

**Alameda County  
School Districts  
2005-06  
FINANCIAL  
STATISTICAL REPORT**



**Alameda County Office of Education**  
Sheila Jordan, Superintendent





**2005-06**

# **Financial Statistical Report**

# **Alameda County School Districts**

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

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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.





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# **INTRODUCTION TO SCHOOL DISTRICTS ANNUAL STATISTICAL REPORT 2005-06**

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.

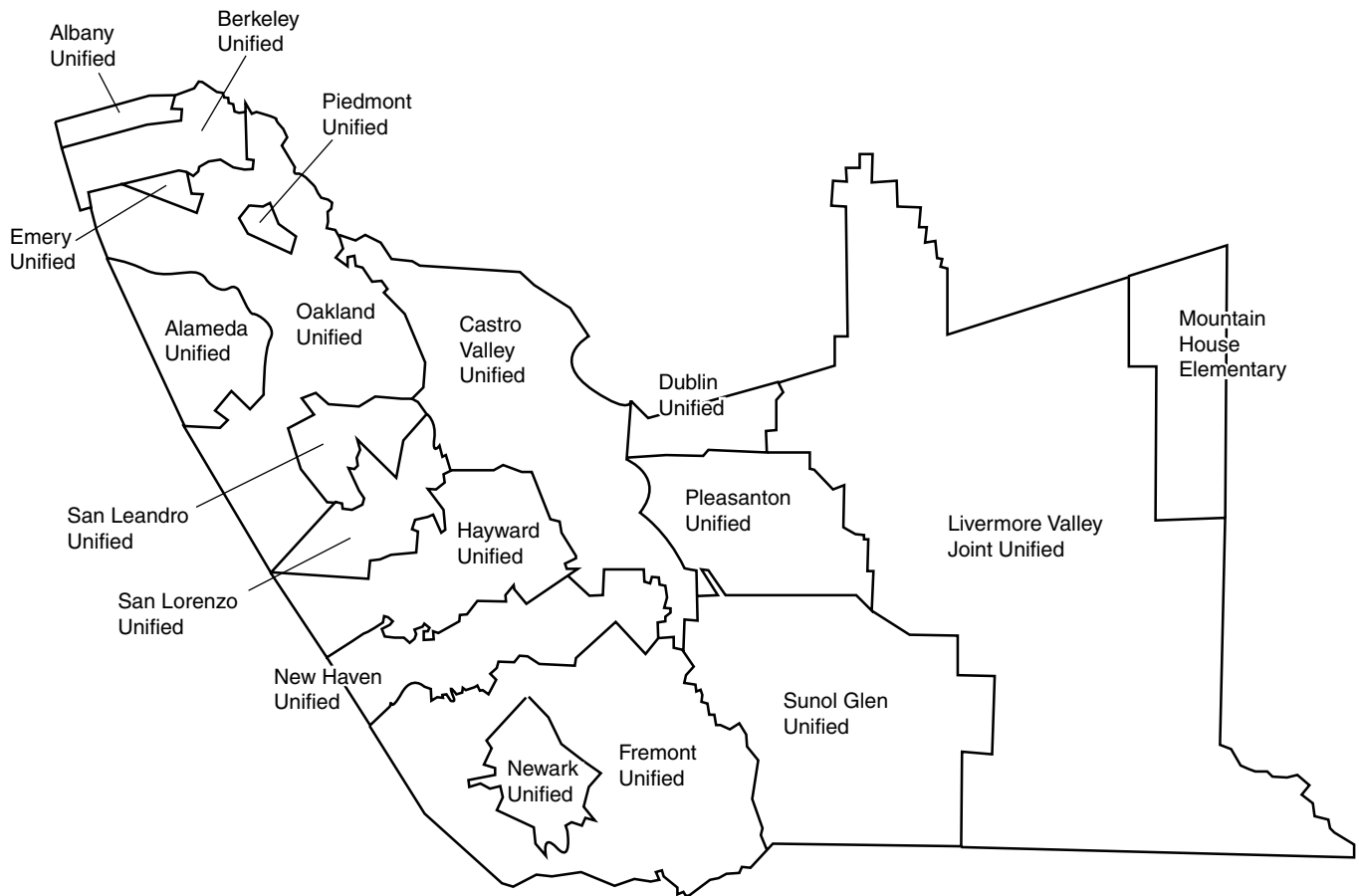
Alameda County contains 18 school districts grades K-12; with 17 unified districts and one elementary district. Other local educational agencies include four regional occupational centers/programs (ROC/Ps) operated under joint powers agreements (JPAs), three community college districts, and the Alameda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

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**UNIFIED  
AND  
ELEMENTARY  
SCHOOL DISTRICTS**

## Enrollment by Grade Level October 2005 CBEDS

DISTRICT	K	1	2	3	4	5	6	7
<b>UNIFIED</b>								
(1) ALAMEDA	699	710	701	754	700	740	794	749
Charter Schools	0	0	0	0	0	0	24	31
(2) ALBANY	233	251	248	241	240	235	287	297
(3) BERKELEY	583	629	606	574	654	617	597	663
(4) CASTRO VALLEY	574	581	576	559	615	633	660	673
(5) DUBLIN	472	399	405	384	375	371	384	342
(6) EMERY	58	58	62	55	73	55	63	62
(7) FREMONT	2,418	2,330	2,476	2,394	2,494	2,450	2,357	2,506
Charter Schools	9	13	14	11	7	14	19	16
(8) HAYWARD	1,827	1,917	1,849	1,850	1,765	1,766	1,744	1,635
(9) LIVERMORE	927	944	960	900	983	1,014	977	1,128
(10) NEW HAVEN	853	925	935	957	995	1,010	1,048	963
(11) NEWARK	539	495	577	552	515	564	526	583
(12) OAKLAND	3,847	3,517	3,593	3,350	3,275	3,419	3,204	3,179
Charter Schools	474	573	533	527	493	339	672	571
(13) PIEDMONT	157	183	162	183	167	196	186	201
(14) PLEASANTON	920	941	958	1,030	1,087	1,118	1,118	1,148
(15) SAN LEANDRO	623	596	626	690	685	655	753	717
(16) SAN LORENZO	764	796	819	894	886	905	886	840
(17) SUNOL GLEN	26	15	30	22	33	15	21	27
<b>ELEMENTARY</b>								
(18) MOUNTAIN HOUSE	7	5	5	4	3	3	5	3
<b>TOTAL</b>	<b>16,010</b>	<b>15,878</b>	<b>16,135</b>	<b>15,931</b>	<b>16,045</b>	<b>16,119</b>	<b>16,325</b>	<b>16,334</b>
<b>PERCENT</b>	<b>7.57%</b>	<b>7.51%</b>	<b>7.63%</b>	<b>7.53%</b>	<b>7.59%</b>	<b>7.62%</b>	<b>7.72%</b>	<b>7.72%</b>

Source: October 2005 CBEDS Report

## Enrollment by Grade Level October 2005 CBEDS

8	9	10	11	12	*Elem.	*Sec.	Total Enroll.	
831	791	850	803	795	0	16	9,933	(1)
31	53	55	54	47	0	0	295	
320	317	340	283	306	0	0	3,598	(2)
606	919	914	866	848	0	0	9,076	(3)
753	803	765	694	733	0	10	8,629	(4)
329	386	355	353	357	0	0	4,912	(5)
85	96	75	40	40	0	0	822	(6)
2,390	2,762	2,640	2,514	2,180	0	0	31,911	(7)
15	26	27	18	21	0	0	210	
1,643	1,515	1,664	1,606	1,455	0	0	22,236	(8)
1,134	1,224	1,188	1,135	1,047	0	0	13,561	(9)
997	1,003	1,037	997	1,083	241	230	13,274	(10)
549	633	579	549	580	0	0	7,241	(11)
2,912	3,697	3,225	2,331	1,918	0	0	41,467	(12)
529	594	459	363	432	0	109	6,668	
225	211	232	248	251	0	0	2,602	(13)
1,224	1,243	1,286	1,254	1,191	0	0	14,518	(14)
686	691	695	648	602	0	57	8,724	(15)
970	1,009	1,006	967	871	0	0	11,613	(16)
14	0	0	0	0	0	0	203	(17)
5	0	0	0	0	0	0	40	(18)
<b>16,248</b>	<b>17,973</b>	<b>17,392</b>	<b>15,723</b>	<b>14,757</b>	<b>241</b>	<b>422</b>	<b>211,533</b>	
<b>7.68%</b>	<b>8.50%</b>	<b>8.22%</b>	<b>7.43%</b>	<b>6.98%</b>	<b>0.10%</b>	<b>0.20%</b>	<b>100.00%</b>	

\*Ungraded Special Education Pupils

## Enrollment by Ethnicity October 2005 CBEDS

DISTRICT	AMERICAN OR ALASKAN INDIAN		ASIAN		PACIFIC ISLANDER		FILIPINO	
	#	%	#	%	#	%	#	%
<b>UNIFIED</b>								
(1) ALAMEDA	79	0.8%	3,049	30.7%	141	1.4%	929	9.4%
Charter Schools	5	1.7%	24	8.1%	3	1.0%	20	6.8%
(2) ALBANY	11	0.3%	1,198	33.3%	18	0.5%	45	1.3%
(3) BERKELEY	20	0.2%	612	6.7%	22	0.2%	61	0.7%
(4) CASTRO VALLEY	70	0.8%	1,962	22.7%	78	0.9%	316	3.7%
(5) DUBLIN	37	0.8%	1,012	20.6%	42	0.9%	256	5.2%
(6) EMERY	1	0.1%	87	10.6%	3	0.4%	8	1.0%
(7) FREMONT	134	0.4%	13,148	41.2%	258	0.8%	1,692	5.3%
Charter Schools	4	1.9%	33	15.7%	2	1.0%	2	1.0%
(8) HAYWARD	104	0.5%	1,873	8.4%	922	4.1%	1,639	7.4%
(9) LIVERMORE	64	0.5%	760	5.6%	57	0.4%	369	2.7%
(10) NEW HAVEN	52	0.4%	3,137	23.6%	228	1.7%	2,451	18.5%
(11) NEWARK	38	0.5%	867	12.0%	182	2.5%	681	9.4%
(12) OAKLAND	158	0.4%	6,766	16.3%	505	1.2%	331	0.8%
Charter Schools	52	0.8%	345	5.2%	51	0.8%	74	1.1%
(13) PIEDMONT	2	0.1%	487	18.7%	3	0.1%	30	1.2%
(14) PLEASANTON	89	0.6%	3,031	20.9%	57	0.4%	326	2.2%
(15) SAN LEANDRO	100	1.1%	1,317	15.1%	140	1.6%	792	9.1%
(16) SAN LORENZO	85	0.7%	1,329	11.4%	240	2.1%	885	7.6%
(17) SUNOL GLEN	5	2.5%	6	3.0%	0	0.0%	1	0.5%
<b>ELEMENTARY</b>								
(18) MOUNTAIN HOUSE	0	0.0%	2	5.0%	0	0.0%	0	0.0%
<b>TOTAL</b>	<b>1,110</b>	<b>0.5%</b>	<b>41,045</b>	<b>19.4%</b>	<b>2,952</b>	<b>1.4%</b>	<b>10,908</b>	<b>5.2%</b>

Source: October 2005 CBEDS Report

## Enrollment by Ethnicity October 2005 CBEDS

HISPANIC		AFRICAN AMERICAN		WHITE		MULTI OR NO RESPONSE		TOTAL	
#	%	#	%	#	%	#	%	#	
1,207	12.2%	1,325	13.3%	2,996	30.2%	207	2.1%	9,933	(1)
53	18.0%	43	14.6%	144	48.8%	3	1.0%	295	
391	10.9%	275	7.6%	1,411	39.2%	249	6.9%	3,598	(2)
1,522	16.8%	2,784	30.7%	2,663	29.3%	1,392	15.3%	9,076	(3)
1,299	15.1%	568	6.6%	4,190	48.6%	146	1.7%	8,629	(4)
633	12.9%	355	7.2%	2,406	49.0%	171	3.5%	4,912	(5)
104	12.7%	553	67.3%	14	1.7%	52	6.3%	822	(6)
4,521	14.2%	1,831	5.7%	8,144	25.5%	2,183	6.8%	31,911	(7)
51	24.3%	11	5.2%	104	49.5%	3	1.4%	210	
11,340	51.0%	3,327	15.0%	2,373	10.7%	658	3.0%	22,236	(8)
2,955	21.8%	419	3.1%	8,615	63.5%	322	2.4%	13,561	(9)
4,132	31.1%	1,529	11.5%	1,744	13.1%	1	0.0%	13,274	(10)
3,055	42.2%	646	8.9%	1,703	23.5%	69	1.0%	7,241	(11)
13,777	33.2%	16,600	40.0%	2,599	6.3%	731	1.8%	41,467	(12)
3,072	46.1%	2,593	38.9%	273	4.1%	208	3.1%	6,668	
76	2.9%	56	2.2%	1,796	69.0%	152	5.8%	2,602	(13)
1,220	8.4%	306	2.1%	9,314	64.2%	175	1.2%	14,518	(14)
3,221	36.9%	1,491	17.1%	1,307	15.0%	356	4.1%	8,724	(15)
5,123	44.1%	1,772	15.3%	2,159	18.6%	20	0.2%	11,613	(16)
15	7.4%	3	1.5%	146	71.9%	27	13.3%	203	(17)
28	70.0%	0	0.0%	9	22.5%	1	2.5%	40	(18)
<b>57,795</b>	<b>27.3%</b>	<b>36,487</b>	<b>17.2%</b>	<b>54,110</b>	<b>25.6%</b>	<b>7,126</b>	<b>3.4%</b>	<b>211,533</b>	<b>100%</b>

## Average Daily Attendance 2005-06

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	6,224	2,929	190	134	0	0	9,477
(2) ALBANY	2,236	1,166	43	30	0	0	3,475
(3) BERKELEY	5,047	3,022	123	81	0	0	8,273
(4) CASTRO VALLEY	5,347	2,757	115	55	0	0	8,274
(5) DUBLIN	3,303	1,346	73	39	0	0	4,761
(6) EMERY	511	212	16	11	0	0	750
(7) FREMONT	20,516	9,122	620	410	0	0	30,668
(8) HAYWARD	14,751	5,494	450	236	0	0	20,931
(9) LIVERMORE	8,266	4,203	293	130	0	0	12,892
(10) NEW HAVEN	8,344	3,937	268	157	0	0	12,706
(11) NEWARK	4,618	2,094	128	67	25	16	6,948
(12) OAKLAND	27,951	9,499	1,004	595	14	45	39,108
(13) PIEDMONT	1,618	908	8	3	0	0	2,537
(14) PLEASANTON	9,077	4,673	201	106	0	0	14,057
(15) SAN LEANDRO	5,613	2,448	136	64	0	0	8,261
(16) SAN LORENZO	7,242	3,452	160	57	0	0	10,911
(17) SUNOL GLEN	193	0	0	0	0	0	193
<b>ELEMENTARY</b>							
(18) MOUNTAIN HOUSE	40	0	0	0	0	0	40
<b>TOTAL</b>	<b>130,897</b>	<b>57,262</b>	<b>3,828</b>	<b>2,175</b>	<b>39</b>	<b>61</b>	<b>194,262</b>
<b>PERCENT</b>	<b>58.92%</b>	<b>25.78%</b>	<b>1.72%</b>	<b>0.98%</b>	<b>0.02%</b>	<b>0.03%</b>	<b>87.45%</b>

Source: P-2 Attendance Report



## Average Daily Attendance 2005-06

R.O.P.	A D U L T				CHARTER SCHOOLS		TOTAL	
	CON-CURRENT	NOT CONCURRENT	INDEPENDENT STUDY	CORRECTION FACILITIES	RESIDENT	NON RESIDENT		
340	10	537	0	0	233	52	10,649	(1)
0	0	123	0	0	0	0	3,598	(2)
0	9	1,654	0	0	0	0	9,936	(3)
207	11	1,035	15	0	0	0	9,542	(4)
170	5	39	0	0	0	0	4,975	(5)
0	0	0	0	0	0	0	750	(6)
1,396	149	1,749	0	0	172	41	34,175	(7)
1,080	37	2,386	0	0	0	0	24,434	(8)
285	48	242	0	0	0	0	13,467	(9)
442	6	403	0	0	0	0	13,557	(10)
378	2	101	0	0	0	0	7,429	(11)
493	64	4,858	0	0	5,830	308	50,661	(12)
0	6	78	4	0	0	0	2,625	(13)
347	1	263	7	295	0	0	14,970	(14)
365	4	579	10	0	0	0	9,219	(15)
459	28	533	0	0	0	0	11,931	(16)
0	0	0	0	0	0	0	193	(17)
0	0	0	0	0	0	0	40	(18)
<b>5,962</b>	<b>380</b>	<b>14,580</b>	<b>36</b>	<b>295</b>	<b>6,235</b>	<b>401</b>	<b>222,151</b>	
<b>2.68%</b>	<b>0.17%</b>	<b>6.56%</b>	<b>0.02%</b>	<b>0.13%</b>	<b>2.81%</b>	<b>0.18%</b>	<b>100.00%</b>	

## Comparison of CBEDS Enrollment to K-12 (P-2) Average Daily Attendance 2005-06

DISTRICT	CBEDS*	P-2 ADA**	ADA TO CBEDS
<b>UNIFIED</b>			
(1) ALAMEDA	9,933	9,477	95.41%
(2) ALBANY	3,598	3,475	96.58%
(3) BERKELEY	9,076	8,273	91.15%
(4) CASTRO VALLEY	8,629	8,274	95.89%
(5) DUBLIN	4,912	4,761	96.93%
(6) EMERY	822	750	91.24%
(7) FREMONT	31,911	30,668	96.10%
(8) HAYWARD	22,236	20,931	94.13%
(9) LIVERMORE	13,561	12,892	95.07%
(10) NEW HAVEN	13,274	12,706	95.72%
(11) NEWARK	7,241	6,948	95.95%
(12) OAKLAND	41,467	39,108	94.31%
(13) PIEDMONT	2,602	2,537	97.50%
(14) PLEASANTON	14,518	14,057	96.82%
(15) SAN LEANDRO	8,724	8,261	94.69%
(16) SAN LORENZO	11,613	10,911	93.96%
(17) SUNOL GLEN	203	193	95.07%
<b>ELEMENTARY</b>			
(18) MOUNTAIN HOUSE	40	40	100.00%
<b>TOTAL</b>	<b>204,360</b>	<b>194,262</b>	<b>95.06%</b>

Source: \* CBEDS Enrollment Report October 2005 }  
 \*\* P-2 Attendance Report } Excluding ROC/P, adult education and charter school ADA.

## Five-Year ADA Comparison K-12 (P-2) 2001-02 to 2005-06

DISTRICT	2001-02	2002-03	2003-04	2004-05	2005-06	% CHANGE OVER 04-05
<b>UNIFIED</b>						
(1) ALAMEDA	10,082	9,982	10,024	9,756	9,477	-2.86%
(2) ALBANY	2,916	3,043	3,231	3,323	3,475	4.57%
(3) BERKELEY	8,884	8,454	8,249	8,307	8,273	-0.41%
(4) CASTRO VALLEY	7,732	7,859	8,025	8,180	8,274	1.15%
(5) DUBLIN	4,051	4,161	4,289	4,488	4,761	6.08%
(6) EMERY	924	829	755	708	750	5.93%
(7) FREMONT	29,742	30,176	30,571	30,532	30,668	0.45%
(8) HAYWARD	22,853	22,829	22,589	22,053	20,931	-5.09%
(9) LIVERMORE	13,344	13,508	13,625	13,425	12,892	-3.97%
(10) NEW HAVEN	12,894	13,024	12,839	12,892	12,706	-1.44%
(11) NEWARK	7,143	7,099	7,074	7,086	6,948	-1.95%
(12) OAKLAND	48,139	46,290	44,151	41,943	39,108	-6.76%
(13) PIEDMONT	2,546	2,509	2,545	2,595	2,537	-2.24%
(14) PLEASANTON	13,015	13,304	13,626	13,783	14,057	1.99%
(15) SAN LEANDRO	8,111	8,223	8,269	8,412	8,261	-1.80%
(16) SAN LORENZO	10,904	10,960	10,777	10,896	10,911	0.14%
(17) SUNOL GLEN	159	172	197	196	193	-1.53%
<b>ELEMENTARY</b>						
(18) MOUNTAIN HOUSE	49	40	45	44	40	-9.09%
<b>TOTAL</b>	<b>203,488</b>	<b>202,462</b>	<b>200,881</b>	<b>198,619</b>	<b>194,262</b>	<b>-2.19%</b>

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

## Base Revenue Limit Per ADA 2001-02 to 2006-07

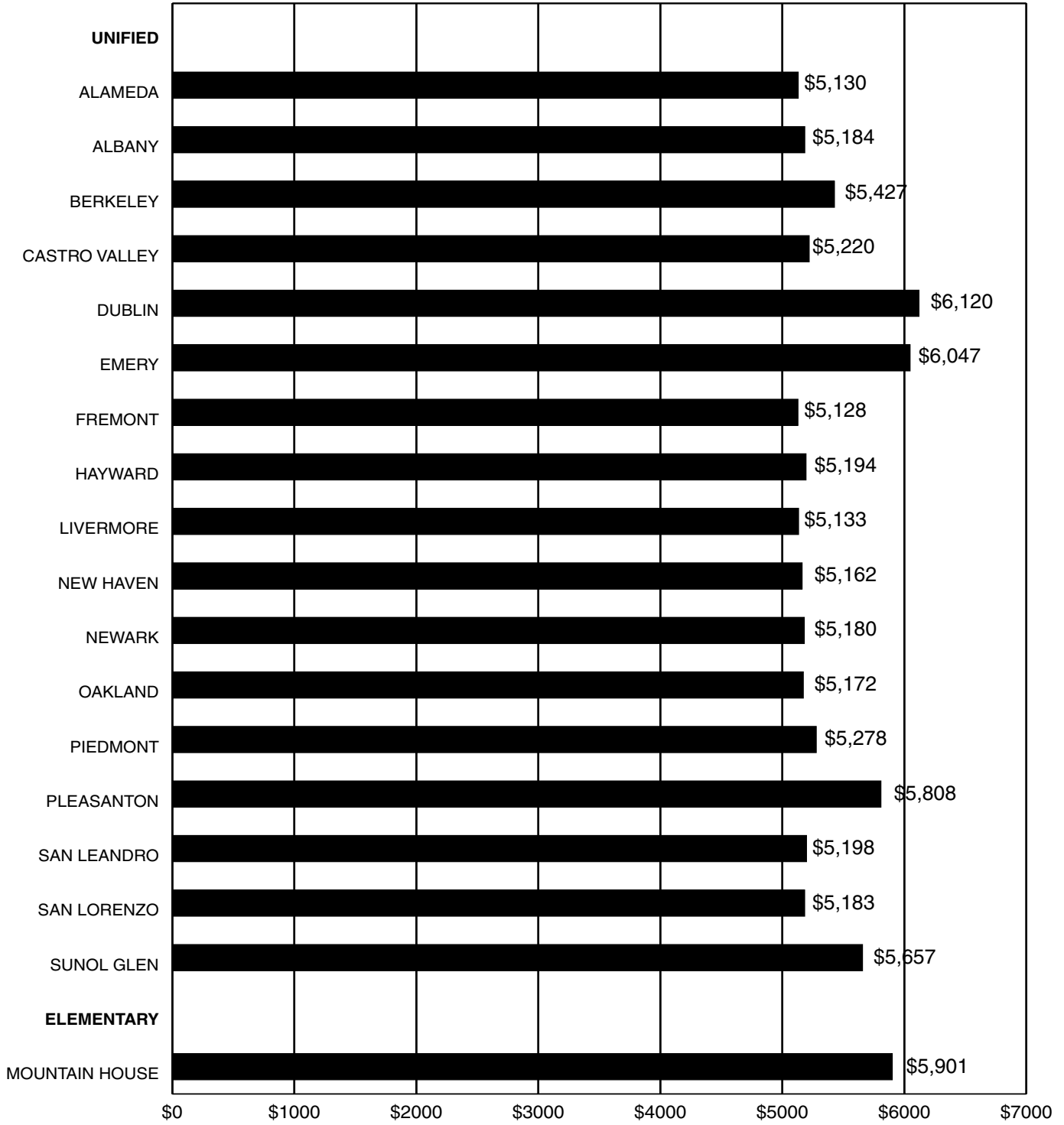
DISTRICT	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07 (estimate)
<b>UNIFIED</b>						
(1) ALAMEDA	\$4,595	\$4,688	\$4,776	\$4,919	\$5,130	\$5,511
(2) ALBANY	4,659	4,752	4,840	4,973	5,184	5,492
(3) BERKELEY	4,918	5,011	5,099	5,216	5,427	5,735
(4) CASTRO VALLEY	4,704	4,797	4,885	5,009	5,220	5,527
(5) DUBLIN	5,611	5,704	5,792	5,909	6,120	6,428
(6) EMERY	5,538	5,631	5,719	5,836	6,047	6,355
(7) FREMONT	4,588	4,681	4,769	4,916	5,128	5,436
(8) HAYWARD	4,667	4,760	4,848	4,983	5,194	5,564
(9) LIVERMORE	4,597	4,690	4,778	4,921	5,133	5,524
(10) NEW HAVEN	4,632	4,725	4,813	4,951	5,162	5,527
(11) NEWARK	4,654	4,747	4,835	4,969	5,180	5,533
(12) OAKLAND	4,646	4,739	4,827	4,961	5,172	5,480
(13) PIEDMONT	4,769	4,862	4,950	5,067	5,278	5,586
(14) PLEASANTON	5,299	5,392	5,480	5,597	5,808	6,115
(15) SAN LEANDRO	4,674	4,767	4,855	4,987	5,198	5,549
(16) SAN LORENZO	4,655	4,748	4,836	4,972	5,183	5,514
(17) SUNOL GLEN	5,148	5,241	5,329	5,446	5,657	5,965
<b>ELEMENTARY</b>						
(18) MOUNTAIN HOUSE	5,393 *	5,482 *	5,567	5,699	5,901	6,255
<b>COUNTY AVERAGE</b>	<b>\$4,875</b>	<b>\$4,968</b>	<b>\$5,055</b>	<b>\$5,185</b>	<b>\$5,396</b>	<b>\$5,728</b>
<b>STATEWIDE AVERAGE— UNIFIED</b>	<b>\$4,660</b>	<b>\$4,753</b>	<b>\$4,841</b>	<b>\$4,980</b>	<b>\$5,195</b>	<b>\$5,564</b>

Source: California Department of Education Form K12 (P-2) exhibits and School Services of California School District Financial Projection Dartboard 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 2005-06

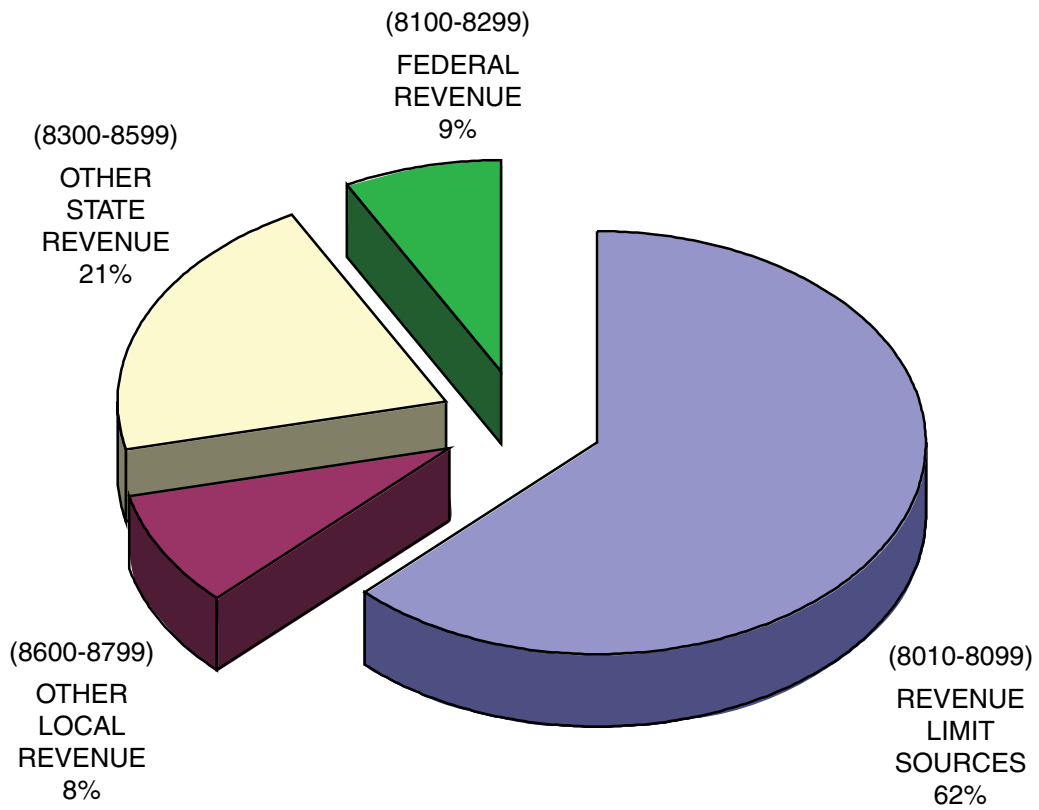


## General Fund Revenue by Source Percent of Total Revenue 2005-06

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	\$51,285,897	\$8,706,333	\$23,519,133	\$5,006,087	\$88,517,450	(1)
	57.94%	9.84%	26.57%	5.65%	100.00%	
(2) ALBANY	18,205,249	872,156	2,967,649	5,229,639	27,274,693	(2)
	66.75%	3.20%	10.88%	19.17%	100.00%	
(3) BERKELEY	46,380,716	5,064,603	14,701,989	30,496,876	96,644,184	(3)
	47.99%	5.24%	15.21%	31.56%	100.00%	
(4) CASTRO VALLEY	44,103,661	11,365,453	31,297,601	2,334,645	89,101,360	(4)
	49.50%	12.76%	35.13%	2.61%	100.00%	
(5) DUBLIN	29,440,918	925,650	5,093,863	3,551,714	39,012,145	(5)
	75.47%	2.37%	13.06%	9.10%	100.00%	
(6) EMERY	5,051,288	858,794	615,826	2,427,741	8,953,649	(6)
	56.42%	9.59%	6.88%	27.11%	100.00%	
(7) FREMONT	159,259,540	12,683,762	57,975,781	7,245,015	237,164,098	(7)
	67.15%	5.35%	24.45%	3.05%	100.00%	
(8) HAYWARD	116,846,381	14,765,045	30,971,978	14,340,913	176,924,317	(8)
	66.03%	8.35%	17.51%	8.11%	100.00%	
(9) LIVERMORE	69,744,046	4,341,467	18,942,304	6,871,227	99,899,044	(9)
	69.81%	4.35%	18.96%	6.88%	100.00%	
(10) NEWARK	67,892,910	5,192,371	15,174,748	8,421,507	96,681,536	(10)
	83.73%	2.93%	8.58%	4.76%	100.00%	
(11) NEW HAVEN	37,408,109	2,476,089	11,067,120	4,621,076	55,572,394	(11)
	67.31%	4.46%	19.91%	8.32%	100.00%	
(12) OAKLAND	218,887,913	54,252,134	90,966,870	37,066,041	401,172,958	(12)
	54.56%	13.52%	22.68%	9.24%	100.00%	
(13) PIEDMONT	13,753,566	671,589	1,953,390	8,452,407	24,830,952	(13)
	55.39%	2.70%	7.87%	34.04%	100.00%	
(14) PLEASANTON	84,035,790	8,078,264	27,752,409	10,506,420	130,372,883	(14)
	64.45%	6.20%	21.29%	8.06%	100.00%	
(15) SAN LEANDRO	44,345,352	2,686,379	9,033,713	4,053,750	60,119,194	(15)
	73.76%	4.47%	15.03%	6.74%	100.00%	
(16) SAN LORENZO	58,340,496	5,030,733	13,181,401	7,964,373	84,517,003	(16)
	69.03%	5.95%	15.60%	9.42%	100.00%	
(17) SUNOL GLEN	1,120,961	54,340	313,088	367,508	1,855,897	(17)
	60.40%	2.93%	16.87%	19.80%	100.00%	
<b>ELEMENTARY</b>						
(18) MOUNTAIN HOUSE	278,294	22,416	83,908	12,412	397,030	(18)
	70.09%	5.65%	21.13%	3.13%	100.00%	
<b>TOTAL</b>	<b>\$1,066,381,087</b>	<b>\$138,047,578</b>	<b>\$355,612,771</b>	<b>\$158,969,351</b>	<b>\$1,719,010,787</b>	
<b>PERCENT</b>	<b>62.03%</b>	<b>8.03%</b>	<b>20.69%</b>	<b>9.25%</b>	<b>100.00%</b>	

Source: 2005-06 Unaudited Actuals Financial Report

# General Fund Revenue by Source Percent of Total Revenue 2005-06



## General Fund Expenditures by Program 2005-06

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	\$57,473,741	\$7,967	\$939,788	\$140,484	\$0
%	0.00%	66.59%	0.01%	1.09%	0.16%	0.00%
(2) ALBANY	0	20,065,068	0	327,940	0	0
%	0.00%	76.16%	0.00%	1.24%	0.00%	0.00%
(3) BERKELEY	0	67,459,727	0	0	0	0
%	0.00%	71.97%	0.00%	0.00%	0.00%	0.00%
(4) CASTRO VALLEY	0	43,755,614	1,087,078	183,913	369,973	195,568
%	0.00%	49.50%	1.23%	0.21%	0.42%	0.22%
(5) DUBLIN	0	30,177,875	0	714,715	172,575	0
%	0.00%	76.92%	0.00%	1.82%	0.44%	0.00%
(6) EMERY	0	7,298,979	0	0	0	0
%	0.00%	82.80%	0.00%	0.00%	0.00%	0.00%
(7) FREMONT	164,861	165,374,738	967,029	2,972,542	0	506,319
%	0.07%	71.14%	0.42%	1.28%	0.00%	0.22%
(8) HAYWARD	0	119,164,213	208,606	669,676	860,429	0
%	0.00%	71.25%	0.12%	0.40%	0.51%	0.00%
(9) LIVERMORE	751	71,092,051	0	1,087,945	463,718	0
%	0.00%	74.09%	0.00%	1.13%	0.48%	0.00%
(10) NEW HAVEN	0	75,846,629	0	1,278,365	510,691	182,567
%	0.00%	76.93%	0.00%	1.30%	0.52%	0.19%
(11) NEWARK	318	42,930,944	0	971,988	537,163	0
%	0.00%	77.83%	0.00%	1.76%	0.97%	0.00%
(12) OAKLAND	1,123,742	285,721,602	1,761,051	3,041,349	1,509,716	26,606
%	0.28%	71.30%	0.44%	0.76%	0.38%	0.01%
(13) PIEDMONT	0	20,053,036	0	680,767	0	0
%	0.00%	80.84%	0.00%	2.74%	0.00%	0.00%
(14) PLEASANTON	0	83,983,470	0	1,533,526	212,454	0
%	0.00%	64.44%	0.00%	1.18%	0.16%	0.00%
(15) SAN LEANDRO	0	45,735,566	0	927,580	418,776	0
%	0.00%	76.22%	0.00%	1.55%	0.70%	0.00%
(16) SAN LORENZO	0	59,877,121	0	1,985,735	323,615	231,715
%	0.00%	71.20%	0.00%	2.36%	0.38%	0.28%
(17) SUNOL	45,903	1,620,391	0	0	0	0
%	2.47%	87.20%	0.00%	0.00%	0.00%	0.00%
<b>ELEMENTARY</b>						
(18) MOUNTAIN HOUSE	0	409,236	0	0	0	0
%	0.00%	98.88%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>\$1,335,575</b>	<b>\$1,198,040,001</b>	<b>\$4,031,731</b>	<b>\$17,315,829</b>	<b>\$5,519,594</b>	<b>\$1,142,775</b>
<b>PERCENT</b>	<b>0.08%</b>	<b>70.70%</b>	<b>0.24%</b>	<b>1.02%</b>	<b>0.33%</b>	<b>0.07%</b>

Source: 2005-06 Form PCR Program Cost Report



# General Fund Expenditures by Program 2005-06

COMMUNITY DAY SCHOOLS (7)	SPECIALIZED SECONDARY PROGRAMS (8)	VOCATIONAL EDUCATIONS (9)	REGULAR EDUCATION ADULT (10)	ADULT INDEPENDENT STUDY CENTERS (11)	ADULT CORRECTIONAL EDUCATION (12)	ADULT VOCATIONAL EDUCATION (13)	BILINGUAL (14)	
\$931	\$0	\$0	\$0	\$0	\$0	\$0	\$742	(1)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	0	0	0	0	0	936	(2)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
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	96,487	0	0	0	0	0	(4)
0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	9,324	0	0	0	0	0	(5)
0.00%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	7,778	0	0	0	0	0	(6)
0.00%	0.00%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	0	0	0	0	0	2,488,603	(7)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.07%	
0	0	0	0	0	0	0	4,913,366	(8)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.94%	
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	30,243	0	0	0	0	0	(10)
0.00%	0.00%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	
417,126	0	0	0	0	0	0	0	(11)
0.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
682,418	0	2,044,132	0	0	0	0	7,444,609	(12)
0.17%	0.00%	0.51%	0.00%	0.00%	0.00%	0.00%	1.86%	
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	1,417,736	0	0	0	0	0	(14)
0.00%	0.00%	1.09%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	227,489	0	0	0	0	0	(15)
0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%	
0	0	0	0	0	0	0	2,654,801	(16)
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.16%	
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>\$1,100,475</b>	<b>\$0</b>	<b>\$3,833,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,503,057</b>	
<b>0.06%</b>	<b>0.00%</b>	<b>0.23%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.03%</b>	

## General Fund Expenditures by Program 2005-06

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	\$14,644,679	\$0	\$0	\$94,430	\$93,620
%	0.00%	16.97%	0.00%	0.00%	0.11%	0.11%
(2) ALBANY	0	4,748,779	0	207,038	14,836	368,074
%	0.00%	18.03%	0.00%	0.79%	0.06%	1.40%
(3) BERKELEY	0	19,799,434	0	348,187	0	505,992
%	0.00%	21.12%	0.00%	0.37%	0.00%	0.54%
(4) CASTRO VALLEY	0	11,647,616	367,440	0	0	136,097
%	0.00%	13.18%	0.42%	0.00%	0.00%	0.15%
(5) DUBLIN	0	7,200,268	165,589	0	0	0
%	0.00%	18.35%	0.42%	0.00%	0.00%	0.00%
(6) EMERY	0	1,138,209	0	0	0	0
%	0.00%	12.91%	0.00%	0.00%	0.00%	0.00%
(7) FREMONT	0	40,633,730	0	105,818	0	430,916
%	0.00%	17.49%	0.00%	0.05%	0.00%	0.19%
(8) HAYWARD	0	27,929,082	0	935,280	0	109,399
%	0.00%	16.70%	0.00%	0.56%	0.00%	0.07%
(9) LIVERMORE	0	16,186,409	38,975	211,416	0	75,079
%	0.00%	16.87%	0.04%	0.22%	0.00%	0.08%
(10) NEW HAVEN	0	16,572,384	521,865	450,078	0	47,542
%	0.00%	16.81%	0.53%	0.46%	0.00%	0.05%
(11) NEWARK	0	7,298,052	51,664	260,097	0	286,348
%	0.00%	13.23%	0.09%	0.47%	0.00%	0.52%
(12) OAKLAND	167,686	64,408,469	0	7,793,821	0	352,206
%	0.04%	16.07%	0.00%	1.94%	0.00%	0.09%
(13) PIEDMONT	0	3,901,867	0	0	0	0
%	0.00%	15.73%	0.00%	0.00%	0.00%	0.00%
(14) PLEASANTON	0	19,104,024	0	0	0	0
%	0.00%	14.66%	0.00%	0.00%	0.00%	0.00%
(15) SAN LEANDRO	0	9,982,270	0	0	0	0
%	0.00%	16.64%	0.00%	0.00%	0.00%	0.00%
(16) SAN LORENZO	0	14,727,200	0	300,356	0	15,762
%	0.00%	17.51%	0.00%	0.36%	0.00%	0.02%
(17) SUNOL	0	181,450	0	0	0	0
%	0.00%	9.77%	0.00%	0.00%	0.00%	0.00%
<b>ELEMENTARY</b>						
(18) MOUNTAIN HOUSE	0	0	0	0	0	0
%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>\$167,686</b>	<b>\$280,103,922</b>	<b>\$1,145,533</b>	<b>\$10,612,091</b>	<b>\$109,266</b>	<b>\$2,421,035</b>
<b>PERCENT</b>	<b>0.01%</b>	<b>16.53%</b>	<b>0.07%</b>	<b>0.63%</b>	<b>0.01%</b>	<b>0.14%</b>

## General Fund Expenditures by Program 2005-06

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)	
\$201,475	\$0	\$70,910	\$12,468,901	\$518,852	(\$334,769)	\$86,321,751	(1)
0.23%	0.00%	0.08%	14.44%	0.60%	-0.39%	100.00%	
0	0	0	490,574	191,191	(71,753)	26,342,683	(2)
0.00%	0.00%	0.00%	1.86%	0.73%	-0.27%	100.00%	
0	134,243	840,586	1,584,954	3,779,171	(714,743)	93,737,551	(3)
0.00%	0.14%	0.90%	1.69%	4.03%	-0.76%	100.00%	
0	4,852	37,616	30,302,915	401,312	(205,545)	88,380,936	(4)
0.00%	0.01%	0.04%	34.29%	0.45%	-0.23%	100.00%	
0	0	0	647,866	293,258	(146,492)	39,234,978	(5)
0.00%	0.00%	0.00%	1.65%	0.75%	-0.37%	100.00%	
0	0	0	231,206	139,293	0	8,815,465	(6)
0.00%	0.00%	0.00%	2.62%	1.58%	0.00%	100.00%	
0	16,571	425,503	17,326,558	1,413,406	(445,010)	232,381,584	(7)
0.00%	0.01%	0.18%	7.46%	0.61%	-0.19%	100.00%	
409,210	0	1,705,808	8,443,076	2,661,215	(770,210)	167,239,150	(8)
0.24%	0.00%	1.02%	5.05%	1.59%	-0.45%	100.00%	
0	0	0	6,807,455	184,321	(183,994)	95,964,126	(9)
0.00%	0.00%	0.00%	7.09%	0.19%	-0.19%	100.00%	
162,637	0	0	2,086,182	1,100,217	(219,874)	98,569,526	(10)
0.16%	0.00%	0.00%	2.12%	1.12%	-0.22%	100.00%	
0	867	43,772	1,993,626	537,738	(160,506)	55,169,197	(11)
0.00%	0.00%	0.08%	3.61%	0.97%	-0.29%	100.00%	
0	8,141	2,343,693	20,707,586	4,201,857	(2,582,119)	400,756,565	(12)
0.00%	0.00%	0.58%	5.17%	1.05%	-0.65%	100.00%	
0	0	41,592	186,703	63,649	(120,800)	24,806,814	(13)
0.00%	0.00%	0.17%	0.75%	0.26%	-0.49%	100.00%	
0	0	749,313	22,999,570	563,017	(228,650)	130,334,460	(14)
0.00%	0.00%	0.57%	17.65%	0.43%	-0.18%	100.00%	
0	457,579	0	2,238,635	215,933	(206,290)	59,997,538	(15)
0.00%	0.76%	0.00%	3.73%	0.36%	-0.34%	100.00%	
0	0	0	3,867,511	392,902	(276,471)	84,100,247	(16)
0.00%	0.00%	0.00%	4.60%	0.47%	-0.34%	100.00%	
0	0	0	10,404	0	0	1,858,148	(17)
0.00%	0.00%	0.00%	0.56%	0.00%	0.00%	100.00%	
0	0	0	4,221	643	0	414,100	(18)
0.00%	0.00%	0.00%	1.02%	0.10%	0.00%	100.00%	
<b>\$773,322</b>	<b>\$622,253</b>	<b>\$6,258,793</b>	<b>\$132,397,943</b>	<b>\$16,657,975</b>	<b>(\$6,667,226)</b>	<b>\$1,694,424,819</b>	
<b>0.05%</b>	<b>0.04%</b>	<b>0.37%</b>	<b>7.81%</b>	<b>0.98%</b>	<b>-0.40%</b>	<b>100.00%</b>	

# General Fund Expenditures by Object

## 2005-06

Cost per Unit of ADA  
Percent of Total Expenditures

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	9,816	\$40,098,390	\$10,926,720	\$11,873,883	\$2,672,473
Cost Per ADA		\$4,085	\$1,113	\$1,210	\$272
		46.93%	12.79%	13.90%	3.13%
(2) ALBANY	3,475	13,559,512	3,788,001	5,053,524	1,148,532
Cost Per ADA		3,902	1,090	1,454	331
		52.44%	14.65%	19.54%	4.44%
(3) BERKELEY	8,275	38,363,328	17,687,604	19,073,457	3,391,488
Cost Per ADA		4,636	2,137	2,305	410
		41.61%	19.18%	20.69%	3.68%
(4) CASTRO VALLEY	8,480	31,019,020	8,809,733	10,127,915	2,051,813
Cost Per ADA		3,658	1,039	1,194	242
		35.57%	10.10%	11.61%	2.35%
(5) DUBLIN	4,931	21,834,633	5,911,988	5,245,903	1,109,762
Cost Per ADA		4,428	1,199	1,064	225
		55.65%	15.07%	13.37%	2.83%
(6) EMERY	750	3,615,985	1,395,006	1,460,786	361,741
Cost Per ADA		4,821	1,860	1,948	482
		41.45%	15.99%	16.74%	4.15%
(7) FREMONT	32,064	128,518,822	33,813,098	26,329,918	8,142,310
Cost Per ADA		4,008	1,055	821	254
		55.30%	14.55%	11.33%	3.50%
(8) HAYWARD	22,011	89,041,411	27,895,513	17,389,828	6,015,569
Cost Per ADA		4,045	1,267	790	273
		54.64%	17.12%	10.67%	3.69%
(9) LIVERMORE	13,176	45,037,985	13,127,582	18,381,651	3,623,039
Cost Per ADA		3,418	996	1,395	275
		48.43%	14.12%	19.76%	3.90%
(10) NEW HAVEN	13,148	58,138,835	13,743,010	13,913,515	3,200,432
Cost Per ADA		4,412	1,043	1,056	243
		59.34%	14.03%	14.20%	3.27%

Source: 2005-06 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

**2005-06**

Cost per Unit of ADA  
Percent of Total Expenditures

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)	
\$8,620,454	\$8,591	\$11,584,689	(\$334,769)	\$85,450,431	(1)
\$878	\$1	\$1,180	(\$34)	\$8,705	
10.09%	0.01%	13.56%	-0.41%	100.00%	
2,314,286	60,008	7,180	(71,753)	25,859,290	(2)
666	17	2	(21)	7,442	
8.95%	0.23%	0.03%	-0.28%	100.00%	
13,315,838	1,063,158	20,069	(714,743)	92,200,199	(3)
1,609	128	2	(86)	11,142	
14.44%	1.15%	0.02%	-0.77%	100.00%	
6,191,473	83,613	29,136,994	(205,545)	87,215,016	(4)
730	10	3,436	(24)	10,285	
7.10%	0.10%	33.41%	-0.24%	100.00%	
4,624,317	7,000	647,867	(146,492)	39,234,978	(5)
938	1	131	(30)	7,957	
11.79%	0.02%	1.65%	-0.38%	100.00%	
1,750,740	0	139,790	0	8,724,048	(6)
2,334	0	186	0	11,632	
20.07%	0.00%	1.60%	0.00%	100.00%	
18,009,446	686,443	17,326,431	(445,010)	232,381,458	(7)
562	21	540	(14)	7,247	
7.75%	0.30%	7.46%	-0.19%	100.00%	
17,763,856	1,460,106	4,160,530	(770,210)	162,956,603	(8)
807	66	189	(35)	7,403	
10.90%	0.90%	2.78%	-0.47%	100.00%	
9,064,420	105,989	3,845,206	(183,994)	93,001,878	(9)
688	8	292	(14)	7,058	
9.75%	0.11%	4.13%	-0.20%	100.00%	
7,582,321	125,104	1,495,543	(219,874)	97,978,886	(10)
575	9	114	(17)	7,436	
7.74%	0.13%	1.53%	-0.22%	100.00%	

# General Fund Expenditures by Object

**2005-06**

Cost per Unit of ADA  
Percent of Total Expenditures

DISTRICT	*P-2 ADA	CERTIFICATED SALARIES (1000-1999)	CLASSIFIED SALARIES (2000-2999)	EMPLOYEE BENEFITS (3000-3999)	BOOKS & SUPPLIES (4000-4999)
(11) NEWARK	7,285	29,242,913	8,318,330	7,146,084	2,951,089
Cost Per ADA		740	210	181	75
		93.66%	2.10%	1.80%	0.75%
(12) OAKLAND	39,542	160,880,528	53,567,939	73,980,483	23,347,681
Cost Per ADA		4,069	1,355	1,871	590
		40.62%	13.52%	18.68%	5.89%
(13) PIEDMONT	2,538	13,080,433	3,826,831	4,686,223	906,467
Cost Per ADA		5,154	1,508	1,846	357
		52.99%	15.50%	18.98%	3.67%
(14) PLEASANTON	14,404	63,896,716	14,727,187	13,325,283	4,469,834
Cost Per ADA		4,436	1,022	925	310
		49.44%	11.40%	10.31%	3.46%
(15) SAN LEANDRO	8,626	35,289,196	7,587,481	7,910,188	1,608,717
Cost Per ADA		4,091	880	917	186
		59.80%	12.86%	13.40%	2.73%
(16) SAN LORENZO	11,369	43,973,829	11,843,964	13,781,316	3,298,036
Cost Per ADA		3,868	1,042	1,212	290
		53.20%	14.33%	16.67%	3.99%
(17) SUNOL GLEN	193	863,498	473,393	247,669	99,699
Cost Per ADA		4,474	2,453	1,283	517
		46.73%	25.62%	13.40%	5.40%
<b>ELEMENTARY</b>					
(18) MOUNTAIN HOUSE	40	127,704	121,304	91,630	20,670
Cost Per ADA		3,193	3,033	2,291	517
		31.15%	29.60%	22.36%	5.04%
<b>TOTAL</b>	<b>200,123</b>	<b>816,582,738</b>	<b>237,564,684</b>	<b>250,019,256</b>	<b>68,419,352</b>
<b>Cost Per ADA</b>		<b>\$4,080</b>	<b>\$1,187</b>	<b>\$1,249</b>	<b>\$342</b>
<b>PERCENT</b>		<b>48.80%</b>	<b>14.20%</b>	<b>14.94%</b>	<b>4.09%</b>

Source: 2005-06 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

## 2005-06

Cost per Unit of ADA  
Percent of Total Expenditures

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)	
5,602,737	74,923	1,181,853	(160,506)	54,357,423	(11)
142	2	30	(4)	1,375	
1.41%	0.02%	0.30%	-0.04%	100.00%	
68,707,758	2,146,710	16,059,000	(2,582,119)	396,107,980	(12)
1,738	54	406	(65)	10,017	
17.35%	0.54%	4.05%	-0.65%	100.00%	
2,235,153	5,803	66,704	(120,800)	24,686,814	(13)
881	2	26	(48)	9,727	
9.05%	0.02%	0.27%	-0.48%	100.00%	
10,683,247	461,273	21,897,140	(228,650)	129,232,030	(14)
742	32	1,520	(16)	8,972	
8.27%	0.36%	16.94%	-0.18%	100.00%	
5,541,229	28,383	1,253,810	(206,290)	59,012,714	(15)
642	3	145	(24)	6,841	
9.39%	0.05%	2.12%	-0.35%	100.00%	
7,550,439	61,623	2,420,541	(276,471)	82,653,277	(16)
664	5	213	(24)	7,270	
9.14%	0.07%	2.93%	-0.33%	100.00%	
163,485	0	0	0	1,847,744	(17)
847	0	0	0	9,574	
8.85%	0.00%	0.00%	0.00%	100.00%	
48,571	0	0	0	409,879	(18)
1,214	0	0	0	10,247	
11.85%	0.00%	0.00%	0.00%	100.00%	
<b>189,769,770</b>	<b>6,378,727</b>	<b>111,243,347</b>	<b>(6,667,226)</b>	<b>1,673,310,648</b>	
<b>\$948</b>	<b>\$32</b>	<b>\$556</b>	<b>(\$33)</b>	<b>\$8,361</b>	
<b>11.34%</b>	<b>0.38%</b>	<b>6.65%</b>	<b>-0.40%</b>	<b>100.00%</b>	

## Other Financing Sources/Uses and General Fund Balance 2005-06

DISTRICT	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	INTERFUND TRANSFERS	NET OTHER SOURCES / USES
<b>UNIFIED</b>			
(1) ALAMEDA	\$3,067,018	(\$871,319)	\$0
(2) ALBANY	1,415,403	(483,392)	0
(3) BERKELEY	4,443,985	(754,986)	(1)
(4) CASTRO VALLEY	1,886,345	(1,153,000)	0
(5) DUBLIN	(222,833)	576,000	0
(6) EMERY	229,599	(74,318)	0
(7) FREMONT	4,782,640	547,825	0
(8) HAYWARD	13,967,714	(4,099,950)	0
(9) LIVERMORE	6,897,166	(2,254,076)	0
(10) NEW HAVEN	(1,297,350)	768,319	0
(11) NEWARK	1,214,970	(811,773)	0
(12) OAKLAND	5,064,979	(2,345,101)	0
(13) PIEDMONT	144,138	290,711	0
(14) PLEASANTON	1,140,853	(264,708)	0
(15) SAN LEANDRO	1,106,480	(629,014)	67,613
(16) SAN LORENZO	1,863,726	(1,329,065)	0
(17) SUNOL GLEN	8,153	(10,404)	0
<b>ELEMENTARY</b>			
(18) MOUNTAIN HOUSE	(12,849)	(4,221)	0
<b>TOTAL</b>	<b>\$45,700,137</b>	<b>(\$12,902,472)</b>	<b>\$67,612</b>

Source: 2005-06 Unaudited Actuals Financial Report



## Other Financing Sources/Uses and General Fund Balance 2005-06

NET INCREASE (DECREASE) IN FUND	NET BEGINNING BALANCE	ENDING BALANCE	CHANGE %	
\$2,195,699	\$2,182,329	\$4,378,028	100.61%	(1)
932,011	3,343,167	4,275,178	27.88%	(2)
3,688,999	3,766,476	7,455,475	97.94%	(3)
733,345	7,849,199	8,582,544	9.34%	(4)
353,167	1,802,591	2,155,758	19.59%	(5)
155,281	1,842,632	1,997,913	8.43%	(6)
5,330,465	10,896,998	16,227,463	48.92%	(7)
9,867,764	15,519,145	25,386,909	63.58%	(8)
4,643,090	9,291,129	13,934,219	49.97%	(9)
(529,031)	7,156,963	6,627,932	-7.39%	(10)
403,197	4,900,287	5,303,484	8.23%	(11)
2,719,878	23,376,267	26,096,145	11.64%	(12)
434,849	663,637	1,098,486	65.53%	(13)
876,145	3,246,580	4,122,725	26.99%	(14)
545,079	1,847,142	2,392,221	29.51%	(15)
534,661	6,645,133	7,179,794	8.05%	(16)
(2,251)	281,742	279,491	-0.80%	(17)
(17,070)	123,773	106,703	-13.79%	(18)
<b>\$32,865,278</b>	<b>\$104,735,190</b>	<b>\$137,600,468</b>	<b>31.38%</b>	

## General Fund Ending Balance Components 2005-06

DISTRICT	REVOLVING FUND	STORES	PREPAID EXPENSES	OTHER RESERVES	GENERAL RESERVES
<b>UNIFIED</b>					
(1) ALAMEDA	\$50,000	\$0	\$0	\$0	\$0
%	1.14%	0.00%	0.00%	0.00%	0.00%
(2) ALBANY	25,000	0	0	0	0
%	0.58%	0.00%	0.00%	0.00%	0.00%
(3) BERKELEY	100,000	13,679	20,997	0	0
%	1.34%	0.18%	0.28%	0.00%	0.00%
(4) CASTRO VALLEY	62,000	91,548	35,564	0	0
%	0.72%	1.07%	0.41%	0.00%	0.00%
(5) DUBLIN	25,000	42,763	0	0	0
%	1.16%	1.98%	0.00%	0.00%	0.00%
(6) EMERY	5,556	15,265	65,241	0	0
%	0.28%	0.76%	3.27%	0.00%	0.00%
(7) FREMONT	100,000	245,724	58,270	0	0
%	0.62%	1.51%	0.36%	0.00%	0.00%
(8) HAYWARD	100,000	357,117	222,936	0	0
%	0.39%	1.41%	0.88%	0.00%	0.00%
(9) LIVERMORE	50,000	239,573	0	0	0
%	0.36%	1.72%	0.00%	0.00%	0.00%
(10) NEW HAVEN	51,000	0	0	0	0
%	0.77%	0.00%	0.00%	0.00%	0.00%

Source: 2005-06 Unaudited Actuals Financial Report

## General Fund Ending Balance Components 2005-06

RESTRICTED PROGRAM BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS	ENDING BALANCE	
\$1,844,271 42.13%	\$2,316,428 52.91%	\$0 0.00%	\$167,329 3.82%	\$4,378,028 100.00%	(1)
680,058 15.91%	1,317,134 30.81%	990,287 23.16%	1,262,699 29.54%	4,275,178 100.00%	(2)
1,408,959 18.90%	2,766,006 37.10%	3,145,834 42.20%	0 0.00%	7,455,475 100.00%	(3)
0 0.00%	1,803,270 21.01%	6,590,162 76.79%	0 0.00%	8,582,544 100.00%	(4)
287,054 13.32%	1,177,050 54.60%	623,891 28.94%	0 0.00%	2,155,758 100.00%	(5)
214,352 10.73%	352,616 17.65%	357,905 17.91%	986,978 49.40%	1,997,913 100.00%	(6)
5,831,239 35.93%	4,404,000 27.14%	2,485,737 15.32%	3,102,493 19.12%	16,227,463 100.00%	(7)
9,355,157 36.85%	5,017,175 19.76%	4,235,530 16.68%	6,098,994 24.03%	25,386,909 100.00%	(8)
2,563,132 18.39%	3,838,565 27.55%	1,946,556 13.97%	5,296,393 38.01%	13,934,219 100.00%	(9)
2,322,838 35.05%	2,957,086 44.62%	947,925 14.30%	349,083 5.26%	6,627,932 100.00%	(10)

## General Fund Ending Balance Components 2005-06

DISTRICT	REVOLVING FUND	STORES	PREPAID EXPENSES	OTHER RESERVES	GENERAL RESERVES
(11) NEWARK	25,000	82,817	27,763	0	0
%	0.47%	1.56%	0.52%	0.00%	0.00%
(12) OAKLAND	150,000	0	0	0	0
%	0.57%	0.00%	0.00%	0.00%	0.00%
(13) PIEDMONT	5,000	0	159,476	0	0
%	0.46%	0.00%	14.52%	0.00%	0.00%
(14) PLEASANTON	46,000	166,900	122,109	0	0
%	1.11%	4.05%	2.96%	0.00%	0.00%
(15) SAN LEANDRO	40,000	0	0	0	0
%	1.67%	0.00%	0.00%	0.00%	0.00%
(16) SAN LORENZO	35,000	170,073	0	0	0
%	0.49%	2.37%	0.00%	0.00%	0.00%
(17) SUNOL GLEN	4,000	0	5,310	0	0
%	1.43%	0.00%	1.90%	0.00%	0.00%
<b>ELEMENTARY</b>					
(18) MOUNTAIN HOUSE	1,000	0	0	0	0
%	0.94%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>\$874,556</b>	<b>\$1,425,459</b>	<b>\$717,666</b>	<b>\$0</b>	<b>\$0</b>
<b>PERCENT</b>	<b>0.64%</b>	<b>1.04%</b>	<b>0.52%</b>	<b>0.00%</b>	<b>0.00%</b>

Source: 2005-06 Unaudited Actuals Financial Report

## General Fund Ending Balance Components 2005-06

RESTRICTED PROGRAM BALANCES	DESIGNATED FOR ECONOMIC UNCERTAINTIES	OTHER DESIGNATED AMOUNTS	UNDESIGNATED AMOUNTS	ENDING BALANCE	
0	1,655,076	1,812,461	1,700,367	5,303,484	(11)
0.00%	31.22%	34.17%	32.06%	100.00%	
18,819,436	3,196,914	4,012,848	(83,053)	26,096,145	(12)
72.12%	12.25%	15.38%	-0.32%	100.00%	
0	859,027	0	74,983	1,098,486	(13)
0.00%	78.20%	0.00%	6.82%	100.00%	
1,328,313	0	843,866	1,615,537	4,122,725	(14)
32.22%	0.00%	20.47%	39.19%	100.00%	
1,743,922	0	608,299	0	2,392,221	(15)
72.90%	0.00%	25.43%	0.00%	100.00%	
1,626,642	2,523,007	2,260,000	565,072	7,179,794	(16)
22.66%	35.14%	31.47%	7.87%	100.00%	
39,559	92,907	20,257	117,458	279,491	(17)
14.15%	33.24%	7.25%	42.03%	100.00%	
4,283	50,000	7,056	44,364	106,703	(18)
4.01%	46.86%	6.61%	41.58%	100.00%	
<b>\$48,069,215</b>	<b>\$34,326,261</b>	<b>\$30,888,614</b>	<b>\$21,298,697</b>	<b>\$137,600,468</b>	
<b>34.93%</b>	<b>24.95%</b>	<b>22.45%</b>	<b>15.48%</b>	<b>100.00%</b>	

## Appropriations Limit (Gann Limit) 2005-06 and 2006-07

DISTRICT	2005-06		2006-07 (EST.)	
	APPROPRIATIONS LIMIT	APPROPRIATIONS SUBJECT TO LIMIT	APPROPRIATIONS LIMIT	
<b>UNIFIED</b>				
(1) ALAMEDA	\$44,405,573	\$44,405,573	\$45,388,478	(1)
(2) ALBANY	17,607,759	17,607,759	18,405,704	(2)
(3) BERKELEY	52,081,351	52,081,351	53,965,098	(3)
(4) CASTRO VALLEY	40,539,937	40,539,937	42,145,318	(4)
(5) DUBLIN	24,233,949	24,233,949	26,700,191	(5)
(6) EMERY	4,085,084	4,085,084	4,134,312	(6)
(7) FREMONT	157,704,374	157,704,374	163,818,307	(7)
(8) HAYWARD	102,207,965	102,207,965	107,902,359	(8)
(9) LIVERMORE	65,185,943	65,185,943	67,801,190	(9)
(10) NEW HAVEN	61,574,546	61,574,546	63,321,559	(10)
(11) NEWARK	34,439,264	34,439,264	35,667,007	(11)
(12) OAKLAND	359,729,186	252,454,048	356,173,277	(12)
(13) PIEDMONT	18,942,126	18,942,126	19,692,234	(13)
(14) PLEASANTON	70,865,530	70,865,530	73,200,306	(14)
(15) SAN LEANDRO	45,456,252	45,456,252	46,448,236	(15)
(16) SAN LORENZO	56,310,581	56,310,581	59,547,376	(16)
(17) SUNOL GLEN	1,139,659	1,139,659	1,133,725	(17)
<b>ELEMENTARY</b>				
(18) MOUNTAIN HOUSE	376,261	295,434	369,412	(18)
<b>TOTAL</b>	<b>\$1,156,885,340</b>	<b>\$1,049,529,375</b>	<b>\$1,185,814,089</b>	

Source: 2005-06 Unaudited Actuals-Form GANN

**General Assessed Valuations**  
**2005-06**  
(in thousands)

DISTRICT	SECURED	STATE UTILITY	UNSECURED	TOTAL	
<b>UNIFIED</b>					
(1) ALAMEDA	\$6,836,138	\$26,398	\$482,559	\$7,345,095	(1)
(2) ALBANY	1,457,434	365	26,656	1,484,455	(2)
(3) BERKELEY	9,382,899	2,520	574,218	9,959,637	(3)
(4) CASTRO VALLEY	5,076,909	0	61,367	5,138,276	(4)
(5) DUBLIN	6,047,001	1,016	216,561	6,264,578	(5)
(6) EMERY	2,566,082	2,019	370,268	2,938,369	(6)
(7) FREMONT	26,146,166	14,683	2,019,604	28,180,453	(7)
(8) HAYWARD	12,248,745	4,254	686,839	12,939,838	(8)
(9) LIVERMORE	11,598,015	23,546	614,841	12,236,402	(9)
(10) NEW HAVEN	7,138,056	4,821	462,543	7,605,420	(10)
(11) NEWARK	4,923,105	1,834	247,227	5,172,166	(11)
(12) OAKLAND	29,178,640	77,961	2,120,033	31,376,634	(12)
(13) PIEDMONT	2,383,742	0	4,473	2,388,215	(13)
(14) PLEASANTON	13,707,736	3,269	628,208	14,339,213	(14)
(15) SAN LEANDRO	6,588,650	5,722	1,281,152	7,875,524	(15)
(16) SAN LORENZO	4,988,194	1,677	253,692	5,243,563	(16)
(17) SUNOL GLEN	250,913	1,012	55,521	307,446	(17)
<b>ELEMENTARY</b>					
(18) MOUNTAIN HOUSE	39,553	1,396	16,306	57,255	(18)
<b>TOTAL</b>	<b>\$150,557,978</b>	<b>\$172,493</b>	<b>\$10,122,068</b>	<b>\$160,852,539</b>	

Source: Alameda County Auditor Controller Job Report No. 51202069-1 dated 7/8/05

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 2005-06

DISTRICT	CURRENT EXPENSE APPLICABLE TO TEACHER'S SALARIES	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	\$65,888,655	\$43,436,681	65.92%	18.6	19.3	19.5	(1)
(2) ALBANY	23,582,298	15,947,243	67.62%	19.0	19.0	0	(2)
(3) BERKELEY	77,842,736	46,883,615	60.23%	19.0	19.0	20.3	(3)
(4) CASTRO VALLEY	52,217,716	33,440,992	64.04%	19.9	19.6	30.0	(4)
(5) DUBLIN	35,677,331	22,240,380	62.34%	18.8	19.0	24.0	(5)
(6) EMERY	6,247,549	3,978,444	63.68%	20.0	20.0	25.4	(6)
(7) FREMONT	196,201,467	134,022,271	68.31%	19.6	19.7	29.6	(7)
(8) HAYWARD	142,020,387	93,645,219	65.94%	18.6	19.4	29.2	(8)
(9) LIVERMORE	81,616,496	53,851,632	65.98%	19.4	19.4	29.6	(9)
(10) NEW HAVEN	87,216,412	59,856,387	68.63%	20.0	19.0	26.8	(10)
(11) NEWARK	49,215,759	28,562,178	58.03%	19.0	19.0	29.7	(11)
(12) OAKLAND	312,509,080	174,340,910	55.79%	20.0	18.0	24.4	(12)
(13) PIEDMONT	23,223,102	15,099,936	65.02%	20.0	20.0	21.4	(13)
(14) PLEASANTON	99,354,513	66,458,039	66.89%	20.0	20.0	26.2	(14)
(15) SAN LEANDRO	52,895,691	35,642,696	67.38%	20.0	20.0	22.4	(15)
(16) SAN LORENZO	72,042,008	46,613,593	64.70%	19.4	19.5	28.0	(16)
(17) SUNOL GLEN	1,718,293	937,778	54.58%	13.5	17.0	21.8	(17)
<b>ELEMENTARY</b>							
(18) MOUNTAIN HOUSE	352,097	204,850	58.18%	0	0	0	(18)
<b>AVERAGE</b>	<b>\$76,656,755</b>	<b>\$48,620,158</b>	<b>63.43%</b>	<b>19.1</b>	<b>19.2</b>	<b>25.5</b>	

Sources: \* Current Expense and Salary:  
2005-06 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:  
2005-06 (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**  
**2005-06**  
**(in thousands)**

DISTRICT	OUTSTANDING BONDS 7/1/05	CURRENT ISSUES	CURRENT ACCRETION	CURRENT REDEEMED	OUTSTANDING BALANCE 6/30/06		
					INTEREST	BONDS	
<b>UNIFIED</b>							
(1) ALAMEDA*	\$91,172	\$2,471	\$0	\$2,460	\$119,475	\$91,183	(1)
(2) ALBANY	27,260	7,500	0	980	18,252	33,780	(2)
(3) BERKELEY	187,495	24,580	0	7,520	100,071	204,555	(3)
(4) CASTRO VALLEY	42,320	30,955	0	1,130	52,405	72,145	(4)
(5) DUBLIN	81,245	21,030	0	20,590	50,142	81,685	(5)
(6) EMERY	6,855	6,825	0	6,855	2,272	6,825	(6)
(7) FREMONT	145,249	72,200	0	6,268	173,495	211,181	(7)
(8) HAYWARD	0	0	0	0	0	0	(8)
(9) LIVERMORE	76,590	30,000	0	5,420	55,728	101,170	(9)
(10) NEW HAVEN	137,690	46,744	3,374	23,714	116,622	164,094	(10)
(11) NEWARK	82,618	2,012	0	4,473	62,971	80,157	(11)
(12) OAKLAND*	0	0	0	0	0	0	(12)
(13) PIEDMONT	34,260	0	0	1,130	12,390	33,130	(13)
(14) PLEASANTON	138,329	0	0	7,230	42,809	131,099	(14)
(15) SAN LEANDRO	47,226	0	0	1,222	33,290	46,004	(15)
(16) SAN LORENZO	20,000	0	0	0	12,625	20,000	(16)
(17) SUNOL GLEN	2,096	80	0	95	2,252	2,081	(17)
<b>ELEMENTARY</b>							
(18) MOUNTAIN HOUSE	0	0	0	0	0	0	(18)
<b>TOTAL</b>	<b>\$1,120,405</b>	<b>\$244,397</b>	<b>\$3,374</b>	<b>\$89,087</b>	<b>\$854,799</b>	<b>\$1,279,089</b>	

Source: Audit Reports for the year ending June 30, 2006

\* Audit Reports not available

## CDE-Approved Indirect Cost Rates

DISTRICT	2002-03	2003-04	2004-05	2005-06
<b>UNIFIED</b>				
(1) ALAMEDA	5.47%	6.42%	6.55%	4.91%
(2) ALBANY	3.59%	7.84%	6.44%	2.35%
(3) BERKELEY	6.24%	9.29%	6.01%	5.61%
(4) CASTRO VALLEY	6.57%	5.17%	3.80%	4.53%
(5) DUBLIN	7.34%	7.79%	6.67%	4.39%
(6) EMERY	7.07%	12.36%	9.99%	11.48%
(7) FREMONT	4.37%	5.80%	6.45%	4.01%
(8) HAYWARD	2.16%	4.66%	6.54%	4.11%
(9) LIVERMORE	3.67%	3.56%	5.50%	6.47%
(10) NEW HAVEN	4.58%	2.46%	3.29%	4.04%
(11) NEWARK	5.81%	9.22%	8.06%	7.04%
(12) OAKLAND	5.80%	2.84%	3.45%	6.49%
(13) PIEDMONT	5.25%	5.40%	10.01%	8.63%
(14) PLEASANTON	6.85%	6.68%	6.88%	6.15%
(15) SAN LEANDRO	2.06%	12.29%	12.23%	6.20%
(16) SAN LORENZO	6.89%	4.72%	4.41%	4.56%
(17) SUNOL GLEN	12.41%	6.61%	6.40%	9.31%
<b>ELEMENTARY</b>				
(18) MOUNTAIN HOUSE	5.37%	3.46%	2.44%	7.99%

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

## Statutory COLA and State Aid Deficits Revenue Limit, Special Education, ROC/P & Adult Education 2001-02 to 2006-07

DESCRIPTION	2001-02	2002-03	2003-04	2004-05	2005-06	Est. 2006-07
<b>DISTRICTS</b>						
<b>REVENUE LIMIT</b>						
Statutory COLA	3.87%	2.00%*	1.86%	2.41%	4.23%	5.92%
R/L Deficit	0.000%	0.000%	3.002%	2.143%	0.892%	0.000%
R/L Deficit Factor	1.00000	1.00000	0.96998	0.97857	0.99108	1.00000
<b>SPECIAL EDUCATION</b>						
Statutory COLA	3.87%	2.00%	0%**	2.41%	4.23%	5.92%
Deficit	0.000%	0.190%	0.000%	0.000%	0.000%	0.000%
Deficit Factor	1.00000	0.99810	1.00000	1.00000	1.00000	1.00000
<b>ROC/P</b>						
Statutory COLA	3.87%	2.00%	0.00%	2.41%	4.23%	5.92%
Deficit	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Deficit Factor	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
<b>ADULT EDUCATION</b>						
Statutory COLA	3.87%	2.00%	0.00%	2.41%	4.23%	5.92%
Deficit	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Deficit Factor	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
<b>COUNTY OFFICES</b>						
Statutory COLA	3.87%	2.00%	1.86%	2.41%	4.23%	5.92%
R/L Deficit	0.000%	0.000%	2.999%	2.143%	0.898%	0.000%
R/L Deficit Factor	1.00000	1.00000	0.97001	0.97857	0.99102	1.00000

Source: School Services of California Financial Projection Dashboard

\* For 2002-03, while the statutory COLA was 1.66%, a 2.00% COLA was funded

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

# Other Funds Revenue and Expenditure Data 2005-06

DISTRICT/FUNDS	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY)	OTHER SOURCES (USES)	NET INCREASE (DECREASE)	NET BEGINNING BALANCE	ENDING BALANCE
<b>UNIFIED</b>							
(1) ALAMEDA							
Adult Education	\$1,528,085	\$1,242,050	286,035	\$0	\$286,035	\$632,278	\$918,313
Child Development	1,376,018	1,444,160	(68,142)	237,591	169,449	(169,405)	44
Cafeteria	1,818,361	1,959,905	(141,544)	298,913	157,369	(119,533)	37,836
Deferred Maintenance	470,497	6,695	463,802	334,815	798,617	896,753	1,695,370
Building	1,490,531	22,795,649	(21,305,118)	0	(21,305,118)	54,752,225	33,447,107
Capital Facilities	2,314,162	242,764	2,071,398	0	2,071,398	2,331,356	4,402,754
County School Facilities	7,293,098	4,566,710	2,726,388	0	2,726,388	(3,832)	2,722,556
Special Reserve-Capital Projects	593,936	337,201	256,735	0	256,735	585,937	842,672
Bond Interest and Redemption	4,080,713	4,189,119	(108,406)	0	(108,406)	535,721	427,315
(2) ALBANY							
Adult Education	563,728	630,138	(66,410)	0	(66,410)	368,889	302,479
Child Development	1,953,533	1,804,708	148,825	10,000	158,825	145,499	304,324
Cafeteria	676,701	724,828	(48,127)	34,675	(13,452)	26,661	13,209
Deferred Maintenance	794,961	347,072	447,889	131,165	579,054	397,447	976,501
Special Reserve-Postemployment	0	0	0	200,000	200,000	0	200,000
Building	265,992	3,726,919	(3,460,927)	7,762,583	4,301,656	2,602,987	6,904,643
Capital Facilities	108,906	28,613	80,293	0	80,293	708	81,001
State School Building	70,359	0	70,359	(70,678)	(319)	319	0
County School Facilities	1,636,467	1,827,027	(190,560)	(84,353)	(274,913)	18,567	(256,346)
Bond Interest and Redemption	2,224,812	2,332,854	(108,042)	152,995	44,953	2,092,143	2,137,096
(3) BERKELEY							
Adult Education	5,266,148	5,324,039	(57,891)	150,000	92,109	915,318	1,007,427
Child Development	5,445,075	5,232,724	212,351	(196,472)	15,879	28,693	44,572
Cafeteria	1,374,606	2,354,188	(979,582)	975,352	(4,230)	48,262	44,032
Deferred Maintenance	431,344	457,992	(26,648)	389,969	363,321	1,190,565	1,553,886
Building	913,171	9,368,939	(8,455,768)	26,649,702	18,193,934	14,926,537	33,120,471
State School Building	0	0	0	(53,051)	(53,051)	53,051	0
County School Facilities	6,173,887	5,857,349	316,538	(2,486,621)	(2,170,083)	2,486,621	316,538
Bond Interest and Redemption	15,527,953	15,622,733	(94,780)	12,250	(82,530)	13,450,439	13,367,909
Tax Override	781	986	(205)	0	(205)	61,773	61,568
Self-Insurance	2,711,013	1,439,799	1,271,214	(173,894)	1,097,320	(1,867,000)	(769,680)
(4) CASTRO VALLEY							
Adult Education	3,166,267	3,090,469	75,798	0	75,798	487,273	563,071
Child Development	59,136	59,136	0	0	0	0	0
Cafeteria	2,076,313	2,143,833	(67,520)	0	(67,520)	117,395	49,875
Deferred Maintenance	475,779	682,793	(207,014)	303,000	95,986	1,931,749	2,027,735
Special Reserve-Non Capital Projects	48,414	0	48,414	0	48,414	1,355,337	1,403,751
Building	552,007	19,421,413	(18,869,406)	36,854,288	17,984,882	9,430,634	27,415,516
Capital Facilities	432,343	1,005,417	(573,074)	0	(573,074)	814,396	241,322
State School Building	1,365,124	0	1,365,124	(1,365,124)	0	0	0
County School Facilities	1,867,259	0	1,867,259	(1,867,259)	0	0	0
Special Reserve-Capital Projects	81,068	512,824	(431,756)	(1,398,905)	(1,830,661)	3,981,620	2,150,959
Bond Interest and Redemption	3,975,270	3,260,539	714,731	3,364	718,095	1,775,236	2,493,331
Tax Override	0	0	0	0	0	481,529	481,529
Self-Insurance	20,936	456,421	(435,485)	400,000	(35,485)	124,558	89,073
(5) DUBLIN							
Adult Education	112,408	104,610	7,798	0	7,798	8,363	16,161
Cafeteria	1,235,989	1,238,460	(2,471)	0	(2,471)	125,353	122,882
Deferred Maintenance	178,098	408,760	(230,662)	182,000	(48,662)	210,306	161,644
Special Reserve-Non Capital Projects	10,925	0	10,925	(66,000)	(55,075)	353,745	298,670
Building	1,188,795	5,529,763	(4,340,968)	(2,853,826)	(7,194,794)	40,625,577	33,430,783
Capital Facilities	5,279,519	2,997,372	2,282,147	(3,057,161)	(775,014)	9,200,696	8,425,682
County School Facilities	160,594	13,193,739	(13,033,145)	5,218,988	(7,814,157)	15,030,240	7,216,083
Bond Interest and Redemption	5,547,122	9,806,001	(4,258,879)	5,866,917	1,608,038	2,532,367	4,140,405

# Other Funds

## Revenue and Expenditure Data

### 2005-06

DISTRICT/FUNDS	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY)	OTHER SOURCES (USES)	NET INCREASE (DECREASE)	NET BEGINNING BALANCE	ENDING BALANCE
<b>UNIFIED</b>							
(6) EMERY							
Adult Education	884	6,871	(5,987)	0	(5,987)	41,078	35,091
Child Development	129,019	130,733	(1,714)	0	(1,714)	1,714	0
Cafeteria	396,551	432,968	(36,417)	46,416	9,999	(6,580)	3,419
Deferred Maintenance	50,416	33,709	16,707	45,000	61,707	305,090	366,797
Building	8,146	68,145	(59,999)	0	(59,999)	254,877	194,878
Capital Facilities	653,969	106,192	547,777	(17,098)	530,679	2,379,610	2,910,289
State School Building	731	13,950	(13,219)	0	(13,219)	22,561	9,342
County School Facilities	1,838	33,696	(31,858)	0	(31,858)	80,687	48,829
Bond Interest and Redemption	593,069	812,199	(219,130)	235,000	15,870	455,745	471,615
Retiree Benefits	0	0	0	0	0	0	0
(7) FREMONT							
Charter Schools	1,271,900	1,085,857	186,043	(249,874)	(63,831)	456,789	392,958
Adult Education	\$5,848,896	\$5,561,830	287,066	\$0	\$287,066	\$522,916	\$809,982
Child Development	1,045,586	979,611	65,975	0	65,975	50,800	116,775
Cafeteria	5,463,276	5,394,228	69,048	0	69,048	513,531	582,579
Deferred Maintenance	1,428,327	1,709,057	(280,730)	0	(280,730)	3,590,185	3,309,455
Building	3,319,128	36,923,170	(33,604,042)	73,227,589	39,623,547	47,103,477	86,727,024
Capital Facilities	1,763,838	1,309,720	454,118	100,000	554,118	3,470,878	4,024,996
State School Building	3,219	0	3,219	0	3,219	10,670	13,889
County School Facilities	86,768	4,787,189	(4,700,421)	0	(4,700,421)	6,202,129	1,501,708
Special Reserve-Capital Projects	1,861,377	7,787,306	(5,925,929)	18,327,049	12,401,120	19,824,137	32,225,257
Bond Interest and Redemption	13,406,944	15,429,615	(2,022,671)	1,995,621	(27,050)	12,040,266	12,013,216
Self Insurance	21,234	16,890	4,344	0	4,344	4,165	8,509
(8) HAYWARD							
Adult Education	8,658,008	8,645,760	12,248	(29,349)	(17,101)	3,043,518	3,026,417
Child Development	5,788,432	5,733,751	54,681	(117,278)	(62,597)	62,597	0
Cafeteria	6,445,692	6,341,785	103,907	(151,748)	(47,841)	599,060	551,219
Deferred Maintenance	1,075,788	3,758,396	(2,682,608)	1,031,690	(1,650,918)	2,098,562	447,644
Building	447,984	2,599,219	(2,151,235)	2,514,636	363,401	3,427,072	3,790,473
Capital Facilities	1,379,543	135,991	1,243,552	(2,436,410)	(1,192,858)	2,694,156	1,501,298
County School Facilities	42,521	1,421,808	(1,379,287)	0	(1,379,287)	8,006,189	6,626,902
Special Reserve-Capital Projects	25,380	628,542	(603,162)	1,600,000	996,838	327,591	1,324,429
Retiree Benefits	625	1,698,943	(1,698,318)	1,688,408	(9,910)	175,092	165,182
(9) LIVERMORE							
Adult Education	942,639	985,070	(42,431)	(1,492)	(43,923)	642,177	598,254
Child Development	588,534	588,534	0	0	0	0	0
Cafeteria	3,012,078	3,045,313	(33,235)	(8,857)	(42,092)	627,451	585,359
Deferred Maintenance	599,429	847,229	(247,800)	552,966	305,166	1,417,879	1,723,045
Special Reserve-Non Capital Projects	7,831	0	7,831	1,000,000	1,007,831	0	1,007,831
Special Reserve-Postemployment	6,128	0	6,128	1,268,924	1,275,052	0	1,275,052
Building	472,193	22,450,376	(21,978,183)	29,997,236	8,019,053	64,879	8,083,932
Capital Facilities	3,705,909	6,043,890	(2,337,981)	(554,702)	(2,892,683)	23,250,248	20,357,565
County School Facilities	2,413,925	2,416,202	(2,277)	0	(2,277)	2,277	0
Bond Interest and Redemption	11,230,028	8,985,796	2,244,232	462,367	2,706,599	8,093,595	10,800,194
Self-Insurance	538,782	497,689	41,093	0	41,093	519,400	560,493
Foundation Trust	2,541	5,000	(2,459)	0	(2,459)	76,719	74,260

# Other Funds Revenue and Expenditure Data 2005-06

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	1,885,787	1,568,387	317,400	(4,500)	312,900	195,740	508,640
Child Development	1,769,875	1,756,307	13,568	(13,568)	0	0	0
Cafeteria	3,434,053	3,199,554	234,499	0	234,499	532,262	766,761
Deferred Maintenance	556,081	1,834,335	(1,278,254)	556,640	(721,614)	1,392,288	670,674
Special Reserve-Non Capital Projects	5,693	0	5,693	32,536	38,229	159,031	197,260
Building	552,008	15,325,308	(14,773,300)	32,249,207	17,475,907	18,621,771	36,097,678
Capital Facilities	1,886,497	229,869	1,656,628	(782,727)	873,901	2,556,497	3,430,398
County School Facilities	5,545,288	4,852,082	693,206	(2,806,501)	(2,113,295)	6,286,272	4,172,977
Bond Interest and Redemption	10,442,345	18,572,828	(8,130,483)	9,730,724	1,600,241	6,911,473	8,511,714
Tax Override	60	0	60	(60)	0	1,807	1,807
Enterprise	1,482,537	1,399,010	83,527	0	83,527	20,283	103,810
Retiree Benefits	487,960	756,270	(268,310)	58,718	(209,592)	559,063	349,471
Foundation Private-Purpose Trust	88,247	111,696	(23,449)	0	(23,449)	541,816	518,367
(11) NEWARK							
Adult Education	363,582	393,958	(30,376)	0	(30,376)	219,829	189,453
Child Development	801,046	762,599	38,447	0	38,447	47,680	86,127
Cafeteria	1,858,356	1,928,397	(70,041)	65,000	(5,041)	71,733	66,692
Deferred Maintenance	312,192	421,588	(109,396)	294,991	185,595	365,827	551,422
Special Reserve-Non Capital Projects	12,822	0	12,822	1,500,000	1,512,822	3,252	1,516,074
Building	415,764	4,418,129	(4,002,365)	46,869	(3,955,496)	15,046,166	11,090,670
Capital Facilities	219,409	324,839	(105,430)	0	(105,430)	1,815,398	1,709,968
State School Building	0	0	0	0	0	0	0
County School Facilities	46,869	0	46,869	(46,869)	0	0	0
Special Reserve-Capital Projects	14,346	0	14,346	0	14,346	391,005	405,351
Bond Interest and Redemption	6,279,177	6,649,793	(370,616)	5,982	(364,634)	6,240,295	5,875,661
Tax Override	167,261	0	167,261	(1,048,218)	(880,957)	4,825,376	3,944,419
(12) OAKLAND							
Charter School -Special Revenue	15,385,996	16,936,698	(1,550,702)	1,504,741	(45,961)	140,745	94,784
Adult Education	14,127,003	12,741,991	1,385,012	0	1,385,012	4,055,180	5,440,192
Child Development	21,179,369	20,728,320	451,049	(591,408)	(140,359)	1,014,812	874,453
Cafeteria	14,211,010	14,281,170	(70,160)	270,117	199,957	262,185	462,142
Deferred Maintenance	2,181,448	3,606,840	(1,425,392)	1,982,193	556,801	4,472,720	5,029,521
Special Reserve-Non Capital Projects	2,018	0	2,018	0	2,018	62,572	64,590
Building	2,071,434	54,922,088	(52,850,654)	142,326,408	89,475,754	(12,345,230)	77,130,524
Capital Facilities	7,929,832	1,416,016	6,513,816	(5,293,715)	1,220,101	6,551,044	7,771,145
State School Building	122,074	0	122,074	0	122,074	3,608,499	3,730,573
County School Facilities	33,305,047	30,770,227	2,534,820	0	2,534,820	5,179,761	7,714,581
Special Reserve-Capital Projects	1,198,954	1,159,400	39,554	0	39,554	74,893	114,447
Bond Interest and Redemption	26,663,031	23,595,957	3,067,074	7,454,326	10,521,400	16,952,970	27,474,370
Tax Override	29,970	36,846	(6,876)	0	(6,876)	42,134	35,258
Debt Service-COPS	435,479	3,456,421	(3,020,942)	3,146,765	125,823	782,313	908,136
Self-Insurance	17,397,215	14,684,622	2,712,593	0	2,712,593	1,562,068	4,274,661
(13) PIEDMONT							
Adult Education	763,394	761,114	2,280	0	2,280	4,114	6,394
Cafeteria	222,440	219,918	2,522	0	2,522	1,805	4,327
Deferred Maintenance	114,046	98,607	15,439	120,000	135,439	571,866	707,305
Special Reserve-Non Capital Projects	4,458	0	4,458	(410,711)	(406,253)	507,448	101,195
Building	13,906	0	13,906	0	13,906	158,332	172,238
Special Reserve-Capital Projects	436,945	436,945	0	0	0	184,251	184,251
Bond Interest and Redemption	2,405,057	2,522,369	(117,312)	15,679	(101,633)	1,948,924	1,847,291
Tax Override	0	0	0	0	0	41	41

# Other Funds Revenue and Expenditure Data 2005-06

DISTRICT/FUNDS	REVENUE	EXPENDITURES	EXCESS (DEFICIENCY)	OTHER SOURCES (USES)	NET INCREASE (DECREASE)	NET BEGINNING BALANCE	ENDING BALANCE
<b>UNIFIED</b>							
(14) PLEASANTON							
Adult Education	1,342,101	1,349,548	(7,447)	0	(7,447)	809,281	801,834
Cafeteria	3,704,244	3,664,373	39,871	0	39,871	143,768	183,639
Deferred Maintenance	594,473	1,158,491	(564,018)	510,065	(53,953)	986,156	932,203
Special Reserve-Non Capital Projects	184,069	0	184,069	60,931	245,000	5,152,166	5,397,166
Building	304,510	8,980,466	(8,675,956)	4,588,806	(4,087,150)	9,843,224	5,756,074
Capital Facilities	4,598,749	3,716,749	882,000	(2,471,976)	(1,589,976)	1,589,976	0
County School Facilities Fund	4,703,306	0	4,703,306	(4,703,316)	(10)	10	0
Special Reserve-Capital Projects	443,939	36,396	407,543	1,337,228	1,744,771	13,052,650	14,797,421
Bond Interest and Redemption	13,307,585	12,411,621	895,964	4,758	900,722	10,649,820	11,550,542
Debt Service Fund	948	941,639	(940,691)	942,970	2,279	182	2,461
Other Enterprise	1,290,224	1,347,610	(57,386)	0	(57,386)	785,191	727,805
(15) SAN LEANDRO							
Adult Education	2,556,556	4,450,871	(1,894,315)	1,530,197	(364,118)	2,463,410	2,099,292
Child Development	0	0	0	0	0	0	0
Cafeteria	2,528,504	2,767,057	(238,553)	0	(238,553)	573,312	334,759
Deferred Maintenance	401,088	1,184,284	(783,196)	355,810	(427,386)	787,428	360,042
Special Reserve-Non Capital Projects	66,111	0	66,111	200,000	266,111	1,754,353	2,020,464
Special Reserve-Postemployment	5,130	0	5,130	0	5,130	300,000	305,130
Building	2,112,908	5,598,015	(3,485,107)	686,914	(2,798,193)	3,761,893	963,700
Capital Facilities	667,187	1,190,728	(523,541)	(206,320)	(729,861)	3,765,846	3,035,985
County School Facilities	3,969,601	5,298,212	(1,328,611)	(836,404)	(2,165,015)	2,290,076	125,061
Bond Interest and Redemption	3,032,058	2,771,291	260,767	0	260,767	2,237,265	2,498,032
Self-Insurance	960,000	1,162,594	(202,594)	429,014	226,420	882,070	1,108,490
(16) SAN LORENZO							
Adult Education	1,845,585	1,776,212	69,373	(31,000)	38,373	9,824	48,197
Child Development	142,721	142,721	0	0	0	892	892
Cafeteria	5,029,458	4,677,373	352,085	(300,000)	52,085	800,391	852,476
Deferred Maintenance	489,409	787,517	(298,108)	456,970	158,862	1,468,548	1,627,410
Special Reserve-Non Capital Projects	6,976	0	6,976	13,466	20,442	211,083	231,525
Building	522,004	4,121,575	(3,599,571)	(299,256)	(3,898,827)	19,824,720	15,925,893
Capital Facilities	267,420	396,379	(128,959)	0	(128,959)	304,431	175,472
Special Reserve-Capital Projects	2,152,995	1,768,499	384,496	1,138,885	1,523,381	1,862,688	3,386,069
Bond Interest and Redemption	1,253,965	676,365	577,600	0	577,600	844	578,444
Tax Override	2	0	2	0	2	0	2
Self Insurance	48,751	581,793	(533,042)	350,000	(183,042)	189,429	6,387
(17) SUNOL GLEN							
Deferred Maintenance	10,825	31,050	(20,225)	10,404	(9,821)	31,307	21,486
Pupil Transportation Equipment	665	0	665	0	665	21,565	22,230
Building	187	4,704	(4,517)	0	(4,517)	10,529	6,012
Capital Facilities	46,782	58,765	(11,983)	0	(11,983)	53,527	41,544
County School Facilities	24	5,360	(5,336)	0	(5,336)	5,366	30
Special Reserve-Capital Projects	6	0	6	0	6	188	194
Bond Interest and Redemption	145,131	143,405	1,726	0	1,726	17,041	18,767
<b>ELEMENTARY</b>							
(18) MOUNTAIN HOUSE							
Cafeteria	11,405	14,774	(3,369)	0	(3,369)	7,578	4,209
Deferred Maintenance	4,541	435	4,106	4,221	8,327	7,295	15,622
Special Reserve-Non Capital Projects	1,321	0	1,321	0	1,321	42,028	43,349
Capital Facilities	183	11,020	(10,837)	0	(10,837)	13,460	2,623

Source: 2005-06 Unaudited Actuals Financial Reports

## Quarterly Interest Rates Cash in County Treasury 1990-91 to 2005-06

FISCAL YEAR	JUL-SEP	OCT-DEC	JAN-MAR	APR-JUN	ANNUAL
1990-1991	7.89%	6.12%	7.68%	6.90%	7.24%
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%

Source: Alameda County Treasurer



**REGIONAL  
OCCUPATIONAL  
CENTERS/PROGRAMS**

**Regional Occupational Centers/Programs  
2005-06 Revenue by Source  
Percent of Total Revenue**

DESCRIPTION	EDEN AREA	MISSION VALLEY	OAKLAND/ ALAMEDA	TRI-VALLEY
<b>Federal Revenue</b> (8100-8299)	\$90,731 1.13%	\$58,184 0.73%	\$58,621 2.15%	\$310,319 6.76%
<b>Other State Revenue</b> (8300-8599)	197,926 2.47%	173,041 2.18%	0 0.00%	19,972 0.44%
<b>Other Local Revenue</b> (8600-8799)	7,738,212 96.40%	7,721,066 97.09%	2,669,081 97.85%	4,257,581 92.80%
<b>Total</b>	<b>\$8,026,869</b>	<b>\$7,952,291</b>	<b>\$2,727,702</b>	<b>\$4,587,872</b>
<b>Percent</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Source: 2005-06 Unaudited Actuals General Fund

**Regional Occupational Centers/Programs  
2005-06 Expenditures by Object  
Percent of Total Expenditures**

DESCRIPTION	EDEN AREA	MISSION VALLEY	OAKLAND/ ALAMEDA	TRI-VALLEY
<b>Certificated Salaries</b> (1000-1999)	\$2,450,053 28.99%	\$2,996,744 40.28%	\$1,515,005 57.44%	\$2,829,086 60.27%
<b>Classified Salaries</b> (2000-2999)	703,984 8.33%	974,767 13.10%	158,345 6.00%	339,713 7.24%
<b>Employee Benefits</b> (3000-3999)	580,432 6.87%	612,634 8.24%	462,415 17.53%	432,058 9.20%
<b>Books &amp; Supplies</b> (4000-4999)	440,523 5.21%	486,209 6.54%	176,993 6.71%	309,503 6.59%
<b>Services &amp; Other Operating</b> (5000-5999)	1,611,853 19.07%	2,269,887 30.51%	267,910 10.16%	778,130 16.58%
<b>Capital Outlay</b> (6000-6999)	1,050,049 12.43%	98,916 1.33%	0 0.00%	5,777 0.12%
<b>Other Outgo</b> (7100-7299)	1,614,194 19.10%	0 0.00%	56,942 2.16%	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>\$8,451,088</b>	<b>\$7,439,157</b>	<b>\$2,637,610</b>	<b>\$4,694,267</b>
<b>PERCENT</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Source: 2005-06 Unaudited Actuals General Fund

**Regional Occupational Centers/Programs  
2005-06 Other Financing Sources/Uses  
Components of Ending Fund Balance**

DESCRIPTION	EDEN AREA	MISSION VALLEY	OAKLAND/ ALAMEDA	TRI-VALLEY
<b>OTHER SOURCES / USES AND FUND BALANCE</b>				
Excess / (Deficiency) of Revenue Over Expenditures	(\$424,219)	\$513,135	\$90,093	(\$106,397)
Interfund Transfers	535,908	0	0	0
Other Sources / Uses	0	0	0	0
Net Increase (Decrease) In Fund	111,689	513,135	90,093	(106,397)
Net Beginning Balance	1,085,157	3,068,893	557,312	883,610
<b>ENDING BALANCE</b>	<b>\$1,196,846</b>	<b>\$3,582,028</b>	<b>\$647,405</b>	<b>\$777,213</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
Revolving Fund	\$15,000	\$7,500	\$0	\$2,000
Stores	988	0	0	0
Prepaid Expenses	1,451	160	0	15,837
General Reserves	0	0	0	0
Legally Restricted Balance	78,530	109,678	0	0
Designated for Economic Uncertainties	253,533	543,779	263,142	187,771
Other Designated Amounts	0	2,920,911	258,255	317,954
Undesignated Amounts	847,344	0	126,008	253,651
<b>TOTAL</b>	<b>\$1,196,846</b>	<b>\$3,582,028</b>	<b>\$647,405</b>	<b>\$777,213</b>

Source: 2005-06 Unaudited Actuals General Fund

**ALAMEDA COUNTY  
OFFICE OF EDUCATION**

**Alameda County Office of Education  
Average Daily Attendance (ADA)  
2005-06**

DESCRIPTION	ANNUAL
<b>ELEMENTARY</b>	
Juvenile Court Schools	10
Community Schools	9
Cal-SAFE	1
<b>TOTAL</b>	<b>20</b>
<b>SECONDARY</b>	
Juvenile Court Schools	335
Community Schools	150
Cal-SAFE	111
<b>TOTAL</b>	<b>596</b>
<b>TOTAL ADA</b>	<b>616</b>

Source: 2005-06 P-2 Attendance Report

**Appropriations Limit  
2005-06 to 2006-07**

DESCRIPTION	2005-06 (Actual)	2006-07 (Estimated)
Appropriations Limit	\$19,938,294	\$20,280,128
Appropriations Subject to Limit	\$19,878,236	

Source: 2005-06 Gann Limit Calculations

**Alameda County Office of Education  
County School Service Fund Data  
2005-06**

<b>DESCRIPTION</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>TOTAL</b>	<b>PERCENT</b>
<b>REVENUE BY SOURCE</b>				
Revenue Limit Sources (8010-8099)	\$8,948,941	\$4,462,492	\$13,411,433	31.38%
Federal Revenue (8100-8299)	0	10,862,517	10,862,517	25.42%
Other State Revenue (8300-8599)	315,364	9,249,208	9,564,572	22.38%
Other Local Revenue (8600-8799)	4,021,721	4,879,588	8,901,309	20.82%
<b>TOTAL</b>	<b>\$13,286,026</b>	<b>\$29,453,805</b>	<b>\$42,739,831</b>	
<b>PERCENT</b>	<b>31.09%</b>	<b>68.91%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>EXPENDITURES BY OBJECT</b>				
Certificated Salaries (1000-1999)	\$987,199	\$7,075,812	\$8,063,011	20.41%
Classified Salaries (2000-2999)	6,707,487	3,585,491	10,292,978	26.05%
Employee Benefits (3000-3999)	2,116,153	2,157,400	4,273,553	10.82%
Books & Supplies (4000-4999)	661,329	825,110	1,486,439	3.76%
Services/Operating Expenses (5000-5999)	2,311,434	8,052,183	10,363,617	26.23%
Capital Outlay (6000-6599)	0	98,752	98,752	0.25%
Other Outgo (7100-7299) (7400-7499)	602,060	4,330,434	4,932,494	12.48%
Direct Support/Indirect Costs (7300-7399)	(1,697,310)	1,697,310	0	0.00%
<b>TOTAL</b>	<b>\$11,688,352</b>	<b>\$27,822,492</b>	<b>\$39,510,844</b>	
<b>PERCENT</b>	<b>29.58%</b>	<b>70.42%</b>	<b>100.00%</b>	<b>100.00%</b>

Source: 2005-06 Unaudited Actuals Financial Report

**Alameda County Office of Education  
County School Service Fund Data  
2005-06**

DESCRIPTION	UNRESTRICTED	RESTRICTED	TOTAL	PERCENT
<b>OTHER FINANCING SOURCES / USES</b>				
Excess / (Deficiency) of Revenue Over Expenditures	\$1,597,673	\$1,631,312	\$3,228,985	30.59%
Interfund Transfers	(799,978)	0	(799,978)	-7.58%
Other Sources / Uses	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0.00%
Net Increase / (Decrease) in Fund	797,695	1,631,312	2,429,007	N/A
Net Beginning Balance	5,496,782	2,632,216	8,128,998	76.99%
<b>ENDING BALANCE</b>	<b>\$6,294,477</b>	<b>\$4,263,528</b>	<b>\$10,558,005</b>	<b>100.00%</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
Revolving Fund	\$35,000	\$0	\$35,000	0.33%
Stores	0	0	0	0.00%
Prepaid Expenses	30,059	0	30,059	0.28%
General Reserves	0	0	0	0.00%
Restricted Programs	0	4,263,528	4,263,528	40.38%
Designated for Economic Uncertainties	1,612,433	0	1,612,433	15.27%
Other Designated Amounts	4,150,076	0	4,150,076	39.32%
Undesignated Amounts	466,909	0	466,909	4.42%
<b>TOTAL</b>	<b>\$6,294,477</b>	<b>\$4,263,528</b>	<b>\$10,558,005</b>	<b>100.00%</b>

Source: 2005-06 Unaudited Actuals Financial Report



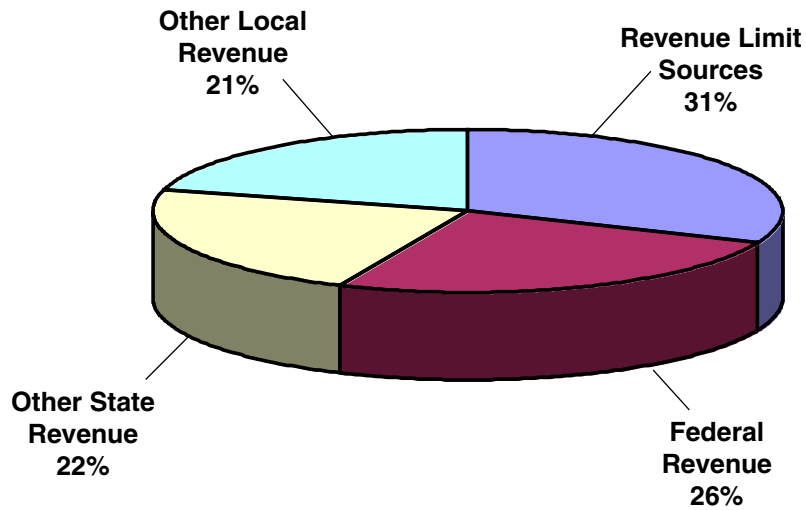
**Alameda County Office of Education  
Other Funds Data  
2005-06**

<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	\$284,719	\$83,842	\$12,640	\$26,359	\$351,003
Expenditures	49,503	0	24,095	0	322,198
Excess / (Deficiency)	235,216	83,842	(11,455)	26,359	28,805
Other Financing Sources / Uses	200,681	447,938	0	151,359	0
Net Increase / (Decrease)	435,897	531,780	(11,455)	177,718	28,805
Adjusted Beginning Balance	2,107,837	2,602,080	407,920	883,360	296,987
<b>ENDING BALANCE</b>	<b>\$2,543,734</b>	<b>\$3,133,860</b>	<b>\$396,465</b>	<b>\$1,061,078</b>	<b>\$325,792</b>

Source: 2005-06 Unaudited Actuals Financial Report

# Alameda County Office of Education County School Service Fund Data 2005-06

## Revenue by Source



## Expenditures by Object

