

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	59,505,690.99	26,553,874.56	86,059,565.55	5,266,324.46	91,325,890.01	
3100	Alternative Schools	52,388.03	0.00	52,388.03	3,205.83	55,593.86	
3200	Continuation Schools	3,240,253.82	743,983.65	3,984,237.47	243,811.22	4,228,048.69	
3300	Independent Study Centers	1,134,335.12	299,413.42	1,433,748.54	87,736.73	1,521,485.27	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	295,355.15	0.00	295,355.15	18,073.95	313,429.10	
4110	Regular Education, Adult	2,758,302.42	0.00	2,758,302.42	168,791.41	2,927,093.83	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	97,660.13	0.00	97,660.13	5,976.21	103,636.34	
4760	Bilingual	852,577.28	5,444.02	858,021.30	52,505.71	910,527.01	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	20,317,926.55	3,434,224.78	23,752,151.33	1,453,487.88	25,205,639.21	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	1,436,064.31	19,326.29	1,455,390.60	89,061.09	1,544,451.69	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	121,882.94	0.00	121,882.94	7,458.50	129,341.44	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					4,246.03	4,246.03
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					330,091.70	330,091.70
----	Other Outgo					3,685,695.93	3,685,695.93
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		219,871.27	219,871.27	236,991.59	456,862.86	
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(150,027.46)	(150,027.46)	
----	Total General Fund and Charter Schools Funds Expenditures	89,812,436.74	31,276,137.99	121,088,574.73	7,483,397.12	132,592,005.51	

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Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0601	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	57,315,891.11	2,453.42	0.00	0.00	1,877.30	0.00	2,185,469.16	0.00	0.00	0.00	0.00	59,505,690.99
3100	Alternative Schools	52,355.40	0.00	0.00	32.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,388.03
3200	Continuation Schools	2,093,840.17	116,918.42	43,616.87	543,399.17	341,613.03	0.00	11,244.76	0.00	0.00	87,621.40	0.00	3,240,253.82
3300	Independent Study Centers	1,044,617.32	168.97	0.00	89,548.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,134,335.12
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	214,538.23	15,514.68	0.00	0.00	65,302.24	0.00	0.00	0.00	0.00	0.00	0.00	295,355.15
4110	Regular Education, Adult	1,925,863.38	0.00	0.00	520,877.64	234,153.10	0.00	0.00	0.00	0.00	77,408.30	0.00	2,758,302.42
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	97,083.13	0.00	0.00	577.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97,660.13
4760	Bilingual	235,502.21	254,776.17	82,205.09	4,434.16	270,438.65	0.00	0.00	0.00	0.00	5,221.00	0.00	852,577.28
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	14,607,388.17	780,219.37	216,576.93	1,330,709.56	2,154,374.52	200,108.29	0.00	0.00	0.00	1,028,549.71	0.00	20,317,926.55
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	514,381.14	290,347.95	23,255.63	2,963.48	600,122.62	0.00	0.00	0.00	4,548.64	244.85	0.00	1,436,064.31
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,882.94	0.00	0.00	0.00	121,882.94
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		78,103,660.26	1,460,398.98	365,654.52	2,492,542.47	3,667,881.46	200,108.29	2,196,713.92	121,882.94	4,548.64	1,199,045.26	0.00	89,812,456.74

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	14,496,620.58	10,650,715.92	1,406,538.06		26,553,874.56
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	517,182.33	226,801.32	0.00	0.00	743,983.65
3300	Independent Study Centers	244,981.10	54,432.32	0.00	0.00	299,413.42
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	5,444.02	0.00	0.00	0.00	5,444.02
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,417,146.87	1,017,077.91	0.00	0.00	3,434,224.78
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	19,326.29	0.00	0.00	0.00	19,326.29
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		9,198.05			9,198.05
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		210,673.22			210,673.22
Total Allocated Support Costs		17,700,701.19	12,168,898.74	1,406,538.06		31,276,137.99

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	998,865.38
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	104,567.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,343,674.50
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,186,317.70
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,633,424.58
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	89,812,436.74
2	Total Allocated Costs (from Form PCR, Column 2, Total)	31,276,137.99
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	121,088,574.73
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,652,923.43
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,652,923.43
D. Total Direct Charged and Allocated Costs (B3 + C5)		124,741,498.16
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.12%

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Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	4,246.03				4,246.03
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			330,091.70		330,091.70
Other Outgo (Objects 1000-7999)				3,685,695.93	3,685,695.93
Total Other Costs	4,246.03	0.00	330,091.70	3,685,695.93	4,020,033.66