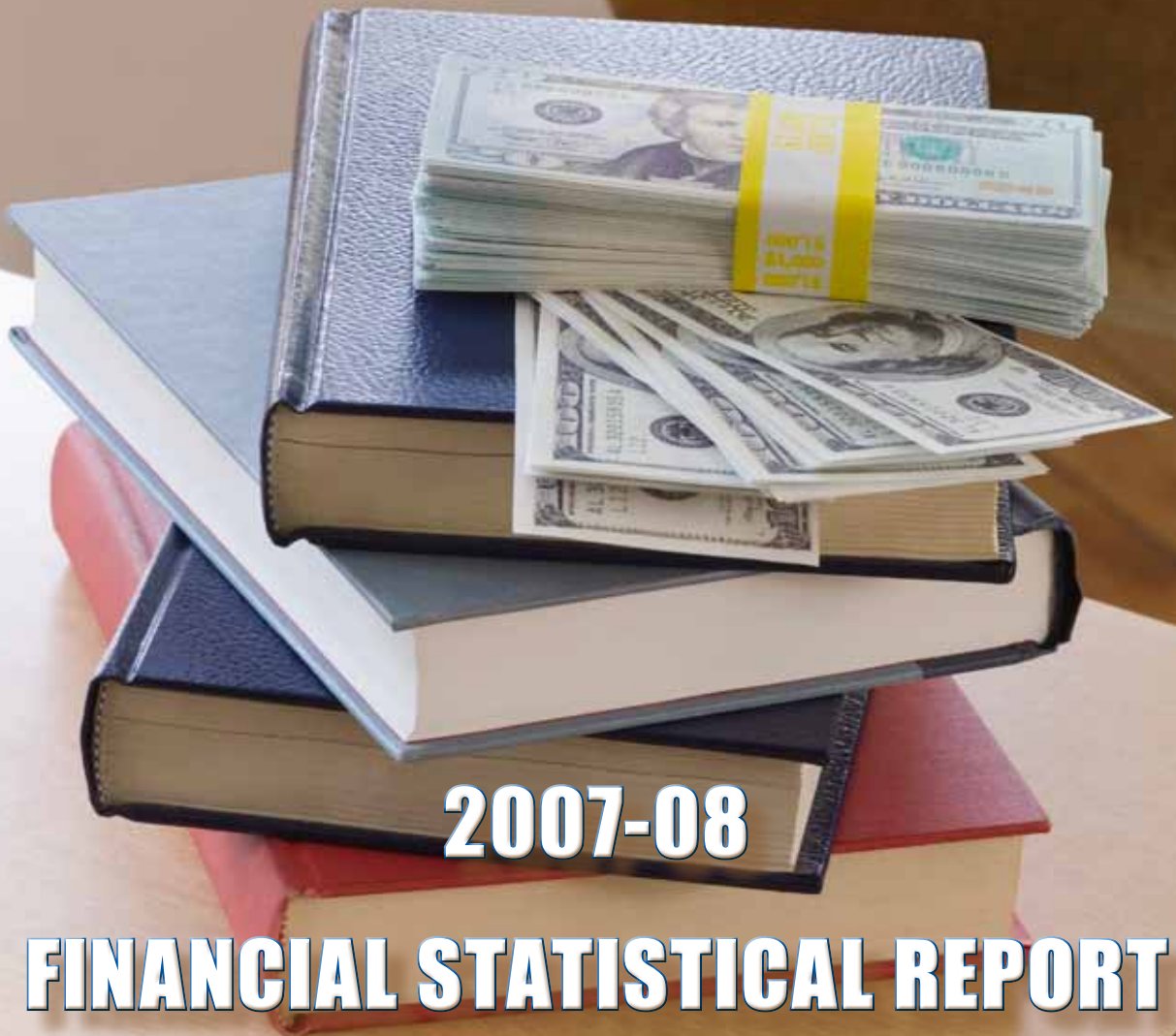




ALAMEDA COUNTY OFFICE OF EDUCATION
SHEILA JORDAN, SUPERINTENDENT
313 WEST WINTON AVE. • HAYWARD, CA 94544-1136
www.acoe.org

Alameda County School Districts



2007-08

FINANCIAL STATISTICAL REPORT



2007-08

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

Sheila Jordan
Superintendent of Schools

Carlene Naylor
Associate Superintendent, Business Administration and Services



2007-08 ALAMEDA COUNTY BOARD OF EDUCATION

Jacki Fox Ruby
President

Eileen McDonald
Vice-President

Yvonne Cerrato
Member

Felix Elizalde
Member

Ken Berrick
Member

Conchita Tucker
Member

Fred Sims
Member

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 | 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, 1992-93 to 2007-08 | 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, Percent of Total Revenue | 17 |
| County School Service Fund Data, Revenue by Source & Expenditures by Object | 52 |

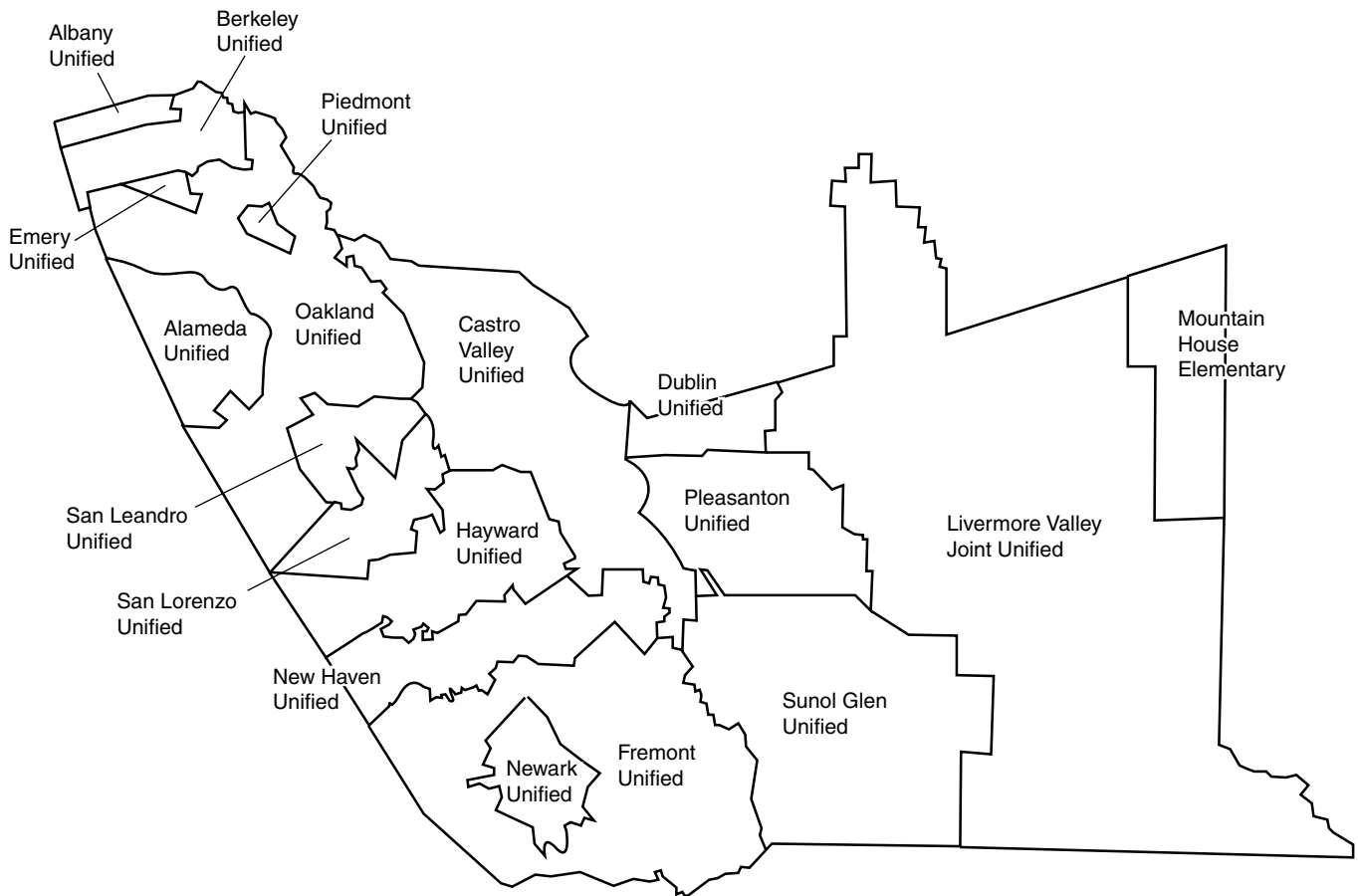
INTRODUCTION TO SCHOOL DISTRICTS ANNUAL STATISTICAL REPORT 2007-08

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.

Alameda County School Districts





ALAMEDA COUNTY OFFICE OF EDUCATION

DISTRICT BUSINESS & ADVISORY SERVICES

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 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 2007 CBEDS

| DISTRICT | | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|-------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| UNIFIED | | | | | | | | | |
| (1) | ALAMEDA | 741 | 704 | 721 | 717 | 693 | 772 | 713 | 736 |
| | Charter Schools | 0 | 0 | 0 | 0 | 0 | 0 | 24 | 37 |
| (2) | ALBANY | 240 | 266 | 260 | 271 | 268 | 263 | 301 | 307 |
| (3) | BERKELEY | 650 | 627 | 560 | 622 | 587 | 561 | 610 | 636 |
| (4) | CASTRO VALLEY | 576 | 573 | 613 | 622 | 623 | 586 | 725 | 727 |
| (5) | DUBLIN | 487 | 501 | 499 | 417 | 438 | 424 | 415 | 423 |
| (6) | EMERY | 66 | 61 | 60 | 60 | 61 | 58 | 66 | 61 |
| (7) | FREMONT | 2,419 | 2,342 | 2,501 | 2,337 | 2,440 | 2,390 | 2,455 | 2,366 |
| | Charter Schools | 9 | 8 | 8 | 14 | 18 | 19 | 21 | 19 |
| (8) | HAYWARD | 1,747 | 1,915 | 1,875 | 1,815 | 1,683 | 1,728 | 1,676 | 1,560 |
| | Charter Schools | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (9) | LIVERMORE | 923 | 954 | 944 | 918 | 940 | 902 | 975 | 978 |
| (10) | NEW HAVEN | 879 | 892 | 978 | 950 | 956 | 986 | 971 | 1,027 |
| (11) | NEWARK | 541 | 510 | 563 | 484 | 577 | 548 | 513 | 541 |
| (12) | OAKLAND | 3,564 | 3,680 | 3,558 | 3,171 | 3,233 | 2,995 | 2,613 | 2,734 |
| | Charter Schools | 520 | 551 | 493 | 511 | 505 | 602 | 789 | 757 |
| (13) | PIEDMONT | 154 | 174 | 179 | 193 | 176 | 200 | 178 | 200 |
| (14) | PLEASANTON | 962 | 998 | 1,032 | 1,009 | 1,042 | 1,088 | 1,176 | 1,212 |
| (15) | SAN LEANDRO | 600 | 659 | 664 | 621 | 654 | 675 | 702 | 674 |
| (16) | SAN LORENZO | 810 | 819 | 813 | 788 | 833 | 839 | 790 | 886 |
| | Charter Schools | 0 | 0 | 0 | 0 | 0 | 96 | 95 | 95 |
| (17) | SUNOL GLEN | 32 | 21 | 25 | 19 | 23 | 22 | 27 | 20 |
| ELEMENTARY | | | | | | | | | |
| (18) | MOUNTAIN HOUSE | 2 | 6 | 5 | 5 | 3 | 7 | 4 | 2 |
| TOTAL | | 15,923 | 16,261 | 16,351 | 15,544 | 15,753 | 15,761 | 15,839 | 15,998 |
| PERCENT | | 7.59% | 7.75% | 7.79% | 7.41% | 7.51% | 7.51% | 7.55% | 7.62% |

Source: October 2007 CBEDS Report

Enrollment by Grade Level October 2007 CBEDS

| 8 | 9 | 10 | 11 | 12 | *Elem. | *Sec. | Total Enroll. | |
|---------------|---------------|---------------|---------------|---------------|--------------|--------------|------------------|------|
| 805 | 778 | 872 | 822 | 904 | 0 | 21 | 9,999 | (1) |
| 36 | 62 | 57 | 46 | 62 | 0 | 0 | 324 | |
| 314 | 320 | 331 | 328 | 341 | 0 | 0 | 3,810 | (2) |
| 613 | 870 | 845 | 889 | 889 | 0 | 0 | 8,959 | (3) |
| 713 | 708 | 811 | 791 | 759 | 0 | 0 | 8,827 | (4) |
| 424 | 387 | 354 | 415 | 368 | 1 | 3 | 5,556 | (5) |
| 54 | 71 | 79 | 64 | 56 | 0 | 0 | 817 | (6) |
| 2,317 | 2,677 | 2,545 | 2,564 | 2,343 | 0 | 4 | 31,700 | (7) |
| 24 | 21 | 30 | 31 | 26 | 0 | 0 | 248 | |
| 1,620 | 1,367 | 1,485 | 1,402 | 1,572 | 0 | 47 | 21,492 | (8) |
| 0 | 126 | 0 | 0 | 0 | 0 | 0 | 127 | |
| 983 | 1,201 | 1,179 | 1,177 | 1,139 | 0 | 0 | 13,213 | (9) |
| 1,084 | 1,016 | 1,062 | 1,068 | 1,137 | 0 | 0 | 13,006 | (10) |
| 525 | 594 | 591 | 618 | 537 | 0 | 0 | 7,142 | (11) |
| 2,767 | 3,252 | 2,857 | 2,353 | 2,050 | 0 | 0 | 38,827 | (12) |
| 709 | 695 | 640 | 367 | 481 | 0 | 0 | 7,620 | |
| 196 | 215 | 242 | 212 | 233 | 0 | 0 | 2,552 | (13) |
| 1,170 | 1,258 | 1,290 | 1,294 | 1,333 | 0 | 0 | 14,864 | (14) |
| 749 | 659 | 656 | 704 | 708 | 0 | 0 | 8,725 | (15) |
| 905 | 889 | 1,022 | 1,018 | 949 | 0 | 0 | 11,361 | (16) |
| 76 | 98 | 0 | 0 | 0 | 0 | 0 | 460 | |
| 26 | | 0 | 0 | 0 | 0 | 0 | 215 | (17) |
| 3 | 0 | 0 | 0 | 0 | 0 | 0 | 37 | (18) |
| 16,113 | 17,264 | 16,948 | 16,163 | 15,887 | 1 | 75 | 209,881 | |
| 7.68% | 8.23% | 8.08% | 7.70% | 7.57% | 0.01% | 0.04% | 100.00% | |

*Ungraded Special Education Pupils

Enrollment by Ethnicity October 2007 CBEDS

| DISTRICT | AMERICAN OR ALASKAN INDIAN | | ASIAN | | PACIFIC ISLANDER | | FILIPINO | |
|---------------------|----------------------------|-------------|---------------|--------------|------------------|-------------|---------------|-------------|
| | # | % | # | % | # | % | # | % |
| UNIFIED | | | | | | | | |
| (1) ALAMEDA | 81 | 0.8% | 3,241 | 32.4% | 156 | 1.6% | 922 | 9.2% |
| Charter Schools | 6 | 1.9% | 30 | 9.3% | 1 | 0.3% | 14 | 4.3% |
| (2) ALBANY | 11 | 0.3% | 1,291 | 33.9% | 22 | 0.6% | 62 | 1.6% |
| (3) BERKELEY | 20 | 0.2% | 654 | 7.3% | 22 | 0.2% | 57 | 0.6% |
| (4) CASTRO VALLEY | 57 | 0.6% | 2,118 | 24.0% | 79 | 0.9% | 322 | 3.6% |
| (5) DUBLIN | 32 | 0.6% | 1,268 | 22.8% | 63 | 1.1% | 343 | 6.2% |
| (6) EMERY | 1 | 0.1% | 84 | 10.3% | 3 | 0.4% | 13 | 1.6% |
| (7) FREMONT | 97 | 0.3% | 14,551 | 45.9% | 234 | 0.7% | 1,753 | 5.5% |
| Charter Schools | 3 | 1.2% | 35 | 14.1% | 0 | 0.0% | 5 | 2.0% |
| (8) HAYWARD | 96 | 0.4% | 1,681 | 7.8% | 859 | 4.0% | 1,535 | 7.1% |
| Charter Schools | 1 | 0.8% | 3 | 2.4% | 1 | 0.8% | 2 | 1.6% |
| (9) LIVERMORE | 66 | 0.5% | 749 | 5.7% | 61 | 0.5% | 366 | 2.8% |
| (10) NEW HAVEN | 44 | 0.3% | 3,009 | 23.1% | 269 | 2.1% | 2,453 | 18.9% |
| (11) NEWARK | 35 | 0.5% | 842 | 11.8% | 185 | 2.6% | 653 | 9.1% |
| (12) OAKLAND | 142 | 0.4% | 5,937 | 15.3% | 456 | 1.2% | 300 | 0.8% |
| Charter Schools | 29 | 0.4% | 417 | 5.5% | 57 | 0.7% | 47 | 0.6% |
| (13) PIEDMONT | 8 | 0.3% | 443 | 17.4% | 4 | 0.2% | 28 | 1.1% |
| (14) PLEASANTON | 115 | 0.8% | 3,587 | 24.1% | 64 | 0.4% | 369 | 2.5% |
| (15) SAN LEANDRO | 31 | 0.4% | 1,326 | 15.2% | 135 | 1.5% | 764 | 8.8% |
| (16) SAN LORENZO | 62 | 0.5% | 1,189 | 10.5% | 186 | 1.6% | 854 | 7.5% |
| Charter Schools | 0 | 0.0% | 131 | 28.5% | 8 | 1.7% | 10 | 2.2% |
| (17) SUNOL GLEN | 1 | 0.5% | 17 | 7.9% | 0 | 0.0% | 1 | 0.5% |
| ELEMENTARY | | | | | | | | |
| (18) MOUNTAIN HOUSE | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| TOTAL | 938 | 0.4% | 42,603 | 20.3% | 2,865 | 1.4% | 10,873 | 5.2% |

Source: October 2007 CBEDS Report

Enrollment by Ethnicity October 2007 CBEDS

| HISPANIC | | AFRICAN AMERICAN | | WHITE | | MULTI OR NO RESPONSE | | TOTAL | |
|---------------|--------------|------------------|--------------|---------------|--------------|----------------------|-------------|----------------|---------------|
| # | % | # | % | # | % | # | % | # | |
| 1,152 | 11.5% | 1,261 | 12.6% | 3,025 | 30.3% | 161 | 1.6% | 9,999 | (1) |
| 63 | 19.4% | 41 | 12.7% | 159 | 49.1% | 10 | 3.1% | 324 | |
| 451 | 11.8% | 260 | 6.8% | 1,422 | 37.3% | 291 | 7.6% | 3,810 | (2) |
| 1,482 | 16.5% | 2,470 | 27.6% | 2,695 | 30.1% | 1,559 | 17.4% | 8,959 | (3) |
| 1,482 | 16.8% | 590 | 6.7% | 3,995 | 45.3% | 184 | 2.1% | 8,827 | (4) |
| 793 | 14.3% | 419 | 7.5% | 2,505 | 45.1% | 133 | 2.4% | 5,556 | (5) |
| 129 | 15.8% | 497 | 60.8% | 16 | 2.0% | 74 | 9.1% | 817 | (6) |
| 4,844 | 15.3% | 1,533 | 4.8% | 7,163 | 22.6% | 1,525 | 4.8% | 31,700 | (7) |
| 29 | 11.7% | 11 | 4.4% | 116 | 46.8% | 49 | 19.8% | 248 | |
| 11,308 | 52.6% | 3,178 | 14.8% | 2,068 | 9.6% | 767 | 3.6% | 21,492 | (8) |
| 47 | 37.0% | 39 | 30.7% | 31 | 24.4% | 3 | 2.4% | 127 | |
| 3,204 | 24.2% | 393 | 3.0% | 8,050 | 60.9% | 324 | 2.5% | 13,213 | (9) |
| 4,209 | 32.4% | 1,477 | 11.4% | 1,540 | 11.8% | 5 | 0.0% | 13,006 | (10) |
| 3,234 | 45.3% | 608 | 8.5% | 1,513 | 21.2% | 72 | 1.0% | 7,142 | (11) |
| 13,084 | 33.7% | 14,164 | 36.5% | 2,641 | 6.8% | 2,103 | 5.4% | 38,827 | (12) |
| 3,877 | 50.9% | 2,712 | 35.6% | 231 | 3.0% | 250 | 3.3% | 7,620 | |
| 69 | 2.7% | 47 | 1.8% | 1,718 | 67.3% | 235 | 9.2% | 2,552 | (13) |
| 1,231 | 8.3% | 301 | 2.0% | 8,939 | 60.1% | 258 | 1.7% | 14,864 | (14) |
| 3,401 | 39.0% | 1,429 | 16.4% | 1,161 | 13.3% | 478 | 5.5% | 8,725 | (15) |
| 5,542 | 48.8% | 1,614 | 14.2% | 1,720 | 15.1% | 194 | 1.7% | 11,361 | (16) |
| 175 | 38.0% | 89 | 19.3% | 31 | 6.7% | 16 | 3.5% | 460 | |
| 22 | 10.2% | 0 | 0.0% | 138 | 64.2% | 36 | 16.7% | 215 | (17) |
| 8 | 21.6% | 0 | 0.0% | 28 | 75.7% | 1 | 2.7% | 37 | (18) |
| 59,836 | 28.5% | 33,133 | 15.8% | 50,905 | 24.3% | 8,728 | 4.1% | 209,881 | 100.0% |

Average Daily Attendance 2007-08

| DISTRICT | REGULAR | | SPECIAL EDUCATION | | COMMUNITY DAY SCHOOL | | K-12 TOTAL |
|---------------------|----------------|---------------|-------------------|--------------|----------------------|--------------|----------------|
| | K-8 | 9-12 | K-8 | 9-12 | K-8 | 9-12 | |
| UNIFIED | | | | | | | |
| (1) ALAMEDA | 6,202 | 3,086 | 200 | 118 | 0 | 0 | 9,606 |
| (2) ALBANY | 2,340 | 1,248 | 47 | 29 | 0 | 0 | 3,664 |
| (3) BERKELEY | 5,091 | 3,153 | 94 | 75 | 0 | 0 | 8,413 |
| (4) CASTRO VALLEY | 5,457 | 2,820 | 126 | 64 | 0 | 0 | 8,467 |
| (5) DUBLIN | 3,778 | 1,367 | 87 | 52 | 0 | 0 | 5,284 |
| (6) EMERY | 509 | 245 | 7 | 9 | 0 | 0 | 770 |
| (7) FREMONT | 20,333 | 9,312 | 660 | 385 | 0 | 0 | 30,690 |
| (8) HAYWARD | 14,397 | 5,138 | 482 | 266 | 0 | 0 | 20,283 |
| (9) LIVERMORE | 7,878 | 4,375 | 316 | 136 | 0 | 0 | 12,705 |
| (10) NEW HAVEN | 8,149 | 3,887 | 266 | 150 | 0 | 6 | 12,458 |
| (11) NEWARK | 4,497 | 2,114 | 121 | 52 | 16 | 10 | 6,810 |
| (12) OAKLAND | 26,011 | 9,138 | 1,035 | 491 | 10 | 12 | 36,697 |
| (13) PIEDMONT | 1,605 | 870 | 5 | 2 | 0 | 0 | 2,482 |
| (14) PLEASANTON | 9,193 | 4,824 | 209 | 112 | 9 | 13 | 14,360 |
| (15) SAN LEANDRO | 5,532 | 2,533 | 156 | 56 | 0 | 0 | 8,277 |
| (16) SAN LORENZO | 6,943 | 3,482 | 192 | 63 | 0 | 0 | 10,680 |
| (17) SUNOL GLEN | 215 | 0 | 1 | 0 | 0 | 0 | 216 |
| ELEMENTARY | | | | | | | |
| (18) MOUNTAIN HOUSE | 39 | 0 | 0 | 0 | 0 | 0 | 39 |
| TOTAL | 128,169 | 57,592 | 4,004 | 2,060 | 35 | 41 | 191,901 |
| PERCENT | 57.77% | 25.96% | 1.80% | 0.93% | 0.02% | 0.02% | 86.50% |

Source: 2007-08 P-2 Attendance Report

Average Daily Attendance 2007-08

| R.O.P. | A D U L T | | | | CHARTER SCHOOLS | | TOTAL | |
|--------------|--------------|----------------|-------------------|-----------------------|-----------------|--------------|----------------|------|
| | CON-CURRENT | NOT CONCURRENT | INDEPENDENT STUDY | CORRECTION FACILITIES | RESIDENT | NON RESIDENT | | |
| 375 | 7 | 465 | 0 | 0 | 243 | 61 | 10,757 | (1) |
| 0 | 0 | 134 | 0 | 0 | 0 | 0 | 3,798 | (2) |
| 0 | 0 | 1,718 | 0 | 0 | 0 | 0 | 10,131 | (3) |
| 230 | 9 | 1,097 | 36 | 0 | 0 | 0 | 9,839 | (4) |
| 169 | 3 | 55 | 0 | 0 | 0 | 0 | 5,511 | (5) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 770 | (6) |
| 1,511 | 142 | 1,822 | 0 | 0 | 197 | 49 | 34,411 | (7) |
| 1,030 | 47 | 2,460 | 0 | 0 | 93 | 23 | 23,936 | (8) |
| 296 | 37 | 236 | 0 | 0 | 0 | 0 | 13,274 | (9) |
| 469 | 12 | 465 | 0 | 0 | 0 | 0 | 13,404 | (10) |
| 346 | 0 | 124 | 0 | 0 | 0 | 0 | 7,280 | (11) |
| 561 | 24 | 4,790 | 0 | 0 | 6,693 | 373 | 49,138 | (12) |
| 0 | 36 | 76 | 0 | 0 | 0 | 0 | 2,594 | (13) |
| 438 | 1 | 174 | 5 | 295 | 0 | 0 | 15,273 | (14) |
| 328 | 5 | 549 | 24 | 0 | 0 | 0 | 9,183 | (15) |
| 534 | 46 | 604 | 0 | 0 | 310 | 124 | 12,298 | (16) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216 | (17) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 | (18) |
| 6,287 | 369 | 14,769 | 65 | 295 | 7,536 | 630 | 221,852 | |
| 2.83% | 0.17% | 6.66% | 0.03% | 0.13% | 3.40% | 0.28% | 100.00% | |

Comparison of CBEDS Enrollment to K-12 (P-2) Average Daily Attendance 2007-08

| DISTRICT | CBEDS* | P-2 ADA** | ADA TO CBEDS |
|---------------------|----------------|----------------|---------------|
| UNIFIED | | | |
| (1) ALAMEDA | 9,999 | 9,606 | 96.07% |
| (2) ALBANY | 3,810 | 3,664 | 96.17% |
| (3) BERKELEY | 8,959 | 8,413 | 93.91% |
| (4) CASTRO VALLEY | 8,827 | 8,467 | 95.92% |
| (5) DUBLIN | 5,556 | 5,284 | 95.10% |
| (6) EMERY | 817 | 770 | 94.25% |
| (7) FREMONT | 31,700 | 30,690 | 96.81% |
| (8) HAYWARD | 21,492 | 20,283 | 94.37% |
| (9) LIVERMORE | 13,213 | 12,705 | 96.16% |
| (10) NEW HAVEN | 13,006 | 12,458 | 95.79% |
| (11) NEWARK | 7,142 | 6,810 | 95.35% |
| (12) OAKLAND | 38,827 | 36,697 | 94.51% |
| (13) PIEDMONT | 2,552 | 2,482 | 97.26% |
| (14) PLEASANTON | 14,864 | 14,360 | 96.61% |
| (15) SAN LEANDRO | 8,725 | 8,277 | 94.87% |
| (16) SAN LORENZO | 11,361 | 10,680 | 94.01% |
| (17) SUNOL GLEN | 215 | 216 | 100.47% |
| ELEMENTARY | | | |
| (18) MOUNTAIN HOUSE | 37 | 39 | 105.41% |
| TOTAL | 201,102 | 191,901 | 95.42% |

Source: * CBEDS Enrollment Report October 2007 }
 ** 2007-08 P-2 Attendance Report } Excluding ROC/P, adult education and charter school ADA.

Five-Year ADA Comparison K-12 (P-2) 2003-04 to 2007-08

| DISTRICT | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | % CHANGE OVER 06-07 |
|---------------------|----------------|----------------|----------------|----------------|----------------|------------------------|
| UNIFIED | | | | | | |
| (1) ALAMEDA | 10,024 | 9,756 | 9,477 | 9,484 | 9,606 | 1.29% |
| (2) ALBANY | 3,231 | 3,323 | 3,475 | 3,506 | 3,664 | 4.51% |
| (3) BERKELEY | 8,249 | 8,307 | 8,273 | 8,218 | 8,413 | 2.37% |
| (4) CASTRO VALLEY | 8,025 | 8,180 | 8,274 | 8,366 | 8,467 | 1.21% |
| (5) DUBLIN | 4,289 | 4,488 | 4,761 | 5,108 | 5,284 | 3.45% |
| (6) EMERY | 755 | 708 | 750 | 738 | 770 | 4.34% |
| (7) FREMONT | 30,571 | 30,532 | 30,668 | 30,672 | 30,690 | 0.06% |
| (8) HAYWARD | 22,589 | 22,053 | 20,931 | 20,535 | 20,283 | -1.23% |
| (9) LIVERMORE | 13,625 | 13,425 | 12,892 | 12,912 | 12,705 | -1.60% |
| (10) NEW HAVEN | 12,839 | 12,892 | 12,706 | 12,559 | 12,458 | -0.80% |
| (11) NEWARK | 7,074 | 7,086 | 6,948 | 6,804 | 6,810 | 0.09% |
| (12) OAKLAND | 44,151 | 41,943 | 39,108 | 37,488 | 36,697 | -2.11% |
| (13) PIEDMONT | 2,545 | 2,595 | 2,537 | 2,518 | 2,482 | -1.43% |
| (14) PLEASANTON | 13,626 | 13,783 | 14,057 | 14,196 | 14,360 | 1.16% |
| (15) SAN LEANDRO | 8,269 | 8,412 | 8,261 | 8,317 | 8,277 | -0.48% |
| (16) SAN LORENZO | 10,777 | 10,896 | 10,911 | 10,818 | 10,680 | -1.28% |
| (17) SUNOL GLEN | 197 | 196 | 193 | 197 | 216 | 9.64% |
| ELEMENTARY | | | | | | |
| (18) MOUNTAIN HOUSE | 45 | 44 | 40 | 40 | 39 | -2.50% |
| TOTAL | 200,881 | 198,619 | 194,262 | 192,476 | 191,901 | -0.30% |

Source: 2007-08 P-2 Attendance Reports. Excluding ROC/P, adult education and charter school ADA.

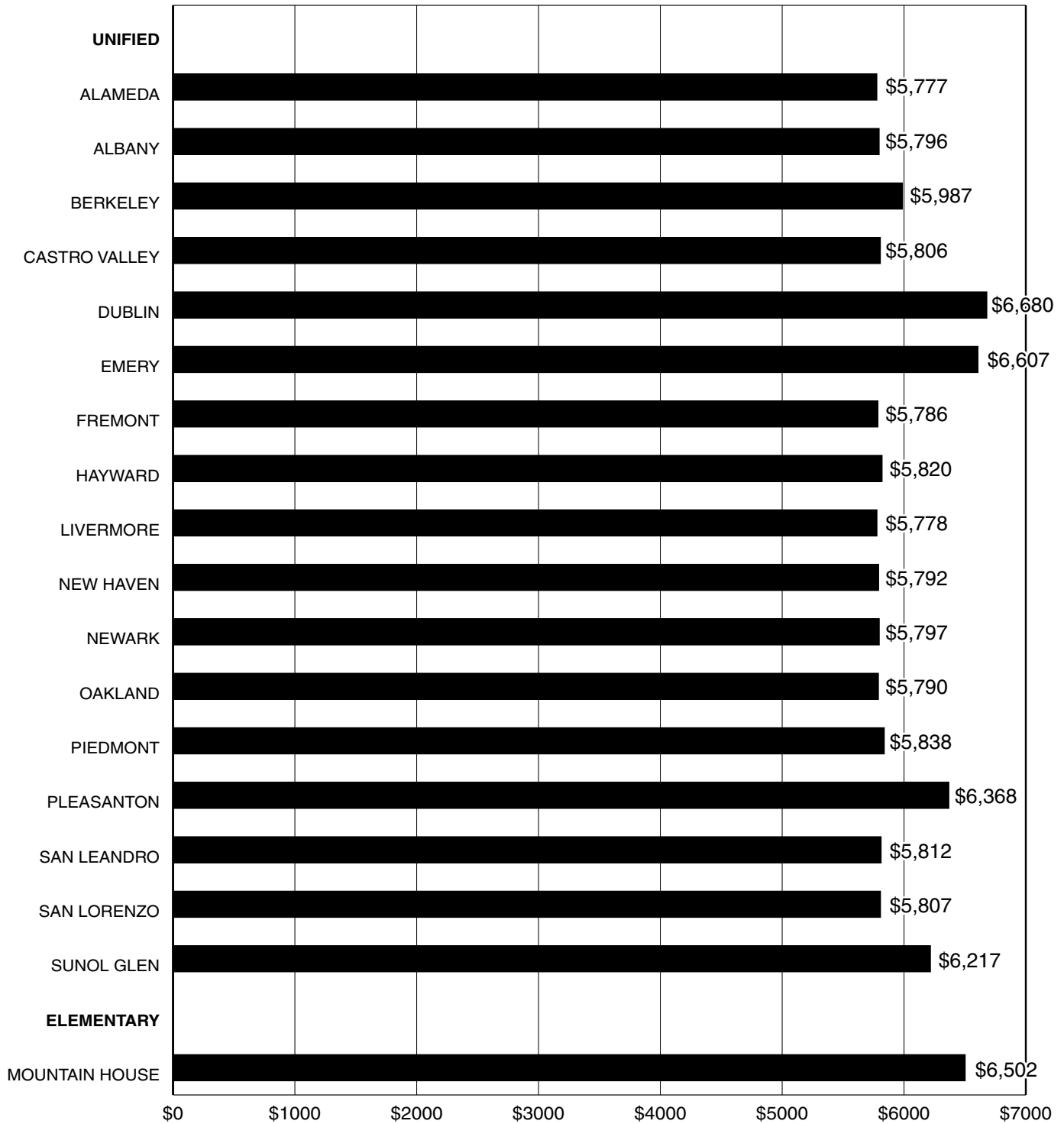
Base Revenue Limit Per ADA 2003-04 to 2007-08

| DISTRICT | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| UNIFIED | | | | | |
| (1) ALAMEDA | \$4,776 | \$4,919 | \$5,130 | \$5,525 | \$5,777 |
| (2) ALBANY | 4,840 | 4,973 | 5,184 | 5,544 | 5,796 |
| (3) BERKELEY | 5,099 | 5,216 | 5,427 | 5,735 | 5,987 |
| (4) CASTRO VALLEY | 4,885 | 5,009 | 5,220 | 5,554 | 5,806 |
| (5) DUBLIN | 5,792 | 5,909 | 6,120 | 6,428 | 6,680 |
| (6) EMERY | 5,719 | 5,836 | 6,047 | 6,355 | 6,607 |
| (7) FREMONT | 4,769 | 4,916 | 5,128 | 5,534 | 5,786 |
| (8) HAYWARD | 4,848 | 4,983 | 5,194 | 5,568 | 5,820 |
| (9) LIVERMORE | 4,778 | 4,921 | 5,133 | 5,526 | 5,778 |
| (10) NEW HAVEN | 4,813 | 4,951 | 5,162 | 5,540 | 5,792 |
| (11) NEWARK | 4,835 | 4,969 | 5,180 | 5,545 | 5,797 |
| (12) OAKLAND | 4,827 | 4,961 | 5,172 | 5,538 | 5,790 |
| (13) PIEDMONT | 4,950 | 5,067 | 5,278 | 5,586 | 5,838 |
| (14) PLEASANTON | 5,480 | 5,597 | 5,808 | 6,116 | 6,368 |
| (15) SAN LEANDRO | 4,855 | 4,987 | 5,198 | 5,560 | 5,812 |
| (16) SAN LORENZO | 4,836 | 4,972 | 5,183 | 5,555 | 5,807 |
| (17) SUNOL GLEN | 5,329 | 5,446 | 5,657 | 5,965 | 6,217 |
| ELEMENTARY | | | | | |
| (18) MOUNTAIN HOUSE | 5,567 | 5,699 | 5,901 | 6,261 | 6,502 |
| COUNTY AVERAGE | \$5,055 | \$5,185 | \$5,396 | \$5,746 | \$5,998 |
| STATEWIDE AVERAGE— UNIFIED | \$4,841 | \$4,980 | \$5,195 | \$5,569 | \$5,821 |

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: 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 2007-08

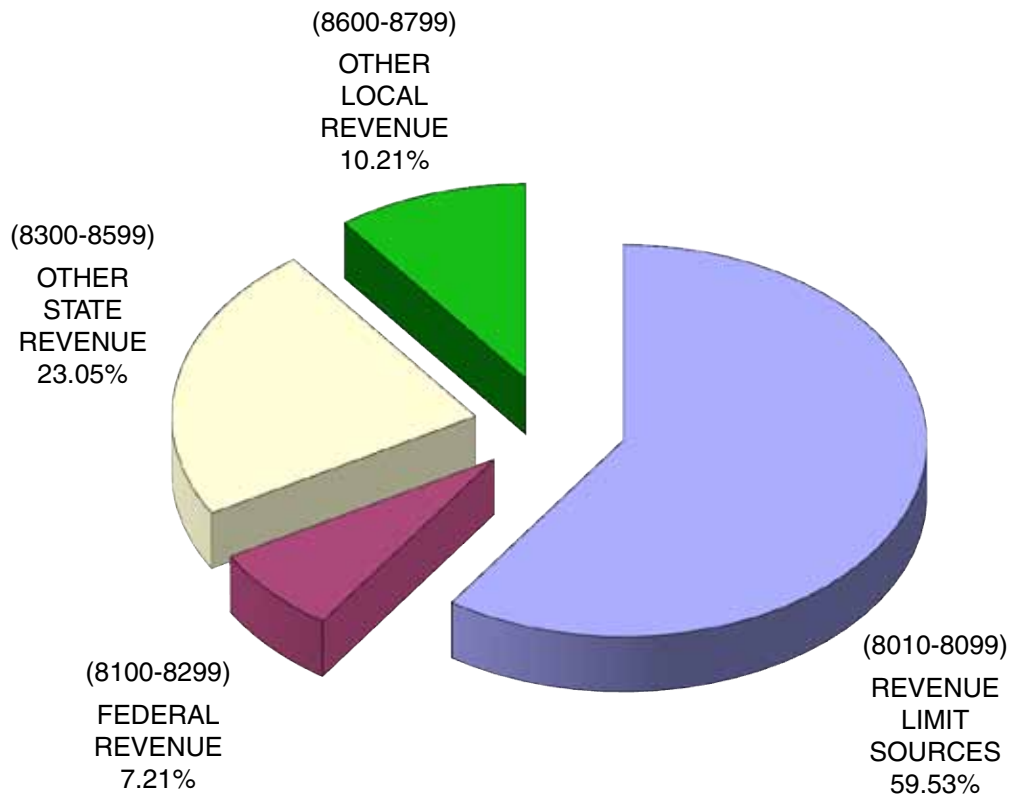


General Fund Revenue by Source Percent of Total Revenue 2007-08

| DISTRICT | REVENUE LIMIT SOURCES (8010-8099) | FEDERAL REVENUE (8100-8299) | OTHER STATE REVENUE (8300-8599) | OTHER LOCAL REVENUE (8600-8799) | TOTAL REVENUE | |
|---------------------|---|-----------------------------------|---------------------------------------|---------------------------------------|------------------------|------|
| UNIFIED | | | | | | |
| (1) ALAMEDA | \$56,248,989 | \$4,592,062 | \$14,075,010 | \$10,891,023 | \$85,807,084 | (1) |
| | 65.55% | 5.35% | 16.40% | 12.70% | 100.00% | |
| (2) ALBANY | 21,406,359 | 4,966,587 | 17,132,186 | 5,322,830 | 48,827,961 | (2) |
| | 43.84% | 10.17% | 35.09% | 10.90% | 100.00% | |
| (3) BERKELEY | 50,988,820 | 4,337,613 | 19,182,608 | 34,202,288 | 108,711,329 | (3) |
| | 46.90% | 3.99% | 17.65% | 31.46% | 100.00% | |
| (4) CASTRO VALLEY | 49,709,223 | 11,728,161 | 35,624,990 | 3,585,624 | 100,647,998 | (4) |
| | 49.39% | 11.65% | 35.40% | 3.56% | 100.00% | |
| (5) DUBLIN | 35,872,384 | 964,604 | 6,094,470 | 4,049,450 | 46,980,908 | (5) |
| | 76.36% | 2.05% | 12.97% | 8.62% | 100.00% | |
| (6) EMERY | 5,568,573 | 304,621 | 1,250,372 | 3,385,792 | 10,509,358 | (6) |
| | 52.99% | 2.90% | 11.90% | 32.21% | 100.00% | |
| (7) FREMONT | 179,110,866 | 13,862,118 | 67,380,392 | 8,876,950 | 269,230,326 | (7) |
| | 66.52% | 5.15% | 25.03% | 3.30% | 100.00% | |
| (8) HAYWARD | 120,448,420 | 12,942,025 | 40,549,031 | 17,629,707 | 191,569,183 | (8) |
| | 62.87% | 6.76% | 21.17% | 9.20% | 100.00% | |
| (9) LIVERMORE | 75,438,098 | 4,550,038 | 16,220,184 | 13,037,732 | 109,246,052 | (9) |
| | 69.05% | 4.16% | 14.85% | 11.94% | 100.00% | |
| (10) NEW HAVEN | 73,577,685 | 4,779,124 | 18,030,861 | 9,594,791 | 105,982,461 | (10) |
| | 69.42% | 4.51% | 17.01% | 9.06% | 100.00% | |
| (11) NEWARK | 39,863,150 | 2,069,016 | 11,694,599 | 5,273,150 | 58,899,915 | (11) |
| | 67.68% | 3.51% | 19.86% | 8.95% | 100.00% | |
| (12) OAKLAND | 218,753,131 | 55,707,312 | 127,726,900 | 43,485,411 | 445,672,754 | (12) |
| | 49.08% | 12.50% | 28.66% | 9.76% | 100.00% | |
| (13) PIEDMONT | 14,827,643 | 615,804 | 2,349,184 | 11,124,309 | 28,916,940 | (13) |
| | 51.28% | 2.13% | 8.12% | 38.47% | 100.00% | |
| (14) PLEASANTON | 93,077,506 | 8,605,598 | 35,164,843 | 11,416,323 | 148,264,270 | (14) |
| | 62.78% | 5.80% | 23.72% | 7.70% | 100.00% | |
| (15) SAN LEANDRO | 48,828,103 | 4,112,596 | 13,672,197 | 6,093,681 | 72,706,577 | (15) |
| | 67.16% | 5.66% | 18.80% | 8.38% | 100.00% | |
| (16) SAN LORENZO | 63,973,753 | 4,919,226 | 18,430,646 | 8,858,743 | 96,182,368 | (16) |
| | 66.51% | 5.11% | 19.16% | 9.22% | 100.00% | |
| (17) SUNOL GLEN | 1,356,133 | 70,039 | 297,078 | 372,965 | 2,096,215 | (17) |
| | 64.69% | 3.34% | 14.17% | 17.80% | 100.00% | |
| ELEMENTARY | | | | | | |
| (18) MOUNTAIN HOUSE | 275,838 | 23,960 | 92,654 | 27,887 | 420,339 | (18) |
| | 65.63% | 5.70% | 22.04% | 6.63% | 100.00% | |
| TOTAL | \$1,149,324,674 | \$139,150,504 | \$444,968,205 | \$197,228,656 | \$1,930,672,038 | |
| PERCENT | 59.53% | 7.21% | 23.05% | 10.21% | 100.00% | |

Source: 2007-08 Unaudited Actuals Financial Report — General Fund

**General Fund Revenue by Source
Percent of Total Revenue
2007-08**



General Fund Expenditures by Program 2007-08

| DISTRICT | PRE-KINDER-GARTEN (1) | REGULAR EDUCATION K-12 (2) | ALTERNATIVE SCHOOLS (3) | CONTINUATION SCHOOLS (4) | INDEPENDENT STUDY CENTERS (5) | OPPORTUNITY SCHOOLS (6) |
|---------------------|--------------------------|-------------------------------|----------------------------|-----------------------------|----------------------------------|----------------------------|
| UNIFIED | | | | | | |
| (1) ALAMEDA | \$0 | \$58,692,826 | \$0 | \$1,126,862 | \$187,866 | \$0 |
| % | 0.00% | 69.78% | 0.00% | 1.34% | 0.22% | 0.00% |
| (2) ALBANY | 0 | 25,757,180 | 0 | 497,342 | 0 | 0 |
| % | 0.00% | 52.51% | 0.00% | 1.01% | 0.00% | 0.00% |
| (3) BERKELEY | 0 | 76,485,058 | 0 | 1,571,329 | 285,572 | 0 |
| % | 0.00% | 71.19% | 0.00% | 1.46% | 0.27% | 0.00% |
| (4) CASTRO VALLEY | 0 | 52,147,010 | 1,313,509 | 215,674 | 378,912 | 223,275 |
| % | 0.00% | 51.43% | 1.30% | 0.21% | 0.37% | 0.22% |
| (5) DUBLIN | 0 | 36,239,443 | 0 | 888,704 | 204,016 | 0 |
| % | 0.00% | 78.07% | 0.00% | 1.91% | 0.44% | 0.00% |
| (6) EMERY | 0 | 8,862,315 | 0 | 0 | 0 | 0 |
| % | 0.00% | 79.19% | 0.00% | 0.00% | 0.00% | 0.00% |
| (7) FREMONT | 118,278 | 191,515,852 | 1,072,818 | 3,829,766 | 0 | 648,692 |
| % | 0.04% | 70.29% | 0.39% | 1.41% | 0.00% | 0.24% |
| (8) HAYWARD | 0 | 141,376,720 | 223,013 | 1,150,939 | 999,091 | 0 |
| % | 0.00% | 71.33% | 0.11% | 0.58% | 0.50% | 0.00% |
| (9) LIVERMORE | 22,842 | 83,411,605 | 0 | 1,177,686 | 566,436 | 0 |
| % | 0.02% | 77.60% | 0.00% | 1.10% | 0.53% | 0.00% |
| (10) NEW HAVEN | 0 | 83,279,332 | 0 | 1,627,883 | 439,867 | 448,899 |
| % | 0.00% | 76.07% | 0.00% | 1.49% | 0.40% | 0.41% |
| (11) NEWARK | 262 | 47,946,528 | 0 | 1,013,960 | 436,185 | 0 |
| % | 0.00% | 77.06% | 0.00% | 1.63% | 0.70% | 0.00% |
| (12) OAKLAND | 0 | 335,026,076 | 1,065,709 | 2,631,820 | 2,051,108 | 413,394 |
| % | 0.00% | 73.21% | 0.23% | 0.58% | 0.45% | 0.09% |
| (13) PIEDMONT | 0 | 22,026,891 | 0 | 1,842,130 | 0 | 0 |
| % | 0.00% | 76.32% | 0.00% | 6.38% | 0.00% | 0.00% |
| (14) PLEASANTON | 0 | 99,811,946 | 0 | 1,768,184 | 235,520 | 0 |
| % | 0.00% | 65.24% | 0.00% | 1.16% | 0.15% | 0.00% |
| (15) SAN LEANDRO | 0 | 55,301,393 | 0 | 996,374 | 467,896 | 0 |
| % | 0.00% | 75.51% | 0.00% | 1.36% | 0.64% | 0.00% |
| (16) SAN LORENZO | 85,578 | 71,118,238 | 0 | 1,960,628 | 360,068 | 0 |
| % | 0.09% | 73.59% | 0.00% | 2.03% | 0.37% | 0.00% |
| (17) SUNOL | 50,822 | 1,875,670 | 0 | 0 | 0 | 0 |
| % | 2.36% | 87.07% | 0.00% | 0.00% | 0.00% | 0.00% |
| ELEMENTARY | | | | | | |
| (18) MOUNTAIN HOUSE | 0 | 437,397 | 0 | 0 | 0 | 0 |
| % | 0.00% | 92.38% | 0.00% | 0.00% | 0.00% | 0.00% |
| TOTAL | \$277,782 | \$1,391,311,480 | \$3,675,049 | \$22,299,281 | \$6,612,537 | \$1,734,260 |
| PERCENT | 0.01% | 70.93% | 0.19% | 1.14% | 0.34% | 0.09% |

Source: 2007-08 Form PCR Program Cost Report

General Fund Expenditures by Program 2007-08

| 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 | \$64,168 | \$0 | \$0 | \$0 | \$0 | \$5,032 | (1) |
| 0.00% | 0.00% | 0.08% | 0.00% | 0.00% | 0.00% | 0.00% | 0.01% | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 215,943 | (2) |
| 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.44% | |
| 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 | 125,636 | 0 | 0 | 0 | 0 | 0 | (4) |
| 0.00% | 0.00% | 0.12% | 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 | 6,477,490 | (7) |
| 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.38% | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,627,018 | (8) |
| 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 3.85% | |
| 0 | 118,404 | 0 | 0 | 0 | 0 | 0 | 0 | (9) |
| 0.00% | 0.11% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 161,069 | 0 | 33,697 | 0 | 0 | 0 | 0 | 0 | (10) |
| 0.15% | 0.00% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 516,089 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (11) |
| 0.83% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 1,360,769 | 0 | 2,060,852 | 0 | 0 | 0 | 0 | 10,005,909 | (12) |
| 0.30% | 0.00% | 0.45% | 0.00% | 0.00% | 0.00% | 0.00% | 2.19% | |
| 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% | |
| 452,001 | 0 | 1,451,332 | 0 | 0 | 0 | 0 | 0 | (14) |
| 0.30% | 0.00% | 0.95% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 0 | 0 | 494,473 | 0 | 0 | 0 | 0 | 0 | (15) |
| 0.00% | 0.00% | 0.68% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,156,336 | (16) |
| 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 4.30% | |
| 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% | |
| \$2,489,928 | \$118,404 | \$4,230,158 | \$0 | \$0 | \$0 | \$0 | \$28,487,728 | |
| 0.13% | 0.01% | 0.22% | 0.00% | 0.00% | 0.00% | 0.00% | 1.45% | |

General Fund Expenditures by Program 2007-08

| DISTRICT | MIGRANT EDUCATION (15) | SPECIAL EDUCATION (16) | REGIONAL OCCUPATIONAL CENTERS (17) | NON-AGENCY EDUCATIONAL (18) | NON-AGENCY OTHER (19) | COMMUNITY SERVICES (20) |
|---------------------|------------------------------|------------------------------|---|-----------------------------------|-----------------------------|-------------------------------|
| UNIFIED | | | | | | |
| (1) ALAMEDA | \$0 | \$17,737,378 | \$0 | \$0 | \$109,779 | \$90,360 |
| % | 0.00% | 21.09% | 0.00% | 0.00% | 0.13% | 0.11% |
| (2) ALBANY | 0 | 6,179,093 | 0 | 203,976 | 36,955 | 405,520 |
| % | 0.00% | 12.60% | 0.00% | 0.42% | 0.08% | 0.83% |
| (3) BERKELEY | 0 | 22,184,462 | 0 | 438,972 | 0 | 422,857 |
| % | 0.00% | 20.65% | 0.00% | 0.41% | 0.00% | 0.39% |
| (4) CASTRO VALLEY | 0 | 13,132,888 | 448,090 | 0 | 0 | 201,560 |
| % | 0.00% | 12.95% | 0.44% | 0.00% | 0.00% | 0.20% |
| (5) DUBLIN | 0 | 7,989,198 | 108,558 | 0 | 0 | 0 |
| % | 0.00% | 17.21% | 0.23% | 0.00% | 0.00% | 0.00% |
| (6) EMERY | 0 | 1,761,928 | 0 | 0 | 0 | 0 |
| % | 0.00% | 15.74% | 0.00% | 0.00% | 0.00% | 0.00% |
| (7) FREMONT | 0 | 47,995,677 | 0 | 145,780 | 0 | 456,931 |
| % | 0.00% | 17.61% | 0.00% | 0.05% | 0.00% | 0.17% |
| (8) HAYWARD | 0 | 33,047,829 | 0 | 1,097,592 | 0 | 91,376 |
| % | 0.00% | 16.67% | 0.00% | 0.55% | 0.00% | 0.05% |
| (9) LIVERMORE | 311,758 | 18,512,215 | 3,636 | 0 | 0 | 117,340 |
| % | 0.29% | 17.22% | 0.00% | 0.00% | 0.00% | 0.11% |
| (10) NEW HAVEN | 0 | 19,209,875 | 596,822 | 685,456 | 0 | 134,696 |
| % | 0.00% | 17.55% | 0.55% | 0.63% | 0.00% | 0.12% |
| (11) NEWARK | 0 | 8,708,097 | 61,816 | 294,525 | 0 | 280,700 |
| % | 0.00% | 13.99% | 0.10% | 0.47% | 0.00% | 0.45% |
| (12) OAKLAND | 7,065 | 67,300,003 | 0 | 13,115,730 | 0 | 338,133 |
| % | 0.00% | 14.71% | 0.00% | 2.87% | 0.00% | 0.07% |
| (13) PIEDMONT | 0 | 4,624,782 | 6,840 | 0 | 0 | 0 |
| % | 0.00% | 16.02% | 0.02% | 0.00% | 0.00% | 0.00% |
| (14) PLEASANTON | 0 | 22,643,255 | 0 | 0 | 0 | 0 |
| % | 0.00% | 14.80% | 0.00% | 0.00% | 0.00% | 0.00% |
| (15) SAN LEANDRO | 0 | 12,151,336 | 0 | 0 | 0 | 0 |
| % | 0.00% | 16.59% | 0.00% | 0.00% | 0.00% | 0.00% |
| (16) SAN LORENZO | 0 | 14,555,765 | 0 | 277,972 | 0 | 25,577 |
| % | 0.00% | 15.06% | 0.00% | 0.29% | 0.00% | 0.03% |
| (17) SUNOL | 0 | 211,279 | 0 | 0 | 0 | 0 |
| % | 0.00% | 9.81% | 0.00% | 0.00% | 0.00% | 0.00% |
| ELEMENTARY | | | | | | |
| (18) MOUNTAIN HOUSE | 0 | 28,715 | 0 | 0 | 0 | 0 |
| % | 0.00% | 6.05% | 0.00% | 0.00% | 0.00% | 0.00% |
| TOTAL | \$318,823 | \$317,973,775 | \$1,225,762 | \$16,260,003 | \$146,734 | \$2,565,050 |
| PERCENT | 0.02% | 16.21% | 0.06% | 0.83% | 0.01% | 0.13% |

General Fund Expenditures by Program 2007-08

| 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) | |
|---|--------------------------|---|------------------------|--|---|-------------------------------|------|
| \$205,056 | \$0 | \$246,186 | \$5,070,285 | \$848,793 | (\$275,412) | \$84,109,179 | (1) |
| 0.24% | 0.00% | 0.29% | 6.03% | 1.01% | -0.33% | 100.00% | |
| 348 | 0 | 19,150 | 15,588,712 | 281,533 | (144,488) | 49,041,264 | (2) |
| 0.00% | 0.00% | 0.04% | 31.79% | 0.57% | -0.29% | 100.00% | |
| 27,302 | 51,575 | 489,719 | 2,285,731 | 3,969,410 | (780,446) | 107,431,541 | (3) |
| 0.03% | 0.05% | 0.46% | 2.13% | 3.69% | -0.73% | 100.00% | |
| 0 | 239 | 397,483 | 32,473,222 | 615,459 | (261,207) | 101,411,750 | (4) |
| 0.00% | 0.00% | 0.39% | 32.02% | 0.61% | -0.26% | 100.00% | |
| 0 | 0 | 0 | 746,724 | 321,812 | (74,120) | 46,424,335 | (5) |
| 0.00% | 0.00% | 0.00% | 1.61% | 0.69% | -0.16% | 100.00% | |
| 0 | 0 | 13,950 | 472,284 | 80,966 | 0 | 11,191,443 | (6) |
| 0.00% | 0.00% | 0.12% | 4.22% | 0.73% | 0.00% | 100.00% | |
| 46,231 | 25,631 | 743,944 | 18,242,363 | 1,745,139 | (566,949) | 272,497,643 | (7) |
| 0.02% | 0.01% | 0.27% | 6.69% | 0.64% | -0.21% | 100.00% | |
| 0 | 4,855 | 291,960 | 9,848,471 | 3,406,482 | (967,503) | 198,197,843 | (8) |
| 0.00% | 0.00% | 0.15% | 4.97% | 1.72% | -0.48% | 100.00% | |
| 0 | 0 | 0 | 3,188,912 | 197,676 | (144,110) | 107,484,400 | (9) |
| 0.00% | 0.00% | 0.00% | 2.97% | 0.18% | -0.13% | 100.00% | |
| 88,405 | 2,635 | 0 | 2,662,754 | 276,837 | (175,997) | 109,472,230 | (10) |
| 0.08% | 0.00% | 0.00% | 2.43% | 0.25% | -0.16% | 100.00% | |
| 0 | 1,015 | 732,163 | 1,877,570 | 516,674 | (159,501) | 62,226,083 | (11) |
| 0.00% | 0.00% | 1.18% | 3.02% | 0.83% | -0.26% | 100.00% | |
| 148,456 | 8,527 | 2,774,733 | 17,930,495 | 4,145,629 | (2,785,691) | 457,598,717 | (12) |
| 0.03% | 0.00% | 0.61% | 3.92% | 0.91% | -0.62% | 100.00% | |
| 0 | 0 | 131,503 | 195,167 | 67,476 | (32,200) | 28,862,589 | (13) |
| 0.00% | 0.00% | 0.46% | 0.68% | 0.23% | -0.11% | 100.00% | |
| 0 | 0 | 625,864 | 25,701,378 | 359,974 | (68,579) | 152,980,875 | (14) |
| 0.00% | 0.00% | 0.41% | 16.80% | 0.24% | -0.05% | 100.00% | |
| 0 | 276,280 | 1,015,176 | 2,330,472 | 256,825 | (60,132) | 73,230,093 | (15) |
| 0.00% | 0.38% | 1.39% | 3.18% | 0.35% | -0.08% | 100.00% | |
| 0 | 97,411 | 161,598 | 3,699,019 | 453,226 | (308,640) | 96,642,776 | (16) |
| 0.00% | 0.10% | 0.17% | 3.83% | 0.47% | -0.33% | 100.00% | |
| 0 | 0 | 0 | 13,761 | 2,578 | 0 | 2,154,110 | (17) |
| 0.00% | 0.00% | 0.00% | 0.64% | 0.12% | 0.00% | 100.00% | |
| 0 | 0 | 0 | 6,959 | 1,179 | 0 | 474,250 | (18) |
| 0.00% | 0.00% | 0.00% | 1.47% | 0.10% | 0.00% | 100.00% | |
| \$515,798 | \$468,168 | \$7,643,429 | \$142,334,279 | \$17,547,668 | (\$6,804,975) | \$1,961,431,121 | |
| 0.03% | 0.02% | 0.39% | 7.26% | 0.89% | -0.36% | 100.00% | |

General Fund Expenditures by Object
Cost per Unit of ADA
Percent of Total Expenditures (Excludes Other Financing Uses)
2007-08

| DISTRICT | *P-2 ADA | CERTIFICATED SALARIES (1000-1999) | CLASSIFIED SALARIES (2000-2999) | EMPLOYEE BENEFITS (3000-3999) | BOOKS & SUPPLIES (4000-4999) |
|-------------------|----------|--------------------------------------|------------------------------------|----------------------------------|---------------------------------|
| UNIFIED | | | | | |
| (1) ALAMEDA | 9,981 | \$41,311,953 | \$12,250,444 | \$11,306,443 | \$3,435,292 |
| Cost Per ADA | | \$4,139 | \$1,227 | \$1,133 | \$344 |
| | | 51.01% | 15.13% | 13.96% | 4.24% |
| (2) ALBANY | 3,664 | 17,170,643 | 4,766,191 | 6,682,915 | 1,698,451 |
| Cost Per ADA | | 4,686 | 1,301 | 1,824 | 464 |
| | | 35.36% | 9.82% | 13.76% | 3.50% |
| (3) BERKELEY | 8,413 | 44,399,135 | 19,213,568 | 20,958,255 | 4,457,360 |
| Cost Per ADA | | 5,277 | 2,284 | 2,491 | 530 |
| | | 41.92% | 18.14% | 19.79% | 4.21% |
| (4) CASTRO VALLEY | 8,697 | 36,500,416 | 10,583,804 | 11,351,566 | 3,826,730 |
| Cost Per ADA | | 4,197 | 1,217 | 1,305 | 440 |
| | | 36.96% | 10.72% | 11.50% | 3.88% |
| (5) DUBLIN | 5,453 | 26,729,335 | 7,239,984 | 5,935,972 | 1,379,972 |
| Cost Per ADA | | 4,902 | 1,328 | 1,089 | 253 |
| | | 57.58% | 15.60% | 12.79% | 2.97% |
| (6) EMERY | 770 | 4,470,825 | 1,636,747 | 2,052,762 | 619,496 |
| Cost Per ADA | | 5,806 | 2,126 | 2,666 | 805 |
| | | 41.33% | 15.13% | 18.98% | 5.73% |
| (7) FREMONT | 32,201 | 146,253,119 | 40,625,451 | 29,939,272 | 15,086,264 |
| Cost Per ADA | | 4,542 | 1,262 | 930 | 469 |
| | | 53.66% | 14.91% | 10.99% | 5.54% |
| (8) HAYWARD | 21,313 | 101,232,347 | 32,491,314 | 21,360,351 | 8,448,276 |
| Cost Per ADA | | 4,750 | 1,524 | 1,002 | 396 |
| | | 52.09% | 16.82% | 11.06% | 4.37% |
| (9) LIVERMORE | 13,001 | 50,351,161 | 15,889,404 | 20,201,664 | 6,429,753 |
| Cost Per ADA | | 3,873 | 1,222 | 1,554 | 495 |
| | | 47.09% | 14.87% | 18.90% | 6.02% |
| (10) NEW HAVEN | 12,927 | 63,510,135 | 15,105,840 | 15,437,760 | 3,699,850 |
| Cost Per ADA | | 4,913 | 1,169 | 1,194 | 286 |
| | | 58.35% | 13.88% | 14.18% | 3.40% |

Source: 2007-08 Unaudited Actual Financial Report — General Fund

* 2007-08 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)
2007-08

| 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) | |
|--------------------------------------|----------------------------------|---|---|--|------|
| \$10,742,518 | \$276,546 | \$1,936,978 | (\$275,412) | \$80,984,762 | (1) |
| \$1,076 | \$28 | \$194 | (\$28) | \$8,114 | |
| 13.26% | 0.34% | 2.39% | -0.33% | 100.00% | |
| 3,211,500 | 67,340 | 15,105,575 | (144,488) | 48,558,127 | (2) |
| 877 | 18 | 4,123 | (39) | 13,253 | |
| 6.61% | 0.14% | 31.11% | -0.30% | 100.00% | |
| 17,013,028 | 652,694 | 10,735 | (780,446) | 105,924,329 | (3) |
| 2,022 | 78 | 1 | (93) | 12,591 | |
| 16.06% | 0.62% | 0.01% | -0.75% | 100.00% | |
| 6,539,737 | 397,482 | 29,794,043 | (261,207) | 98,732,571 | (4) |
| 752 | 46 | 3,426 | (30) | 11,352 | |
| 6.62% | 0.40% | 30.18% | -0.26% | 100.00% | |
| 4,641,104 | 0 | 572,088 | (74,120) | 46,424,335 | (5) |
| 851 | 0 | 105 | (14) | 8,514 | |
| 10.00% | 0.00% | 1.23% | -0.17% | 100.00% | |
| 1,925,379 | 13,950 | 97,273 | 0 | 10,816,432 | (6) |
| 2,500 | 18 | 126 | 0 | 14,047 | |
| 17.80% | 0.13% | 0.90% | 0.00% | 100.00% | |
| 21,896,227 | 1,021,896 | 18,242,363 | (566,949) | 272,497,643 | (7) |
| 680 | 32 | 567 | (18) | 8,462 | |
| 8.04% | 0.38% | 6.69% | -0.21% | 100.00% | |
| 24,163,216 | 1,672,913 | 4,716,496 | (967,503) | 193,117,410 | (8) |
| 1,134 | 78 | 221 | (45) | 9,061 | |
| 12.51% | 0.87% | 2.78% | -0.50% | 100.00% | |
| 11,315,683 | 251,933 | 2,587,021 | (144,110) | 106,882,509 | (9) |
| 870 | 19 | 199 | (11) | 8,221 | |
| 10.59% | 0.24% | 2.42% | -0.13% | 100.00% | |
| 9,035,026 | 196,863 | 2,036,330 | (175,997) | 108,845,807 | (10) |
| 699 | 15 | 158 | (14) | 8,420 | |
| 8.30% | 0.18% | 1.87% | -0.16% | 100.00% | |

General Fund Expenditures by Object
Cost per Unit of ADA
Percent of Total Expenditures (Excludes Other Financing Uses)
2007-08

| DISTRICT | *P-2 ADA | CERTIFICATED SALARIES (1000-1999) | CLASSIFIED SALARIES (2000-2999) | EMPLOYEE BENEFITS (3000-3999) | BOOKS & SUPPLIES (4000-4999) |
|---------------------|----------------|---|---------------------------------------|-------------------------------------|------------------------------------|
| (11) NEWARK | 7,156 | 32,933,171 | 9,350,348 | 7,954,022 | 3,519,649 |
| Cost Per ADA | | 4,602 | 1,307 | 1,112 | 492 |
| | | 53.60% | 15.22% | 12.95% | 5.73% |
| (12) OAKLAND | 37,258 | 166,777,107 | 62,234,922 | 79,538,657 | 35,184,147 |
| Cost Per ADA | | 4,476 | 1,670 | 2,135 | 944 |
| | | 36.71% | 13.70% | 17.51% | 7.74% |
| (13) PIEDMONT | 2,482 | 14,617,868 | 4,549,286 | 5,590,124 | 1,149,601 |
| Cost Per ADA | | 5,890 | 1,833 | 2,252 | 463 |
| | | 50.91% | 15.84% | 19.47% | 4.00% |
| (14) PLEASANTON | 14,798 | 74,804,164 | 17,491,094 | 15,849,191 | 6,661,342 |
| Cost Per ADA | | 5,055 | 1,182 | 1,071 | 450 |
| | | 49.24% | 11.51% | 10.43% | 4.39% |
| (15) SAN LEANDRO | 8,605 | 39,948,766 | 8,712,468 | 8,064,058 | 4,037,550 |
| Cost Per ADA | | 4,643 | 1,012 | 937 | 469 |
| | | 55.35% | 12.07% | 11.17% | 5.59% |
| (16) SAN LORENZO | 11,214 | 49,266,291 | 14,190,078 | 15,451,472 | 4,740,132 |
| Cost Per ADA | | 4,393 | 1,265 | 1,378 | 423 |
| | | 51.72% | 14.90% | 16.23% | 4.98% |
| (17) SUNOL GLEN | 216 | 958,770 | 490,370 | 247,834 | 130,992 |
| Cost Per ADA | | 4,439 | 2,270 | 1,147 | 606 |
| | | 44.80% | 22.91% | 11.58% | 6.12% |
| ELEMENTARY | | | | | |
| (18) MOUNTAIN HOUSE | 39 | 150,123 | 96,309 | 82,346 | 37,159 |
| Cost Per ADA | | 3,849 | 2,469 | 2,111 | 953 |
| | | 32.13% | 20.61% | 17.62% | 7.95% |
| TOTAL | 198,188 | 911,385,329 | 276,917,622 | 278,004,664 | 104,542,016 |
| Cost Per ADA | | \$4,599 | \$1,397 | \$1,403 | \$527 |
| PERCENT | | 47.00% | 14.28% | 14.34% | 5.39% |

Source: 2007-08 Unaudited Actual Financial Report — General Fund

* 2007-08 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)
2007-08

| 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) | |
|---|---------------------------------------|--|--|--|------|
| 6,007,003 | 743,821 | 1,088,565 | (159,501) | 61,437,078 | (11) |
| 839 | 104 | 152 | (22) | 8,585 | |
| 9.78% | 1.21% | 1.77% | -0.26% | 100.00% | |
| 95,176,061 | 3,543,018 | 14,623,770 | (2,785,691) | 454,291,991 | (12) |
| 2,555 | 95 | 393 | (75) | 12,193 | |
| 20.95% | 0.78% | 3.22% | -0.61% | 100.00% | |
| 2,619,948 | 172,795 | 45,167 | (32,200) | 28,712,589 | (13) |
| 1,056 | 70 | 18 | (13) | 11,568 | |
| 9.12% | 0.60% | 0.16% | -0.10% | 100.00% | |
| 12,428,679 | 113,606 | 24,627,118 | (68,579) | 151,906,615 | (14) |
| 840 | 8 | 1,664 | (5) | 10,265 | |
| 8.18% | 0.07% | 16.21% | -0.03% | 100.00% | |
| 9,175,156 | 1,021,756 | 1,279,983 | (60,132) | 72,179,605 | (15) |
| 1,066 | 119 | 149 | (7) | 8,388 | |
| 12.71% | 1.42% | 1.77% | -0.08% | 100.00% | |
| 9,294,910 | 309,514 | 2,281,769 | (308,640) | 95,225,526 | (16) |
| 829 | 28 | 203 | (28) | 8,492 | |
| 9.76% | 0.33% | 2.40% | -0.32% | 100.00% | |
| 312,383 | 0 | 0 | 0 | 2,140,349 | (17) |
| 1,446 | 0 | 0 | 0 | 9,909 | |
| 14.59% | 0.00% | 0.00% | 0.00% | 100.00% | |
| 101,354 | 0 | 0 | 0 | 467,291 | (18) |
| 2,599 | 0 | 0 | 0 | 11,982 | |
| 21.69% | 0.00% | 0.00% | 0.00% | 100.00% | |
| 245,598,912 | 10,456,127 | 119,045,274 | (6,804,975) | 1,939,144,969 | |
| \$1,239 | \$53 | \$601 | (\$34) | \$9,784 | |
| 12.67% | 0.54% | 6.14% | -0.36% | 100.00% | |

Other Financing Sources/Uses and General Fund Balance 2007-08

| DISTRICT | EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES | INTERFUND TRANSFERS | NET OTHER SOURCES / USES |
|---------------------|--|------------------------|-----------------------------|
| UNIFIED | | | |
| (1) ALAMEDA | \$4,822,322 | (\$3,124,417) | \$0 |
| (2) ALBANY | 269,834 | (483,137) | 0 |
| (3) BERKELEY | 2,787,000 | (1,451,987) | 0 |
| (4) CASTRO VALLEY | 1,915,427 | (2,428,870) | 0 |
| (5) DUBLIN | 556,573 | 0 | 0 |
| (6) EMERY | (307,074) | (366,262) | 0 |
| (7) FREMONT | (3,267,317) | 532,800 | 0 |
| (8) HAYWARD | (1,548,227) | (4,916,405) | 1,095,948 |
| (9) LIVERMORE | 2,363,543 | 267,664 | 0 |
| (10) NEW HAVEN | (2,863,347) | 803,287 | 0 |
| (11) NEWARK | (2,537,164) | 593,786 | 0 |
| (12) OAKLAND | (8,619,237) | 2,825,451 | 720,922 |
| (13) PIEDMONT | 204,351 | (146,510) | 0 |
| (14) PLEASANTON | (3,642,345) | 429,722 | 0 |
| (15) SAN LEANDRO | 526,974 | (655,519) | 30,100 |
| (16) SAN LORENZO | 956,842 | (1,194,331) | 0 |
| (17) SUNOL GLEN | (44,134) | (13,761) | 0 |
| ELEMENTARY | | | |
| (18) MOUNTAIN HOUSE | (46,951) | (6,959) | 0 |
| TOTAL | (\$8,472,930) | (\$9,335,448) | \$1,846,970 |

Source: 2007-08 Unaudited Actuals Financial Report

Other Financing Sources/Uses and General Fund Balance 2007-08

| NET INCREASE (DECREASE) IN FUND | NET BEGINNING BALANCE | ENDING BALANCE | CHANGE % | |
|------------------------------------|--------------------------|----------------------|---------------|------|
| \$1,697,905 | \$7,391,859 | \$9,089,764 | 22.97% | (1) |
| (213,303) | 4,964,392 | 4,751,089 | -4.30% | (2) |
| 1,335,013 | 13,170,224 | 14,505,237 | 10.14% | (3) |
| (513,443) | 15,148,543 | 14,635,100 | -3.39% | (4) |
| 556,573 | 3,408,767 | 3,965,340 | 16.33% | (5) |
| (673,336) | 2,167,704 | 1,494,368 | -31.06% | (6) |
| (2,734,517) | 28,674,737 | 25,940,220 | -9.54% | (7) |
| (5,368,684) | 40,483,443 | 35,114,759 | -13.26% | (8) |
| 2,631,207 | 16,290,572 | 18,921,779 | 16.15% | (9) |
| (2,060,060) | 10,684,130 | 8,624,070 | -19.28% | (10) |
| (1,943,378) | 7,486,943 | 5,543,565 | -25.96% | (11) |
| (5,072,864) | 46,617,746 | 41,544,882 | -10.88% | (12) |
| 57,841 | 2,087,868 | 2,145,709 | 2.77% | (13) |
| (3,212,623) | 6,012,216 | 2,799,593 | -53.43% | (14) |
| (98,445) | 4,361,060 | 4,262,615 | -2.26% | (15) |
| (237,489) | 9,711,928 | 9,474,439 | -2.45% | (16) |
| (57,895) | 289,446 | 231,551 | -20.00% | (17) |
| (53,910) | 154,467 | 100,557 | -34.90% | (18) |
| (\$15,961,408) | \$219,106,045 | \$203,144,637 | -7.28% | |

General Fund Ending Balance Components 2007-08

| DISTRICT | REVOLVING FUND | STORES | PREPAID EXPENSES | OTHER RESERVES | GENERAL RESERVES |
|-------------------|-------------------|---------|---------------------|-------------------|---------------------|
| UNIFIED | | | | | |
| (1) ALAMEDA | \$50,000 | \$0 | \$805 | \$0 | \$0 |
| % | 0.55% | 0.00% | 0.01% | 0.00% | 0.00% |
| (2) ALBANY | 25,000 | 0 | 0 | 0 | 0 |
| % | 0.53% | 0.00% | 0.00% | 0.00% | 0.00% |
| (3) BERKELEY | 100,000 | 0 | 0 | 0 | 0 |
| % | 0.69% | 0.00% | 0.00% | 0.00% | 0.00% |
| (4) CASTRO VALLEY | 62,000 | 36,005 | 48,909 | 0 | 0 |
| % | 0.42% | 0.25% | 0.33% | 0.00% | 0.00% |
| (5) DUBLIN | 25,000 | 39,277 | 20,400 | 0 | 0 |
| % | 0.63% | 0.99% | 0.51% | 0.00% | 0.00% |
| (6) EMERY | 11,538 | 29,959 | 14,268 | 0 | 0 |
| % | 0.77% | 2.00% | 0.95% | 0.00% | 0.00% |
| (7) FREMONT | 100,000 | 306,678 | 72,379 | 0 | 0 |
| % | 0.39% | 1.18% | 0.28% | 0.00% | 0.00% |
| (8) HAYWARD | 100,000 | 495,143 | 0 | 0 | 0 |
| % | 0.28% | 1.41% | 0.00% | 0.00% | 0.00% |
| (9) LIVERMORE | 50,000 | 272,099 | 0 | 0 | 0 |
| % | 0.26% | 1.44% | 0.00% | 0.00% | 0.00% |
| (10) NEW HAVEN | 50,000 | 0 | 8,418 | 0 | 0 |
| % | 0.58% | 0.00% | 0.10% | 0.00% | 0.00% |

Source: 2007-08 Unaudited Actuals Financial Report

General Fund Ending Balance Components 2007-08

| RESTRICTED PROGRAM BALANCES | DESIGNATED FOR ECONOMIC UNCERTAINTIES | OTHER DESIGNATED AMOUNTS | UNDESIGNATED AMOUNTS | ENDING BALANCE | |
|-----------------------------------|---|--------------------------------|-------------------------|-------------------|------|
| \$0 | \$0 | \$1,080,000 | \$7,958,959 | \$9,089,764 | (1) |
| 0.00% | 0.00% | 11.88% | 87.56% | 100.00% | |
| 0 | 1,702,063 | 1,530,040 | 1,493,986 | 4,751,089 | (2) |
| 0.00% | 35.82% | 32.20% | 31.45% | 100.00% | |
| 5,025,977 | 768,764 | 8,610,496 | 0 | 14,505,237 | (3) |
| 34.65% | 5.30% | 59.36% | 0.00% | 100.00% | |
| 0 | 2,179,632 | 10,721,052 | 1,587,502 | 14,635,100 | (4) |
| 0.00% | 14.89% | 73.26% | 10.85% | 100.00% | |
| 1,110,174 | 1,856,974 | 83,446 | 830,069 | 3,965,340 | (5) |
| 28.00% | 46.84% | 2.10% | 20.93% | 100.00% | |
| 0 | 0 | 0 | 1,438,603 | 1,494,368 | (6) |
| 0.00% | 0.00% | 0.00% | 96.28% | 100.00% | |
| 6,508,338 | 5,200,000 | 5,320,950 | 8,431,875 | 25,940,220 | (7) |
| 25.09% | 20.04% | 20.51% | 32.51% | 100.00% | |
| 13,124,835 | 5,945,935 | 3,220,782 | 12,228,064 | 35,114,759 | (8) |
| 37.38% | 16.93% | 9.17% | 34.83% | 100.00% | |
| 3,694,721 | 4,299,376 | 5,563,326 | 5,042,257 | 18,921,779 | (9) |
| 19.53% | 22.72% | 29.40% | 26.65% | 100.00% | |
| 5,031,955 | 3,284,167 | 162,669 | 86,861 | 8,624,070 | (10) |
| 58.35% | 38.08% | 1.89% | 1.00% | 100.00% | |

General Fund Ending Balance Components 2007-08

| DISTRICT | REVOLVING FUND | STORES | PREPAID EXPENSES | OTHER RESERVES | GENERAL RESERVES |
|---------------------|-------------------|--------------------|---------------------|-------------------|---------------------|
| (11) NEWARK | 25,000 | 60,340 | 32,170 | 0 | 0 |
| % | 0.45% | 1.09% | 0.58% | 0.00% | 0.00% |
| (12) OAKLAND | 150,000 | 0 | 47,283 | 0 | 0 |
| % | 0.36% | 0.00% | 0.11% | 0.00% | 0.00% |
| (13) PIEDMONT | 25,000 | 0 | 0 | 0 | 0 |
| % | 1.17% | 0.00% | 0.00% | 0.00% | 0.00% |
| (14) PLEASANTON | 47,000 | 148,784 | 80,148 | 0 | 0 |
| % | 1.68% | 5.31% | 2.86% | 0.00% | 0.00% |
| (15) SAN LEANDRO | 40,000 | 29,920 | 0 | 0 | 0 |
| % | 0.94% | 0.70% | 0.00% | 0.00% | 0.00% |
| (16) SAN LORENZO | 35,000 | 214,837 | 0 | 0 | 0 |
| % | 0.37% | 2.27% | 0.00% | 0.00% | 0.00% |
| (17) SUNOL GLEN | 4,000 | 0 | 0 | 0 | 0 |
| % | 1.73% | 0.00% | 0.00% | 0.00% | 0.00% |
| ELEMENTARY | | | | | |
| (18) MOUNTAIN HOUSE | 1,000 | 0 | 0 | 0 | 0 |
| % | 0.99% | 0.00% | 0.00% | 0.00% | 0.00% |
| TOTAL | \$900,538 | \$1,633,042 | \$324,780 | \$0 | \$0 |
| PERCENT | 0.44% | 0.80% | 0.16% | 0.00% | 0.00% |

Source: 2007-08 Unaudited Actuals Financial Report

General Fund Ending Balance Components 2007-08

| RESTRICTED PROGRAM BALANCES | DESIGNATED FOR ECONOMIC UNCERTAINTIES | OTHER DESIGNATED AMOUNTS | UNDESIGNATED AMOUNTS | ENDING BALANCE | |
|-----------------------------------|---|--------------------------------|-------------------------|----------------------|------|
| 0 | 1,866,783 | 3,559,273 | 0 | 5,543,566 | (11) |
| 0.00% | 33.67% | 64.21% | 0.00% | 100.00% | |
| 21,930,565 | 8,913,455 | 10,184,784 | 318,795 | 41,544,882 | (12) |
| 52.79% | 21.46% | 24.52% | 0.76% | 100.00% | |
| 0 | 865,878 | 0 | 1,254,831 | 2,145,709 | (13) |
| 0.00% | 40.35% | 0.00% | 58.48% | 100.00% | |
| 1,675,753 | 830,503 | 3 | 17,402 | 2,799,593 | (14) |
| 59.86% | 29.67% | 0.00% | 0.62% | 100.00% | |
| 0 | 0 | 268,719 | 3,923,976 | 4,262,615 | (15) |
| 0.00% | 0.00% | 6.30% | 92.06% | 100.00% | |
| 2,597,850 | 2,899,283 | 3,727,469 | 0 | 9,474,439 | (16) |
| 27.42% | 30.60% | 39.34% | 0.00% | 100.00% | |
| 32,385 | 107,706 | 15,818 | 71,642 | 231,551 | (17) |
| 13.99% | 46.52% | 6.83% | 30.93% | 100.00% | |
| 16,202 | 53,000 | 0 | 30,355 | 100,557 | (18) |
| 16.11% | 52.71% | 0.00% | 30.19% | 100.00% | |
| \$60,748,755 | \$40,773,519 | \$54,048,827 | \$44,715,177 | \$203,144,638 | |
| 29.90% | 20.07% | 26.61% | 22.01% | 100.00% | |

Appropriations Limit (Gann Limit) 2007-08 and 2008-09

| DISTRICT | 2007-08 | | 2008-09 (EST.) | |
|---------------------|-------------------------|------------------------------------|-------------------------|------|
| | APPROPRIATIONS LIMIT | APPROPRIATIONS SUBJECT TO LIMIT | APPROPRIATIONS LIMIT | |
| UNIFIED | | | | |
| (1) ALAMEDA | \$48,790,022 | \$48,790,022 | \$49,819,657 | (1) |
| (2) ALBANY | 20,102,675 | 20,102,675 | 21,055,230 | (2) |
| (3) BERKELEY | 57,123,826 | 57,123,826 | 59,574,438 | (3) |
| (4) CASTRO VALLEY | 44,759,283 | 44,759,283 | 46,679,456 | (4) |
| (5) DUBLIN | 29,320,950 | 29,320,950 | 31,279,074 | (5) |
| (6) EMERY | 4,478,100 | 4,478,100 | 4,550,186 | (6) |
| (7) FREMONT | 172,275,856 | 172,275,856 | 178,714,258 | (7) |
| (8) HAYWARD | 112,257,682 | 112,257,682 | 114,252,064 | (8) |
| (9) LIVERMORE | 69,728,416 | 69,728,416 | 72,596,141 | (9) |
| (10) NEW HAVEN | 65,220,971 | 65,220,971 | 67,678,856 | (10) |
| (11) NEWARK | 36,812,572 | 36,812,572 | 38,088,536 | (11) |
| (12) OAKLAND | 381,472,048 | 246,395,415 | 327,380,231 | (12) |
| (13) PIEDMONT | 20,092,327 | 20,092,327 | 20,845,326 | (13) |
| (14) PLEASANTON | 78,955,979 | 78,955,979 | 82,343,191 | (14) |
| (15) SAN LEANDRO | 49,433,270 | 49,433,270 | 50,564,121 | (15) |
| (16) SAN LORENZO | 59,142,387 | 59,142,387 | 61,186,159 | (16) |
| (17) SUNOL GLEN | 1,379,137 | 1,379,137 | 1,436,864 | (17) |
| ELEMENTARY | | | | |
| (18) MOUNTAIN HOUSE | 382,220 | 296,522 | 398,617 | (18) |
| TOTAL | \$1,251,727,721 | \$1,116,565,390 | \$1,228,442,405 | |

Source: 2007-08 Unaudited Actuals Financial Report — Form GANN

General Assessed Valuations
2007-08
(in thousands)

| DISTRICT | SECURED | STATE UTILITY | UNSECURED | TOTAL | |
|---------------------|----------------------|-----------------|---------------------|----------------------|------|
| UNIFIED | | | | | |
| (1) ALAMEDA | \$8,608,301 | \$25,719 | \$500,617 | \$9,134,637 | (1) |
| (2) ALBANY | 1,779,446 | 60 | 26,601 | 1,806,107 | (2) |
| (3) BERKELEY | 11,798,547 | 474 | 671,874 | 12,470,895 | (3) |
| (4) CASTRO VALLEY | 6,138,142 | 0 | 64,128 | 6,202,270 | (4) |
| (5) DUBLIN | 8,332,617 | 1,016 | 218,156 | 8,551,789 | (5) |
| (6) EMERY | 3,725,225 | 369 | 362,226 | 4,087,820 | (6) |
| (7) FREMONT | 31,763,893 | 3,090 | 2,185,774 | 33,952,757 | (7) |
| (8) HAYWARD | 15,591,411 | 1,643 | 750,362 | 16,343,416 | (8) |
| (9) LIVERMORE | 14,242,778 | 17,117 | 695,339 | 14,955,234 | (9) |
| (10) NEW HAVEN | 8,843,219 | 2,300 | 505,876 | 9,351,395 | (10) |
| (11) NEWARK | 5,575,984 | 156 | 264,530 | 5,840,670 | (11) |
| (12) OAKLAND | 37,979,426 | 36,602 | 2,244,310 | 40,260,338 | (12) |
| (13) PIEDMONT | 2,904,730 | 0 | 3,923 | 2,908,653 | (13) |
| (14) PLEASANTON | 16,833,415 | 1,520 | 695,871 | 17,530,806 | (14) |
| (15) SAN LEANDRO | 8,140,903 | 1,450 | 1,426,956 | 9,569,309 | (15) |
| (16) SAN LORENZO | 6,115,238 | 377 | 276,528 | 6,392,143 | (16) |
| (17) SUNOL GLEN | 305,192 | 42 | 68,421 | 373,655 | (17) |
| ELEMENTARY | | | | | |
| (18) MOUNTAIN HOUSE | 50,228 | 2,446 | 21,815 | 74,489 | (18) |
| TOTAL | \$188,728,695 | \$94,381 | \$10,983,307 | \$199,806,383 | |

Source: Alameda County Auditor Controller Job Report No. 51202069-1 dated 7/27/07

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 2007-08

| 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 | |
| UNIFIED | | | | | | | |
| (1) ALAMEDA | \$68,873,126 | \$43,807,410 | 63.61% | 19.0 | 20.0 | 25.9 | (1) |
| (2) ALBANY | 30,171,585 | 19,583,761 | 64.91% | 20.0 | 20.0 | 28.5 | (2) |
| (3) BERKELEY | 87,137,584 | 52,077,979 | 59.77% | 21.0 | 19.0 | 25.4 | (3) |
| (4) CASTRO VALLEY | 61,192,035 | 38,189,397 | 62.41% | 19.6 | 19.8 | 28.9 | (4) |
| (5) DUBLIN | 45,674,432 | 27,550,033 | 60.32% | 19.3 | 19.3 | 23.7 | (5) |
| (6) EMERY | 9,620,621 | 5,386,631 | 55.99% | 21.0 | 19.0 | 27.7 | (6) |
| (7) FREMONT | 227,381,101 | 153,104,543 | 67.33% | 19.6 | 19.7 | 29.1 | (7) |
| (8) HAYWARD | 159,946,603 | 104,458,613 | 65.31% | 16.4 | 19.5 | 29.3 | (8) |
| (9) LIVERMORE | 93,981,237 | 58,061,308 | 61.78% | 19.9 | 19.4 | 27.7 | (9) |
| (10) NEW HAVEN | 95,631,734 | 65,623,059 | 68.62% | 20.0 | 20.0 | 25.7 | (10) |
| (11) NEWARK | 55,004,300 | 32,438,992 | 58.98% | 20.0 | 19.0 | 29.6 | (11) |
| (12) OAKLAND | 296,199,785 | 161,249,836 | 54.44% | 19.0 | 19.0 | 19.3 | (12) |
| (13) PIEDMONT | 26,497,789 | 17,244,901 | 65.08% | 19.0 | 19.0 | 20.7 | (13) |
| (14) PLEASANTON | 115,344,477 | 77,847,563 | 67.49% | 20.0 | 20.0 | 28.2 | (14) |
| (15) SAN LEANDRO | 60,322,823 | 40,127,466 | 66.52% | 20.0 | 19.0 | 24.3 | (15) |
| (16) SAN LORENZO | 82,708,036 | 51,812,948 | 62.65% | 19.5 | 19.7 | 20.6 | (16) |
| (17) SUNOL GLEN | 1,949,718 | 985,603 | 50.55% | 20.0 | 19.8 | 25.2 | (17) |
| ELEMENTARY | | | | | | | |
| (18) MOUNTAIN HOUSE | 389,376 | 216,927 | 55.71% | 0 | 0 | 0 | (18) |
| AVERAGE | \$84,334,798 | \$52,764,832 | 62.57% | 19.6 | 19.5 | 27.5 | |

Sources: * Current Expense and Salary:
2007-08 Unaudited Actual Financial Report, Current Expense Formula/Minimum Classroom Compensation (Form CEA)

** State requirements: Elementary 60%, Secondary 50%, Unified 55%
Mountain House and Sunol Glen are exempted from requirements by E.C. 41374

*** Average Enrollment:
2007-08 (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
2007-08
(in thousands)

| DISTRICT | OUTSTANDING BONDS 7/1/07 | CURRENT ISSUES | CURRENT ACCRETION | CURRENT REDEEMED | OUTSTANDING BALANCE 6/30/08 | | |
|---------------------|-----------------------------|-------------------|----------------------|---------------------|--------------------------------|--------------------|------|
| | | | | | INTEREST | BONDS | |
| UNIFIED | | | | | | | |
| (1) ALAMEDA | \$91,562 | \$3,131 | \$0 | \$2,790 | \$116,644 | \$91,903 | (1) |
| (2) ALBANY | 38,125 | 0 | 0 | 1,200 | 17,448 | 36,925 | (2) |
| (3) BERKELEY | 221,605 | 0 | 0 | 6,035 | 96,275 | 215,570 | (3) |
| (4) CASTRO VALLEY | 71,980 | 20,000 | 0 | 1,620 | 59,757 | 90,360 | (4) |
| (5) DUBLIN | 79,505 | 64,999 | 0 | 3,375 | 106,262 | 141,129 | (5) |
| (6) EMERY | 6,495 | 0 | 0 | 340 | 1,802 | 6,155 | (6) |
| (7) FREMONT | 207,943 | 0 | 0 | 3,363 | 153,277 | 204,580 | (7) |
| (8) HAYWARD | 0 | 0 | 0 | 0 | 0 | 0 | (8) |
| (9) LIVERMORE | 122,100 | 0 | 0 | 5,045 | 64,795 | 117,055 | (9) |
| (10) NEW HAVEN | 164,304 | 30,000 | 5,571 | 2,065 | 223,638 | 197,810 | (10) |
| (11) NEWARK | 78,746 | 461 | 0 | 2,203 | 58,260 | 77,004 | (11) |
| (12) OAKLAND* | 0 | 0 | 0 | 0 | 0 | 0 | (12) |
| (13) PIEDMONT | 47,440 | 0 | 290 | 1,130 | 25,747 | 46,600 | (13) |
| (14) PLEASANTON | 123,699 | 0 | 0 | 7,690 | 32,466 | 116,009 | (14) |
| (15) SAN LEANDRO | 79,340 | 0 | 0 | 1,525 | 41,162 | 77,815 | (15) |
| (16) SAN LORENZO | 48,970 | 0 | 0 | 1,540 | 40,111 | 47,430 | (16) |
| (17) SUNOL GLEN | 2,067 | 0 | 142 | 115 | 2,175 | 2,094 | (17) |
| ELEMENTARY | | | | | | | |
| (18) MOUNTAIN HOUSE | 0 | 0 | 0 | 0 | 0 | 0 | (18) |
| TOTAL | \$1,383,881 | \$118,591 | \$6,003 | \$40,036 | \$1,039,819 | \$1,468,439 | |

Source: Audit Reports for the year ending June 30, 2008

* Audit Reports not available

CDE-Approved Indirect Cost Rates

| DISTRICT | 2005-06 | 2006-07 | 2007-08 | 2008-09 |
|---------------------|---------|---------|---------|---------|
| UNIFIED | | | | |
| (1) ALAMEDA | 4.91% | 2.93% | 2.84% | 3.22% |
| (2) ALBANY | 2.35% | 3.94% | 3.77% | 4.42% |
| (3) BERKELEY | 5.61% | 7.82% | 7.29% | 6.79% |
| (4) CASTRO VALLEY | 4.53% | 5.65% | 5.08% | 4.43% |
| (5) DUBLIN | 4.39% | 3.68% | 5.81% | 7.37% |
| (6) EMERY | 11.48% | 6.38% | 2.50% | 6.67% |
| (7) FREMONT | 4.01% | 2.75% | 4.16% | 4.70% |
| (8) HAYWARD | 4.11% | 4.88% | 4.67% | 4.59% |
| (9) LIVERMORE | 6.47% | 3.03% | 3.31% | 5.39% |
| (10) NEW HAVEN | 4.04% | 4.39% | 3.71% | 4.12% |
| (11) NEWARK | 7.04% | 11.87% | 5.74% | 2.87% |
| (12) OAKLAND | 6.49% | 6.28% | 6.04% | 6.00% |
| (13) PIEDMONT | 8.63% | 5.93% | 7.25% | 5.73% |
| (14) PLEASANTON | 6.15% | 6.27% | 5.98% | 8.65% |
| (15) SAN LEANDRO | 6.20% | 4.54% | 1.35% | 4.98% |
| (16) SAN LORENZO | 4.56% | 5.39% | 4.62% | 4.22% |
| (17) SUNOL GLEN | 9.31% | 9.53% | 10.41% | 8.32% |
| ELEMENTARY | | | | |
| (18) MOUNTAIN HOUSE | 7.99% | 4.93% | 4.77% | 4.93% |

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 2008-09 rate is based on 2006-07 expenditures.

Statutory COLA and State Aid Deficits Revenue Limit, Special Education, ROC/P & Adult Education 2003-04 to 2007-08

| DESCRIPTION | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 |
|--------------------------|---------|---------|---------|---------|---------|
| DISTRICTS | | | | | |
| REVENUE LIMIT | | | | | |
| Statutory COLA | 1.86% | 2.41% | 4.23% | 5.92% | 4.53% |
| R/L Deficit | 3.000% | 2.143% | 0.892% | 0.000% | 0.000% |
| R/L Deficit Factor | 0.97000 | 0.97857 | 0.99108 | 1.00000 | 1.00000 |
| SPECIAL EDUCATION | | | | | |
| Statutory COLA | 0%* | 2.41% | 4.23% | 5.92% | 4.53% |
| 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 |
| ROC/P | | | | | |
| Statutory COLA | 0.00% | 2.41% | 4.23% | 5.92% | 4.53% |
| 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 |
| ADULT EDUCATION | | | | | |
| Statutory COLA | 0.00% | 2.41% | 4.23% | 5.92% | 4.53% |
| 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 |
| COUNTY OFFICES | | | | | |
| Statutory COLA | 1.86% | 2.41% | 4.23% | 5.92% | 4.53% |
| R/L Deficit | 3.000% | 2.143% | 0.892% | 0.000% | 0.000% |
| R/L Deficit Factor | 0.97000 | 0.97857 | 0.99108 | 1.00000 | 1.00000 |

Source: School Services of California Financial Projection Dashboard

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

Other Funds Revenue and Expenditure Data 2007-08

| DISTRICT/FUNDS | REVENUE | EXPENDITURES | EXCESS (DEFICIENCY) | OTHER SOURCES (USES) | NET INCREASE (DECREASE) | NET BEGINNING BALANCE | ENDING BALANCE |
|--------------------------------------|-------------|--------------|------------------------|----------------------------|-------------------------------|-----------------------------|-------------------|
| UNIFIED | | | | | | | |
| (1) ALAMEDA | | | | | | | |
| Charter School -Special Revenue | \$1,578,663 | \$1,591,533 | (\$12,870) | \$0 | (\$12,870) | \$492,455 | \$479,585 |
| Adult Education | 1,465,090 | 1,405,405 | 59,686 | 0 | 59,686 | 1,180,669 | 1,240,355 |
| Child Development | 1,858,270 | 1,663,666 | 194,604 | 34,000 | 228,604 | 225 | 228,829 |
| Cafeteria | 1,847,329 | 1,790,261 | 57,068 | 195,724 | 252,792 | 174,783 | 427,575 |
| Deferred Maintenance | 547,531 | 20,785 | 526,746 | 445,172 | 971,918 | 2,671,733 | 3,643,651 |
| Special Reserve-Non Capital Projects | 0 | 0 | 0 | 2,449,521 | 2,449,521 | 0 | 2,449,521 |
| Building | 368,570 | 14,091,433 | (13,722,863) | 1,142,555 | (12,580,308) | 23,678,461 | 11,098,153 |
| Capital Facilities | 1,553,441 | 335,968 | 1,217,473 | (1,142,555) | 74,918 | 514,338 | 589,256 |
| County School Facilities | 24,673 | 0 | 24,673 | 0 | 24,673 | (24,673) | 0 |
| Special Reserve-Capital Projects | 546,071 | 166,214 | 379,857 | 0 | 379,857 | 1,645,314 | 2,025,171 |
| Bond Interest and Redemption | 4,358,154 | 4,315,911 | 42,243 | 0 | 42,243 | 475,296 | 517,539 |
| (2) ALBANY | | | | | | | |
| Adult Education | 644,250 | 619,997 | 24,253 | 0 | 24,253 | 279,329 | 303,582 |
| Child Development | 2,394,683 | 2,347,057 | 47,626 | 0 | 47,626 | 11,954 | 59,580 |
| Cafeteria | 751,531 | 818,274 | (66,743) | 68,122 | 1,379 | 17,671 | 19,050 |
| Deferred Maintenance | 165,625 | 316,763 | (151,138) | 7,463 | (143,675) | 677,688 | 534,013 |
| Special Reserve-Postemployment | 17,578 | 0 | 17,578 | 300,000 | 317,578 | 506,187 | 823,765 |
| Building | 100,059 | 5,586,840 | (5,486,781) | 107,552 | (5,379,229) | 8,880,140 | 3,500,911 |
| Capital Facilities | 38,887 | 43,266 | (4,379) | 0 | (4,379) | 44,991 | 40,612 |
| State School Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County School Facilities | 697 | 0 | 697 | 0 | 697 | 0 | 697 |
| Bond Interest and Redemption | 2,867,315 | 2,911,017 | (43,702) | 0 | (43,702) | 2,571,219 | 2,527,517 |
| (3) BERKELEY | | | | | | | |
| Adult Education | 5,988,389 | 6,304,445 | (316,056) | 150,000 | (166,056) | 1,086,362 | 920,306 |
| Child Development | 6,211,445 | 5,699,654 | 511,791 | 0 | 511,791 | 1,186 | 512,977 |
| Cafeteria | 2,936,610 | 3,102,888 | (166,278) | 217,723 | 51,445 | 69,438 | 120,883 |
| Deferred Maintenance | 463,017 | 1,034,579 | (571,562) | 531,801 | (39,761) | 2,073,344 | 2,033,583 |
| Pupil Transportation Equipment | (6,455) | 261,934 | (268,389) | 247,918 | (20,471) | 20,471 | 0 |
| Special Reserve-Non Capital Projects | 71,112 | 0 | 71,112 | 722,346 | 793,458 | 1,648,780 | 2,442,238 |
| Building | 2,194,786 | 10,360,811 | (8,166,025) | (829,801) | (8,995,826) | 54,217,627 | 45,221,801 |
| State School Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County School Facilities | 978 | 0 | 978 | 0 | 978 | 0 | 978 |
| Bond Interest and Redemption | 17,293,096 | 16,798,192 | 494,904 | 0 | 494,904 | 14,033,763 | 14,528,667 |
| Tax Override | 0 | 986 | (986) | 0 | (986) | 63,322 | 62,336 |
| Self-Insurance | 3,281,732 | 2,357,634 | 924,098 | 412,000 | 1,336,098 | 740,664 | 2,076,762 |
| (4) CASTRO VALLEY | | | | | | | |
| Adult Education | 3,809,968 | 3,710,790 | 99,178 | 2,737 | 101,915 | 767,817 | 869,732 |
| Child Development | 82,354 | 82,478 | (124) | 0 | (124) | 124 | 0 |
| Cafeteria | 2,246,796 | 2,338,177 | (91,381) | 81,553 | (9,828) | 223,342 | 213,514 |
| Deferred Maintenance | 452,071 | 564,546 | (112,475) | 601,496 | 489,021 | 2,063,796 | 2,552,817 |
| Special Reserve-Non Capital Projects | 60,169 | 0 | 60,169 | (226,000) | (165,831) | 1,463,361 | 1,297,530 |
| Building | 975,132 | 25,394,649 | (24,419,517) | 22,159,950 | (2,259,567) | 11,181,823 | 8,922,256 |
| Capital Facilities | 364,692 | 34,673 | 330,019 | 0 | 330,019 | 371,523 | 701,542 |
| Special Reserve-Capital Projects | 71,548 | 0 | 71,548 | (190,865) | (119,317) | 1,669,222 | 1,549,905 |
| Bond Interest and Redemption | 6,003,428 | 5,275,496 | 727,932 | 584,075 | 1,312,007 | 3,621,328 | 4,933,335 |
| Tax Override | 0 | 0 | 0 | 0 | 0 | 481,529 | 481,529 |
| Self-Insurance | 2,732 | 39,976 | (37,244) | 0 | (37,244) | 66,748 | 29,504 |
| (5) DUBLIN | | | | | | | |
| Adult Education | 283,339 | 150,893 | 132,446 | 0 | 132,446 | 1,320 | 133,766 |
| Cafeteria | 1,470,674 | 1,538,347 | (67,673) | 0 | (67,673) | 118,113 | 50,440 |
| Deferred Maintenance | 206,220 | 229,513 | (23,293) | 205,000 | 181,707 | 253,173 | 434,880 |
| Special Reserve-Non Capital Projects | 13,150 | 0 | 13,150 | 0 | 13,150 | 312,490 | 325,640 |
| Building | 3,283,209 | 28,876,046 | (25,592,837) | 64,791,549 | 39,198,712 | 25,734,191 | 64,932,903 |
| Capital Facilities | 1,189,680 | 2,509,216 | (1,319,536) | (4,616,753) | (5,936,289) | 10,135,818 | 4,199,529 |
| County School Facilities | 84,743 | 5,381,015 | (5,296,272) | 4,619,138 | (677,134) | 2,363,818 | 1,686,684 |
| Bond Interest and Redemption | 7,436,104 | 7,976,419 | (540,315) | 1,696,339 | 1,156,024 | 5,633,605 | 6,789,629 |

Other Funds Revenue and Expenditure Data 2007-08

| DISTRICT/FUNDS | REVENUE | EXPENDITURES | EXCESS (DEFICIENCY) | OTHER SOURCES (USES) | NET INCREASE (DECREASE) | NET BEGINNING BALANCE | ENDING BALANCE |
|--------------------------------------|------------|--------------|------------------------|----------------------------|-------------------------------|-----------------------------|-------------------|
| UNIFIED | | | | | | | |
| (6) EMERY | | | | | | | |
| Adult Education | 1,252 | (3,111) | 4,363 | 0 | 4,363 | 29,689 | 34,052 |
| Child Development | 179,574 | 184,038 | (4,464) | 4,464 | 0 | 0 | 0 |
| Cafeteria | 356,519 | 493,296 | (136,777) | 122,385 | (14,392) | 14,392 | 0 |
| Deferred Maintenance | 37,502 | 312,519 | (275,017) | 198,741 | (76,276) | 87,600 | 11,324 |
| Special Reserve-Postemployment | 0 | 0 | 0 | 34,250 | 34,250 | 0 | 34,250 |
| Building | 3,637 | 43,655 | (40,018) | 0 | (40,018) | 96,756 | 56,738 |
| Capital Facilities | 3,233,771 | 1,502,729 | 1,731,042 | 6,251 | 1,737,293 | 3,377,511 | 5,114,804 |
| State School Building | 4 | 0 | 4 | 0 | 4 | 0 | 4 |
| County School Facilities | (170) | 0 | (170) | 170 | 0 | 0 | 0 |
| Bond Interest and Redemption | 568,127 | 572,045 | (3,918) | 0 | (3,918) | 490,135 | 486,217 |
| (7) FREMONT | | | | | | | |
| Charter Schools | 1,715,406 | 1,458,290 | 257,116 | (41,000) | 216,116 | 453,918 | 670,034 |
| Adult Education | 6,528,712 | 6,798,882 | (270,170) | 0 | (270,170) | 630,495 | 360,325 |
| Child Development | 1,390,609 | 1,378,648 | 11,961 | 0 | 11,961 | 82,459 | 94,420 |
| Cafeteria | 5,792,106 | 5,901,317 | (109,211) | 0 | (109,211) | 385,544 | 276,333 |
| Deferred Maintenance | 1,440,900 | 1,395,696 | 45,204 | 0 | 45,204 | 2,963,389 | 3,008,593 |
| Building | 2,939,443 | 28,184,046 | (25,244,603) | 0 | (25,244,603) | 63,705,134 | 38,460,531 |
| Capital Facilities | 3,306,565 | 1,311,225 | 1,995,340 | 41,000 | 2,036,340 | 4,845,596 | 6,881,936 |
| State School Building | 657 | 0 | 657 | 0 | 657 | 14,478 | 15,135 |
| County School Facilities | 37,280 | 1,861 | 35,419 | 0 | 35,419 | 642,610 | 678,029 |
| Special Reserve-Capital Projects | 2,491,213 | 24,235,740 | (21,744,527) | 22,238,150 | 493,623 | 16,862,550 | 17,356,173 |
| Bond Interest and Redemption | 15,057,029 | 13,907,646 | 1,149,383 | 0 | 1,149,383 | 9,735,731 | 10,885,114 |
| Self-Insurance | 256,744 | 259,772 | (3,028) | 0 | (3,028) | 4,275 | 1,247 |
| (8) HAYWARD | | | | | | | |
| Adult Education | 10,178,364 | 11,128,241 | (949,877) | (17,625) | (967,502) | 3,430,477 | 2,462,975 |
| Child Development | 5,691,378 | 5,345,425 | 345,953 | 67,998 | 413,951 | 41,618 | 455,569 |
| Cafeteria | 6,959,990 | 6,252,920 | 707,070 | (120,000) | 587,070 | 522,799 | 1,109,869 |
| Deferred Maintenance | 1,207,496 | 1,244,195 | (36,699) | 1,109,107 | 1,072,408 | 9,082 | 1,081,490 |
| Building | 317,654 | 3,861,953 | (3,544,299) | 2,671,828 | (872,471) | 3,693,262 | 2,820,791 |
| Capital Facilities | 944,320 | 173,242 | 771,078 | (26,404) | 744,674 | 1,689,076 | 2,433,750 |
| County School Facilities | 3,555,596 | 166,701 | 3,388,895 | 0 | 3,388,895 | 80,710 | 3,469,605 |
| Special Reserve-Capital Projects | 18,118 | 1,031,125 | (1,013,007) | 1,231,500 | 218,493 | 665,044 | 883,537 |
| Self-Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retiree Benefits | 0 | 123,850 | (123,850) | 0 | (123,850) | 123,850 | 0 |
| (9) LIVERMORE | | | | | | | |
| Adult Education | 937,618 | 890,921 | 46,697 | 16,538 | 63,235 | 817,390 | 880,625 |
| Child Development | 614,872 | 614,852 | 20 | 0 | 20 | 820 | 840 |
| Cafeteria | 3,045,329 | 3,009,876 | 35,453 | (8,816) | 26,637 | 814,426 | 841,063 |
| Deferred Maintenance | 607,964 | 1,546,522 | (938,558) | 582,002 | (356,556) | 1,976,121 | 1,619,565 |
| Special Reserve-Non Capital Projects | 45,359 | 0 | 45,359 | 0 | 45,359 | 1,061,412 | 1,106,771 |
| Special Reserve-Postemployment | 45,828 | 0 | 45,828 | (270,377) | (224,549) | 1,085,605 | 861,056 |
| Building | 526,402 | 19,233,388 | (18,706,986) | 1,735,717 | (16,971,269) | 17,288,799 | 317,530 |
| Capital Facilities | 2,338,726 | 15,143,852 | (12,805,126) | 4,029,173 | (8,775,953) | 21,007,340 | 12,231,387 |
| County School Facilities | 4,613,084 | 0 | 4,613,084 | (6,351,900) | (1,738,816) | 1,738,914 | 98 |
| Bond Interest and Redemption | 9,565,728 | 11,321,380 | (1,755,652) | 0 | (1,755,652) | 10,315,989 | 8,560,337 |
| Self-Insurance | 620,177 | 450,253 | 169,924 | 0 | 169,924 | 711,340 | 881,264 |
| Foundation Trust | 257,946 | 5,500 | 252,446 | 0 | 252,446 | 94,588 | 347,034 |

Other Funds Revenue and Expenditure Data 2007-08

| DISTRICT/FUNDS | REVENUE | EXPENDITURES | EXCESS (DEFICIENCY) | OTHER SOURCES (USES) | NET INCREASE (DECREASE) | NET BEGINNING BALANCE | ENDING BALANCE |
|--------------------------------------|------------|--------------|------------------------|----------------------------|-------------------------------|-----------------------------|-------------------|
| UNIFIED | | | | | | | |
| (10) NEW HAVEN | | | | | | | |
| Adult Education | 2,111,061 | 1,921,349 | 189,712 | 0 | 189,712 | 415,576 | 605,288 |
| Child Development | 1,943,545 | 1,934,180 | 9,365 | (9,365) | 0 | 0 | 0 |
| Cafeteria | 3,408,005 | 3,589,657 | (181,652) | 0 | (181,652) | 641,206 | 459,554 |
| Deferred Maintenance | 560,675 | 1,072,044 | (511,369) | 590,423 | 79,054 | 822,720 | 901,774 |
| Special Reserve-Non Capital Projects | 9,721 | 0 | 9,721 | 26,880 | 36,601 | 229,734 | 266,335 |
| Building | 967,814 | 20,300,124 | (19,332,310) | 29,474,496 | 10,142,186 | 24,931,985 | 35,074,171 |
| Capital Facilities | 3,007,963 | 262,491 | 2,745,472 | (818,951) | 1,926,521 | 4,765,603 | 6,692,124 |
| County School Facilities | 154,929 | 2,159,607 | (2,004,678) | (65,396) | (2,070,074) | 4,333,096 | 2,263,022 |
| Bond Interest and Redemption | 9,745,795 | 9,524,353 | 221,442 | 987,070 | 1,208,512 | 6,594,105 | 7,802,617 |
| Tax Override | 44 | 0 | 44 | (1,851) | (1,807) | 1,807 | 0 |
| Enterprise | 1,620,624 | 1,467,808 | 152,816 | 0 | 152,816 | 133,732 | 286,548 |
| Retiree Benefits | 727,565 | 833,851 | (106,286) | 166,542 | 60,256 | 450,117 | 510,373 |
| Foundation Private-Purpose Trust | 19,583 | 538,813 | (519,230) | 0 | (519,230) | 519,230 | 0 |
| (11) NEWARK | | | | | | | |
| Adult Education | 530,990 | 434,597 | 96,393 | 0 | 96,393 | 125,630 | 222,023 |
| Child Development | 988,423 | 930,333 | 58,090 | 0 | 58,090 | 91,653 | 149,743 |
| Cafeteria | 2,221,356 | 2,153,673 | 67,683 | 0 | 67,683 | 135,891 | 203,574 |
| Deferred Maintenance | 303,952 | 686,419 | (382,467) | 317,857 | (64,610) | 434,652 | 370,042 |
| Special Reserve-Non Capital Projects | 67,795 | 0 | 67,795 | 0 | 67,795 | 1,579,990 | 1,647,785 |
| Building | 191,537 | 3,717,697 | (3,526,160) | 0 | (3,526,160) | 5,991,078 | 2,464,918 |
| Capital Facilities | 118,280 | 113,082 | 5,198 | 0 | 5,198 | 645,690 | 650,888 |
| Special Reserve-Capital Projects | 18,648 | 0 | 18,648 | 0 | 18,648 | 425,358 | 444,006 |
| Bond Interest and Redemption | 4,347,745 | 4,500,900 | (153,155) | 0 | (153,155) | 4,255,117 | 4,101,962 |
| Tax Override | 881,730 | 0 | 881,730 | (911,643) | (29,913) | 3,942,881 | 3,912,968 |
| (12) OAKLAND | | | | | | | |
| Adult Education | 16,004,324 | 16,088,079 | (83,755) | 0 | (83,755) | 6,063,680 | 5,979,925 |
| Child Development | 20,717,727 | 19,803,316 | 914,411 | (473,047) | 441,364 | 2,037,216 | 2,478,580 |
| Cafeteria | 14,524,225 | 15,014,082 | (489,857) | 151,756 | (338,101) | 1,142,466 | 804,365 |
| Deferred Maintenance | 1,990,315 | 5,844,208 | (3,853,893) | 2,093,782 | (1,760,111) | 6,195,029 | 4,434,918 |
| Special Reserve-Non Capital Projects | 1,264,792 | 0 | 1,264,792 | (3,717,104) | (2,452,312) | 31,266,001 | 28,813,689 |
| Building | 7,137,438 | 50,619,621 | (43,482,183) | (1,789,376) | (45,271,559) | 172,635,698 | 127,364,139 |
| Capital Facilities | 5,993,859 | 1,424,853 | 4,569,006 | (2,738,015) | 1,830,991 | 7,559,093 | 9,390,084 |
| State School Building | 191,985 | 43,829 | 148,156 | 0 | 148,156 | 4,124,984 | 4,273,140 |
| County School Facilities | 3,815,461 | 0 | 3,815,461 | 0 | 3,815,461 | 8,876,743 | 12,692,204 |
| Special Reserve-Capital Projects | 5,740 | 0 | 5,740 | 0 | 5,740 | 132,826 | 138,566 |
| Bond Interest and Redemption | 35,318,838 | 53,879,930 | (18,561,092) | 13,004,458 | (5,556,634) | 34,428,958 | 28,872,324 |
| Tax Override | 30,189 | 15,525 | 14,664 | 0 | 14,664 | 30,849 | 45,513 |
| Debt Service-COPS | (106,230) | 3,445,014 | (3,551,244) | 3,646,553 | 95,309 | (95,309) | 0 |
| Self-Insurance | 18,065,549 | 13,043,165 | 5,022,384 | 0 | 5,022,384 | 7,428,599 | 12,450,983 |
| (13) PIEDMONT | | | | | | | |
| Adult Education | 845,585 | 803,111 | 42,474 | 0 | 42,474 | 10,149 | 52,623 |
| Cafeteria | 197,117 | 200,884 | (3,767) | 0 | (3,767) | 9,208 | 5,441 |
| Deferred Maintenance | 134,420 | 256,367 | (121,947) | 131,314 | 9,367 | 791,627 | 800,994 |
| Special Reserve-Non Capital Projects | 26,029 | 0 | 26,029 | (3,490) | 22,539 | 605,110 | 627,649 |
| Building | 590,954 | 3,533,455 | (2,942,501) | 0 | (2,942,501) | 12,410,415 | 9,467,914 |
| Special Reserve-Capital Projects | 1,873 | 202,781 | (200,908) | 63,686 | (137,222) | 195,213 | 57,991 |
| Bond Interest and Redemption | 2,570,959 | 2,907,491 | (336,532) | 0 | (336,532) | 2,639,783 | 2,303,251 |

Other Funds

Revenue and Expenditure Data

2007-08

| DISTRICT/FUNDS | REVENUE | EXPENDITURES | EXCESS (DEFICIENCY) | OTHER SOURCES (USES) | NET INCREASE (DECREASE) | NET BEGINNING BALANCE | ENDING BALANCE |
|--------------------------------------|------------|--------------|------------------------|----------------------------|-------------------------------|-----------------------------|-------------------|
| UNIFIED | | | | | | | |
| (14) PLEASANTON | | | | | | | |
| Adult Education | 1,753,638 | 1,841,745 | (88,107) | 0 | (88,107) | 738,826 | 650,719 |
| Child Development | 398 | 398 | 0 | 0 | 0 | 0 | 0 |
| Cafeteria | 4,236,800 | 4,251,865 | (15,065) | 18,456 | 3,391 | 14,394 | 17,785 |
| Deferred Maintenance | 581,855 | 1,117,931 | (536,076) | 629,770 | 93,694 | 410,772 | 504,466 |
| Special Reserve-Non Capital Projects | 196,791 | 0 | 196,791 | (196,791) | 0 | 5,397,166 | 5,397,166 |
| Building | 167,328 | 1,889,661 | (1,722,333) | (136,913) | (1,859,246) | 4,889,230 | 3,029,984 |
| Capital Facilities | 1,291,818 | 3,068,813 | (1,776,995) | (661,234) | (2,438,229) | 2,438,229 | 0 |
| County School Facilities Fund | 323,423 | 0 | 323,423 | (323,423) | 0 | 0 | 0 |
| Special Reserve-Capital Projects | 499,339 | 361 | 498,978 | (971,101) | (472,123) | 6,519,155 | 6,047,032 |
| Bond Interest and Redemption | 13,020,450 | 12,759,654 | 260,796 | 0 | 260,796 | 10,986,113 | 11,246,909 |
| Debt Service Fund | (346) | 1,211,168 | (1,211,514) | 1,211,514 | 0 | 23,592 | 23,592 |
| Other Enterprise | 1,301,523 | 1,469,454 | (167,931) | 0 | (167,931) | 585,506 | 417,575 |
| (15) SAN LEANDRO | | | | | | | |
| Adult Education | 2,890,168 | 2,626,843 | 263,325 | 112,232 | 375,557 | 2,112,910 | 2,488,467 |
| Cafeteria | 2,870,068 | 2,748,139 | 121,929 | 4,719 | 126,648 | 352,456 | 479,104 |
| Deferred Maintenance | 400,621 | 688,681 | (288,060) | 394,970 | 106,910 | 802,143 | 909,053 |
| Special Reserve-Non Capital Projects | 114,101 | 0 | 114,101 | 0 | 114,101 | 2,742,264 | 2,856,365 |
| Special Reserve-Postemployment | 785 | 0 | 785 | (19,380) | (18,595) | 18,595 | 0 |
| Building | 753,124 | 10,674,684 | (9,921,560) | (1,474,923) | (11,396,483) | 19,483,496 | 8,087,013 |
| Capital Facilities | 541,669 | 875,190 | (333,521) | 246 | (333,275) | 1,839,093 | 1,505,818 |
| County School Facilities | 14,184 | 0 | 14,184 | 0 | 14,184 | 130,530 | 144,714 |
| Special Reserve-Capital Projects | 286,687 | 1,734,574 | (1,447,887) | 1,072,203 | (375,684) | 2,470,350 | 2,094,666 |
| Bond Interest and Redemption | 6,491,223 | 4,625,889 | 1,865,334 | 34,750 | 1,900,084 | 2,520,860 | 4,420,944 |
| Self-Insurance | 1,133,243 | 1,558,567 | (425,324) | 557,948 | 132,624 | 1,598,710 | 1,731,334 |
| (16) SAN LORENZO | | | | | | | |
| Adult Education | 2,258,735 | 2,141,995 | 116,740 | (60,000) | 56,740 | 20,555 | 77,295 |
| Child Development | 165,893 | 165,893 | 0 | 0 | 0 | 2,077 | 2,077 |
| Cafeteria | 5,510,460 | 4,597,908 | 912,552 | (1,072,194) | (159,642) | 806,234 | 646,592 |
| Deferred Maintenance | 555,217 | 1,259,599 | (704,382) | 514,444 | (189,938) | 1,655,991 | 1,466,053 |
| Special Reserve-Non Capital Projects | 11,234 | 0 | 11,234 | (39,555) | (28,321) | 221,310 | 192,989 |
| Building | 1,786,326 | 21,327,488 | (19,541,162) | 0 | (19,541,162) | 38,415,144 | 18,873,982 |
| Capital Facilities | 251,388 | 362,618 | (111,230) | 0 | (111,230) | 214,551 | 103,321 |
| County School Facilities | 3,243,885 | 95,781 | 3,148,104 | 0 | 3,148,104 | 0 | 3,148,104 |
| Special Reserve-Capital Projects | 1,725,222 | 2,376,808 | (651,586) | (20,371,994) | (21,023,580) | 24,306,069 | 3,282,489 |
| Bond Interest and Redemption | 2,312,740 | 3,337,258 | (1,024,518) | 0 | (1,024,518) | 2,706,539 | 1,682,021 |
| Debt Service Fund | 327,331 | 1,461,504 | (1,134,173) | 22,484,563 | 21,350,390 | 0 | 21,350,390 |
| Self Insurance | 52,811 | 553,760 | (500,949) | 600,000 | 99,051 | 81,147 | 180,198 |
| (17) SUNOL GLEN | | | | | | | |
| Cafeteria | 28,592 | 30,858 | (2,265) | 2,400 | 135 | 0 | 135 |
| Deferred Maintenance | 11,407 | 9,553 | 1,854 | 11,361 | 13,215 | 14,290 | 27,505 |
| Pupil Transportation Equipment | 1,030 | 0 | 1,030 | 0 | 1,030 | 23,242 | 24,272 |
| Building | 279 | 0 | 279 | 0 | 279 | 6,274 | 6,553 |
| Capital Facilities | 42,553 | 40,541 | 2,012 | 0 | 2,012 | 40,747 | 42,759 |
| County School Facilities | 1 | 0 | 1 | 0 | 1 | 31 | 32 |
| Special Reserve-Capital Projects | 9 | 0 | 9 | 0 | 9 | 202 | 211 |
| Bond Interest and Redemption | 138,106 | 154,180 | (16,074) | 0 | (16,074) | 17,987 | 1,913 |
| ELEMENTARY | | | | | | | |
| (18) MOUNTAIN HOUSE | | | | | | | |
| Cafeteria | 11,182 | 13,111 | (1,929) | 3,760 | 1,831 | 689 | 2,520 |
| Deferred Maintenance | 4,166 | 6,442 | (2,276) | 3,199 | 923 | 26,498 | 27,421 |
| Special Reserve-Non Capital Projects | 1,794 | 0 | 1,794 | 0 | 1,794 | 32,989 | 34,783 |
| Capital Facilities | 131 | 0 | 131 | 0 | 131 | 2,739 | 2,870 |

Source: 2007-08 Unaudited Actuals Financial Reports

Quarterly Interest Rates Cash in County Treasury 1992-93 to 2007-08

| FISCAL YEAR | JUL-SEP | OCT-DEC | JAN-MAR | APR-JUN | ANNUAL |
|-------------|---------|---------|---------|---------|--------|
| 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% |
| 2007-2008 | 4.46% | 5.04% | 4.17% | 3.17% | 4.18% |

Source: Alameda County Treasurer

**REGIONAL
OCCUPATIONAL
CENTERS/PROGRAMS**

**Regional Occupational Centers/Programs
Revenue by Source
Percent of Total Revenue
2007-08**

| DESCRIPTION | EDEN AREA | MISSION VALLEY | OAKLAND/ ALAMEDA | TRI-VALLEY |
|---|---------------------|---------------------|---------------------|---------------------|
| Federal Revenue (8100-8299) | \$89,652 0.97% | \$29,977 0.32% | \$0 0.00% | \$161,926 3.05% |
| Other State Revenue (8300-8599) | 161,873 1.74% | 98,529 1.06% | 115,379 3.40% | 15,712 0.30% |
| Other Local Revenue (8600-8799) | 9,035,351 97.29% | 9,154,707 98.62% | 3,277,806 96.60% | 5,123,306 96.65% |
| Total | \$9,286,876 | \$9,283,213 | \$3,393,185 | \$5,300,944 |
| Percent | 100.00% | 100.00% | 100.00% | 100.00% |

Source: 2007-08 Unaudited Actuals Financial Report — General Fund

**Regional Occupational Centers/Programs
Expenditures by Object
Percent of Total Expenditures
2007-08**

| DESCRIPTION | EDEN AREA | MISSION VALLEY | OAKLAND/ ALAMEDA | TRI-VALLEY |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Certificated Salaries (1000-1999) | \$2,634,084 29.42% | \$3,813,230 44.13% | \$1,790,374 49.41% | \$3,300,902 65.41% |
| Classified Salaries (2000-2999) | 827,289 9.24% | 1,096,589 12.69% | 201,649 5.57% | 366,699 7.27% |
| Employee Benefits (3000-3999) | 655,118 7.32% | 734,557 8.50% | 575,686 15.89% | 518,098 10.27% |
| Books & Supplies (4000-4999) | 782,897 8.75% | 327,735 3.79% | 625,257 17.26% | 186,438 3.69% |
| Services & Other Operating (5000-5999) | 2,183,073 24.39% | 2,615,077 30.26% | 362,101 9.99% | 667,954 13.24% |
| Capital Outlay (6000-6999) | 144,255 1.61% | 53,955 0.62% | 30,320 0.84% | 6,133 0.12% |
| Other Outgo (7100-7299) | 1,725,143 19.27% | 0 0.00% | 37,906 1.05% | 0 0.00% |
| Direct Support/Indirect Costs (7300-7399) | 0 0.00% | 0 0.00% | 0 0.00% | 0 0.00% |
| TOTAL | \$8,951,859 | \$8,641,143 | \$3,623,293 | \$5,046,224 |
| PERCENT | 100.00% | 100.00% | 100.00% | 100.00% |

Source: 2007-08 Unaudited Actuals Financial Report — General Fund

**Regional Occupational Centers/Programs
Other Financing Sources/Uses
Components of Ending Fund Balance
2007-08**

| DESCRIPTION | EDEN AREA | MISSION VALLEY | OAKLAND/ ALAMEDA | TRI-VALLEY |
|---|--------------------|--------------------|---------------------|--------------------|
| OTHER SOURCES / USES AND FUND BALANCE | | | | |
| Excess / (Deficiency) of Revenue Over Expenditures | \$335,017 | \$642,069 | (\$230,107) | \$254,720 |
| Interfund Transfers | \$0 | 0 | 0 | 0 |
| Other Sources / Uses | 0 | 0 | 0 | 0 |
| Net Increase (Decrease) In Fund | 335,017 | 642,069 | (230,107) | 254,720 |
| Net Beginning Balance | 2,089,278 | 3,866,540 | 847,228 | 875,362 |
| ENDING BALANCE | \$2,424,295 | \$4,508,609 | \$617,121 | \$1,130,082 |

| | | | | |
|--|--------------------|--------------------|------------------|--------------------|
| COMPONENTS OF ENDING FUND BALANCE | | | | |
| Revolving Fund | \$15,000 | \$7,500 | \$0 | \$2,000 |
| Stores | 2,051 | 0 | 0 | 0 |
| Prepaid Expenses | 1,076 | 0 | 0 | 0 |
| General Reserves | 0 | 0 | 0 | 0 |
| Legally Restricted Balance | 130,700 | 107,554 | 15,923 | 36,704 |
| Designated for Economic Uncertainties | 268,556 | 801,382 | 377,294 | 201,849 |
| Other Designated Amounts | 1,020,317 | 3,592,173 | 64,944 | 574,449 |
| Undesignated Amounts | 986,595 | 0 | 158,960 | 315,080 |
| TOTAL | \$2,424,295 | \$4,508,609 | \$617,121 | \$1,130,082 |

Source: 2007-08 Unaudited Actuals—General Fund

**ALAMEDA COUNTY
OFFICE OF EDUCATION**

**Alameda County Office of Education
Average Daily Attendance (ADA)
2007-08**

| DESCRIPTION | ANNUAL |
|------------------------|------------|
| ELEMENTARY | |
| Juvenile Court Schools | 12 |
| Community Schools | 8 |
| Cal-SAFE | 1 |
| TOTAL | 21 |
| SECONDARY | |
| Juvenile Court Schools | 379 |
| Community Schools | 160 |
| Cal-SAFE | 78 |
| TOTAL | 617 |
| TOTAL ADA | 638 |

Source: 2007-08 P-2 Attendance Report

**Appropriations Limit
2007-08 to 2008-09**

| DESCRIPTION | 2007-08 (Actual) | 2008-09 (Estimated) |
|---------------------------------|---------------------|------------------------|
| Appropriations Limit | \$33,255,862 | \$33,146,102 |
| Appropriations Subject to Limit | \$22,379,128 | |

Source: 2007-08 Gann Limit Calculations

**Alameda County Office of Education
County School Service Fund Data
2007-08**

| DESCRIPTION | UNRESTRICTED | RESTRICTED | TOTAL | PERCENT |
|--|---------------------|---------------------|---------------------|----------------|
| REVENUE BY SOURCE | | | | |
| Revenue Limit Sources (8010-8099) | \$10,322,009 | \$5,639,260 | \$15,961,269 | 29.85% |
| Federal Revenue (8100-8299) | 56,392 | 9,902,515 | 9,958,907 | 18.62% |
| Other State Revenue (8300-8599) | 276,972 | 12,049,053 | 12,326,025 | 23.05% |
| Other Local Revenue (8600-8799) | 4,716,731 | 10,517,464 | 15,234,195 | 28.48% |
| TOTAL | \$15,372,104 | \$38,108,292 | \$53,480,396 | 100.00% |
| PERCENT | 28.74% | 71.26% | 100.00% | |
| EXPENDITURES BY OBJECT | | | | |
| Certificated Salaries (1000-1999) | \$1,227,686 | \$8,184,344 | \$9,412,030 | 18.93% |
| Classified Salaries (2000-2999) | 7,775,919 | 5,134,144 | 12,910,063 | 25.97% |
| Employee Benefits (3000-3999) | 2,455,561 | 2,766,847 | 5,222,408 | 10.50% |
| Books & Supplies (4000-4999) | 508,291 | 1,004,188 | 1,512,479 | 3.04% |
| Services/Operating Expenses (5000-5999) | 2,463,678 | 13,133,018 | 15,596,696 | 31.37% |
| Capital Outlay (6000-6599) | 132,258 | 0 | 132,258 | 0.27% |
| Other Outgo (7100-7299) (7400-7499) | 602,060 | 4,328,860 | 4,930,920 | 9.92% |
| Direct Support/Indirect Costs (7300-7399) | (2,203,132) | 2,203,132 | 0 | 0.00% |
| TOTAL | \$12,962,321 | \$36,754,533 | \$49,716,854 | 100.00% |
| PERCENT | 26.07% | 73.93% | 100.00% | |

Source: 2007-08 Unaudited Actuals Financial Report—General Fund

**Alameda County Office of Education
County School Service Fund Data
2007-08**

| DESCRIPTION | UNRESTRICTED | RESTRICTED | TOTAL | PERCENT |
|--|---------------------|--------------------|---------------------|----------------|
| OTHER FINANCING SOURCES / USES | | | | |
| Excess / (Deficiency) of Revenue Over Expenditures | \$2,409,784 | \$1,353,758 | \$3,763,542 | 21.62% |
| Interfund Transfers | (296,609) | (227,031) | (523,640) | -3.01% |
| Other Sources / Uses | 0 | 0 | 0 | 0.00% |
| Contributions to Restricted Programs | 0 | 0 | 0 | 0.00% |
| Net Increase / (Decrease) in Fund | 2,113,175 | 1,126,727 | 3,239,902 | N/A |
| Net Beginning Balance | 9,390,755 | 4,776,347 | 14,167,102 | 81.39% |
| ENDING BALANCE | \$11,503,930 | \$5,903,074 | \$17,407,004 | 100.00% |
| COMPONENTS OF ENDING BALANCE | | | | |
| Revolving Fund | \$35,000 | \$0 | \$35,000 | 0.20% |
| Stores | 0 | 0 | 0 | 0.00% |
| Prepaid Expenses | 6,028 | 0 | 6,028 | 0.03% |
| General Reserves | 0 | 0 | 0 | 0.00% |
| Restricted Programs | 0 | 5,903,074 | 5,903,074 | 33.91% |
| Designated for Economic Uncertainties | 3,014,430 | 0 | 3,014,430 | 17.32% |
| Other Designated Amounts | 7,818,360 | 0 | 7,818,360 | 44.92% |
| Undesignated Amounts | 630,112 | 0 | 630,112 | 3.62% |
| TOTAL | \$11,503,930 | \$5,903,074 | \$17,407,004 | 100.00% |

Source: 2007-08 Unaudited Actuals Financial Report—General Fund

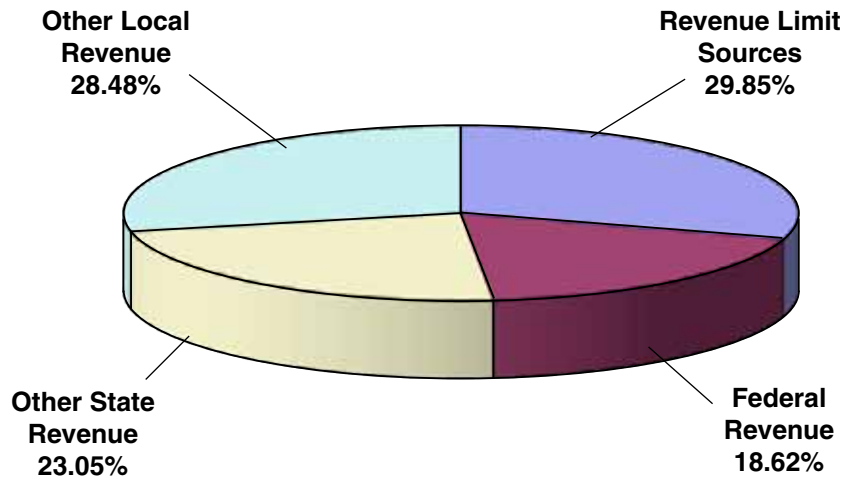
**Alameda County Office of Education
Other Funds Data
2007-08**

| Fund | Deferred Maintenance | Special Reserve for Non-Capital Projects | Special Reserve for Capital Projects | Special Reserve for Post-Employment Benefits | Self Insurance |
|--------------------------------|-----------------------------|---|---|---|-----------------------|
| Revenue | \$353,730 | \$148,807 | \$53,210 | \$168,461 | \$450,771 |
| Expenditures | 31,030 | 0 | 0 | 74,252 | 426,931 |
| Excess / (Deficiency) | 322,700 | 148,807 | 53,210 | 94,209 | 23,840 |
| Other Financing Sources / Uses | 200,000 | 0 | 81,313 | 242,327 | 0 |
| Net Increase / (Decrease) | 522,700 | 148,807 | 134,523 | 336,536 | 23,840 |
| Adjusted Beginning Balance | 2,694,749 | 3,280,099 | 1,172,884 | 396,724 | 380,413 |
| ENDING BALANCE | \$3,217,449 | \$3,428,906 | \$1,307,407 | \$733,260 | \$404,253 |

Source: 2007-08 Unaudited Actuals Financial Report

Alameda County Office of Education County School Service Fund Data 2007-08

Revenue by Source



Expenditures by Object

