

APPENDIX A

EXPLANATORY NOTES Per Pupil Cost Calculations

Advertised Section of the School District Budget Statement for School Year 2012-13

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 2012-13. 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 2009-10 Actual per pupil cost (Column 1) and the 2010-11 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 2011-12 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, 2011 as reported in your original budget. The 2011-12 Revised Budget per pupil cost and the 2012-13 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, 2011 and total projected pupils on roll as of October 15, 2012 as reported in your Budget Statement for School Year 2012-13.

EXPENDITURES/APPROPRIATIONS

Data Source:

☞ 2009-10 Audit Summary

☞ 2010-11 Audit Summary

☞ 2011-12 Original Budget

☞ 2012-13 Budget Statement

• 2011-12 Revised Budget (Col 3 of Detailed Approps)

• 2012-13 Original Budget (Col 4 of Detailed Approps)

Total Budgetary Cost Per Pupil

- Total Current Expense Line 7580
- Post-Secondary Vocational Programs Line 8386
- Preschool Programs Lines 13080, 13240
- Early Retirement Costs Lines 9795, 9796
- Targeted At-Risk Programs Line 14330, 14460
- LESS:
- Local Contribution - Transfer to Special Rev. Lines 2506, 2511, 2507, 2508
- 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
- Increase in Waiver Offset Reserve Line 7359
- Transfer Property Sale Proceeds to Debt Service Reserve Line 7568
- Interest Earned on Maintenance Reserve Line 7619
- Increase in Maintenance Reserve Line 7620
- Allocated Benefits for Student Transportation Line 12320
- Contracted PreK Purchased Education Svcs. Lines 13045, 13145, 13147

Total Classroom Instruction

- Regular Program-Instruction Line 2710 less 2511, 2506, 2507 and 2508
- 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
- Instructional Alternative Education Programs - Instruction Line 15490
- Other Supplemental/At-Risk Programs - Instruction Line 15690
- Other Alternative Education Programs - Instruction Line 16090
- Preschool Programs- Instruction Line 13080 less 13045
- 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
- Instructional Alternative Education Programs - Instruction Lines 15400, 15410, 15420, 15430
- Other Supplemental/At-Risk Programs - Instruction Lines 15600, 15610, 15620, 15630
- Other Alternative Education Programs - Instruction Lines 16000, 16010, 16020, 16030
- Preschool Programs-Instruction Lines 13010, 13020
- Targeted At-Risk Programs Lines 14260, 14270
- Benefit Expenditures Allocated Benefits – Lines 10110, 10120, 10140, 10155, 10160-10200, 10220, 10230, 10250, 10265, 10270-10310, 10330, 10340, 10360, 10375, 10380-10420, 10440, 10450, 10470, 10485, 10490-10530
Unallocated Benefits – Reference Personal Services-Unallocated Employee Benefit Rate on page 5 (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
- Instructional Alternative Education Programs - Instruction Lines 15460, 15470
- Other Supplemental/At-Risk Programs - Instruction Lines 15660, 15670
- Other Alternative Education Programs - Instruction Lines 16060, 16070
- Preschool Programs-Instruction Lines 13050, 13060
- 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
- Instructional Alternative Education Programs - Instruction Lines 15440, 15450, 15480
- Other Supplemental/At-Risk Programs - Instruction Lines 15640, 15650, 15680
- Other Alternative Education Programs - Instruction Lines 16040, 16050, 16080
- Preschool Programs-Instruction Lines 13030, 13040, 13070
- Targeted At-Risk Programs-Instruction Lines 14280, 14290, 14320

Total Support Services

- Before/After School Programs Line 15150
- Summer School Line 15350
- Instructional Alternative Education Programs Line 15550
- Other Supplemental/At-Risk Programs Line 15750
- Other Alternative Education Programs Line 16150
- 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
- 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
- Instructional Alternative Education Programs Line 15500
- Other Supplemental/At-Risk Programs Line 15700
- Other Alternative Education Programs Line 16100
- 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
- Targeted At-Risk Programs Line 14340
- Benefit Expenditures Allocated Benefits-Lines 10720, 10730, 10750, 10765, 10770-10810, 10830, 10840, 10860, 10875, 10880-10920, 10940, 10950, 10970, 10985, 10990-11030, 11110, 11120, 11140, 11155, 11160-11200, 11220, 11230, 11250, 11265, 11270-11310, 11330, 11340, 11360, 11375, 11380-11420, 11610, 11620, 11640, 11655, 11660-11700, 11440, 11450, 11470, 11485, 11490-11530, 11720, 11730, 11750, 11765, 11770-11810,
Unallocated Benefits- Reference Personal Services-Unallocated Employee Benefit Rate on page 5 (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, 11875, 11880-11920, 11940, 11950, 11970, 11985, 11990-12030, 12330, 12340, 12360, 12380-12420, 12800, 12805, 12815, 12824, 12825-12845, 12900, 12905, 12915, 12924, 12925-12945
Unallocated Benefits- Reference Personal Services-Unallocated Employee Benefit Rate on page 5 (Benefit Rate times the salary lines above)

Legal Costs

- Legal Costs Lines 6915, 6920
- Benefit Expenditures Allocated Benefits – Line 6915 / (Lines 6915, 6910) times sum of lines 11830, 11840, 11860, 11875, 11880, 11890, 11900, 11910, 11920
Unallocated Benefits-Reference Personal Services-Unallocated Employee Benefit Rate on page 5 (Benefit Rate times salary line 6915)

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, 12155, 12160-12200
Unallocated Benefits-Reference Personal Services-Unallocated Employee Benefit Rate on page 5 (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, 12655, 12660-12700, 13140, 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, 9455, 13010, 13020, 13090-13130, 13134, 13136, 14260, 14270, 14340, 15000-15030, 15100, 15200-15230, 15300, 15400-15430, 15500, 15600-15630, 15700, 15800, 15900, 16000, 16010, 16020, 16030, 16100

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, 10155, 10160, 10170, 10180, 10190, 10200, 10220, 10230, 10250, 10265, 10270, 10280, 10290, 10300, 10310, 10330, 10340, 10360, 10375, 10380, 10390, 10400, 10410, 10420, 10440, 10450, 10470, 10485, 10490, 10500, 10510, 10520, 10530, 10610, 10620, 10640, 10655, 10660, 10670, 10680, 10690, 10700, 10720, 10730, 10750, 10765, 10770, 10780, 10790, 10800, 10810, 10830, 10840, 10860, 10875, 10880, 10890, 10900, 10910, 10920, 10940, 10950, 10970, 10985, 10990, 11000, 11010, 11020, 11030, 11110, 11120, 11140, 11155, 11160, 11170, 11180, 11190, 11200, 11220, 11230, 11250, 11265, 11270, 11280, 11290, 11300, 11310, 11330, 11340, 11360, 11375, 11380, 11390, 11400, 11410, 11420, 11440, 11450, 11470, 11485, 11490, 11500, 11510, 11520, 11530, 11610, 11620, 11640, 11655, 11660, 11670, 11680, 11690, 11700, 11720, 11730, 11750, 11765, 11770, 11780, 11790, 11800, 11810, 11830, 11840, 11860, 11875, 11880, 11890, 11900, 11910, 11920, 11940, 11950, 11970, 11985, 11990, 12000, 12010, 12020, 12030, 12110, 12120, 12140, 12155, 12160, 12170, 12180, 12190, 12200, 12220, 12230, 12250, 12265, 12270, 12280, 12290, 12300, 12310, 12330, 12340, 12360, 12380, 12390, 12400, 12410, 12420, 12440, 12450, 12470, 12485, 12490, 12500, 12510, 12520, 12530, 12610, 12620, 12640, 12655, 12660-12700, 12800, 12805, 12815, 12824, 12825, 12830, 12835, 12840, 12845, 12900, 12905, 12915, 12924, 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, 9455, 13010, 13020, 13090-13130, 13134, 13136, 14260, 14270, 14340, 15000-15030, 15100, 15200-15230, 15300, 15400-15430, 15500, 15600-15630, 15700, 15800, 15900, 16000, 16010, 16020, 16030, 16100

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:

2009-10 School Register Summary
2010-11 School Register Summary

2011-12 Original Budget

2012-13 Budget Statement

- 10/15/11 Actual Enroll
- 10/15/12 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