

## APPENDIX A

### EXPLANATORY NOTES Per Pupil Cost Calculations

#### Advertised Section of the School District Budget Statement for School Year 2009-10

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 2009-10. 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 2006-07 Actual per pupil cost (Column 1) and the 2007-08 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 2008-09 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, 2008 as reported in your original budget. The 2008-09 Revised Budget per pupil cost and the 2009-10 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, 2008 and total projected pupils on roll as of October 15, 2009 as reported in your Budget Statement for School Year 2009-10.

#### EXPENDITURES/APPROPRIATIONS

Data Source:

- ☞ 2006-07 Audit Summary
- ☞ 2007-08 Audit Summary
- ☞ 2008-09 Original Budget
- ☞ 2009-10 Budget Statement

- 2008-09 Revised Budget (Col 3 of Detailed Approps)
- 2009-10 Original Budget (Col 4 of Detailed Approps)

#### Total Cost Per Pupil

- Total Current Expense Line 7580
- Post-Secondary Vocational Programs Line 8386
- **Preschool 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
- Targeted At-Risk Programs Line 14330, 14460
- 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 Current Expense Emergency Reserve Line 7356
- Interest Earned on Current Expense Emergency Reserve Line 7357
- Transfer Property Sale Proceeds to Debt Service Reserve Line 7568
- Interest Earned on Maintenance Reserve Line 7619
- Increase in Maintenance Reserve Line 7620
- Increase in Pension Reserve Line 7358
- Allocated Benefits for Student Transportation Line 12320
- Contracted PreK Purchased Education Svcs. Lines 13045, 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
• Before/After School Programs - Instruction	Line 15080
• Summer School - Instruction	Line 15290
• Alternative Education Programs – Instruction	Line 15490
• Other Supplemental/At-Risk Programs - Instruction	Line 15690
• Preschool Programs- Instruction	Line 13080 less 13045
• Demonstrably Effective Programs-Instruction	Line 13480
• Instructional Supplement-Instruction	Line 14080
• Targeted At-Risk Programs	Line 14330
• 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
• Before/After School Programs - Instruction	Lines 15000, 15010, 15020, 15030
• Summer School - Instruction	Lines 15200, 15210, 15220, 15230
• Alternative Education Programs – Instruction	Lines 15400, 15410, 15420, 15430
• Other Supplemental/At-Risk Programs - Instruction	Lines 15600, 15610, 15620, 15630
• Preschool Programs-Instruction	Lines 13010, 13020
• Demonstrably Effective Programs-Instruction	Lines 13410, 13420
• Instructional Supplement-Instruction	Lines 14010, 14020
• Targeted At-Risk Programs	Lines 14260, 14270
• 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

• Before/After School Programs - Instruction	Line 15060
• Summer School - Instruction	Lines 15260, 15270
• Alternative Education Programs – Instruction	Lines 15460, 15470
• Other Supplemental/At-Risk Programs - Instruction	Lines 15660, 15670
• Preschool Programs-Instruction	Lines 13050, 13060
• Demonstrably Effective Programs-Instruction	Lines 13450, 13460
• Instructional Supplement-Instruction	Lines 14050, 14060
• Targeted At-Risk Programs	Lines 14300, 14310

**Classroom Purchased Services and Other**

• Regular Program-Instruction	Lines 2570, 2580, 2590, 2620, 2623, 2624, 2625, 2628, 2650, 2660, 2670, 2700
• 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
• Before/After School Programs - Instruction	Lines 15040, 15050, 15070
• Summer School - Instruction	Lines 15240, 15250, 15280
• Alternative Education Programs – Instruction	Lines 15440, 15450, 15480
• Other Supplemental/At-Risk Programs - Instruction	Lines 15640, 15650, 15680
• Preschool Programs-Instruction	Lines 13030, 13040, 13070
• Demonstrably Effective Programs-Instruction	Lines 13430, 13440, 13470
• Instructional Supplement-Instruction	Lines 14030, 14040, 14070
• Targeted At-Risk Programs-Instruction	Lines 14280, 14290, 14320

**Total Support Services**

• Before/After School Programs	Line 15150
• Summer School	Line 15350
• Alternative Education Programs	Line 15550
• Other Supplemental/At-Risk Programs	Line 15750
• Attendance and Social Work	Line 6420
• Health Services	Line 6480
• Other Support Services-Speech, OT, PT & Related Services	Line 6485
• Other Support Services-Guidance	Line 6570
• Other Support Services-Extraordinary Services	Line 6705
• Other Support Services-Child Study Teams	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
• Preschool Programs	Lines 13090-13136, 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
• Targeted At-Risk Programs	Lines 14340, 14360-14450

- 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**

- Before/After School Programs Line 15100
- Summer School Line 15300
- Alternative Education Programs Line 15500
- Other Supplemental/At-Risk Programs Line 15700
- Attendance & Social Work Lines 6370, 6372, 6373, 6374, 6375
- Health Services Lines 6430, 6435
- Other Support Services-Speech, OT, PT & Related Services Line 6481
- Other Support Services-Guidance Lines 6490-6510
- Other Support Services-Child Study Teams Lines 6580- 6600
- Other Support Services-Extraordinary Services Line 6701
- Improvement of Instruction Lines 6750- 6785
- Educational Media Services Lines 6850, 6855
- Instructional Staff Training Services Lines 7601-7604
- Post-Secondary Vocational (County Vocational School Districts) Line 8379
- Preschool Programs Lines 13090-13136
- Demonstrably Effective Programs Lines 13490-13530
- Distance Learning Network Lines 13710-13750
- Instructional Supplement Lines 14090-14130
- Targeted At-Risk Programs Line 14340
- 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 Expenditure & Internal Control Audit Fees Line 6922
- 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, 6915
- 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, 7638, 15800, 15900
- 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 Total Benefits = Lines 8380, 8490, 8750, 8910, 9070, 9230, 9390, 12610, 12620, 12640, 12660-12700, 13140, 13540, 13760, 14140, 14350  
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, 6372, 6373, 6374, 6375, 6430, 6435, 6481, 6490-6510, 6580-6600, 6701, 6750-6780, 6785, 6850, 6855, 6910, 6915, 7010-7040, 7100, 7155, 7209, 7210-7235, 7360, 7546, 7601-7604, 7621, 7626, 7638, 8240, 8371, 8372, 8379, 8400, 8410, 8414, 8415, 8480, 8660, 8670, 8674, 8675, 8740, 8820, 8830, 8834, 8835, 8900, 8980, 8990, 8994, 8995, 9060, 9140, 9150, 9154, 9155, 9220, 9300, 9310, 9314, 9315, 9380, 9456, 13010, 13020, 13090-13130, 13134, 13136, 13410, 13420, 13490-13530, 13710-13750, 14010, 14020, 14090-14130, 14260, 14270, 14340, 15000-15030, 15100, 15200-15230, 15300, 15400-15430, 15500, 15600-15630, 15700, 15800, 15900  
Benefit Rate = Total Benefits divided by Total Salaries

**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, 14350

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, 6372, 6373, 6374, 6375, 6430, 6435, 6481, 6490-6510, 6580-6600, 6701, 6750-6780, 6785, 6850, 6855, 6910, 6915, 7010-7040, 7100, 7155, 7209, 7210-7235, 7360, 7546, 7601-7604, 7621, 7626, 7638, 8240, 8371, 8372, 8379, 8400, 8410, 8414, 8415, 8480, 8660, 8670, 8674, 8675, 8740, 8820, 8830, 8834, 8835, 8900, 8980, 8990, 8994, 8995, 9060, 9140, 9150, 9154, 9155, 9220, 9300, 9310, 9314, 9315, 9380, 9456, 13010, 13020, 13090-13130, 13134, 13136, 13410, 13420, 13490-13530, 13710-13750, 14010, 14020, 14090-14130, 14260, 14270, 14340, 15000-15030, 15100, 15200-15230, 15300, 15400-15430, 15500, 15600-15630, 15700, 15800, 15900

Benefit Rate = Total Benefits divided by Total Salaries

**Total Equipment**

- Total Equipment

Line 8230, 13270, 13280, 13660, 13670, 13870, 13880, 14470, 14480

## ENROLLMENTS

### Data Source:

☞ 2006-07 School Register Summary  
☞ 2007-08 School Register Summary

☞ 2008-09 Original Budget

☞ 2009-10 Budget Statement

- 10/15/08 Actual Enroll
- 10/15/09 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