APPENDIX A

EXPLANATORY NOTES
Per Pupil Cost Calculations
Advertised Section of the School District Budget Statement for School Year 2007-08

This appendix provides the calculations required to determine the per pupil cost used for all cost per pupil calculations in the Advertised Section of the School District Budget Statement for School Year 2007-08. In each of the sections below, there will be a brief description of the data, source of data, and referenced line items.

Per Pupil Cost Calculations

For each per pupil cost indicator, the 2004-05 Actual per pupil cost (Column 1) and the 2005-06 Actual per pupil cost (Column 2) represents the total audited expenditures listed below divided by the actual average daily enrollment for the respective school year. The 2006-07 Original Budget per pupil cost (Column 3) represents the total original budgeted appropriations for the applicable lines listed below divided by total pupils on roll as of October 15, 2006 as reported in your original budget. The 2006-07 Revised Budget per pupil cost and the 2007-08 Proposed Budget per pupil cost represents the total budgeted appropriations for the applicable lines listed below divided by the total pupils on roll as of October 15, 2006 and total projected pupils on roll as of October 15, 2007 as reported in your Budget Statement for School Year 2007-08.

EXPENDITURES/APPROPRIATIONS

Data Source:
- 2004-05 Audit Summary
- 2005-06 Audit Summary
- 2006-07 Original Budget
- 2007-08 Budget Statement
  - 2006-07 Revised Budget (Col 3 of Detailed Approps)
  - 2007-08 Original Budget (Col 4 of Detailed Appops)

Total Cost Per Pupil

• Total Current Expense	Line 7580
• Post-Secondary Vocational Programs	Line 8386
• Early Childhood Programs	Lines 13080, 13240
• Demonstrably Effective Programs	Lines 13480, 13640
• Distance Learning Network Costs	Line 13850
• Instructional Supplement Costs	Lines 14080, 14240
• Early Retirement Costs	Lines 9795, 9796
LESS:	
• Local Contribution - Transfer to Special Rev.	Lines 2506, 2511
• Tuition Expenditures	Line 6360
• Interest-Lease Purchase	Line 7135
• Interest-BANs	Line 7140
• Transportation	Line 7350
• Residential Costs	Line 6640
• Judgments Against the School District	Line 6980
• Increase in Sale/Lease-back Reserve	Line 7355
• Increase in Maintenance Reserve	Line 7620
• Allocated Benefits for Student Transportation	Line 12320
• Contracted PreK Purchased Education Svcs.	Line 13145

Total Classroom Instruction

• Regular Program-Instruction	Line 2710 less 2511 and 2506
• Special Education-Instruction	Line 4800
• Basic Skills-Instruction	Line 4890
• Bilingual-Instruction	Line 4980
• Vocational Programs-Local	Line 5070
• Total Vocational Programs	Lines 5640, 8378
• Total Other Instructional Programs	Line 6200
• Early Childhood Programs- Instruction	Line 13080
• Demonstrably Effective Programs-Instruction	Line 13480

• Instructional Supplement-Instruction	Line 14080
• Benefit Expenditures calculated in Classroom Salaries and Benefits	Reference Classroom Salaries and Benefits

Classroom Salaries and Benefits

• Regular Program-Instruction	Lines 2505, 2510, 2520, 2530, 2540, 2550, 2560, 2621, 2622, 2640
• Special Education-Instruction	Lines 2720, 2730, 2810, 2820, 2990, 3000, 3170, 3180, 3260, 3270, 3440, 3450, 3770, 3780, 3860, 3870, 3950, 3960, 4040, 4050, 4130, 4140, 4400, 4410, 4610, 4620, 4630, 4710, 4720
• Basic Skills-Instruction	Lines 4810, 4820
• Bilingual-Instruction	Lines 4900, 4910
• Vocational Program-Local	Lines 4990, 5000
• Total Vocational Programs (County Vocational School Districts)	Lines 5341, 5342, 5621, 5622, 8371, 8372
• Total Other Instructional	Line 6150
• Early Childhood Programs-Instruction	Lines 13010, 13020
• Demonstrably Effective Programs-Instruction	Lines 13410, 13420
• Instructional Supplement-Instruction	Lines 14010, 14020
• Benefit Expenditures	Allocated Benefits – Lines 10110, 10120, 10140, 10160-10200, 10220, 10230, 10250, 10270-10310, 10330, 10340, 10360, 10380-10420, 10440, 10450, 10470, 10490-10530 Unallocated Benefits – Reference Personal Services-Unallocated Employee Benefit Rate on page 4 (Benefit Rate times the salary lines above)

Classroom General Supplies and Textbooks

• Regular Program-Instruction	Lines 2600, 2610, 2626, 2627, 2680, 2690
• Special Education-Instruction	Lines 2770, 2780, 2860, 2870, 3040, 3050, 3220, 3230, 3310, 3320, 3490, 3500, 3820, 3830, 3910, 3920, 4000, 4010, 4090, 4100, 4180, 4190, 4450, 4460, 4670, 4680, 4760, 4770
• Basic Skills-Instruction	Lines 4860, 4870
• Bilingual-Instruction	Lines 4950, 4960
• Vocational Program Local	Lines 5040, 5050
• Total Vocational Programs	Lines 5346, 5347, 5626, 5627, 8375, 8376
• Total Other Instructional Programs	Line 6170
• Early Childhood Programs-Instruction	Lines 13050, 13060
• Demonstrably Effective Programs-Instruction	Lines 13450, 13460
• Instructional Supplement-Instruction	Lines 14050, 14060

Classroom Purchased Services and Other

• Regular Program-Instruction	Lines 2570, 2580, 2590, 2620, 2623, 2624, 2625, 2628, 2650, 2660, 2670, 2700, 2705
• Special Education-Instruction	Lines 2740, 2750, 2760, 2790, 2830, 2840, 2850, 2880, 3010, 3020, 3030, 3060, 3190, 3200, 3210, 3240, 3280, 3290, 3300, 3330, 3460, 3470, 3480, 3510, 3790, 3800, 3810, 3840, 3880, 3890, 3900, 3930, 3970, 3980, 3990, 4020, 4060, 4070, 4080, 4110, 4150, 4160, 4170, 4200, 4420, 4430, 4440, 4470, 4640, 4650, 4660, 4690, 4730, 4740, 4750, 4780
• Basic Skills-Instruction	Lines 4830, 4840, 4850, 4880
• Bilingual-Instruction	Lines 4920, 4930, 4940, 4970
• Vocational Program Local	Lines 5010, 5020, 5030, 5060
• Total Vocational Programs	Lines 5343, 5344, 5345, 5348, 5623, 5624, 5625, 5628, 8373, 8374, 8377
• Total Other Instructional Programs	Lines 6160, 6180, 6190
• Early Childhood Programs-Instruction	Lines 13030, 13040, 13070
• Demonstrably Effective Programs-Instruction	Lines 13430, 13440, 13470
• Instructional Supplement-Instruction	Lines 14030, 14040, 14070

Total Support Services

• Attendance and Social Work	Line 6420
• Health Services	Line 6480
• Other Support Services-Related Services	Line 6485
• Other Support Services-Regular	Line 6570
• Other Support Services-Extraordinary Services	Line 6705
• Other Support Services-Special	Line 6680
• Improvement of Instruction	Line 6840
• Educational Media Services	Line 6900
• Instructional Staff Training Services	Line 7610
• Post-Secondary Vocational (County Vocational School Districts)	Lines 8379, 8381, 8382, 8383, 8384
• Early Childhood Programs	Lines 13090-13130, 13150-13230
• Demonstrably Effective Programs	Lines 13490-13530, 13550-13630
• Distance Learning Network	Lines 13710-13750, 13770-13840
• Instructional Supplement	Lines 14090-14130, 14150-14230
• Benefit Expenditures calculated in Support Services-Salaries and Benefits	Reference Support Services-Salaries and Benefits
• Less Residential Costs	Line 6640

Support Services - Salaries and Benefits

• Attendance & Social Work	Line 6370
• Health Services	Line 6430
• Other Support Services-Related Services	Line 6481
• Other Support Services-Regular	Lines 6490-6510
• Other Support Services-Special	Lines 6580- 6600
• Other Support Services-Extraordinary Services	Line 6701
• Improvement of Instruction	Lines 6750- 6780
• Educational Media Services	Line 6850
• Instructional Staff Training Services	Lines 7601-7604
• Post-Secondary Vocational (County Vocational School Districts)	Line 8379
• Early Childhood Programs	Lines 13090-13130
• Demonstrably Effective Programs	Lines 13490-13530
• Distance Learning Network	Lines 13710-13750
• Instructional Supplement	Lines 14090-14130
• Benefit Expenditures	Allocated Benefits-Lines 10720, 10730, 10750, 10770-10810, 10830, 10840, 10860, 10880-10920, 10940, 10950, 10970, 10990-11030, 11110, 11120, 11140, 11160-11200, 11220, 11230, 11250, 11270-11310, 11330, 11340, 11360, 11380-11420, 11610, 11620, 11640, 11660-11700, 11440, 11450, 11470, 11490-11530, 11720, 11730, 11750, 11770-11810 Unallocated Benefits- Reference Personal Services-Unallocated Employee Benefit Rate on page 4 (Benefit Rate times the salary lines above)

Total Administration Costs

• General Administration	Line 7000
• School Administration	Line 7090
• Business Administration	Lines 7360, 7455, 7460, 7490
• Central Services	Line 7150
• Administrative Information Technology	Line 7185
• Benefit Expenditures calculated in Administrative-Salaries and Benefits	Reference Administrative Salaries and Benefits
• Less Judgments against Schools	Line 6980
• Less Interest – Lease Purchase	Line 7135
• Less Interest – BANs	Line 7140

Administration Salaries and Benefits

• General Administration	Line 6910
• School Administration	Lines 7010-7040
• Central Services	Line 7100
• Administrative Information Technology	Line 7155
• Business Administration	Line 7360
• Benefit Expenditures	Allocated Benefits – Lines 11830, 11840, 11860, 11880-11920, 11940, 11950, 11970, 11990-12030, 12330, 12340, 12360, 12380-12420, 12800, 12805, 12815, 12825-12845, 12900, 12905, 12915, 12925-12945 Unallocated Benefits- Reference Personal Services-Unallocated Employee Benefit Rate on page 4 (Benefit Rate times the salary lines above)

Operations and Maintenance of Plant

• Operations & Maintenance	Line 7637
• Benefit Expenditures calculated in Op/Maint.-Salaries and Benefits	Reference Op/Maint-Salaries and Benefits

Operations and Maintenance of Plant - Salaries and Benefits

• Operations & Maintenance	Lines 7621, 7626
• Benefit Expenditures	Allocated Benefits – Lines 12110, 12120, 12140, 12160-12200 Unallocated Benefits-Reference Personal Services-Unallocated Employee Benefit Rate on page 4 (Benefit Rate times the salary lines above)

Total Food Services

• Total Undistrib. Expend.-Food Services	Line 7560

Cocurricular/Extracurricular Costs

• School-Spon. Co/Extra Curricular Act. and School-Sponsored Athletics	Lines 6080, 6140
• Benefit Expenditures	Reference Personal Services-Unallocated Employee Benefit Rate on page 4 Benefit Rate times the salary lines 6030, 6090

Personal Services-Unallocated Employee Benefits used in Salaries and Benefits calculation

• Benefit Rate	<u>Total Benefits = Lines</u> 8380, 8490, 8750, 8910, 9070, 9230, 9390, 12610, 12620, 12640, 12660-12700, 13140, 13540, 13760, 14140 <u>Total Salaries = Lines</u> 2505, 2510, 2520, 2530, 2540, 2550, 2560, 2621, 2622, 2640, 2720, 2730, 2810, 2820, 2990, 3000, 3170, 3180, 3260, 3270, 3440, 3450, 3770, 3780, 3860, 3870, 3950, 3960, 4040, 4050, 4130, 4140, 4400, 4410, 4610-4630, 4710, 4720, 4810, 4820, 4900, 4910, 4990, 5000, 5341, 5342, 5621, 5622, 6030, 6090, 6150, 6210, 6370, 6430, 6481, 6490-6510, 6580-6600, 6701, 6750-6780, 6850, 6910, 7010-7040, 7100, 7155, 7210-7235, 7360, 7601-7604, 7621, 7626, 8240, 8371, 8372, 8379, 8400, 8410, 8480, 8660, 8670, 8740, 8820, 8830, 8900, 8980, 8990, 9060, 9140, 9150, 9220, 9300, 9310, 9380, 13010, 13020, 13090-13130, 13410, 13420, 13490-13530, 13710-13750, 14010, 14020, 14090-14130 <u>Benefit Rate = Total Benefits divided by Total Salaries</u>

Personal Service-Employee Benefits

- Benefit Rate

Total Benefits = Lines 8380, 8490, 8750, 8910, 9070, 9230, 9390, 10110, 10120, 10140, 10160, 10170, 10180, 10190, 10200, 10220, 10230, 10250, 10270, 10280, 10290, 10300, 10310, 10330, 10340, 10360, 10380, 10390, 10400, 10410, 10420, 10440, 10450, 10470, 10490, 10500, 10510, 10520, 10530, 10610, 10620, 10640, 10660, 10670, 10680, 10690, 10700, 10720, 10730, 10750, 10770, 10780, 10790, 10800, 10810, 10830, 10840, 10860, 10880, 10890, 10900, 10910, 10920, 10940, 10950, 10970, 10990, 11000, 11010, 11020, 11030, 11110, 11120, 11140, 11160, 11170, 11180, 11190, 11200, 11220, 11230, 11250, 11270, 11280, 11290, 11300, 11310, 11330, 11340, 11360, 11380, 11390, 11400, 11410, 11420, 11440, 11450, 11470, 11490, 11500, 11510, 11520, 11530, 11610, 11620, 11640, 11660, 11670, 11680, 11690, 11700, 11720, 11730, 11750, 11770, 11780, 11790, 11800, 11810, 11830, 11840, 11860, 11880, 11890, 11900, 11910, 11920, 11940, 11950, 11970, 11990, 12000, 12010, 12020, 12030, 12110, 12120, 12140, 12160, 12170, 12180, 12190, 12200, 12220, 12230, 12250, 12270, 12280, 12290, 12300, 12310, 12330, 12340, 12360, 12380, 12390, 12400, 12410, 12420, 12440, 12450, 12470, 12490, 12500, 12510, 12520, 12530, 12610, 12620, 12640, 12660-12700, 12800, 12805, 12815, 12825, 12830, 12835, 12840, 12845, 12900, 12905, 12915, 12925, 12930, 12935, 12940, 12945, 13140, 13540, 13760, 14140

Total Salaries = Lines

2505, 2510, 2520, 2530, 2540, 2550, 2560, 2621, 2622, 2640, 2720, 2730, 2810, 2820, 2990, 3000, 3170, 3180, 3260, 3270, 3440, 3450, 3770, 3780, 3860, 3870, 3950, 3960, 4040, 4050, 4130, 4140, 4400, 4410, 4610-4630, 4710, 4720, 4810, 4820, 4900, 4910, 4990, 5000, 5341, 5342, 5621, 5622, 6030, 6090, 6150, 6210, 6370, 6430, 6481, 6490-6510, 6580-6600, 6701, 6750-6780, 6850, 6910, 7010-7040, 7100, 7155, 7210-7235, 7360, 7601-7604, 7621, 7626, 8240, 8371, 8372, 8379, 8400, 8410, 8480, 8660, 8670, 8740, 8820, 8830, 8900, 8980, 8990, 9060, 9140, 9150, 9220, 9300, 9310, 9380, 13010, 13020, 13090-13130, 13410, 13420, 13490-13530, 13710-13750, 14010, 14020, 14090-14130

Benefit Rate = Total Benefits divided by Total Salaries

Total Equipment

- Total Equipment

Line 8230, 13270, 13280, 13660, 13670, 13870, 13880

ENROLLMENTS

Data Source:		
🗁2004-05 School Register Summary 🗁2005-06 School Register Summary	🗁2006-07 Original Budget	🗁2007-08 Budget Statement • 10/15/06 Actual Enroll • 10/15/07 Est. Enroll
All School Districts: Total Average Daily Enrollment as reported on the year end School Register Summary Report	All School Districts = Sum of: Line 11: Pupils on Roll-Regular Full-Time + 1/2 of Line 12: Pupils on Roll-Regular Shared Time + Line 21: Pupils on Roll-Special Full-Time + 1/2 of Line 22 : Pupils on Roll-Special Shared Time + Line 30: Post Secondary - Full Time (Vocational Districts only) + Line 34: Post Secondary – Part Time (Vocational Districts Only) - Less Line 35: Charter Schools	All School Districts = Sum of: Line 11: Pupils on Roll-Regular Full-Time + 1/2 of Line 12: Pupils on Roll-Regular Shared Time + Line 21: Pupils on Roll-Special Full-Time + 1/2 of Line 22 : Pupils on Roll-Special Shared Time + Line 30: Post Secondary - Full Time (Vocational Districts only). + Line 34: Post Secondary – Part Time (Vocational Districts Only) - Less Line 35: Charter Schools