....	3
Unified and Elementary School Districts .....	5
Enrollment by Grade Level .....	6
Enrollment by Ethnicity .....	8
Average Daily Attendance (ADA) .....	10
Comparison of CBEDS Enrollment to K-12 (P-2) ADA .....	12
Five-Year ADA Comparison, K-12 (P-2) .....	13
Base Revenue Limit Per ADA 2001-02 to 2006-07 .....	14
General Fund Revenue by Source .....	16
General Fund Expenditures by Program (SACS) .....	18
General Fund Expenditures by Object .....	22
Other Financing Sources/Uses and General Fund Balance .....	26
General Fund Ending Balance Components .....	28
Appropriations Limit .....	32
General Assessed Valuations .....	33
Analysis of Minimum Classroom Compensation .....	34
Bond Indebtedness and Interest .....	35
CDE-Approved Indirect Cost Rates .....	36
Statutory COLA and State Aid Deficits .....	37
Other Funds—Revenue and Expenditure Data .....	38
Quarterly Interest Rates, 1991-92 to 2006-07 .....	42
Regional Occupational Centers/Programs—JPAs .....	43
Alameda County Office of Education .....	47

## **CHARTS/GRAPHS**

Base Revenue Limit per ADA .....	15
General Fund Revenue by Source, Percentage of Total Revenue .....	17
County School Service Fund Data, Revenue by Source & Expenditures by Object .....	52



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# **INTRODUCTION TO SCHOOL DISTRICTS ANNUAL STATISTICAL REPORT 2006-07**

The Alameda County Office of Education is an intermediate public education agency serving the local school districts. One of its responsibilities is the dissemination of information. The data contained in this report has been compiled from various state and county reports. It has been developed to assist school districts in their financial planning and to provide basic information for use by the general public.

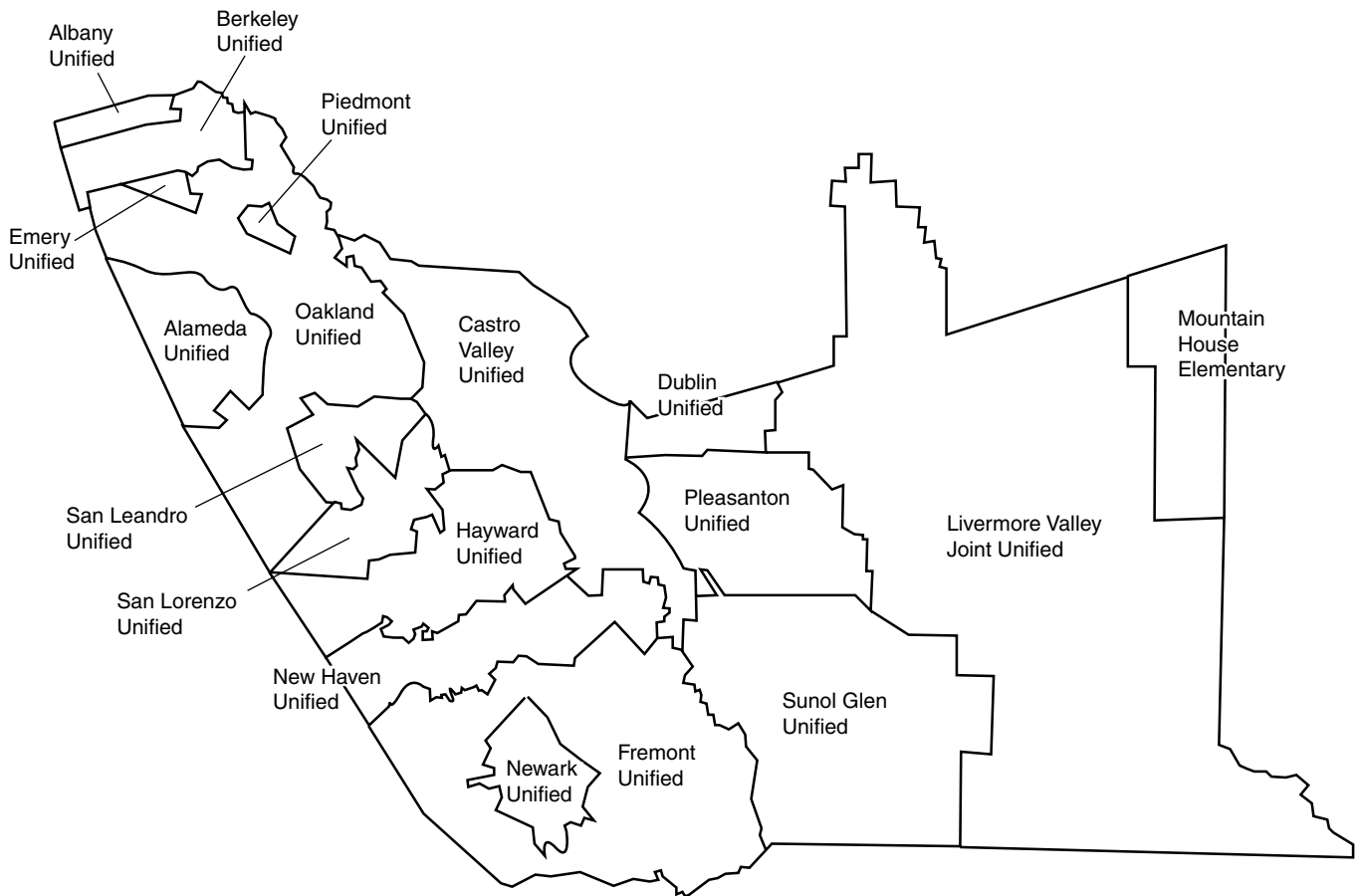
Alameda County contains 18 school districts grades K-12; with 17 unified districts and one elementary district. Other local educational agencies include four regional occupational centers/programs (ROC/Ps) operated under joint powers agreements (JPAs), three community college districts, and the Alameda County Office of Education.

By studying the Financial Statistical Reports from year to year, it is possible to determine trends in financial activities that have developed over a period of time, and to project future trends. It is a valuable resource regarding the financial and statistical aspects of the school districts in Alameda County. The financial data contained herein should be viewed in the total context of the school districts.

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# Alameda County School Districts







# ALAMEDA COUNTY OFFICE OF EDUCATION

## DISTRICT BUSINESS & ADVISORY SERVICES

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District Business and Advisory Services is composed of two units, District Business Services (DBS) and District Advisory Services (DAS). These departments provide the following:

### District Business Services

- Acts as liaison between school districts and Alameda County Auditor-Controller's Office on fiscal matters
- Reconciles and monitors school district cash accounts with the Alameda County Treasurer's Office
- Distributes property taxes and state apportionments
- Processes district payroll and commercial warrants
- Posts budgets and maintains financial statements for all districts
- Coordinates student attendance reporting between school districts and state

### District Advisory Services

- Reviews district budgets and interim reports for compliance with state criteria and standards, as well as fiscal solvency
- Provides technical assistance to school districts on school finance and elections
- Provides training and assistance in school finance and related areas
- Reviews and/or calculates deferred maintenance, tax override, and bond interest and redemption
- Coordinates and reviews state-mandated reports
- Provides financial management and support to small direct-service school districts

Visit our Website at [www.acoe.org/acoe/BusServices/DistrictFinanceReports](http://www.acoe.org/acoe/BusServices/DistrictFinanceReports) for an online version of this report as well as other news and items of interest.



**UNIFIED  
AND  
ELEMENTARY  
SCHOOL DISTRICTS**

## Enrollment by Grade Level October 2006 CBEDS

DISTRICT		K	1	2	3	4	5	6	7
<b>UNIFIED</b>									
(1)	ALAMEDA	689	717	701	703	758	701	745	795
	Charter Schools	0	0	0	0	0	0	25	34
(2)	ALBANY	228	260	260	264	249	261	254	299
(3)	BERKELEY	619	577	636	610	602	642	617	637
(4)	CASTRO VALLEY	539	605	605	591	575	638	690	706
(5)	DUBLIN	469	494	397	418	384	409	383	385
(6)	EMERY	55	57	54	63	55	60	59	62
(7)	FREMONT	2,269	2,557	2,348	2,423	2,395	2,462	2,447	2,325
	Charter Schools	4	14	13	14	14	18	15	23
(8)	HAYWARD	1,866	1,912	1,830	1,743	1,808	1,696	1,699	1,610
(9)	LIVERMORE	937	979	915	949	902	990	975	947
(10)	NEW HAVEN	859	950	932	955	985	1,008	993	1,091
(11)	NEWARK	493	550	498	570	548	497	551	511
(12)	OAKLAND	3,631	3,764	3,293	3,381	3,170	3,150	2,914	3,059
	Charter Schools	580	509	522	505	495	467	612	539
(13)	PIEDMONT	162	168	188	169	191	174	197	192
(14)	PLEASANTON	929	985	956	1,011	1,062	1,112	1,165	1,144
(15)	SAN LEANDRO	651	660	613	642	665	695	678	756
(16)	SAN LORENZO	789	786	790	820	892	814	874	922
	Charter Schools	0	0	0	0	0	92	89	86
(17)	SUNOL GLEN	19	27	19	28	24	29	13	24
<b>ELEMENTARY</b>									
(18)	MOUNTAIN HOUSE	4	9	6	4	5	5	3	3
<b>TOTAL</b>		<b>15,792</b>	<b>16,580</b>	<b>15,576</b>	<b>15,863</b>	<b>15,779</b>	<b>15,920</b>	<b>15,998</b>	<b>16,150</b>
<b>PERCENT</b>		<b>7.51%</b>	<b>7.89%</b>	<b>7.41%</b>	<b>7.55%</b>	<b>7.51%</b>	<b>7.57%</b>	<b>7.61%</b>	<b>7.68%</b>

Source: October 2006 CBEDS Report

## Enrollment by Grade Level October 2006 CBEDS

8	9	10	11	12	*Elem.	*Sec.	Total Enroll.	
771	849	813	871	823	0	20	9,956	(1)
28	52	51	58	56	0	0	304	
310	330	317	334	286	0	0	3,652	(2)
667	820	927	915	819	0	0	9,088	(3)
697	791	803	769	701	0	0	8,710	(4)
370	346	408	364	364	3	7	5,201	(5)
62	79	92	68	36	0	0	802	(6)
2,502	2,578	2,718	2,466	2,373	0	0	31,863	(7)
16	19	30	33	11	0	0	224	
1,577	1,466	1,477	1,561	1,559	0	0	21,804	(8)
1,121	1,170	1,230	1,142	1,108	0	0	13,365	(9)
1,003	1,040	1,074	1,102	1,112	0	0	13,104	(10)
576	577	624	555	552	0	0	7,102	(11)
2,781	3,327	2,957	2,497	1,877	3	0	39,804	(12)
451	803	549	386	787	0	3	7,208	
202	244	209	235	258	0	0	2,589	(13)
1,172	1,281	1,255	1,301	1,259	0	0	14,632	(14)
681	641	702	707	638	0	0	8,729	(15)
852	1,021	1,003	1,022	945	0	0	11,530	(16)
61	0	0	0	0	0	0	328	
23	0	0	0	0	0	0	206	(17)
1	0	0	0	0	0	0	40	(18)
<b>15,924</b>	<b>17,434</b>	<b>17,239</b>	<b>16,386</b>	<b>15,564</b>	<b>6</b>	<b>30</b>	<b>210,241</b>	
<b>7.57%</b>	<b>8.29%</b>	<b>8.20%</b>	<b>7.79%</b>	<b>7.40%</b>	<b>0.01%</b>	<b>0.01%</b>	<b>100.00%</b>	

\*Ungraded Special Education Pupils

## Enrollment by Ethnicity October 2006 CBEDS

DISTRICT	AMERICAN OR ALASKAN INDIAN		ASIAN		PACIFIC ISLANDER		FILIPINO	
	#	%	#	%	#	%	#	%
<b>UNIFIED</b>								
(1) ALAMEDA	75	0.8%	3,113	31.3%	150	1.5%	910	9.1%
Charter Schools	5	1.6%	22	7.2%	1	0.3%	17	5.6%
(2) ALBANY	11	0.3%	1,255	34.4%	19	0.5%	52	1.4%
(3) BERKELEY	20	0.2%	663	7.3%	23	0.3%	59	0.6%
(4) CASTRO VALLEY	62	0.7%	2,025	23.2%	85	1.0%	322	3.7%
(5) DUBLIN	27	0.5%	1,114	21.4%	61	1.2%	291	5.6%
(6) EMERY	1	0.1%	83	10.3%	3	0.4%	9	1.1%
(7) FREMONT	136	0.4%	13,968	43.8%	265	0.8%	1,713	5.4%
Charter Schools	0	0.0%	34	15.2%	0	0.0%	1	0.4%
(8) HAYWARD	100	0.5%	1,773	8.1%	923	4.2%	1,596	7.3%
(9) LIVERMORE	68	0.5%	770	5.8%	101	0.8%	377	2.8%
(10) NEW HAVEN	44	0.3%	3,076	23.5%	246	1.9%	2,438	18.6%
(11) NEWARK	38	0.5%	846	11.9%	175	2.5%	665	9.4%
(12) OAKLAND	163	0.4%	6,257	15.7%	469	1.2%	318	0.8%
Charter Schools	34	0.5%	373	5.2%	61	0.8%	43	0.6%
(13) PIEDMONT	7	0.3%	469	18.1%	3	0.1%	27	1.0%
(14) PLEASANTON	119	0.8%	3,256	22.3%	62	0.4%	349	2.4%
(15) SAN LEANDRO	41	0.5%	1,346	15.4%	132	1.5%	741	8.5%
(16) SAN LORENZO	77	0.7%	1,248	10.8%	210	1.8%	861	7.5%
Charter Schools	0	0.0%	103	31.4%	0	0.0%	6	1.8%
(17) SUNOL GLEN	1	0.5%	13	6.3%	0	0.0%	1	0.5%
<b>ELEMENTARY</b>								
(18) MOUNTAIN HOUSE	0	0.0%	1	2.5%	0	0.0%	1	2.5%
<b>TOTAL</b>	<b>1,029</b>	<b>0.5%</b>	<b>41,808</b>	<b>19.9%</b>	<b>2,989</b>	<b>1.4%</b>	<b>10,797</b>	<b>5.1%</b>

Source: October 2006 CBEDS Report

## Enrollment by Ethnicity October 2006 CBEDS

HISPANIC		AFRICAN AMERICAN		WHITE		MULTI OR NO RESPONSE		TOTAL	
#	%	#	%	#	%	#	%	#	
1,192	12.0%	1,297	13.0%	2,996	30.1%	223	2.2%	9,956	(1)
59	19.4%	43	14.1%	151	49.7%	6	2.0%	304	
427	11.7%	257	7.0%	1,410	38.6%	221	6.1%	3,652	(2)
1,532	16.9%	2,648	29.1%	2,686	29.6%	1,457	16.0%	9,088	(3)
1,389	15.9%	574	6.6%	4,090	47.0%	163	1.9%	8,710	(4)
693	13.3%	377	7.2%	2,505	48.2%	133	2.6%	5,201	(5)
116	14.5%	489	61.0%	12	1.5%	89	11.1%	802	(6)
4,878	15.3%	1,758	5.5%	7,727	24.3%	1,418	4.5%	31,863	(7)
29	12.9%	7	3.1%	107	47.8%	46	20.5%	224	
11,290	51.8%	3,295	15.1%	2,224	10.2%	603	2.8%	21,804	(8)
3,138	23.5%	416	3.1%	8,214	61.5%	281	2.1%	13,365	(9)
4,157	31.7%	1,505	11.5%	1,627	12.4%	11	0.1%	13,104	(10)
3,089	43.5%	617	8.7%	1,577	22.2%	95	1.3%	7,102	(11)
12,940	32.5%	15,188	38.2%	2,616	6.6%	1,853	4.7%	39,804	(12)
3,441	47.7%	2,757	38.2%	225	3.1%	274	3.8%	7,208	
70	2.7%	53	2.0%	1,766	68.2%	194	7.5%	2,589	(13)
1,227	8.4%	327	2.2%	9,085	62.1%	207	1.4%	14,632	(14)
3,373	38.6%	1,472	16.9%	1,259	14.4%	365	4.2%	8,729	(15)
5,322	46.2%	1,793	15.6%	1,932	16.8%	87	0.8%	11,530	(16)
130	39.6%	47	14.3%	31	9.5%	11	3.4%	328	
19	9.2%	3	1.5%	146	70.9%	23	11.2%	206	(17)
7	17.5%	0	0.0%	30	75.0%	1	2.5%	40	(18)
<b>58,518</b>	<b>27.8%</b>	<b>34,923</b>	<b>16.6%</b>	<b>52,416</b>	<b>24.9%</b>	<b>7,761</b>	<b>3.8%</b>	<b>210,241</b>	<b>100.0%</b>

## Average Daily Attendance 2006-07

DISTRICT	REGULAR		SPECIAL EDUCATION		COMMUNITY DAY SCHOOL		K-12 TOTAL
	K-8	9-12	K-8	9-12	K-8	9-12	
<b>UNIFIED</b>							
(1) ALAMEDA	6,129	3,028	206	121	0	0	9,484
(2) ALBANY	2,258	1,176	40	32	0	0	3,506
(3) BERKELEY	5,070	2,971	118	64	0	0	8,223
(4) CASTRO VALLEY	5,372	2,811	120	69	0	0	8,372
(5) DUBLIN	3,536	1,356	89	48	0	0	5,029
(6) EMERY	477	249	12	6	0	0	744
(7) FREMONT	20,444	9,246	642	374	0	0	30,706
(8) HAYWARD	14,521	5,315	442	263	0	0	20,541
(9) LIVERMORE	8,126	4,348	306	137	0	0	12,917
(10) NEW HAVEN	8,226	3,907	265	163	0	0	12,561
(11) NEWARK	4,489	2,074	122	57	14	9	6,765
(12) OAKLAND	26,740	9,122	1,013	518	18	15	37,426
(13) PIEDMONT	1,596	914	5	3	0	0	2,518
(14) PLEASANTON	9,076	4,801	209	110	0	0	14,196
(15) SAN LEANDRO	5,593	2,490	152	82	0	0	8,317
(16) SAN LORENZO	7,007	3,579	164	68	0	0	10,818
(17) SUNOL GLEN	196	0	1	0	0	0	197
<b>ELEMENTARY</b>							
(18) MOUNTAIN HOUSE	40	0	0	0	0	0	40
<b>TOTAL</b>	<b>128,896</b>	<b>57,387</b>	<b>3,906</b>	<b>2,115</b>	<b>32</b>	<b>24</b>	<b>192,360</b>
<b>PERCENT</b>	<b>58.36%</b>	<b>25.98%</b>	<b>1.77%</b>	<b>0.96%</b>	<b>0.01%</b>	<b>0.01%</b>	<b>87.10%</b>

Source: P-2 Attendance Report



## Average Daily Attendance 2006-07

R.O.P.	A D U L T				CHARTER SCHOOLS		TOTAL	
	CON-CURRENT	NOT CONCURRENT	INDEPENDENT STUDY	CORRECTION FACILITIES	RESIDENT	NON RESIDENT		
349	9	513	0	0	228	57	10,640	(1)
0	0	124	0	0	0	0	3,630	(2)
0	17	1,683	0	0	0	0	9,923	(3)
208	10	1,064	32	0	0	0	9,686	(4)
145	63	74	0	0	0	0	5,311	(5)
0	0	0	0	0	0	0	744	(6)
1,360	157	1,733	0	0	187	39	34,182	(7)
1,051	40	2,414	0	0	0	0	24,046	(8)
300	34	200	0	0	0	0	13,451	(9)
453	19	421	0	0	0	0	13,454	(10)
288	6	96	0	0	0	0	7,155	(11)
521	52	4,635	0	0	6,252	360	49,246	(12)
0	0	94	0	0	0	0	2,612	(13)
356	2	275	8	314	0	0	15,151	(14)
327	2	457	28	0	0	0	9,131	(15)
490	44	582	0	0	224	93	12,251	(16)
0	0	0	0	0	0	0	197	(17)
0	0	0	0	0	0	0	40	(18)
<b>5,848</b>	<b>455</b>	<b>14,365</b>	<b>68</b>	<b>314</b>	<b>6,891</b>	<b>549</b>	<b>220,850</b>	
<b>2.65%</b>	<b>0.21%</b>	<b>6.50%</b>	<b>0.03%</b>	<b>0.14%</b>	<b>3.12%</b>	<b>0.25%</b>	<b>100.00%</b>	

## Comparison of CBEDS Enrollment to K-12 (P-2) Average Daily Attendance 2006-07

DISTRICT	CBEDS*	P-2 ADA**	ADA TO CBEDS
<b>UNIFIED</b>			
(1) ALAMEDA	9,956	9,484	95.26%
(2) ALBANY	3,652	3,506	96.00%
(3) BERKELEY	9,088	8,223	90.48%
(4) CASTRO VALLEY	8,710	8,372	96.12%
(5) DUBLIN	5,201	5,029	96.69%
(6) EMERY	802	744	92.77%
(7) FREMONT	31,863	30,706	96.37%
(8) HAYWARD	21,804	50,541	231.80%
(9) LIVERMORE	13,365	12,917	96.65%
(10) NEW HAVEN	13,104	12,561	95.86%
(11) NEWARK	7,102	6,765	95.25%
(12) OAKLAND	39,804	37,426	94.03%
(13) PIEDMONT	2,589	2,518	97.26%
(14) PLEASANTON	14,632	14,196	97.02%
(15) SAN LEANDRO	8,729	8,317	95.28%
(16) SAN LORENZO	11,530	10,818	93.82%
(17) SUNOL GLEN	206	197	95.63%
<b>ELEMENTARY</b>			
(18) MOUNTAIN HOUSE	40	40	100.00%
<b>TOTAL</b>	<b>202,177</b>	<b>222,360</b>	<b>109.98%</b>

Source: \* CBEDS Enrollment Report October 2006 }  
 \*\* P-2 Attendance Report } Excluding ROC/P, adult education and charter school ADA.

## Five-Year ADA Comparison K-12 (P-2) 2002-03 to 2006-07

DISTRICT	2002-03	2003-04	2004-05	2005-06	2006-07	% CHANGE OVER 05-06
<b>UNIFIED</b>						
(1) ALAMEDA	9,982	10,024	9,756	9,477	9,484	0.07%
(2) ALBANY	3,043	3,231	3,323	3,475	3,506	0.89%
(3) BERKELEY	8,454	8,249	8,307	8,273	8,218	-0.66%
(4) CASTRO VALLEY	7,859	8,025	8,180	8,274	8,366	1.11%
(5) DUBLIN	4,161	4,289	4,488	4,761	5,108	7.29%
(6) EMERY	829	755	708	750	738	-1.60%
(7) FREMONT	30,176	30,571	30,532	30,668	30,672	0.01%
(8) HAYWARD	22,829	22,589	22,053	20,931	20,535	-1.89%
(9) LIVERMORE	13,508	13,625	13,425	12,892	12,912	0.16%
(10) NEW HAVEN	13,024	12,839	12,892	12,706	12,559	-1.16%
(11) NEWARK	7,099	7,074	7,086	6,948	6,804	-2.07%
(12) OAKLAND	46,290	44,151	41,943	39,108	37,488	-4.14%
(13) PIEDMONT	2,509	2,545	2,595	2,537	2,518	-0.75%
(14) PLEASANTON	13,304	13,626	13,783	14,057	14,196	0.99%
(15) SAN LEANDRO	8,223	8,269	8,412	8,261	8,317	0.68%
(16) SAN LORENZO	10,960	10,777	10,896	10,911	10,818	-0.85%
(17) SUNOL GLEN	172	197	196	193	197	2.07%
<b>ELEMENTARY</b>						
(18) MOUNTAIN HOUSE	40	45	44	40	40	0.00%
<b>TOTAL</b>	<b>202,462</b>	<b>200,881</b>	<b>198,619</b>	<b>194,262</b>	<b>192,476</b>	<b>-0.92%</b>

Source: P-2 Attendance Reports. Excluding ROC/P, adult education and charter school ADA.

## Base Revenue Limit Per ADA 2002-03 to 2006-07

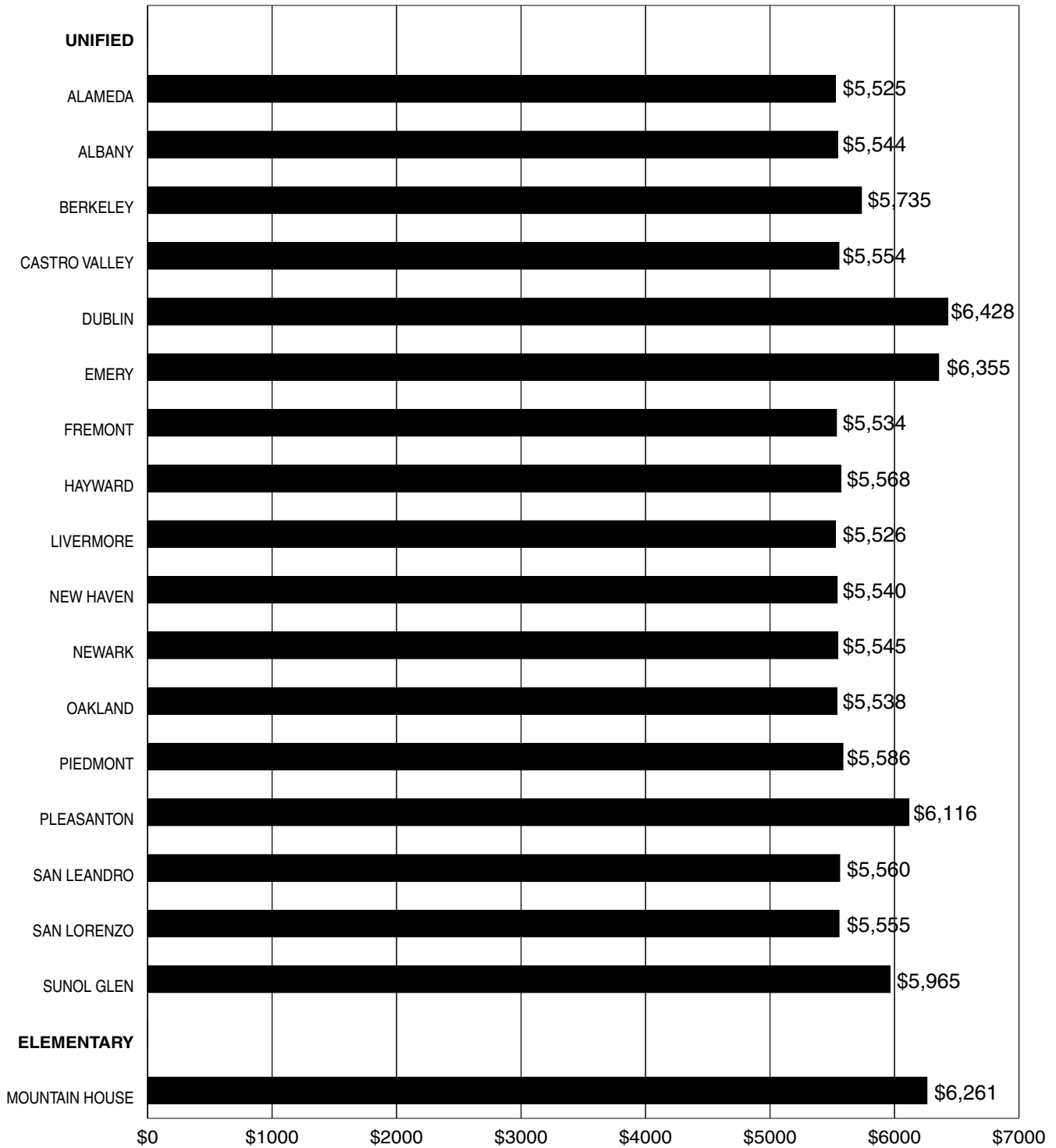
DISTRICT	2002-03	2003-04	2004-05	2005-06	2006-07
<b>UNIFIED</b>					
(1) ALAMEDA	\$4,688	\$4,776	\$4,919	\$5,130	\$5,525
(2) ALBANY	4,752	4,840	4,973	5,184	5,544
(3) BERKELEY	5,011	5,099	5,216	5,427	5,735
(4) CASTRO VALLEY	4,797	4,885	5,009	5,220	5,554
(5) DUBLIN	5,704	5,792	5,909	6,120	6,428
(6) EMERY	5,631	5,719	5,836	6,047	6,355
(7) FREMONT	4,681	4,769	4,916	5,128	5,534
(8) HAYWARD	4,760	4,848	4,983	5,194	5,568
(9) LIVERMORE	4,690	4,778	4,921	5,133	5,526
(10) NEW HAVEN	4,725	4,813	4,951	5,162	5,540
(11) NEWARK	4,747	4,835	4,969	5,180	5,545
(12) OAKLAND	4,739	4,827	4,961	5,172	5,538
(13) PIEDMONT	4,862	4,950	5,067	5,278	5,586
(14) PLEASANTON	5,392	5,480	5,597	5,808	6,116
(15) SAN LEANDRO	4,767	4,855	4,987	5,198	5,560
(16) SAN LORENZO	4,748	4,836	4,972	5,183	5,555
(17) SUNOL GLEN	5,241	5,329	5,446	5,657	5,965
<b>ELEMENTARY</b>					
(18) MOUNTAIN HOUSE	5,482 *	5,567	5,699	5,901	6,261
<b>COUNTY AVERAGE</b>	<b>\$4,968</b>	<b>\$5,055</b>	<b>\$5,185</b>	<b>\$5,396</b>	<b>\$5,746</b>
<b>STATEWIDE AVERAGE— UNIFIED</b>	<b>\$4,753</b>	<b>\$4,841</b>	<b>\$4,980</b>	<b>\$5,195</b>	<b>\$5,569</b>

Source: California Department of Education Form K12 (P-2) exhibits and School Services of California School District Financial Projection Dashboard for the statewide average.

Notes: \* Funding based on necessary small school allowance

The Base Revenue Limit per ADA on this page was increased by the statutory COLA and excludes the deficit factor. Please refer to page 37 for details on the deficit factor.

## Base Revenue Limit per ADA 2006-07

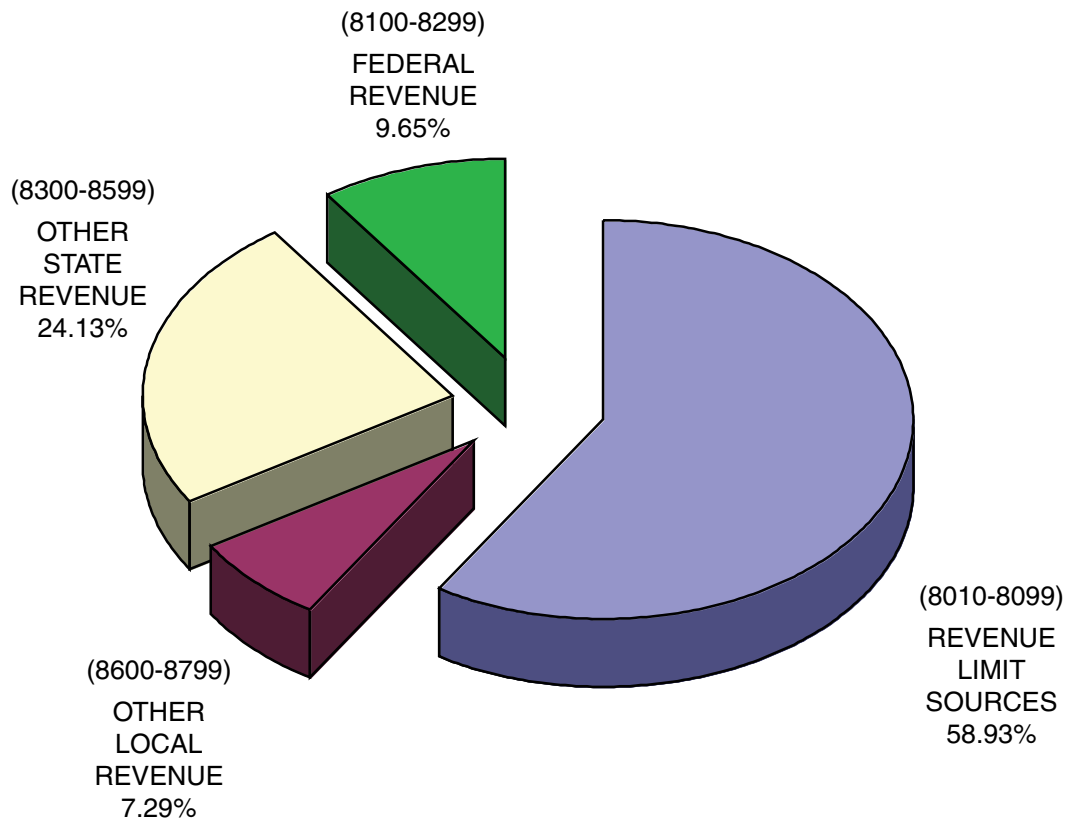


## General Fund Revenue by Source Percent of Total Revenue 2006-07

DISTRICT	REVENUE LIMIT SOURCES (8010-8099)	FEDERAL REVENUE (8100-8299)	OTHER STATE REVENUE (8300-8599)	OTHER LOCAL REVENUE (8600-8799)	TOTAL REVENUE	
<b>UNIFIED</b>						
(1) ALAMEDA	\$53,841,719	\$5,234,677	\$15,525,256	\$9,967,269	\$84,568,921	(1)
	63.67%	6.19%	18.36%	11.78%	100.00%	
(2) ALBANY	19,758,587	4,845,824	17,305,830	5,513,684	47,423,925	(2)
	41.66%	10.22%	36.49%	11.63%	100.00%	
(3) BERKELEY	48,425,373	5,277,723	20,379,274	33,726,069	107,808,439	(3)
	44.92%	4.90%	18.90%	31.28%	100.00%	
(4) CASTRO VALLEY	47,512,325	11,426,492	39,852,967	3,577,958	102,369,742	(4)
	46.41%	11.16%	38.93%	3.50%	100.00%	
(5) DUBLIN	32,959,063	976,708	7,205,548	3,580,747	44,722,066	(5)
	73.70%	2.18%	16.11%	8.01%	100.00%	
(6) EMERY	5,441,275	449,581	1,187,060	2,737,378	9,815,294	(6)
	55.44%	4.58%	12.09%	27.89%	100.00%	
(7) FREMONT	172,937,855	13,312,306	71,765,798	8,619,993	266,635,952	(7)
	64.86%	4.99%	26.92%	3.23%	100.00%	
(8) HAYWARD	119,297,825	13,964,600	38,563,230	16,715,897	188,541,552	(8)
	63.27%	7.41%	20.45%	8.87%	100.00%	
(9) LIVERMORE	74,790,749	4,138,454	23,689,003	7,466,062	110,084,268	(9)
	67.94%	3.76%	21.52%	6.78%	100.00%	
(10) NEW HAVEN	72,075,987	4,723,099	20,293,508	9,667,478	106,760,072	(10)
	67.51%	4.42%	19.01%	9.06%	100.00%	
(11) NEWARK	39,125,312	2,194,153	13,829,925	5,042,630	60,192,020	(11)
	64.99%	3.65%	22.98%	8.38%	100.00%	
(12) OAKLAND	222,081,546	55,031,665	121,731,033	41,515,272	440,359,516	(12)
	50.43%	12.50%	27.64%	9.43%	100.00%	
(13) PIEDMONT	14,333,405	594,978	2,970,881	10,500,737	28,400,001	(13)
	50.47%	2.09%	10.46%	36.98%	100.00%	
(14) PLEASANTON	89,676,660	8,598,514	34,538,854	11,739,840	144,553,868	(14)
	62.04%	5.95%	23.89%	8.12%	100.00%	
(15) SAN LEANDRO	47,218,074	3,178,936	12,747,197	5,084,169	68,228,376	(15)
	69.21%	4.66%	18.68%	7.45%	100.00%	
(16) SAN LORENZO	62,607,680	4,962,786	18,023,774	8,032,266	93,626,506	(16)
	66.87%	5.30%	19.25%	8.58%	100.00%	
(17) SUNOL GLEN	1,186,177	85,490	397,986	422,973	2,092,626	(17)
	56.68%	4.09%	19.02%	20.21%	100.00%	
<b>ELEMENTARY</b>						
(18) MOUNTAIN HOUSE	271,478	26,993	120,412	28,214	447,097	(18)
	60.72%	6.04%	26.93%	6.31%	100.00%	
<b>TOTAL</b>	<b>\$1,123,541,090</b>	<b>\$139,022,979</b>	<b>\$460,127,536</b>	<b>\$183,938,636</b>	<b>\$1,906,630,241</b>	
<b>PERCENT</b>	<b>58.93%</b>	<b>7.29%</b>	<b>24.13%</b>	<b>9.65%</b>	<b>100.00%</b>	

Source: 2006-07 Unaudited Actuals Financial Report

**General Fund Revenue by Source  
Percent of Total Revenue  
2006-07**



## General Fund Expenditures by Program 2006-07

DISTRICT	PRE-KINDER-GARTEN (1)	REGULAR EDUCATION K-12 (2)	ALTERNATIVE SCHOOLS (3)	CONTINUATION SCHOOLS (4)	INDEPENDENT STUDY CENTERS (5)	OPPORTUNITY SCHOOLS (6)
<b>UNIFIED</b>						
(1) ALAMEDA	\$0	\$59,047,209	\$7,038	\$1,088,073	\$151,396	\$0
%	0.00%	72.65%	0.01%	1.34%	0.19%	0.00%
(2) ALBANY	0	24,165,309	0	414,006	0	0
%	0.00%	51.70%	0.00%	0.89%	0.00%	0.00%
(3) BERKELEY	0	70,608,263	0	1,622,470	0	0
%	0.00%	69.04%	0.00%	1.59%	0.00%	0.00%
(4) CASTRO VALLEY	0	48,198,695	1,157,351	201,248	356,597	211,897
%	0.00%	50.31%	1.21%	0.21%	0.37%	0.22%
(5) DUBLIN	0	33,581,771	0	881,153	213,823	0
%	0.00%	77.10%	0.00%	2.02%	0.49%	0.00%
(6) EMERY	0	7,805,714	0	0	0	0
%	0.00%	80.78%	0.00%	0.00%	0.00%	0.00%
(7) FREMONT	107,202	179,794,012	1,001,744	3,332,562	0	586,814
%	0.04%	70.65%	0.39%	1.31%	0.00%	0.23%
(8) HAYWARD	0	123,941,289	184,876	648,688	848,688	0
%	0.00%	71.41%	0.11%	0.37%	0.49%	0.00%
(9) LIVERMORE	22,456	82,744,615	0	1,159,221	547,149	0
%	0.02%	76.06%	0.00%	1.07%	0.50%	0.00%
(10) NEW HAVEN	0	79,555,053	0	1,598,750	448,316	347,192
%	0.00%	76.22%	0.00%	1.53%	0.43%	0.33%
(11) NEWARK	728	45,039,710	0	960,861	630,582	0
%	0.00%	76.79%	0.00%	1.64%	1.08%	0.00%
(12) OAKLAND	1,061,635	307,283,759	1,061,017	2,624,610	1,745,287	792,867
%	0.23%	66.10%	0.23%	0.56%	0.38%	0.17%
(13) PIEDMONT	0	21,557,702	0	917,557	0	0
%	0.00%	78.68%	0.00%	3.35%	0.00%	0.00%
(14) PLEASANTON	0	94,559,322	0	1,700,942	231,531	0
%	0.00%	65.20%	0.00%	1.17%	0.16%	0.00%
(15) SAN LEANDRO	0	50,219,358	0	963,662	448,495	0
%	0.00%	74.85%	0.00%	1.44%	0.67%	0.00%
(16) SAN LORENZO	10,765	67,517,300	0	1,784,629	337,935	0
%	0.01%	73.90%	0.00%	1.95%	0.37%	0.00%
(17) SUNOL	61,122	1,765,118	0	0	0	0
%	2.93%	84.75%	0.00%	0.00%	0.00%	0.00%
<b>ELEMENTARY</b>						
(18) MOUNTAIN HOUSE	0	396,715	0	0	0	0
%	0.00%	96.54%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>\$1,263,908</b>	<b>\$1,297,780,914</b>	<b>\$3,412,026</b>	<b>\$19,898,432</b>	<b>\$5,959,799</b>	<b>\$1,938,770</b>
<b>PERCENT</b>	<b>0.07%</b>	<b>69.15%</b>	<b>0.18%</b>	<b>1.06%</b>	<b>0.32%</b>	<b>0.10%</b>

Source: 2006-07 Form PCR Program Cost Report



## General Fund Expenditures by Program 2006-07

COMMUNITY DAY SCHOOLS (7)	SPECIALIZED SECONDARY PROGRAMS (8)	VOCATIONAL EDUCATION (9)	REGULAR EDUCATION ADULT (10)	ADULT INDEPENDENT STUDY CENTERS (11)	ADULT CORRECTIONAL EDUCATION (12)	ADULT VOCATIONAL EDUCATION (13)	BILINGUAL (14)	
\$0	\$0	\$60,747	\$0	\$0	\$0	\$0	\$16,249	(1)
0.00%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%	0.02%	
0	0	0	0	0	0	0	277,318	(2)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.59%	
0	0	0	0	0	0	0	0	(3)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	99,446	0	0	0	0	0	(4)
0.00%	0.00%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	0	0	0	0	0	0	(5)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	0	0	0	0	0	0	(6)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	0	0	0	0	0	4,696,001	(7)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.85%	
0	0	0	0	0	0	0	5,537,671	(8)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.19%	
0	0	0	0	0	0	0	0	(9)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	31,854	0	0	0	0	0	(10)
0.00%	0.00%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	
446,090	0	0	0	0	0	0	0	(11)
0.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
737,056	0	1,855,868	0	0	0	0	6,915,339	(12)
0.16%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	1.49%	
0	0	0	0	0	0	0	0	(13)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	1,443,619	0	0	0	0	0	(14)
0.00%	0.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	276,267	0	0	0	0	0	(15)
0.00%	0.00%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	0	0	0	0	0	3,291,148	(16)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.60%	
0	0	0	0	0	0	0	0	(17)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	0	0	0	0	0	0	(18)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>\$1,183,146</b>	<b>\$0</b>	<b>\$3,767,801</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,733,726</b>	
<b>0.06%</b>	<b>0.00%</b>	<b>0.20%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.10%</b>	

## General Fund Expenditures by Program 2006-07

DISTRICT	MIGRANT EDUCATION (15)	SPECIAL EDUCATION (16)	REGIONAL OCCUPATIONAL CENTERS (17)	NON-AGENCY EDUCATIONAL (18)	NON-AGENCY OTHER (19)	COMMUNITY SERVICES (20)
<b>UNIFIED</b>						
(1) ALAMEDA	\$0	\$16,856,116	\$0	\$0	\$86,045	\$101,579
%	0.00%	20.74%	0.00%	0.00%	0.11%	0.12%
(2) ALBANY	0	5,818,591	0	253,755	39,283	348,415
%	0.00%	12.45%	0.00%	0.54%	0.08%	0.75%
(3) BERKELEY	0	20,484,512	0	582,663	0	495,536
%	0.00%	20.03%	0.00%	0.57%	0.00%	0.48%
(4) CASTRO VALLEY	0	12,251,596	415,142	0	0	139,929
%	0.00%	12.79%	0.43%	0.00%	0.00%	0.15%
(5) DUBLIN	0	7,854,684	49,866	0	0	0
%	0.00%	18.03%	0.11%	0.00%	0.00%	0.00%
(6) EMERY	0	1,443,743	0	0	0	0
%	0.00%	14.94%	0.00%	0.00%	0.00%	0.00%
(7) FREMONT	0	43,935,911	0	140,931	0	443,619
%	0.00%	17.27%	0.00%	0.06%	0.00%	0.17%
(8) HAYWARD	0	29,123,221	0	929,081	0	70,521
%	0.00%	16.78%	0.00%	0.54%	0.00%	0.04%
(9) LIVERMORE	0	17,882,272	4,353	286,121	0	100,973
%	0.00%	16.43%	0.00%	0.26%	0.00%	0.09%
(10) NEW HAVEN	0	17,692,188	649,723	493,461	0	94,525
%	0.00%	16.95%	0.62%	0.47%	0.00%	0.09%
(11) NEWARK	0	8,148,231	55,712	272,738	0	278,593
%	0.00%	13.90%	0.10%	0.47%	0.00%	0.48%
(12) OAKLAND	149,597	64,214,955	0	10,180,154	0	409,440
%	0.03%	13.81%	0.00%	2.19%	0.00%	0.09%
(13) PIEDMONT	0	4,212,490	6,990	0	0	0
%	0.00%	15.38%	0.03%	0.00%	0.00%	0.00%
(14) PLEASANTON	0	21,244,848	0	0	0	0
%	0.00%	14.65%	0.00%	0.00%	0.00%	0.00%
(15) SAN LEANDRO	0	11,554,731	0	0	0	0
%	0.00%	17.22%	0.00%	0.00%	0.00%	0.00%
(16) SAN LORENZO	0	13,883,752	0	291,437	0	15,841
%	0.00%	15.20%	0.00%	0.32%	0.00%	0.02%
(17) SUNOL	0	245,320	0	0	0	0
%	0.00%	11.78%	0.00%	0.00%	0.00%	0.00%
<b>ELEMENTARY</b>						
(18) MOUNTAIN HOUSE	0	8,753	0	0	0	0
%	0.00%	2.13%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>\$149,597</b>	<b>\$296,855,914</b>	<b>\$1,181,786</b>	<b>\$13,430,341</b>	<b>\$125,328</b>	<b>\$2,498,971</b>
<b>PERCENT</b>	<b>0.01%</b>	<b>15.81%</b>	<b>0.06%</b>	<b>0.72%</b>	<b>0.01%</b>	<b>0.13%</b>

## General Fund Expenditures by Program 2006-07

DEVELOPMENT CHILD CARE SERVICES (21)	FOOD SERVICES (22)	FACILITIES ACQUISITION & CONSTRUCTION (23)	OTHER OUTGO (24)	ADULT EDUCATION CHILD DEVELOPMENT CAFETERIA (25)	INDIRECT COSTS CHARGED TO OTHER FUNDS (26)	TOTAL EXPENDITURES (27)	
\$195,955	\$262	\$237,870	\$3,009,413	\$590,981	(\$167,999)	\$81,280,934	(1)
0.24%	0.00%	0.29%	3.70%	0.73%	-0.21%	100.00%	
0	0	0	15,318,701	244,588	(134,373)	46,745,593	(2)
0.00%	0.00%	0.00%	32.77%	0.52%	-0.29%	100.00%	
34,265	93,626	1,062,516	4,297,888	3,739,180	(746,743)	102,274,176	(3)
0.03%	0.09%	1.04%	4.20%	3.66%	-0.73%	100.00%	
0	9,908	214,666	32,286,812	515,184	(248,469)	95,810,002	(4)
0.00%	0.01%	0.22%	33.70%	0.54%	-0.26%	100.00%	
0	0	0	712,610	316,245	(51,799)	43,558,353	(5)
0.00%	0.00%	0.00%	1.64%	0.73%	-0.12%	100.00%	
0	28,446	1,200	219,244	164,759	0	9,663,106	(6)
0.00%	0.29%	0.01%	2.27%	1.71%	0.00%	100.00%	
0	4,011	781,864	18,311,984	1,667,326	(365,353)	254,438,628	(7)
0.00%	0.00%	0.31%	7.20%	0.66%	-0.14%	100.00%	
0	45,546	271,326	9,630,486	3,249,112	(915,487)	173,565,018	(8)
0.00%	0.03%	0.16%	5.55%	1.87%	-0.45%	100.09%	
0	0	0	6,012,259	187,915	(139,090)	108,808,244	(9)
0.00%	0.00%	0.00%	5.53%	0.17%	-0.13%	100.00%	
172,352	0	0	2,386,840	1,162,719	(253,926)	104,379,047	(10)
0.17%	0.00%	0.00%	2.29%	1.11%	-0.24%	100.00%	
0	3,098	312,522	2,108,161	546,977	(167,942)	58,636,061	(11)
0.00%	0.01%	0.53%	3.60%	0.93%	-0.29%	100.00%	
0	9,907	2,187,818	62,245,356	3,875,563	(2,486,613)	464,863,615	(12)
0.00%	0.00%	0.47%	13.39%	0.83%	-0.53%	100.00%	
0	0	44,088	726,591	51,439	(120,800)	27,396,057	(13)
0.00%	0.00%	0.16%	2.65%	0.19%	-0.44%	100.00%	
0	0	393,257	24,877,615	730,980	(157,327)	145,024,787	(14)
0.00%	0.00%	0.27%	17.15%	0.50%	-0.10%	100.00%	
0	267,220	0	3,316,836	245,737	(204,354)	67,087,952	(15)
0.00%	0.40%	0.00%	4.94%	0.37%	-0.30%	100.00%	
35	45,713	109,301	3,968,219	423,745	(319,912)	91,359,908	(16)
0.00%	0.05%	0.12%	4.34%	0.46%	-0.34%	100.00%	
0	0	0	11,111	0	0	2,082,671	(17)
0.00%	0.00%	0.00%	0.54%	0.00%	0.00%	100.00%	
0	0	0	5,079	723	0	411,270	(18)
0.00%	0.00%	0.00%	1.23%	0.10%	0.00%	100.00%	
<b>\$402,607</b>	<b>\$507,737</b>	<b>\$5,616,428</b>	<b>\$189,445,205</b>	<b>\$17,713,173</b>	<b>(\$6,480,187)</b>	<b>\$1,877,385,422</b>	
<b>0.02%</b>	<b>0.03%</b>	<b>0.30%</b>	<b>10.09%</b>	<b>0.94%</b>	<b>-0.36%</b>	<b>100.00%</b>	

**General Fund Expenditures by Object**  
**Cost per Unit of ADA**  
**Percent of Total Expenditures (Excludes Other Financing Uses)**  
**2006-07**

DISTRICT	*P-2 ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS & SUPPLIES (4000-4999)
<b>UNIFIED</b>					
(1) ALAMEDA	9,833	\$42,787,954	\$12,215,457	\$11,448,633	\$2,557,157
Cost Per ADA		\$4,351 53.02%	\$1,242 15.14%	\$1,164 14.19%	\$260 3.17%
(2) ALBANY	3,506	16,208,816	4,533,608	5,959,926	1,842,629
Cost Per ADA		4,623 35.09%	1,293 9.82%	1,700 12.90%	526 3.99%
(3) BERKELEY	8,223	40,905,646	18,428,846	19,918,305	3,509,838
Cost Per ADA		4,975 41.41%	2,241 18.66%	2,422 20.16%	427 3.55%
(4) CASTRO VALLEY	8,580	33,702,895	9,673,844	10,497,817	2,735,225
Cost Per ADA		3,928 36.32%	1,127 10.42%	1,224 11.31%	319 2.95%
(5) DUBLIN	5,174	24,520,122	6,619,198	5,241,247	1,661,733
Cost Per ADA		4,739 56.42%	1,279 15.23%	1,013 12.06%	321 3.82%
(6) EMERY	744	3,992,251	1,499,201	1,600,902	400,626
Cost Per ADA		5,366 41.84%	2,015 15.71%	2,152 16.78%	538 4.20%
(7) FREMONT	32,066	138,614,634	37,102,493	27,481,569	11,060,743
Cost Per ADA		4,323 54.48%	1,157 14.58%	857 10.80%	345 4.35%
(8) HAYWARD	21,592	90,282,362	30,003,291	17,246,925	7,367,524
Cost Per ADA		4,181 53.59%	1,390 17.81%	799 10.24%	341 4.37%
(9) LIVERMORE	13,217	49,706,885	14,994,373	20,312,911	7,002,829
Cost Per ADA		3,761 46.39%	1,134 13.99%	1,537 18.95%	530 6.53%
(10) NEW HAVEN	13,014	60,990,086	14,474,637	14,821,122	3,609,432
Cost Per ADA		4,686 58.77%	1,112 13.95%	1,139 14.28%	277 3.48%

Source: 2006-07 Unaudited Actual Financial Report

\* P-2 Attendance Report including K-12 and ROC/P ADA and excluding adult and charter school ADA.

**General Fund Expenditures by Object**  
**Cost per Unit of ADA**  
**Percent of Total Expenditures (Excludes Other Financing Uses)**  
**2006-07**

OPERATING EXPENSES (5000-5999)	CAPITAL OUTLAY (6000-6999)	OTHER OUTGO (7100-7299) (7400-7499)	DIRECT SUPPORT INDIRECT COSTS (7300-7399)	TOTAL EXPENDITURES (without Other Financing Uses)	
\$9,384,991	\$55,733	\$2,419,759	(\$167,999)	\$80,701,685	(1)
\$954	\$6	\$246	(\$17)	\$8,207	
11.63%	0.07%	3.00%	-0.22%	100.00%	
2,927,789	88,497	14,759,066	(134,373)	46,185,958	(2)
835	25	4,210	(38)	13,173	
6.34%	0.19%	31.96%	-0.29%	100.00%	
15,591,727	1,157,520	15,324	(746,743)	98,780,463	(3)
1,896	141	2	(91)	12,013	
15.78%	1.17%	0.02%	-0.75%	100.00%	
6,754,409	407,468	29,283,377	(248,469)	92,806,566	(4)
787	47	3,413	(29)	10,817	
7.28%	0.44%	31.55%	-0.27%	100.00%	
4,855,242	0	612,610	(51,799)	43,458,353	(5)
938	0	118	(10)	8,399	
11.17%	0.00%	1.41%	-0.11%	100.00%	
1,950,882	0	97,273	0	9,541,135	(6)
2,622	0	131	0	12,824	
20.45%	0.00%	1.02%	0.00%	100.00%	
20,902,628	1,329,995	18,303,709	(365,353)	254,430,418	(7)
652	41	571	(11)	7,935	
8.22%	0.52%	7.19%	-0.14%	100.00%	
19,759,176	190,742	4,541,292	(915,487)	168,475,825	(8)
915	9	210	(42)	7,803	
11.73%	0.11%	2.78%	-0.54%	100.00%	
10,560,785	357,292	4,388,910	(139,090)	107,184,895	(9)
799	27	332	(11)	8,110	
9.85%	0.33%	4.09%	-0.13%	100.00%	
8,208,359	142,497	1,794,200	(253,926)	103,786,407	(10)
631	11	138	(20)	7,975	
7.91%	0.14%	1.73%	-0.24%	100.00%	

**General Fund Expenditures by Object**  
**Cost per Unit of ADA**  
**Percent of Total Expenditures (Excludes Other Financing Uses)**  
**2006-07**

DISTRICT	*P-2 ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS & SUPPLIES (4000-4999)
(11) NEWARK	7,053	31,364,682	8,784,942	7,469,027	2,473,369
Cost Per ADA		4,447	1,246	1,059	351
		93.82%	2.05%	1.74%	0.58%
(12) OAKLAND	37,947	164,546,462	56,407,441	76,107,094	29,583,941
Cost Per ADA		4,336	1,486	2,006	780
		38.41%	13.16%	17.76%	6.90%
(13) PIEDMONT	2,518	14,147,457	4,224,139	5,148,075	1,253,062
Cost Per ADA		5,619	1,678	2,045	498
		52.87%	15.78%	19.24%	4.68%
(14) PLEASANTON	14,552	69,628,224	16,326,738	15,519,686	6,054,628
Cost Per ADA		4,785	1,122	1,066	416
		48.26%	11.32%	10.76%	4.20%
(15) SAN LEANDRO	8,644	37,950,514	8,247,725	8,498,206	2,776,057
Cost Per ADA		4,390	954	983	321
		57.98%	12.60%	12.98%	4.24%
(16) SAN LORENZO	11,308	47,462,595	12,909,516	14,297,581	4,397,887
Cost Per ADA		4,197	1,142	1,264	389
		52.67%	14.33%	15.87%	4.88%
(17) SUNOL GLEN	197	923,769	505,229	247,838	134,489
Cost Per ADA		4,689	2,565	1,258	683
		44.60%	24.39%	11.96%	6.49%
<b>ELEMENTARY</b>					
(18) MOUNTAIN HOUSE	40	147,349	92,149	78,316	17,298
Cost Per ADA		3,684	2,304	1,958	432
		36.27%	22.69%	19.28%	4.26%
<b>TOTAL</b>	<b>198,208</b>	<b>867,882,703</b>	<b>257,042,827</b>	<b>261,895,180</b>	<b>88,438,467</b>
<b>Cost Per ADA</b>		<b>\$4,379</b>	<b>\$1,297</b>	<b>\$1,321</b>	<b>\$446</b>
<b>PERCENT</b>		<b>47.67%</b>	<b>14.12%</b>	<b>14.38%</b>	<b>4.86%</b>

Source: 2006-07 Unaudited Actual Financial Report

\* P-2 Attendance Report including K-12 and ROC/P ADA and excluding adult and charter school ADA.

**General Fund Expenditures by Object**  
**Cost per Unit of ADA**  
**Percent of Total Expenditures (Excludes Other Financing Uses)**  
**2006-07**

<b>OPERATING EXPENSES (5000-5999)</b>	<b>CAPITAL OUTLAY (6000-6999)</b>	<b>OTHER OUTGO (7100-7299) (7400-7499)</b>	<b>DIRECT SUPPORT INDIRECT COSTS (7300-7399)</b>	<b>TOTAL EXPENDITURES (without Other Financing Uses)</b>	
6,156,741	447,081	1,346,337	(167,942)	57,874,237	(11)
873	63	191	(24)	8,206	
1.44%	0.10%	0.31%	-0.04%	100.00%	
76,032,058	2,427,876	25,861,098	(2,486,613)	428,479,357	(12)
2,004	64	682	(66)	11,292	
17.74%	0.57%	6.04%	-0.58%	100.00%	
2,017,533	0	91,591	(120,800)	26,761,057	(13)
801	0	36	(48)	10,628	
7.54%	0.00%	0.34%	-0.45%	100.00%	
11,963,359	811,864	24,137,043	(157,327)	144,284,215	(14)
822	56	1,659	(11)	9,915	
8.29%	0.56%	16.73%	-0.11%	100.01%	
6,494,026	8,985	1,686,087	(204,354)	65,457,246	(15)
751	1	195	(24)	7,573	
9.92%	0.01%	2.58%	-0.31%	100.00%	
8,395,942	248,079	2,715,224	(319,912)	90,106,912	(16)
742	22	240	(28)	7,968	
9.32%	0.28%	3.01%	-0.36%	100.00%	
260,235	0	0	0	2,071,560	(17)
1,321	0	0	0	10,516	
12.56%	0.00%	0.00%	0.00%	100.00%	
71,079	0	0	0	406,191	(18)
1,777	0	0	0	10,155	
17.50%	0.00%	0.00%	0.00%	100.00%	
<b>212,286,961</b>	<b>7,673,629</b>	<b>132,052,900</b>	<b>(6,480,187)</b>	<b>1,820,792,480</b>	
<b>\$1,071</b>	<b>\$39</b>	<b>\$666</b>	<b>(\$33)</b>	<b>\$9,186</b>	
<b>11.66%</b>	<b>0.42%</b>	<b>7.25%</b>	<b>-0.36%</b>	<b>100.00%</b>	

## Other Financing Sources/Uses and General Fund Balance 2006-07

DISTRICT	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	INTERFUND TRANSFERS	NET OTHER SOURCES / USES
<b>UNIFIED</b>			
(1) ALAMEDA	\$3,867,236	(\$579,249)	\$0
(2) ALBANY	1,237,967	10,882	(559,635)
(3) BERKELEY	9,027,976	(3,493,614)	0
(4) CASTRO VALLEY	9,563,175	(2,997,175)	0
(5) DUBLIN	1,263,713	(10,704)	0
(6) EMERY	274,160	(104,369)	0
(7) FREMONT	12,205,535	(8,276)	0
(8) HAYWARD	20,065,728	(4,969,194)	0
(9) LIVERMORE	2,899,374	(791,531)	248,511
(10) NEW HAVEN	2,973,665	1,207,679	0
(11) NEWARK	2,317,782	(134,323)	0
(12) OAKLAND	11,880,159	(32,022,502)	35,715,629
(13) PIEDMONT	1,638,945	(633,662)	0
(14) PLEASANTON	269,653	317,840	479,505
(15) SAN LEANDRO	2,771,130	(839,090)	36,800
(16) SAN LORENZO	3,519,594	(1,059,033)	71,572
(17) SUNOL GLEN	21,066	(11,111)	0
<b>ELEMENTARY</b>			
(18) MOUNTAIN HOUSE	40,906	6,858	0
<b>TOTAL</b>	<b>\$85,837,764</b>	<b>(\$46,110,574)</b>	<b>\$35,992,382</b>

Source: 2006-07 Unaudited Actuals Financial Report



## Other Financing Sources/Uses and General Fund Balance 2006-07

NET INCREASE (DECREASE) IN FUND	NET BEGINNING BALANCE	ENDING BALANCE	CHANGE %	
\$3,287,987	\$4,378,029	\$7,666,016	75.10%	(1)
689,214	4,275,178	4,964,392	16.12%	(2)
5,534,362	7,455,475	12,989,837	74.23%	(3)
6,566,000	8,582,544	15,148,544	76.50%	(4)
1,253,009	2,155,758	3,408,767	58.12%	(5)
169,791	1,997,913	2,167,704	8.50%	(6)
12,197,259	16,477,478	28,674,737	74.02%	(7)
15,096,534	25,386,909	40,483,443	59.47%	(8)
2,356,354	13,934,219	16,290,573	16.91%	(9)
4,181,344	6,502,786	10,684,130	64.30%	(10)
2,183,459	5,303,484	7,486,943	41.17%	(11)
15,573,286	27,690,875	43,264,161	56.24%	(12)
1,005,283	1,098,486	2,103,769	91.52%	(13)
1,066,998	4,122,725	5,189,723	25.88%	(14)
1,968,840	2,392,220	4,361,060	82.30%	(15)
2,532,133	7,179,794	9,711,927	35.27%	(16)
9,955	279,491	289,446	3.56%	(17)
47,764	106,703	154,467	44.76%	(18)
<b>\$75,719,572</b>	<b>\$139,320,067</b>	<b>\$215,039,639</b>	<b>54.35%</b>	

## General Fund Ending Balance Components 2006-07

DISTRICT	REVOLVING FUND	STORES	PREPAID EXPENSES	OTHER RESERVES	GENERAL RESERVES
<b>UNIFIED</b>					
(1) ALAMEDA	\$50,000	\$0	\$0	\$0	\$0
%	0.65%	0.00%	0.00%	0.00%	0.00%
(2) ALBANY	25,000	0	0	0	0
%	0.50%	0.00%	0.00%	0.00%	0.00%
(3) BERKELEY	100,000	0	4,522	0	0
%	0.77%	0.00%	0.03%	0.00%	0.00%
(4) CASTRO VALLEY	62,000	77,311	42,384	0	0
%	0.41%	0.51%	0.28%	0.00%	0.00%
(5) DUBLIN	25,000	69,767	1,575	0	0
%	0.73%	2.05%	0.05%	0.00%	0.00%
(6) EMERY	8,269	22,612	61,441	0	0
%	0.38%	1.04%	2.83%	0.00%	0.00%
(7) FREMONT	100,000	237,544	93,827	0	0
%	0.35%	0.83%	0.33%	0.00%	0.00%
(8) HAYWARD	100,000	483,357	0	0	0
%	0.25%	1.19%	0.00%	0.00%	0.00%
(9) LIVERMORE	50,000	289,936	0	0	0
%	0.31%	1.78%	0.00%	0.00%	0.00%
(10) NEW HAVEN	51,000	0	0	0	0
%	0.48%	0.00%	0.00%	0.00%	0.00%

Source: 2006-07 Unaudited Actuals Financial Report

## General Fund Ending Balance Components 2006-07

RESTRICTED PROGRAM BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS	ENDING BALANCE	
\$0 0.00%	\$2,438,428 31.81%	\$0 0.00%	\$5,177,588 67.54%	\$7,666,016 100.00%	(1)
1,454,512 29.30%	1,616,212 32.56%	847,827 17.08%	1,020,841 20.56%	4,964,392 100.00%	(2)
4,732,677 36.43%	1,247,592 9.60%	6,905,046 53.17%	0 0.00%	12,989,837 100.00%	(3)
0 0.00%	2,023,895 13.36%	12,942,894 85.44%	60 0.00%	15,148,544 100.00%	(4)
1,000,697 29.36%	1,742,334 51.11%	569,394 16.70%	0 0.00%	3,408,767 100.00%	(5)
307,624 14.19%	0 0.00%	0 0.00%	1,767,758 81.56%	2,167,704 100.00%	(6)
11,087,896 38.67%	5,100,000 17.77%	6,103,830 21.29%	5,951,640 20.76%	28,674,737 100.00%	(7)
13,728,945 33.91%	5,206,951 12.86%	4,427,226 10.94%	16,536,964 40.85%	40,483,443 100.00%	(8)
4,063,216 24.94%	4,352,330 26.72%	4,115,532 25.26%	3,419,559 20.99%	16,290,573 100.00%	(9)
4,723,652 44.21%	3,131,372 29.31%	1,458,289 13.65%	1,319,817 12.35%	10,684,130 100.00%	(10)

## General Fund Ending Balance Components 2006-07

DISTRICT	REVOLVING FUND	STORES	PREPAID EXPENSES	OTHER RESERVES	GENERAL RESERVES
(11) NEWARK %	25,000 0.33%	61,288 0.82%	43,496 0.58%	0 0.00%	0 0.00%
(12) OAKLAND %	150,000 0.35%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
(13) PIEDMONT %	25,000 1.19%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
(14) PLEASANTON %	47,000 0.91%	152,563 2.94%	151,579 2.92%	0 0.00%	0 0.00%
(15) SAN LEANDRO %	40,000 0.92%	29,920 0.69%	0 0.00%	0 0.00%	0 0.00%
(16) SAN LORENZO %	35,548 0.37%	156,639 1.61%	0 0.00%	0 0.00%	0 0.00%
(17) SUNOL GLEN %	4,000 1.38%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
<b>ELEMENTARY</b>					
(18) MOUNTAIN HOUSE %	1,000 0.65%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
<b>TOTAL</b>	<b>\$898,817</b>	<b>\$1,580,937</b>	<b>\$398,824</b>	<b>\$0</b>	<b>\$0</b>
<b>PERCENT</b>	<b>0.42%</b>	<b>0.74%</b>	<b>0.19%</b>	<b>0.00%</b>	<b>0.00%</b>

Source: 2006-07 Unaudited Actuals Financial Report

## General Fund Ending Balance Components 2006-07

RESTRICTED PROGRAM BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS	ENDING BALANCE	
0	1,759,082	4,190,523	1,407,554	7,486,943	(11)
0.00%	23.50%	55.97%	18.80%	100.00%	
26,045,446	13,064,233	4,222,061	(217,579)	43,264,161	(12)
60.20%	30.20%	9.76%	-0.51%	100.00%	
0	821,882	229,562	1,027,325	2,103,769	(13)
0.00%	39.07%	10.91%	48.83%	100.00%	
3,145,045	0	0	1,693,537	5,189,724	(14)
60.60%	0.00%	0.00%	32.63%	100.00%	
3,555,350	0	177,094	558,696	4,361,060	(15)
81.52%	0.00%	4.06%	12.81%	100.00%	
3,045,319	2,740,797	2,745,073	988,552	9,711,928	(16)
31.36%	28.22%	28.26%	10.18%	100.00%	
87,902	104,134	0	93,409	289,445	(17)
30.37%	35.98%	0.00%	32.27%	100.00%	
46,814	50,000	0	56,653	154,467	(18)
30.31%	32.37%	0.00%	36.67%	100.00%	
<b>\$77,025,095</b>	<b>\$45,399,242</b>	<b>\$48,934,351</b>	<b>\$40,802,374</b>	<b>\$215,039,640</b>	
<b>35.82%</b>	<b>21.11%</b>	<b>22.76%</b>	<b>18.97%</b>	<b>100.00%</b>	

## Appropriations Limit (Gann Limit) 2006-07 and 2007-08

DISTRICT	2006-07		2007-08 (EST.)	
	APPROPRIATIONS LIMIT	APPROPRIATIONS SUBJECT TO LIMIT	APPROPRIATIONS LIMIT	
<b>UNIFIED</b>				
(1) ALAMEDA	\$46,007,076	\$46,007,076	\$47,377,629	(1)
(2) ALBANY	18,491,737	18,491,737	19,309,072	(2)
(3) BERKELEY	53,423,661	53,423,661	54,418,254	(3)
(4) CASTRO VALLEY	42,587,844	42,587,844	44,470,227	(4)
(5) DUBLIN	26,425,581	26,425,581	29,155,389	(5)
(6) EMERY	4,256,621	4,256,621	4,324,755	(6)
(7) FREMONT	164,211,786	164,211,786	169,978,158	(7)
(8) HAYWARD	109,443,062	109,443,062	110,909,172	(8)
(9) LIVERMORE	68,153,580	68,153,580	70,198,111	(9)
(10) NEW HAVEN	63,366,368	63,366,368	65,386,389	(10)
(11) NEWARK	34,750,449	34,750,449	35,593,348	(11)
(12) OAKLAND	302,844,519	239,238,455	299,628,159	(12)
(13) PIEDMONT	19,505,158	19,505,158	20,210,458	(13)
(14) PLEASANTON	74,393,789	74,393,789	78,171,391	(14)
(15) SAN LEANDRO	47,993,518	47,993,518	49,493,408	(15)
(16) SAN LORENZO	57,996,053	57,996,053	60,111,339	(16)
(17) SUNOL GLEN	1,203,864	1,203,864	1,247,647	(17)
<b>ELEMENTARY</b>				
(18) MOUNTAIN HOUSE	387,796	292,532	404,856	(18)
<b>TOTAL</b>	<b>\$1,135,442,462</b>	<b>\$1,071,741,134</b>	<b>\$1,160,387,762</b>	

Source: 2006-07 Unaudited Actuals-Form GANN

**General Assessed Valuations  
2006-07  
(in thousands)**

DISTRICT	SECURED	STATE UTILITY	UNSECURED	TOTAL	
<b>UNIFIED</b>					
(1) ALAMEDA	\$7,460,573	\$26,296	\$491,058	\$7,977,927	(1)
(2) ALBANY	1,589,754	324	26,408	1,616,486	(2)
(3) BERKELEY	10,257,452	2,335	592,995	10,852,782	(3)
(4) CASTRO VALLEY	5,549,274	0	62,678	5,611,952	(4)
(5) DUBLIN	7,128,030	1,016	224,736	7,353,782	(5)
(6) EMERY	2,927,982	1,836	351,250	3,281,068	(6)
(7) FREMONT	28,197,173	12,654	2,017,871	30,227,698	(7)
(8) HAYWARD	13,731,625	3,789	702,922	14,438,336	(8)
(9) LIVERMORE	12,776,013	21,898	619,327	13,417,238	(9)
(10) NEW HAVEN	7,900,069	4,375	453,037	8,357,481	(10)
(11) NEWARK	5,217,402	1,535	250,610	5,469,547	(11)
(12) OAKLAND	32,797,704	69,846	2,153,347	35,020,897	(12)
(13) PIEDMONT	2,566,521	0	4,758	2,571,279	(13)
(14) PLEASANTON	14,959,288	2,990	603,415	15,565,693	(14)
(15) SAN LEANDRO	7,229,880	4,970	1,244,750	8,479,600	(15)
(16) SAN LORENZO	5,543,515	1,446	226,641	5,771,602	(16)
(17) SUNOL GLEN	271,533	839	60,246	332,618	(17)
<b>ELEMENTARY</b>					
(18) MOUNTAIN HOUSE	42,618	1,293	17,076	60,987	(18)
<b>TOTAL</b>	<b>\$166,146,406</b>	<b>\$157,442</b>	<b>\$10,103,125</b>	<b>\$176,406,973</b>	

Source: Alameda County Auditor Controller Job Report No. 51202069-1 dated 7/21/06

Note: Assessed values do not apply to Charter Schools, which are encompassed within the tax areas of established school districts.

# Analysis of Minimum Classroom Compensation Average Enrollment Per Teacher 2006-07

DISTRICT	ADJUSTED CURRENT EXPENSE OF EDUCATION	TOTAL SALARIES AND BENEFITS*	PERCENT** (E.C. 41372)	AVERAGE ENROLLMENT PER TEACHER*** G R A D E S			
				K	1-3	4-8	
<b>UNIFIED</b>							
(1) ALAMEDA	\$70,681,933	\$45,440,331	64.29%	19.0	19.0	29.4	(1)
(2) ALBANY	28,382,280	18,407,692	64.86%	19.0	19.0	27.8	(2)
(3) BERKELEY	82,865,598	49,671,600	59.94%	19.0	19.0	23.6	(3)
(4) CASTRO VALLEY	56,836,422	35,589,873	62.62%	19.9	19.7	28.5	(4)
(5) DUBLIN	39,741,059	24,992,568	62.89%	18.7	19.6	24.7	(5)
(6) EMERY	7,415,632	4,078,519	55.00%	18.0	19.0	22.3	(6)
(7) FREMONT	213,820,214	144,165,226	67.42%	19.7	19.7	29.3	(7)
(8) HAYWARD	145,477,575	93,863,987	64.52%	17.4	18.0	28.8	(8)
(9) LIVERMORE	91,407,503	59,025,266	64.57%	19.5	19.1	28.1	(9)
(10) NEW HAVEN	91,368,043	62,337,998	68.23%	20.0	20.0	22.6	(10)
(11) NEWARK	52,079,627	30,720,260	58.99%	20.0	17.0	28.9	(11)
(12) OAKLAND	329,236,299	164,881,975	50.08%	20.0	18.0	14.9	(12)
(13) PIEDMONT	25,095,141	16,435,942	65.49%	20.0	20.0	20.5	(13)
(14) PLEASANTON	109,105,831	72,190,953	66.17%	20.0	20.0	27.8	(14)
(15) SAN LEANDRO	57,081,510	38,278,057	67.06%	20.0	20.0	25.1	(15)
(16) SAN LORENZO	77,880,065	49,514,886	63.58%	19.7	19.6	23.1	(16)
(17) SUNOL GLEN	1,929,071	969,717	50.27%	20.0	18.3	22.2	(17)
<b>ELEMENTARY</b>							
(18) MOUNTAIN HOUSE	346,251	215,449	62.22%	0	0	0	(18)
<b>AVERAGE</b>	<b>\$82,263,892</b>	<b>\$50,598,906</b>	<b>61.51%</b>	<b>19.4</b>	<b>19.1</b>	<b>26.7</b>	

Sources: \* Current Expense and Salary:  
2006-07 Unaudited Actual Financial Report, Current Expense Formula/Minimum Classroom Compensation (Form CEA)

\*\* State requirements: Elementary 60%, Secondary 50%, Unified 55%  
Mountain House is exempted from requirements by E.C. 41374

\*\*\* Average Enrollment:  
2006-07 (P-2) Class Size Penalties/Report of Regular Day Classes and Enrollment. State does not require Class Size Penalties Report for districts with less than 101 ADA or for charter schools.



**Bond Indebtedness and Interest**  
**2006-07**  
**(in thousands)**

DISTRICT	OUTSTANDING BONDS 7/1/06	CURRENT ISSUES	CURRENT ACCRETION	CURRENT REDEEMED	OUTSTANDING BALANCE 6/30/07		
					INTEREST	BONDS	
<b>UNIFIED</b>							
(1) ALAMEDA	\$91,183	\$2,974	\$0	\$2,595	\$117,790	\$91,562	(1)
(2) ALBANY	33,780	5,500	0	1,155	19,223	38,125	(2)
(3) BERKELEY	202,860	24,500	0	5,755	108,284	221,605	(3)
(4) CASTRO VALLEY	72,145	18,565	0	18,730	46,496	71,980	(4)
(5) DUBLIN	81,685	0	0	2,180	46,607	79,505	(5)
(6) EMERY	6,825	0	0	330	2,034	6,495	(6)
(7) FREMONT	211,180	0	0	3,237	217,810	207,943	(7)
(8) HAYWARD	0	0	0	0	0	0	(8)
(9) LIVERMORE	101,170	27,000	0	6,070	71,068	122,100	(9)
(10) NEW HAVEN	164,094	0	2,726	2,516	186,955	164,304	(10)
(11) NEWARK	80,157	2,138	0	3,549	60,555	78,746	(11)
(12) OAKLAND*	0	0	0	0	0	0	(12)
(13) PIEDMONT	33,130	15,000	245	935	27,521	47,440	(13)
(14) PLEASANTON	131,099	0	0	7,400	37,534	123,699	(14)
(15) SAN LEANDRO	46,004	68,210	0	34,874	45,104	79,340	(15)
(16) SAN LORENZO	20,000	29,000	0	30	41,922	48,970	(16)
(17) SUNOL GLEN	2,081	0	86	100	2,211	2,067	(17)
<b>ELEMENTARY</b>							
(18) MOUNTAIN HOUSE	0	0	0	0	0	0	(18)
<b>TOTAL</b>	<b>\$1,277,393</b>	<b>\$192,887</b>	<b>\$3,057</b>	<b>\$89,456</b>	<b>\$1,031,114</b>	<b>\$1,383,881</b>	

Source: Audit Reports for the year ending June 30, 2007

\* Audit Reports not available

## CDE-Approved Indirect Cost Rates

DISTRICT	2004-05	2005-06	2006-07	2007-08
<b>UNIFIED</b>				
(1) ALAMEDA	6.55%	4.91%	2.93%	2.84%
(2) ALBANY	6.44%	2.35%	3.94%	3.77%
(3) BERKELEY	6.01%	5.61%	7.82%	7.29%
(4) CASTRO VALLEY	3.80%	4.53%	5.65%	5.08%
(5) DUBLIN	6.67%	4.39%	3.68%	5.81%
(6) EMERY	9.99%	11.48%	6.38%	2.50%
(7) FREMONT	6.45%	4.01%	2.75%	4.16%
(8) HAYWARD	6.54%	4.11%	4.88%	4.67%
(9) LIVERMORE	5.50%	6.47%	3.03%	3.31%
(10) NEW HAVEN	3.29%	4.04%	4.39%	3.71%
(11) NEWARK	8.06%	7.04%	11.87%	5.74%
(12) OAKLAND	3.45%	6.49%	6.28%	6.04%
(13) PIEDMONT	10.01%	8.63%	5.93%	7.25%
(14) PLEASANTON	6.88%	6.15%	6.27%	5.98%
(15) SAN LEANDRO	12.23%	6.20%	4.54%	1.35%
(16) SAN LORENZO	4.41%	4.56%	5.39%	4.62%
(17) SUNOL GLEN	6.40%	9.31%	9.53%	10.41%
<b>ELEMENTARY</b>				
(18) MOUNTAIN HOUSE	2.44%	7.99%	4.93%	4.77%

Source: California Department of Education Indirect Cost Rate Listing by County

The Indirect Cost Rate is determined based on the second prior year  
 For example, the 2007-08 rate is based on 2005-06 expenditures

## Statutory COLA and State Aid Deficits Revenue Limit, Special Education, ROC/P & Adult Education 2002-03 to 2007-08

DESCRIPTION	2002-03	2003-04	2004-05	2005-06	2006-07
<b>DISTRICTS</b>					
<b>REVENUE LIMIT</b>					
Statutory COLA	2.00%*	1.86%	2.41%	4.23%	5.92%
R/L Deficit	0.000%	3.000%	2.143%	0.892%	0.000%
R/L Deficit Factor	1.00000	0.97000	0.97857	0.99108	1.00000
<b>SPECIAL EDUCATION</b>					
Statutory COLA	2.00%	0%**	2.41%	4.23%	5.92%
R/L Deficit	0.190%	0.000%	0.000%	0.000%	0.000%
R/L Deficit Factor	0.99810	1.00000	1.00000	1.00000	1.00000
<b>ROC/P</b>					
Statutory COLA	2.00%	0.00%	2.41%	4.23%	5.92%
R/L Deficit	0.000%	0.000%	0.000%	0.000%	0.000%
R/L Deficit Factor	1.00000	1.00000	1.00000	1.00000	1.00000
<b>ADULT EDUCATION</b>					
Statutory COLA	2.00%	0.00%	2.41%	4.23%	5.92%
R/L Deficit	0.000%	0.000%	0.000%	0.000%	0.000%
R/L Deficit Factor	1.00000	1.00000	1.00000	1.00000	1.00000
<b>COUNTY OFFICES</b>					
Statutory COLA	2.00%	1.86%	2.41%	4.23%	5.92%
R/L Deficit	0.000%	3.000%	2.143%	0.892%	0.000%
R/L Deficit Factor	1.00000	0.97000	0.97857	0.99108	1.00000

Source: School Services of California Financial Projection Dashboard

\* For 2002-03, while the statutory COLA was 1.66%, a 2:00% COLA wa funded

\*\* For 2003-04, the 1.86% COLA was zeroed out for special education

# Other Funds Revenue and Expenditure Data 2006-07

DISTRICT/FUNDS	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY)	OTHER SOURCES (USES)	NET INCREASE (DECREASE)	NET BEGINNING BALANCE	ENDING BALANCE
<b>UNIFIED</b>							
(1) ALAMEDA							
Charter School -Special Revenue	\$1,574,517	\$1,428,340	\$146,177	\$0	\$146,177	\$346,278	\$492,455
Adult Education	1,525,109	1,294,884	230,225	0	230,225	918,314	1,148,539
Child Development	1,488,681	1,488,500	181	0	181	44	225
Cafeteria	1,840,230	1,827,924	12,306	134,332	146,638	37,836	184,474
Deferred Maintenance	531,445	0	531,445	444,917	976,362	1,695,370	2,671,732
Building	1,004,935	16,890,193	(15,885,258)	0	(15,885,258)	33,447,107	17,561,849
Capital Facilities	1,840,421	363,758	1,476,663	0	1,476,663	4,402,754	5,879,417
County School Facilities	8,005,060	10,232,518	(2,227,458)	0	(2,227,458)	2,722,556	495,098
Special Reserve-Capital Projects	816,003	13,361	802,642	0	802,642	842,672	1,645,314
Bond Interest and Redemption	4,312,430	4,264,449	47,981	0	47,981	427,315	475,296
(2) ALBANY							
Adult Education	599,934	623,085	(23,151)	0	(23,151)	302,480	279,329
Child Development	2,073,039	2,704,917	(631,878)	339,508	(292,370)	304,324	11,954
Cafeteria	708,327	703,865	4,462	0	4,462	13,209	17,671
Deferred Maintenance	169,859	615,754	(445,895)	147,083	(298,812)	976,500	677,688
Special Reserve-Postemployment	6,187	0	6,187	300,000	306,187	200,000	506,187
Building	459,851	3,475,173	(3,015,322)	5,275,059	2,259,737	6,904,643	9,164,380
Capital Facilities	47,759	72,888	(25,129)	(10,882)	(36,011)	81,002	44,991
State School Building	0	0	0	0	0	0	0
County School Facilities	2,190,732	1,934,386	256,346	0	256,346	(256,346)	0
Bond Interest and Redemption	3,083,742	2,780,865	302,877	131,246	434,123	2,137,096	2,571,219
(3) BERKELEY							
Adult Education	5,656,552	5,743,400	(86,848)	150,000	63,152	1,007,428	1,070,580
Child Development	4,806,876	5,070,002	(263,126)	23,269	(239,857)	241,043	1,186
Cafeteria	2,093,200	2,810,538	(717,338)	742,743	25,405	44,033	69,438
Deferred Maintenance	473,248	461,537	11,711	507,747	519,458	1,553,886	2,073,344
Pupil Transportation Equipment	471	278,000	(277,529)	298,000	20,471	0	20,471
Special Reserve-Non Capital Projects	47,178	0	47,178	1,767,602	1,814,780	0	1,814,780
Building	1,476,267	4,371,364	(2,895,097)	24,547,757	21,652,660	33,120,471	54,773,131
State School Building	0	0	0	0	0	0	0
County School Facilities	12,520	329,058	(316,538)	0	(316,538)	316,538	0
Bond Interest and Redemption	16,179,596	16,069,246	110,350	555,504	665,854	13,367,909	14,033,763
Tax Override	2,740	986	1,754	0	1,754	61,568	63,322
Self-Insurance	2,825,135	1,826,792	998,343	512,000	1,510,343	(769,679)	740,664
(4) CASTRO VALLEY							
Adult Education	3,485,156	3,343,039	142,117	62,630	204,747	563,071	767,818
Child Development	74,146	74,022	124	0	124	0	124
Cafeteria	2,146,135	2,264,407	(118,272)	291,739	173,467	49,876	223,343
Deferred Maintenance	456,490	718,452	(261,962)	298,023	36,061	2,027,735	2,063,796
Special Reserve-Non Capital Projects	59,610	0	59,610	0	59,610	1,403,750	1,463,360
Building	1,594,460	27,497,541	(25,903,081)	9,669,388	(16,233,693)	27,415,516	11,181,823
Capital Facilities	292,531	162,330	130,201	0	130,201	241,322	371,523
State School Building	0	0	0	0	0	0	0
County School Facilities	7,506,207	0	7,506,207	(7,506,207)	0	0	0
Special Reserve-Capital Projects	87,450	305,790	(218,340)	(263,398)	(481,738)	2,150,960	1,669,222
Bond Interest and Redemption	4,950,072	4,892,097	57,975	1,070,020	1,127,995	2,493,333	3,621,328
Tax Override	0	0	0	0	0	481,529	481,529
Self-Insurance	53,439	520,764	(467,325)	445,000	(22,325)	89,073	66,748
(5) DUBLIN							
Adult Education	145,828	160,668	(14,840)	0	(14,840)	16,160	1,320
Cafeteria	1,320,385	1,325,155	(4,770)	0	(4,770)	122,883	118,113
Deferred Maintenance	197,583	296,054	(98,471)	190,000	91,529	161,644	253,173
Special Reserve-Non Capital Projects	13,820	0	13,820	0	13,820	298,670	312,490
Building	1,405,897	8,913,890	(7,507,993)	(188,597)	(7,696,590)	33,430,781	25,734,191
Capital Facilities	6,700,273	1,350,340	5,349,933	(3,639,796)	1,710,137	8,425,681	10,135,818
County School Facilities	18,107,903	26,609,264	(8,501,361)	3,649,097	(4,852,264)	7,216,082	2,363,818
Bond Interest and Redemption	7,153,726	5,660,526	1,493,200	0	1,493,200	4,140,405	5,633,605

# Other Funds Revenue and Expenditure Data 2006-07

DISTRICT/FUNDS	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY)	OTHER SOURCES (USES)	NET INCREASE (DECREASE)	NET BEGINNING BALANCE	ENDING BALANCE
<b>UNIFIED</b>							
(6) EMERY							
Adult Education	2,176	7,578	(5,402)	0	(5,402)	35,091	29,689
Child Development	180,836	205,628	(24,792)	24,792	0	0	0
Cafeteria	422,428	463,636	(41,208)	52,179	10,971	3,421	14,392
Deferred Maintenance	53,022	377,219	(324,197)	45,000	(279,197)	366,797	87,600
Building	19,486	117,609	(98,123)	0	(98,123)	194,878	96,755
Capital Facilities	729,717	244,894	484,823	(17,601)	467,222	2,910,289	3,377,511
State School Building	121	9,463	(9,342)	0	(9,342)	9,342	0
County School Facilities	980	49,809	(48,829)	0	(48,829)	48,829	0
Bond Interest and Redemption	590,615	572,095	18,520	0	18,520	471,615	490,135
Retiree Benefits	0	0	0	0	0	0	0
(7) FREMONT							
Charter Schools	1,523,050	1,470,366	52,684	8,276	60,960	392,958	453,918
Adult Education	6,167,543	6,228,845	(61,302)	0	(61,302)	691,797	630,495
Child Development	1,368,356	1,402,672	(34,316)	0	(34,316)	116,775	82,459
Cafeteria	5,580,880	5,777,915	(197,035)	0	(197,035)	582,579	385,544
Deferred Maintenance	1,453,568	1,799,634	(346,066)	0	(346,066)	3,309,456	2,963,390
Building	3,863,888	26,068,440	(22,204,552)	0	(22,204,552)	86,727,025	64,522,473
Capital Facilities	2,068,842	1,248,240	820,602	0	820,602	4,024,995	4,845,597
State School Building	588	0	588	0	588	13,890	14,478
County School Facilities	46,308	905,405	(859,097)	0	(859,097)	1,501,707	642,610
Special Reserve-Capital Projects	2,652,336	18,415,043	(15,762,707)	400,000	(15,362,707)	32,225,257	16,862,550
Bond Interest and Redemption	11,496,035	13,773,520	(2,277,485)	0	(2,277,485)	12,013,217	9,735,732
Self Insurance	190,759	194,993	(4,234)	0	(4,234)	8,509	4,275
(8) HAYWARD							
Adult Education	9,718,178	9,438,721	279,457	124,603	404,060	3,026,417	3,430,477
Child Development	5,274,665	5,258,043	16,622	24,996	41,618	0	41,618
Cafeteria	6,112,618	6,190,920	(78,302)	49,882	(28,420)	551,220	522,800
Deferred Maintenance	1,069,744	2,726,219	(1,656,475)	1,217,914	(438,561)	447,644	9,083
Building	409,297	3,694,252	(3,284,955)	3,187,744	(97,211)	3,790,473	3,693,262
Capital Facilities	1,938,469	41,776	1,896,693	(1,708,916)	187,777	1,501,298	1,689,075
County School Facilities	28,917	6,575,110	(6,546,193)	0	(6,546,193)	6,626,903	80,710
Special Reserve-Capital Projects	52,026	711,411	(659,385)	0	(659,385)	1,324,429	665,044
Retiree Benefits	632	2,114,935	(2,114,303)	2,072,971	(41,332)	165,182	123,850
(9) LIVERMORE							
Adult Education	1,081,961	861,349	220,612	(1,474)	219,138	598,252	817,390
Child Development	614,534	613,714	820	0	820	0	820
Cafeteria	3,180,429	3,311,238	(130,809)	359,875	229,066	585,360	814,426
Deferred Maintenance	658,231	958,099	(299,868)	552,944	253,076	1,723,045	1,976,121
Special Reserve-Non Capital Projects	53,580	0	53,580	0	53,580	1,007,831	1,061,411
Special Reserve-Postemployment	73,103	0	73,103	(262,550)	(189,447)	1,275,052	1,085,605
Building	1,565,126	24,131,172	(22,566,046)	31,770,912	9,204,866	8,083,933	17,288,799
Capital Facilities	3,536,011	2,331,537	1,204,474	(554,701)	649,773	20,357,567	21,007,340
County School Facilities	4,080,459	0	4,080,459	(4,073,475)	6,984	0	6,984
Bond Interest and Redemption	10,507,427	11,356,358	(848,931)	364,726	(484,205)	10,800,193	10,315,988
Self-Insurance	634,050	483,203	150,847	0	150,847	560,494	711,341
Foundation Trust	6,125	6,000	125	0	125	74,260	74,385

# Other Funds Revenue and Expenditure Data 2006-07

DISTRICT/FUNDS	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY)	OTHER SOURCES (USES)	NET INCREASE (DECREASE)	NET BEGINNING BALANCE	ENDING BALANCE
<b>UNIFIED</b>							
(10) NEW HAVEN							
Adult Education	1,641,338	1,734,402	(93,064)	0	(93,064)	508,640	415,576
Child Development	1,845,083	1,819,561	25,522	(25,522)	0	0	0
Cafeteria	3,286,458	3,412,015	(125,557)	0	(125,557)	766,762	641,205
Deferred Maintenance	578,908	983,502	(404,594)	556,640	152,046	670,674	822,720
Special Reserve-Non Capital Projects	9,150	0	9,150	23,323	32,473	197,261	229,734
Building	1,634,721	11,091,408	(9,456,687)	(1,709,005)	(11,165,692)	36,097,678	24,931,986
Capital Facilities	3,077,813	256,637	2,821,176	(1,205,399)	1,615,777	3,430,397	5,046,174
County School Facilities	(610,698)	381,547	(992,245)	1,152,365	160,120	4,172,976	4,333,096
Bond Interest and Redemption	8,809,292	10,726,893	(1,917,601)	0	(1,917,601)	8,511,706	6,594,105
Tax Override	80	0	80	(80)	0	1,807	1,807
Enterprise	1,554,360	1,524,437	29,923	0	29,923	103,809	133,732
Retiree Benefits	698,935	783,858	(84,923)	185,567	100,644	349,472	450,116
Foundation Private-Purpose Trust	131,667	130,805	862	0	862	518,368	519,230
(11) NEWARK							
Adult Education	357,262	421,085	(63,823)	0	(63,823)	189,453	125,630
Child Development	849,497	843,972	5,525	0	5,525	86,128	91,653
Cafeteria	1,984,845	1,915,646	69,199	0	69,199	66,692	135,891
Deferred Maintenance	315,264	743,858	(428,594)	311,824	(116,770)	551,422	434,652
Special Reserve-Non Capital Projects	63,916	0	63,916	0	63,916	1,516,074	1,579,990
Building	506,127	5,605,719	(5,099,592)	0	(5,099,592)	11,090,670	5,991,078
Capital Facilities	219,260	1,283,537	(1,064,277)	0	(1,064,277)	1,709,967	645,690
State School Building	0	0	0	0	0	0	0
County School Facilities	0	0	0	0	0	0	0
Special Reserve-Capital Projects	20,007	0	20,007	0	20,007	405,351	425,358
Bond Interest and Redemption	4,346,676	5,967,220	(1,620,544)	0	(1,620,544)	5,875,661	4,255,117
Tax Override	175,963	0	175,963	(177,501)	(1,538)	3,944,419	3,942,881
(12) OAKLAND							
Charter School - Special Revenue	0	0	0	0	0	0	0
Adult Education	14,656,244	14,580,677	75,567	279,123	354,690	5,665,707	6,020,397
Child Development	22,023,835	20,548,615	1,475,220	(361,756)	1,113,464	874,453	1,987,917
Cafeteria	14,605,359	14,265,889	339,470	154,913	494,383	647,672	1,142,055
Deferred Maintenance	2,147,970	3,409,210	(1,261,240)	2,060,010	798,770	5,352,979	6,151,749
Special Reserve-Non Capital Projects	434,279	0	434,279	30,721,913	31,156,192	64,590	31,220,782
Building	5,035,078	41,645,783	(36,610,705)	131,248,591	94,637,886	78,623,654	173,261,540
Capital Facilities	5,476,432	1,111,096	4,365,336	(5,293,716)	(928,380)	8,459,369	7,530,989
State School Building	177,311	0	177,311	0	177,311	3,947,674	4,124,985
County School Facilities	1,453,723	323,458	1,130,265	0	1,130,265	7,714,581	8,844,846
Special Reserve-Capital Projects	17,906	0	17,906	0	17,906	114,446	132,352
Bond Interest and Redemption	32,304,798	29,020,607	3,284,191	3,670,397	6,954,588	27,474,370	34,428,958
Tax Override	30,306	36,796	(6,490)	0	(6,490)	35,265	28,775
Debt Service-COPS	12,448	4,229,472	(4,217,024)	3,213,424	(1,003,600)	287,145	(716,455)
Self-Insurance	17,641,347	15,044,384	2,596,963	0	2,596,963	4,812,352	7,409,315
(13) PIEDMONT							
Adult Education	765,619	750,245	15,374	0	15,374	6,394	21,768
Cafeteria	233,197	228,315	4,882	0	4,882	4,326	9,208
Deferred Maintenance	127,769	178,447	(50,678)	135,000	84,322	707,304	791,626
Special Reserve-Non Capital Projects	5,253	0	5,253	498,662	503,915	101,195	605,110
Building	429,103	2,800,966	(2,371,863)	14,610,040	12,238,177	172,238	12,410,415
Special Reserve-Capital Projects	5,115	(5,845)	10,960	0	10,960	184,254	195,214
Bond Interest and Redemption	2,900,552	2,503,531	397,021	395,472	792,493	1,847,290	2,639,783
Tax Override	(41)	0	(41)	0	(41)	41	0

# Other Funds Revenue and Expenditure Data 2006-07

DISTRICT/FUNDS	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY)	OTHER SOURCES (USES)	NET INCREASE (DECREASE)	NET BEGINNING BALANCE	ENDING BALANCE
<b>UNIFIED</b>							
(14) PLEASANTON							
Adult Education	1,627,784	1,690,793	(63,009)	0	(63,009)	801,835	738,826
Cafeteria	3,820,562	3,989,807	(169,245)	0	(169,245)	183,639	14,394
Deferred Maintenance	607,271	1,715,387	(1,108,116)	586,685	(521,431)	932,203	410,772
Special Reserve-Non Capital Projects	238,757	0	238,757	(238,757)	0	5,397,166	5,397,166
Building	760,084	3,090,398	(2,330,314)	1,463,470	(866,844)	5,756,074	4,889,230
Capital Facilities	3,277,038	8,214,982	(4,937,944)	7,376,173	2,438,229	0	2,438,229
County School Facilities Fund	1,592,267	0	1,592,267	(1,592,267)	0	0	0
Special Reserve-Capital Projects	909,833	424	909,409	(9,187,675)	(8,278,266)	14,797,421	6,519,155
Bond Interest and Redemption	12,101,029	12,676,634	(575,605)	11,176	(564,429)	11,550,542	10,986,113
Debt Service Fund	3,693	1,257,094	(1,253,401)	1,274,532	21,131	2,461	23,592
Other Enterprise	1,308,586	1,450,886	(142,300)	0	(142,300)	727,805	585,505
(15) SAN LEANDRO							
Adult Education	3,744,015	3,765,207	(21,192)	34,808	13,616	2,099,294	2,112,910
Child Development	0	0	0	0	0	0	0
Cafeteria	2,752,746	2,735,049	17,697	0	17,697	334,759	352,456
Deferred Maintenance	392,207	331,963	60,244	381,858	442,102	360,041	802,143
Special Reserve-Non Capital Projects	70,473	0	70,473	651,327	721,800	2,020,464	2,742,264
Special Reserve-Postemployment	13,464	0	13,464	(300,000)	(286,536)	305,131	18,595
Building	2,651,032	52,293,497	(49,642,465)	68,162,260	18,519,795	963,701	19,483,496
Capital Facilities	908,318	1,065,482	(157,164)	(1,039,728)	(1,196,892)	3,035,984	1,839,092
County School Facilities	1,505,468	1,500,000	5,468	0	5,468	125,062	130,530
Special Reserve-Capital Projects	40,133	1,419,861	(1,379,728)	3,850,077	2,470,349	0	2,470,349
Bond Interest and Redemption	2,964,097	8,787,158	(5,823,061)	6,419,559	596,498	2,498,032	3,094,530
Self-Insurance	1,370,427	1,307,114	63,313	426,907	490,220	1,108,490	1,598,710
(16) SAN LORENZO							
Adult Education	1,750,585	1,875,852	(125,267)	97,625	(27,642)	48,197	20,555
Child Development	149,720	148,534	1,186	0	1,186	891	2,077
Cafeteria	5,610,074	4,683,745	926,329	(972,572)	(46,243)	852,476	806,233
Deferred Maintenance	541,575	1,004,937	(463,362)	491,943	28,581	1,627,410	1,655,991
Special Reserve-Non Capital Projects	9,628	0	9,628	(19,842)	(10,214)	231,524	221,310
Building	501,172	6,653,113	(6,151,941)	29,200,509	23,048,568	15,925,893	38,974,461
Capital Facilities	379,344	340,266	39,078	0	39,078	175,473	214,551
Special Reserve-Capital Projects	2,990,023	2,211,318	778,705	10,485,981	11,264,686	3,386,068	14,650,754
Bond Interest and Redemption	2,538,397	969,626	1,568,771	559,324	2,128,095	578,444	2,706,539
Tax Override	0	0	0	0	0	2	2
Self Insurance	158,493	583,732	(425,239)	500,000	74,761	6,386	81,147
(17) SUNOL GLEN							
Deferred Maintenance	11,382	29,687	(18,305)	11,111	(7,194)	21,485	14,291
Pupil Transportation Equipment	1,012	0	1,012	0	1,012	22,230	23,242
Building	262	0	262	0	262	6,012	6,274
Capital Facilities	19,343	20,141	(798)	0	(798)	41,545	40,747
County School Facilities	1	0	1	0	1	30	31
Special Reserve-Capital Projects	8	0	8	0	8	194	202
Bond Interest and Redemption	143,200	143,980	(780)	0	(780)	18,767	17,987
<b>ELEMENTARY</b>							
(18) MOUNTAIN HOUSE							
Cafeteria	12,278	15,798	(3,520)	0	(3,520)	4,209	689
Deferred Maintenance	5,797	0	5,797	5,079	10,876	15,622	26,498
Special Reserve-Non Capital Projects	1,577	0	1,577	(11,937)	(10,360)	43,349	32,989
Capital Facilities	116	0	116	0	116	2,623	2,739

Source: 2006-07 Unaudited Actuals Financial Reports

## Quarterly Interest Rates Cash in County Treasury 1991-92 to 2006-07

FISCAL YEAR	JUL-SEP	OCT-DEC	JAN-MAR	APR-JUN	ANNUAL
1991-1992	7.81%	6.78%	4.91%	5.56%	6.31%
1992-1993	3.08%	4.82%	3.92%	4.32%	4.12%
1993-1994	3.68%	3.42%	3.51%	3.77%	3.65%
1994-1995	3.77%	4.85%	4.97%	4.49%	4.59%
1995-1996	6.39%	6.02%	4.61%	5.50%	5.69%
1996-1997	4.59%	5.90%	3.79%	6.04%	5.17%
1997-1998	4.48%	5.50%	4.77%	6.07%	5.24%
1998-1999	4.70%	5.03%	4.99%	4.84%	4.91%
1999-2000	4.69%	4.53%	4.86%	5.49%	4.93%
2000-2001	6.27%	5.77%	6.56%	2.10%	5.09%
2001-2002	4.05%	3.96%	2.86%	2.67%	3.51%
2002-2003	3.39%	5.62%	1.44%	1.56%	2.89%
2003-2004	1.10%	1.35%	1.50%	1.19%	1.29%
2004-2005	1.52%	1.66%	1.61%	2.83%	1.92%
2005-2006	2.50%	3.10%	2.94%	4.44%	3.51%
2006-2007	3.75%	4.47%	3.98%	5.40%	4.45%

Source: Alameda County Treasurer



**REGIONAL  
OCCUPATIONAL  
CENTERS/PROGRAMS**

**Regional Occupational Centers/Programs  
Revenue by Source Percent of Total Revenue  
2006-07**

DESCRIPTION	EDEN AREA	MISSION VALLEY	OAKLAND/ ALAMEDA	TRI-VALLEY
<b>Federal Revenue</b> (8100-8299)	\$81,900 0.86%	\$37,280 0.41%	\$0 0.00%	\$296,578 5.82%
<b>Other State Revenue</b> (8300-8599)	446,944 4.69%	343,188 3.78%	0 0.00%	88,236 1.73%
<b>Other Local Revenue</b> (8600-8799)	8,991,600 94.45%	8,687,320 95.81%	3,124,588 100.00%	4,715,355 92.45%
<b>Total</b>	<b>\$9,520,444</b>	<b>\$9,067,788</b>	<b>\$3,124,588</b>	<b>\$5,100,169</b>
<b>Percent</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Source: 2006-07 Unaudited Actuals General Fund

**Regional Occupational Centers/Programs  
Expenditures by Object Percent of Total Expenditures  
2006-07**

DESCRIPTION	EDEN AREA	MISSION VALLEY	OAKLAND/ ALAMEDA	TRI-VALLEY
<b>Certificated Salaries</b> (1000-1999)	\$2,544,771 33.42%	\$3,191,384 36.34%	\$1,557,692 52.81%	\$3,175,904 63.48%
<b>Classified Salaries</b> (2000-2999)	795,406 10.45%	958,747 10.92%	143,173 4.85%	366,059 7.32%
<b>Employee Benefits</b> (3000-3999)	613,146 8.05%	627,814 7.15%	496,346 16.83%	530,567 10.60%
<b>Books &amp; Supplies</b> (4000-4999)	262,923 3.45%	922,811 10.51%	392,308 13.30%	248,954 4.98%
<b>Services &amp; Other Operating</b> (5000-5999)	1,495,211 19.64%	2,925,601 33.31%	286,726 9.72%	681,537 13.62%
<b>Capital Outlay</b> (6000-6999)	354,906 4.66%	156,695 1.78%	38,792 1.32%	0 0.00%
<b>Other Outgo</b> (7100-7299)	1,548,563 20.34%	0 0.00%	34,509 1.17%	0 0.00%
<b>Direct Support/Indirect Costs</b> (7300-7399)	0 0.00%	0 0.00%	0 0.00%	0 0.00%
<b>TOTAL</b>	<b>\$7,614,926</b>	<b>\$8,783,052</b>	<b>\$2,949,546</b>	<b>\$5,003,021</b>
<b>PERCENT</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Source: 2006-07 Unaudited Actuals General Fund

**Regional Occupational Centers/Programs**  
**Other Financing Sources/Uses Components of Ending Fund Balance**  
**2006-07**

DESCRIPTION	EDEN AREA	MISSION VALLEY	OAKLAND/ ALAMEDA	TRI-VALLEY
<b>OTHER SOURCES / USES AND FUND BALANCE</b>				
Excess / (Deficiency) of Revenue Over Expenditures	\$1,905,518	\$284,736	\$175,042	\$98,149
Interfund Transfers	(\$866,000)	0	0	0
Other Sources / Uses	0	0	0	0
Net Increase (Decrease) In Fund	1,039,518	284,736	175,042	98,149
Net Beginning Balance	1,196,846	3,582,028	671,263	777,213
<b>ENDING BALANCE</b>	<b>\$2,236,364</b>	<b>\$3,866,764</b>	<b>\$846,305</b>	<b>\$875,362</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
Revolving Fund	\$15,000	\$7,500	\$0	\$2,000
Stores	2,420	0	0	0
Prepaid Expenses	1,555	0	0	20,373
General Reserves	0	0	0	0
Legally Restricted Balance	176,984	112,659	27,937	40,715
Designated for Economic Uncertainties	228,448	601,331	167,000	200,121
Other Designated Amounts	681,176	3,145,274	365,921	315,240
Undesignated Amounts	1,130,781	0	285,447	296,913
<b>TOTAL</b>	<b>\$2,236,364</b>	<b>\$3,866,764</b>	<b>\$846,305</b>	<b>\$875,362</b>

Source: 2006-07 Unaudited Actuals General Fund

**ALAMEDA COUNTY  
OFFICE OF EDUCATION**

**Alameda County Office of Education  
Average Daily Attendance (ADA)  
2006-07**

DESCRIPTION	ANNUAL
<b>ELEMENTARY</b>	
Juvenile Court Schools	11
Community Schools	9
Cal-SAFE	1
<b>TOTAL</b>	<b>21</b>
<b>SECONDARY</b>	
Juvenile Court Schools	358
Community Schools	175
Cal-SAFE	107
<b>TOTAL</b>	<b>640</b>
<b>TOTAL ADA</b>	<b>661</b>

Source: 2006-07 P-2 Attendance Report

**Appropriations Limit  
2006-07 to 2007-08**

DESCRIPTION	2006-07 (Actual)	2007-08 (Estimated)
Appropriations Limit	\$28,730,873	\$27,984,725
Appropriations Subject to Limit	\$21,197,780	

Source: 2006-07 Gann Limit Calculations

**Alameda County Office of Education  
County School Service Fund Data  
2006-07**

DESCRIPTION	UNRESTRICTED	RESTRICTED	TOTAL	PERCENT
<b>REVENUE BY SOURCE</b>				
Revenue Limit Sources (8010-8099)	\$9,842,416	\$5,133,673	\$14,976,089	30.16%
Federal Revenue (8100-8299)	0	10,916,153	10,916,153	21.98%
Other State Revenue (8300-8599)	1,129,475	9,887,144	11,016,619	22.18%
Other Local Revenue (8600-8799)	4,201,382	8,551,216	12,752,598	25.68%
<b>TOTAL</b>	<b>\$15,173,273</b>	<b>\$34,488,186</b>	<b>\$49,661,459</b>	<b>100.00%</b>
<b>PERCENT</b>	<b>30.55%</b>	<b>69.45%</b>	<b>100.00%</b>	
<b>EXPENDITURES BY OBJECT</b>				
Certificated Salaries (1000-1999)	\$1,058,368	\$8,008,752	\$9,067,120	19.81%
Classified Salaries (2000-2999)	7,163,937	4,012,453	11,176,390	24.42%
Employee Benefits (3000-3999)	2,173,643	2,319,031	4,492,674	9.81%
Books & Supplies (4000-4999)	537,485	1,010,892	1,548,377	3.38%
Services/Operating Expenses (5000-5999)	2,279,795	11,654,866	13,934,661	30.44%
Capital Outlay (6000-6599)	0	0	0	0.00%
Other Outgo (7100-7299) (7400-7499)	602,060	4,953,062	5,555,122	12.14%
Direct Support/Indirect Costs (7300-7399)	(2,016,312)	2,016,312	0	0.00%
<b>TOTAL</b>	<b>\$11,798,976</b>	<b>\$33,975,368</b>	<b>\$45,774,344</b>	<b>100.00%</b>
<b>PERCENT</b>	<b>25.78%</b>	<b>74.22%</b>	<b>100.00%</b>	

Source: 2006-07 Unaudited Actuals Financial Report

**Alameda County Office of Education  
County School Service Fund Data  
2006-07**

DESCRIPTION	UNRESTRICTED	RESTRICTED	TOTAL	PERCENT
<b>OTHER FINANCING SOURCES / USES</b>				
Excess / (Deficiency) of Revenue Over Expenditures	\$3,374,296	\$512,819	\$3,887,115	27.44%
Interfund Transfers	(278,019)	0	(278,019)	-1.96%
Other Sources / Uses	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0.00%
Net Increase / (Decrease) in Fund	3,096,277	512,819	3,609,096	N/A
Net Beginning Balance	6,294,478	4,263,528	10,558,006	74.52%
<b>ENDING BALANCE</b>	<b>\$9,390,755</b>	<b>\$4,776,347</b>	<b>\$14,167,102</b>	<b>100.00%</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
Revolving Fund	\$35,000	\$0	\$35,000	0.25%
Stores	0	0	0	0.00%
Prepaid Expenses	12,722	0	12,722	0.09%
General Reserves	0	0	0	0.00%
Restricted Programs	0	4,776,347	4,776,347	33.71%
Designated for Economic Uncertainties	1,842,775	0	1,842,775	13.01%
Other Designated Amounts	6,604,392	0	6,604,392	46.62%
Undesignated Amounts	895,866	0	895,866	6.32%
<b>TOTAL</b>	<b>\$9,390,755</b>	<b>\$4,776,347</b>	<b>\$14,167,102</b>	<b>100.00%</b>

Source: 2006-07 Unaudited Actuals Financial Report



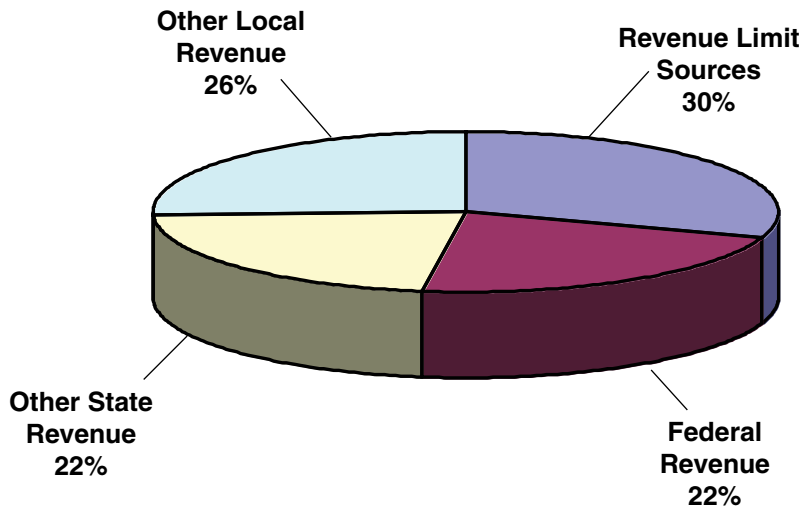
**Alameda County Office of Education  
Other Funds Data  
2006-07**

<b>Fund</b>	<b>Deferred Maintenance</b>	<b>Special Reserve for Non-Capital Projects</b>	<b>Special Reserve for Capital Projects</b>	<b>Special Reserve for Post Employment Benefits</b>	<b>Self Insurance</b>
Revenue	\$349,330	\$146,239	\$18,091	\$46,905	\$334,963
Expenditures	398,314	0	30,950	0	280,342
Excess / (Deficiency)	(48,984)	146,239	(12,859)	46,905	54,621
Other Financing Sources / Uses	200,000	0	13,117	64,902	0
Net Increase / (Decrease)	151,016	146,239	258	111,807	54,621
Adjusted Beginning Balance	2,543,734	3,133,860	396,465	1,061,078	325,792
<b>ENDING BALANCE</b>	<b>\$2,694,750</b>	<b>\$3,280,099</b>	<b>\$396,723</b>	<b>\$1,172,885</b>	<b>\$380,413</b>

Source: 2006-07 Unaudited Actuals Financial Report

# Alameda County Office of Education County School Service Fund Data 2006-07

## Revenue by Source



## Expenditures by Object

